

1-1-1976

Accountants' index. Twenty-fourth supplement, January-December 1975

American Institute of Certified Public Accountants

Jane Kubat

Follow this and additional works at: https://egrove.olemiss.edu/aicpa_accind

Recommended Citation

American Institute of Certified Public Accountants and Kubat, Jane, "Accountants' index. Twenty-fourth supplement, January-December 1975" (1976). *Accountants' Index*. 27.
https://egrove.olemiss.edu/aicpa_accind/27

This Book is brought to you for free and open access by the American Institute of Certified Public Accountants (AICPA) Historical Collection at eGrove. It has been accepted for inclusion in Accountants' Index by an authorized administrator of eGrove. For more information, please contact egrove@olemiss.edu.

1975 Accountants' Index Supplement

AICPA

Accountants' Index

Twenty-fourth Supplement

AICPA

American Institute of
Certified Public Accountants

Accountants' Index

ACCOUNTANTS' INDEX and SUPPLEMENTS

1920	original volume	1957-1958	13th supplement
1921-1923	1st supplement	1959-1960	14th supplement
1923-1927	2nd supplement	1961-1962	15th supplement
1928-1931	3rd supplement	1963-1964	16th supplement
1932-1935	4th supplement	1965-1966	17th supplement
1936-1939	5th supplement	1967-1968	18th supplement
1940-1943	6th supplement	1969-1970	19th supplement
1944-1947	7th supplement	1971	20th supplement
1948-1949	8th supplement	1972	21st supplement
1950	9th supplement	1973	22nd supplement
1951-1952	10th supplement	1974	23rd supplement
1953-1954	11th supplement	1975	24th supplement
1955-1956	12th supplement		

The *Accountants' Index* is also available, on a subscription basis, in three quarterly issues (January-March, April-June, and July-September) plus the cumulative year-end volume covering all four quarters.

The original volume and the first 16 supplements are available from Xerox University Microfilms, Inc., Ann Arbor, Michigan

January-December 1975

Accountants' Index

Twenty-fourth Supplement

editor

Jane Kubat

indexers

Linda Pierce

Helen Younger

Harriet Wollenberg

*editorial
assistants*

April Cambria

Vickie Nadalin

AICPA

**American Institute of
Certified Public Accountants**

Copyright © 1976
American Institute of Certified Public Accountants, Inc.
1211 Avenue of the Americas, New York, N.Y. 10036

INTRODUCTION

Beginning with the 1920 volume, published in 1921, the AICPA library staff has been responsible for the preparation and production of the *Accountants' Index*. The Institute Library was founded in 1918 with a collection of 2000 books and pamphlets. The library now houses 62,000 catalogued items (books and pamphlets) in addition to 330 indexed periodical titles. All are listed in the *Accountants' Index* original volume and its supplements.

In 1967 the Institute published a landmark study on the common body of knowledge for CPA's. Entitled *Horizons for a Profession*, the study was considered ahead of its time for recommending in particular the areas of mathematics, statistics, probability and behavioral science. Those broadened horizons have since been realized and this is reflected in the broadened scope of the subsequent *Accountants' Index* supplements. Evident, too, are current subject trends: inflation, bankruptcy, fraud, pensions under ERISA, to name a few in this twenty-fourth supplement.

A collection of this scope would not be complete without a professional staff to assist the 117,000 AICPA members across the country in finding the information they need from time to time. Our indexers, under the direction of myself and Associate Librarian, Lillian Rosenfeld, also serve as reference librarians answering telephone requests and letters. Guidance is also assured those who avail themselves of our facilities under our "open to the public for reference use" policy.

Lillian Rosenfeld, Susan Jurow and Naomi Werblowsky contributed to the indexing in this 24th cumulative supplement. Their assistance is gratefully acknowledged.

KAREN HEGGE SIMMONS
Librarian

New York, New York
March 1976

HOW TO USE THE ACCOUNTANTS' INDEX

Since the Accountants' Index is the index to the AICPA Library, all references listed in the Accountants' Index are retained in the AICPA Library and are available for loan to members of the AICPA and to special libraries. This 24th supplement covers the titles added to the Library's collection during 1975.

A subject/author index to English language periodicals, the Accountants' Index also lists books, pamphlets and government documents by author, title and subject. The Library collects books and indexes journals in the fields of accounting, auditing, data processing, financial reporting, financial management, investments and securities, management and taxation. Special businesses and industries are also covered.

The Index is arranged in dictionary format and full citations are given with each entry. For the convenience of AICPA Library users and our reference librarians, the Library classification numbers assigned to books and pamphlets appear in square brackets. Journal titles are italicized.

Users are referred to the directories in the beginning of this volume for addresses of publishers. This supplement also contains cross references which are not yet included in the quarterly issues. If a "blind reference" is encountered, the user should check previous supplements for the heading given.

Journal Publishers

- Abacus, Sydney University Press, Press Bldg., University of Sydney, N.S.W. 2006, Australia.
- Accountancy, Institute of Chartered Accountants in England and Wales, 56-66 Goswell Road, London EC1M 7AB, England.
- Accountancy Ireland, Institute of Chartered Accountants in Ireland, 7 Fitzwilliam Place, Dublin 2, Ireland.
- Accountant, 151 Strand, London WC2R 1JJ, England.
- Accountants Digest, Germain Publishing Co., Inc., State Tower Building, Syracuse, N.Y. 13202.
- Accountants' Journal, New Zealand Society of Accountants, Woodward House, 99 The Terrace, Wellington 1, N.Z.
- Accountants' Journal, Philippine Institute of Certified Public Accountants, The PICPA House, 700 Shaw Blvd., Mandaluyong, Rizal, Philippines.
- Accountant's Magazine, Institute of Chartered Accountants of Scotland, Accountants' Publishing Co., Ltd., 27 Queen St., Edinburgh EH2 1LA, Scotland.
- Accounting & Business Research, City House, 56-66 Goswell Rd., London EC1M 7AB, England.
- Accounting Forum, Bernard M. Baruch College, 17 Lexington Ave., New York, N.Y. 10010.
- Accounting Historian, Academy of Accounting Historians, Box 6999, Graduate School of Business, University, Ala. 35486.
- Accounting Issues, Bear Stearns & Co., 55 Water St., New York, N.Y. 10041.
- Accounting Review, American Accounting Association, 653 S. Orange Ave., Sarasota, Florida 33577.
- Administrative Science Quarterly, Graduate School of Business and Public Administration, Malott Hall, Cornell University, Ithaca, N.Y. 14853.
- Advanced Management Journal, Society for Advancement of Management, 135 W. 50th St., New York, N.Y. 10020.
- Air Force Comptroller, Supt. of Documents, U.S. Govt. Print. Off., Washington, D.C. 20402.
- Akron Business and Economic Review, Bureau of Business & Economic Research, College of Business Administration, The University of Akron, 302 E. Buchtel Ave., Akron, Ohio 44304.
- American Bar Association Journal, 1155 E. 60th St., Chicago, Ill. 60637.
- American Business Law Journal, Dr. Terry L. Lantry, 201 Johnson Hall, Colorado State Univ., Fort Collins, Colo. 80521.
- American Economic Review, American Economic Association, Secretary - Rendigs Fels, 1313 21 Ave. South, Nashville, Tenn. 37212.
- American Political Science Review, American Political Science Association, 1527 New Hampshire Ave., N.W., Washington, D.C. 20036.
- Annals, American Academy of Political and Social Science, 3937 Chestnut St., Philadelphia, Pa. 19104.
- Annals of the School of Business Administration, Kobe University, Rokko, Kobe, Japan.
- Appraisal Journal, American Institute of Real Estate Appraisers of the National Association of Realtors, 155 E. Superior St., Chicago, Ill. 60611.
- Armed Forces Comptroller, American Society of Military Comptrollers, 206 James Thurber Ct., Falls Church, Va. 22046.
- Arthur Andersen Chronicle, 69 W. Washington St., Chicago, Ill. 60602.
- Arthur Young Journal, Arthur Young & Co., 277 Park Ave., New York, N.Y. 10017.
- Asset, Missouri Society of Certified Public Accountants, Editor, 1925 Railway Exchange Bldg., St. Louis, Missouri 63101.
- Association Management, American Society of Association Executives, 1101 16th St., N.W., Washington, D.C. 20006.
- Atlanta Economic Review, Georgia State University, 33 Gilmer St., S.E., Atlanta, Georgia 30303.
- Attorney - CPA, 3225 S. Norwood, Tulsa, Okla. 74135.
- Australian Accountant, Australian Society of Accountants, 49 Exhibition St., Melbourne, Victoria 3000, Australia.
- Automation, Penton Plaza, 1111 Chester Ave., Cleveland, Ohio 44114.
- Balance Sheet, South-Western Publishing Co., 5101 Madison Road, Cincinnati, Ohio 45227.
- Bankers Magazine, Warren, Gorham & Lamont, Inc., 210 South St., Boston, Mass. 02111.
- Bankers Monthly, 601 Skokie Blvd., Northbrook, Ill. 60062.
- Banking, Simmons-Boardman Publishing Corp., P.O. Box 530, Bristol, Conn. 06010.
- Bell Journal of Economics and Management Science, American Telephone & Telegraph Co., 195 Broadway, New York, N.Y. 10007.
- Best's Review (Life/health edition), A.M. Best Co., Columbia Turnpike, Box 232, Rensselaer, N.Y. 12144.
- Best's Review (Property/liability edition), A.M. Best Co., Columbia Turnpike, Box 232, Rensselaer, N.Y. 12144.
- British Tax Review, Sweet & Maxwell, Ltd., Northway, Andover, Hants, England SP10 5BE.

Journal Publishers

- Broadcast Financial Journal, Institute of Broadcasting Financial Management, Suite 910, 360 North Michigan Ave., Chicago, Ill. 60601.
- Brooklyn Law Review, Brooklyn Law School, 250 Joralemon St., Brooklyn, N.Y. 11202.
- Buildings, Stamats Publishing Co., 427 Sixth Ave., S.E., Cedar Rapids, Iowa 52406.
- Bulletin for International Fiscal Documentation, International Bureau of Fiscal Documentation, 124 Sarphatistraat, Amsterdam, Netherlands.
- Burroughs Clearing House, Box 418, Detroit, Michigan 48232.
- Business and Public Administration Student Review, School of Administration, University of Missouri-Kansas City, Kansas City, Missouri 64110.
- Business and Society Review, Warren, Gorham & Lamont, Inc., 870 Seventh Ave., New York, N.Y. 10019.
- Business History Review, 214-216 Baker Library, Soldiers Field, Boston, Mass. 02163.
- Business Horizons, School of Business, Indiana University, Bloomington, Indiana 47401.
- Business Lawyer, Publications Dept., American Bar Association, 1155 E. 60th Street, Chicago, Ill. 60637.
- Business Week, McGraw-Hill, Inc., 1221 Ave. of the Americas, New York, N.Y. 10020.
- CA Magazine (formerly Canadian Chartered Accountant), Canadian Institute of Chartered Accountants, 250 Bloor St. East, Toronto, Canada M4W 165.
- California CPA Quarterly, California Society of CPAs, 1000 Welch Road, Palo Alto, Calif. 94304.
- California Western Law Review, 350 Cedar St., San Diego, Calif. 92101.
- Camping Magazine, American Camping Association, Bradford Woods, Martinsville, Ind. 46151.
- Canadian Business Review, Conference Board in Canada, Suite 1800, 333 River Rd., Ottawa, Ontario, Canada K1L 8B9.
- Canadian Tax Journal, Canadian Tax Foundation, 100 University Ave., Toronto, Canada M5J 1V6.
- Certified Accountant, 22 Bedford Square, London WC1B 3HS, England.
- CGA, Certified General Accountants' Associations of Canada, 25 Adelaide St. East, Toronto, Canada M5C 1Y6.
- Chartered Accountant, Institute of Chartered Accountants of India, Indraprastha Marg, Post Box 268, New Delhi - 110 001, India.
- Chartered Accountant in Australia, 333 George St., Sydney, N.S.W. 2000, Australia.
- CLU Journal, American Society of Chartered Life Underwriters, 270 Bryn Mawr Ave., Bryn Mawr, Pa. 19010.
- Club Management, 408 Olive St., St. Louis, Missouri 63102.
- College & University Business, McGraw-Hill Inc., 1221 Avenue of the Americas, New York, N.Y. 10020.
- Collegiate News and Views, The College and University Dept., South-Western Publishing Co., 5101 Madison Rd., Cincinnati, Ohio 45227.
- Colorado CPA Report, Colorado Society of CPAs, 1200 Lincoln St., Suite 530, Denver, Colorado 80203.
- Columbia Journal of World Business, Columbia University, Editorial Office, 408 Uris, New York, N.Y. 10027.
- Columbia Law Review, Columbia University School of Law, 435 W. 116th St., New York, N.Y. 10027.
- Commerce Today, Supt. of Documents, U.S. Govt. Print. Off., Washington, D.C. 20402.
- Commercial Fish Farmer, 620 E. Sixth, Little Rock, Ark. 72202.
- Community Property Journal, 232 N. Canon Dr., Beverly Hills, Calif. 90210.
- Computers and People (formerly Computers and Automation), Berkeley Enterprises, Inc., 815 Washington St., Newtonville, Mass. 02160.
- Condominium World, Warren, Gorham & Lamont, 870 Seventh Ave., New York, N.Y. 10019.
- Conference Board Record, 845 Third Avenue, New York, N.Y. 10022.
- Connecticut CPA, Education and Research Foundation of the Connecticut Society of CPAs, 179 Allyn St., Hartford, Conn. 06103.
- Cooperative Accountant, Martin L. Black, Jr., ed., P.O. Box 4765, Duke Station, Durham, N.C. 27706.
- Cornell Hotel and Restaurant Administration Quarterly, Statler Hall, Cornell University, Ithaca, N.Y. 14853.
- Cornell Law Review, Cornell Law Association, Myron Taylor Hall, Ithaca, N.Y. 14853.
- Cost & Management, Box 176, Hamilton, Ontario, Canada L8N 3C3.
- CPA, New York State Society of CPAs, 600 Third Ave., New York, N.Y. 10016.
- CPA Journal, New York State Society of CPAs, 600 Third Ave., New York, N.Y. 10016.
- Credit & Financial Management, 475 Park Ave. South, New York, N.Y. 10016.
- Data Communications, McGraw-Hill Publications Co., McGraw-Hill Building, 1221 Avenue of the Americas, New York, N.Y. 10020.

Journal Publishers

Data Management, Data Processing Management Association, Circulation Dept., 505 Busse Highway, Park Ridge, Ill. 60068.

Datamation, 35 Mason Street, Greenwich, Conn. 06830.

Decision Sciences, National Office, American Institute for Decision Sciences, University Plaza, Atlanta, Ga. 30303.

Delaware CPA, c/o Bureau of Economic and Business Research, Purnell Hall, University of Delaware, Newark, Del. 19711.

Dun's Review, Dun & Bradstreet Publications Corp., Circulation Dept., 666 Fifth Avenue, New York, N.Y. 10019.

Duquesne Law Review, 901 Rockwell Hall, Pittsburgh, Pa. 15219.

E & E, Ernst & Ernst Editorial Board, 1300 Union Commerce Building, Cleveland, Ohio 44115.

Edpacs, Automation Training Center, Inc., 11250 Roger Bacon Dr., Suite 17, Reston, Va. 22090.

Engineering Economist, University of Texas at Dallas, Richardson, Tex. 75080.

Estate Planning, Estate Planning Research Group, Ltd., 512 North Florida Ave., Tampa, Fla. 33602.

Executive Compensation Journal, Tax Management Inc., 1231 25th St., N.W., Washington, D.C. 20037.

Factory, Morgan-Grampian Publishing Co., 205 E. 42nd St., New York, N.Y. 10017.

Federal Accountant, Federal Government Accountants Association, 727 South 23rd Street, Arlington, Virginia 22202.

Finance and Development, International Monetary Fund Building, Washington, D.C. 20431.

Finance & Society, 4 Synagogue St., Calcutta 1, India.

Financial Analysts Journal, 219 East 42nd Street, New York, N.Y. 10017.

Financial Executive, Circulation Manager, Financial Executives Institute, 633 Third Avenue, New York, N.Y. 10017.

Financial Forum, National Consumer Finance Association, 601 Solar Bldg., 1000 Sixteenth St. N.W., Washington, D.C. 20036.

Financial Management, University of Wisconsin Press, Journals Dept., P.O. Box 1379, Madison, Wis. 53701.

Florida State University Law Review, College of Law, Tallahassee, Fla. 32306.

Footnote, Department of Health, Education, and Welfare-Audit Agency, Office of the Assistant Secretary, Comptroller, 330 Independence Ave., S.W., Washington, D.C. 20201.

Footnotes, Kenneth Leventhal & Co., 1800 Avenue of the Stars, Los Angeles, Calif. 90067.

Forbes, 60 Fifth Ave., New York, N.Y. 10011.

Fordham Law Review, Fordham University School of Law, Lincoln Center, 140 West 62nd St., New York, N.Y. 10023.

Fortune, 541 North Fairbanks Court, Chicago, Ill. 60611.

GAO Review, Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402.

George Washington Law Review, 200 H St., N.W., Washington, D.C. 20052.

Georgia CPA, Georgia Society of CPAs, 1504 William-Oliver Building, Atlanta, Georgia 30303.

Governmental Finance, 1313 East 60th Street, Chicago, Ill. 60637.

H & S Reports, Haskins & Sells, 1114 Avenue of the Americas, New York, N.Y. 10036.

Harvard Business Review, Subscription Service Dept., P.O. Box 291, Uxbridge, Mass. 01569.

Harvard Law Review, Harvard Law Review Association, Gannett House, Cambridge, Mass. 02138.

HKF Panorama, Harris, Kerr, Forster & Co., 626 Wilshire Blvd., Los Angeles, Calif. 90017.

Hospital Administration, American College of Hospital Administrators, 840 N. Lake Shore Dr., Chicago, Ill. 60611.

Hospital Financial Management, Hospital Financial Management Association, Rm. 245, 666 N. Lake Shore Dr., Chicago, Ill. 60611.

Hospitality (Food & Lodging), 614 Superior Ave., West, Cleveland, Ohio 44113.

Hospitals, American Hospital Association, 840 N. Lake Shore Dr., Chicago, Ill. 60611.

Indiana Law Journal, Indiana University School of Law, Bloomington, Indiana 47401.

Industrial Accountant, Pakistan Institute of Industrial Accountants, Soldier Bazar, P.O. Box 7284, Karachi - 3, Pakistan.

Industrial Marketing, Crain Communications Inc., 740 Rush St., Chicago, Ill. 60611.

Information & Records Management, 250 Fulton Ave., Hempstead, N.Y. 11550.

Infosystems, Hitchcock Publishing Co., Hitchcock Building, Wheaton, Ill. 60187.

Institutional Investor, Institutional Investor Systems, Inc., 488 Madison Ave., New York, N.Y. 10022.

Interfaces, Institute of Management Sciences, 146 Westminster St., Providence, R.I. 02903.

Internal Auditor, Institute of Internal Auditors, Inc., 5500 Diplomat Circle, Orlando, Fla. 32810.

Journal Publishers

- International Accountant, P.O. Box 38, Link House, Billericay, Essex, Great Britain.
- International Journal of Accounting Education and Research, Center for International Education and Research in Accounting, 320 Commerce Bldg. (West), University of Illinois at Urbana-Champaign, Urbana, Ill. 61801.
- International Journal of Government Auditing, International Organization of the Supreme Audit Institutions, Room 7015, 441 G St., N.W., Washington, D.C. 20548.
- International Tax Journal, Panel Publishers, 14 Plaza Rd., Greenvale, N.Y. 11548.
- Iowa Law Review, University of Iowa College of Law, Iowa City, Iowa 52242.
- Israel C.P.A., Institute of Certified Public Accountants in Israel, 1 Montefiore St., P.O. Box 29281, Tel-Aviv 61290, Israel.
- Journal of Accountancy, American Institute of Certified Public Accountants, 1211 Avenue of the Americas, New York, N.Y. 10036.
- Journal of Accounting Research, Graduate School of Business, University of Chicago, Chicago, Ill. 60637.
- Journal of American Insurance, 20 N. Wacker Dr., Chicago, Ill. 60606.
- Journal of Business, University of Chicago Press, 5801 Ellis Ave., Chicago, Ill. 60637.
- Journal of Business, W. Paul Stillman School of Business, Seton Hall University, South Orange, N.J. 07079.
- Journal of Business Finance & Accounting, Journals Dept., Basil Blackwell, 108 Cowley Rd., Oxford OX4 1JF, U. K.
- Journal of College Placement, College Placement Council, Inc., P.O. Box 2263, Bethlehem, Pa. 18001.
- Journal of Commercial Bank Lending, Robert Morris Associates, 1432 National Bank Bldg., Broad and Chestnut Streets, Philadelphia, Pa. 19107.
- Journal of Contemporary Business, 135 Mackenzie Hall, University of Washington, Seattle, Washington 98195.
- Journal of Corporate Taxation, Warren, Gorham & Lamont, Inc., 210 South St., Boston, Mass. 02111.
- Journal of Finance, 100 Trinity Place, New York, N.Y. 10006.
- Journal of Financial & Quantitative Analysis, Graduate School of Business Administration, University of Washington, Seattle, Wash. 98195.
- Journal of Marketing, American Marketing Association, 222 S. Riverside Plaza, Chicago, Ill. 60606.
- Journal of Marketing Research, American Marketing Association, 222 S. Riverside Plaza, Chicago, Ill. 60606.
- Journal of Property Management, Institute of Real Estate Management, 155 East Superior St., Chicago, Ill. 60611.
- Journal of Real Estate Taxation, Warren, Gorham & Lamont, Inc., 210 South St., Boston, Mass. 02111.
- Journal of Retailing, New York University, 202 Tisch Hall, Washington Square, New York, N.Y. 10003.
- Journal of Systems Management, 24587 Bagley Rd., Cleveland, Ohio 44138.
- Journal of Taxation, Tax Research Group, Ltd., 512 North Florida Ave., Tampa, Florida 33602.
- Journal of the Academy of Marketing Science, School of Business, C.W. Post Center, Long Island University, Greenvale, N.Y. 11548.
- Journal UEC, IdW-Verlag GmbH, D4 Dusseldorf, Postfach 32 0580, Germany.
- Land Economics, Journals Dept. 129, The University of Wisconsin Press, Box 1379, Madison, Wis. 53701.
- Laventhol & Horwath Perspective, Laventhol & Horwath, 1845 Walnut St., Philadelphia, Pa. 19103.
- Law & Contemporary Problems, Duke University School of Law, Duke Station, Durham, North Carolina 27706.
- Law Office Economics and Management, Callaghan & Co., 6141 N. Cicero Ave., Chicago, Ill. 60646.
- Long Range Planning, Pergamon Press Ltd., Headington Hill Hall, Oxford OX3 0BW, England.
- Louisiana Certified Public Accountant, Society of Louisiana Certified Public Accountants, 4501 Veterans Blvd., Suite 408, Metairie, La. 70002.
- Loyola Law Review, School of Law, Loyola University, New Orleans, La. 70118.
- Magazine of Bank Administration, 303 So. Northwest Highway, Park Ridge, Ill. 60068.
- Management, Irish Management Institute, 186 Orwell Road, Dublin 14, Ireland.
- Management Accountant, Institute of Cost and Works Accountants of India, 12 Sudder St., Calcutta 16, India.
- Management Accounting, 63 Portland Place, London W1N 4AB, England.
- Management Accounting, National Association of Accountants, 919 Third Avenue, New York,

Journal Publishers

N.Y. 10022.
 Management Controls, Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N.Y. 10022.
 Management Review, AMACOM, American Management Associations, Saranac Lake, N.Y. 12983.
 Management Science, Institute of Management Sciences, 146 Westminster St., Providence, R.I. 02903.
 Managerial Planning, Planning Executives Institute, P.O. Box 70, Oxford, Ohio 45056.
 Marquette Law Review, 1103 W. Wisconsin Ave., Milwaukee, Wis. 53233.
 Massachusetts CPA Review, Massachusetts Society of Certified Public Accountants, Inc., One Center Plaza, Boston, Mass. 02108.
 Medical Economics, Oradell, N.J. 07649.
 Mergers and Acquisitions, 1621 Brookside Rd., McLean, Va. 22101.
 Michigan CPA, Michigan Association of Certified Public Accountants, 28333 Telegraph Rd., Southfield, Mich. 48076.
 Michigan Law Review, Hutchins Hall, Ann Arbor, Michigan 48104.
 Modern Data, 5 Kane Industrial Dr., P.O. Box 369, Hudson, Mass. 01749.
 Modern Healthcare, 230 W. Monroe St., Chicago, Ill. 60606.
 Money, Time-Life Building, 541 N. Fairbanks Ct., Chicago, Ill. 60611.
 Monthly Labor Review, Supt. of Documents, U.S. Govt. Print. Off., Washington, D.C. 20402.
 Mortgage Banker, 1125 Fifteenth St., N.W., Washington, D.C. 20005.
 Motel/Motor Inn Journal, 306 East Adams Ave., Temple, Tex. 76501.
 Motor Freight Controller, American Trucking Associations, Inc., 1616 P Street, N.W., Washington, D.C. 20036.
 MSU Business Topics, 5-J Berkey Hall, Division of Research, Graduate School of Business Administration, Michigan State Univ., East Lansing, Mich. 48824.
 National Public Accountant, 1717 Pennsylvania Ave., N.W., Washington, D.C. 20006.
 National Tax Journal, Stanley J. Bowers, Executive Director, National Tax Association - Tax Institute of America, 21 East State St., Columbus, Ohio 43215.
 Nation's Business, Chamber of Commerce of the United States, 1615 H St., N.W., Washington, D.C. 20062.
 Nebraska C.P.A., Nebraska Society of Certified Public Accountants, 504 Stuart Building, Lincoln, Nebraska 68508.
 New York University Law Review, 249 Sullivan Street, New York, N.Y. 10012.
 Newspaper Controller, P.O. Box 68, Fair Haven, N.J. 07701.
 Nigerian Accountant, Institute of Chartered Accountants of Nigeria, 60 Marina, P.O. Box 1580, Lagos, Nigeria.
 North Carolina Law Review, School of Law, University of North Carolina, Chapel Hill, N.C. 27514.
 North Dakota Law Review, University of North Dakota School of Law, Grand Forks, N.D. 58201.
 Nursing Homes, Cogswell House, Inc., 222 Wisconsin Ave., Lake Forest, Ill. 60045.
 Ohio CPA, Ohio Society of Certified Public Accountants, P.O. Box 617, Worthington, Ohio 43085.
 Ohio State Law Journal, College of Law, Ohio State University, 1659 N. High St., Columbus, Ohio 43210.
 Oklahoma Law Review, University of Oklahoma Press, 1005 Asp Ave., Norman, Okla. 73069.
 Operations Research, Operations Research Society of America, 428 East Preston St., Baltimore, Md. 21202.
 Oregon Certified Public Accountant, 720 Oregon Bank Bldg., Portland, Ore. 97204.
 Organizational Dynamics, American Management Associations, Subscription Services, Box 319, Saranac Lake, N.Y. 12983.
 Pennsylvania CPA Spokesman, Pennsylvania Institute of CPAs, 1100 Lewis Tower Building, Philadelphia, Pa. 19102.
 Pension and Profit-sharing Tax Journal, Panel Publishers, 14 Plaza Rd., Greenvale, N.Y. 11548.
 Pension World, 461 Eighth Ave., New York, N.Y. 10001.
 Personnel, American Management Associations, Subscription Services, Box 319, Saranac Lake, N.Y. 12983.
 Political Science Quarterly, Academy of Political Science, 2852 Broadway, New York, N.Y. 10025.
 Practical Accountant, Institute for Continuing Professional Development, 964 Third Ave., New York, N.Y. 10022.
 Practical Lawyer, 4025 Chestnut St., Philadelphia, Pa. 19104.
 Price Waterhouse Review, 1251 Ave. of the Americas, New York, N.Y. 10020.
 Production and Inventory Management, American Production and Inventory Control Society,

Journal Publishers

- Inc., 2600 Virginia Ave., Washington, D.C. 20037.
- PS, American Political Science Association, 1527 New Hampshire Ave., N.W., Washington, D.C. 20036.
- Public Contract Law Journal, American Bar Association, Division of Legal Practice and Education, 1155 E. 60th St., Chicago, Ill. 60637.
- Public Finance and Accountancy, Chartered Institute of Public Finance and Accountancy, 1 Buckingham Place, London SW1E 6HS, England.
- Public Opinion Quarterly, Columbia University Press, 136 South Broadway, Irvington-on-Hudson, N.Y. 10533.
- Public Personnel Manager, Room 240, 1313 East 60th St., Chicago, Ill. 60637.
- Public Relations Quarterly, 44 N. Market St., Rhinebeck, N.Y. 12572.
- Public Utilities Fortnightly, Suite 1828 L Street, N.W., Washington, D.C. 20036.
- Quarterly Review of Economics & Business, 408 David Kinley Hall, Urbana, Ill. 61801.
- Real Estate Review, Warren, Gorham & Lamont, Inc., 210 South St., Boston, Mass. 02111.
- Real Property, Probate & Trust Journal, 1155 E. 60th St., Chicago, Ill. 60637.
- Records Management Journal, Association of Records Executives and Administrators, P.O. Box 4259, Grand Central Station, New York, N.Y. 10017.
- REIT Review, John T. Hall, Inc., 12340 North Granville Rd., Mequon, Wis. 53092.
- Retail Control, Financial Executives Division, National Retail Merchants Association, 100 West 31st St., New York, N.Y. 10001.
- Risk Management, 205 E. 42nd St., New York, N.Y. 10017.
- St. John's Law Review, Fromkes Hall, Grand Central & Utopia Parkways, Jamaica, N.Y. 11439.
- Sales Management, 633 Third Ave., New York, N.Y. 10017.
- Savings & Loan News, Publications Office, 111 E. Wacker Drive, Chicago, Ill. 60601.
- Securities Regulation Law Journal, Warren, Gorham & Lamont, Inc., 210 South St., Boston, Mass. 02111.
- SGV Group Journal, 6760 Ayala Ave., Makati, Rizal, Philippines.
- Singapore Accountant, c/o Dept. of Accountancy, University of Singapore, Cluny Rd., Singapore 10.
- Skyscraper Management, Building Owners and Managers Association International, 224 South Michigan Ave., Chicago, Ill. 60604.
- Sloan Management Review, International Management Review Association, Alfred P. Sloan School of Management, Massachusetts Institute of Technology, Cambridge, Mass. 02139.
- Social Agency Management and Better Camp Management, Galloway Corp., 5 Mountain Ave., North Plainfield, N.J. 07060.
- South African Chartered Accountant, National Council of Chartered Accountants (S.A.), P.O. Box 964, Johannesburg 2000, South Africa.
- Special Libraries, Special Libraries Association, 235 Park Ave. South, New York, N.Y. 10003.
- Stanford Law Review, Stanford University, Stanford, Calif. 94305.
- Tax Adviser, American Institute Certified Public Accountants, 1211 Avenue of the Americas, New York, N.Y. 10036.
- Tax Executive, Tax Executives Institute, 425 13th St., N.W., Washington, D.C. 20004.
- Tax Law Review, Warren, Gorham & Lamont, Inc., 210 South St., Boston, Mass. 02111.
- Tax Lawyer, Section of Taxation, American Bar Association, 1800 M St., N.W., Washington, D.C. 20036.
- Tax Management International Journal, Tax Management, Inc., 1231 25th St., N.W., Washington, D.C. 20037.
- Taxation for Accountants, 512 North Florida Ave., Tampa, Fla. 33602.
- Taxation for Lawyers, 512 North Florida Ave., Tampa, Fla. 33602.
- Taxes - the Tax Magazine, Commerce Clearing House, Inc., 4025 West Peterson Ave., Chicago, Ill. 60646.
- Texas International Law Journal, 2500 Red River, Austin, Tex. 78705.
- Touche Ross Tempo, Touche Ross & Co., Communications Dept., P.O. Box 919, Radio City Station, New York, N.Y. 10019.
- Transcript, Harris, Kerr, Forster & Co., 420 Lexington Ave., New York, N.Y. 10017.
- Trusts & Estates, 461 Eighth Ave., New York, N.Y. 10001.
- Unauthorized Practice News, American Bar Association, 1155 East 60th St., Chicago, Ill. 60637.
- University of Miami Law Review, University of Miami, Coral Gables, Florida 33124.
- University of Michigan Business Review (formerly Michigan Business Review), Graduate School of Business Administration, The University of Michigan, Ann Arbor, Michigan 48104.
- Utah Law Review, University of Utah College of Law, Salt Lake City, Utah 84112.
- Valuation, American Society of Appraisers, International Headquarters, Dulles International Airport, P.O. Box 17265, Washington, D.C. 20041.
- Valuation Consultant, Marshall and Stevens Inc., 25 Broadway, New York, N.Y. 10004.

Journal Publishers

Vanderbilt Law Review, Executive Secretary, Vanderbilt University, Nashville, Tennessee 37240.
Veterinary Economics, 2728 Euclid Ave., Cleveland, Ohio 44115.
Viewpoint, Main Lafrentz & Co., 280 Park Ave., New York, N.Y. 10017.
Viewpoint (IBM), (formerly DP Solutions), General Systems Division, International Business Machines Corp., Box 2150, Atlanta, Ga. 30301.
Virginia Accountant, Virginia Society of Certified Public Accountants, Suite 1010, 700 East Main Building, Richmond, Va. 23219.
Virginia Law Review, Virginia Law Review Association, Clark Memorial Hall, University of Virginia, Charlottesville, Va. 22901.
Washington and Lee Law Review, School of Law, Washington and Lee University, Lexington, Va. 24450.
Washington Law Review, 1100 N.E. Campus Pkwy., University of Washington, Condon Hall, JB-20, Seattle, Wash. 98195.
Wisconsin CPA, Wisconsin Society of Certified Public Accountants, Room 400, 600 E. Mason St., Milwaukee, Wis. 53202.
Woman CPA, American Society of Women Accountants, 327 South LaSalle St., Chicago, Ill. 60604.
World, Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N.Y. 10022.
Yale Law Journal, 401A Yale Station, New Haven, Conn. 06520.

Book Publishers

Academy of Accounting Historians, Box 6999, University, Ala. 35486.
 Administrative Management Society, Maryland Road, Willow Grove, Pa. 19090.
 AIDE Project, Alabama Dept. of Education, Montgomery, Ala.
 Alexander Grant & Co., One First National Plaza, Chicago, Ill. 60603.
 Allyn and Bacon, Inc., 470 Atlantic Ave., Boston, Mass. 02110.
 AMACOM, 135 W. 50th St., New York, N.Y. 10020.
 American Association of Blood Banks, 1828 L Street, N.W., Washington, D.C. 20036.
 American Bankers Association, 1120 Connecticut Ave., N.W., Washington, D.C. 20036.
 American Council On Education, One Dupont Circle, Washington, D.C. 20036.
 American Meat Institute, P.O. Box 3556, Washington, D.C. 20007.
 American Medical Association, 535 N. Dearborn St., Chicago, Ill. 60610.
 American Nursing Home Association, 1200 Fifteenth St., N.W., Washington, D.C. 20005.
 American Petroleum Institute, 1801 K St., N.W., Washington, D.C. 20006.
 American Rental Association, 2920 23rd Ave., Moline, Ill. 61265.
 American Trucking Associations, 1616 P Street, N.W., Washington, D.C. 20036.
 American Woman's Society of CPAs, P.O. Box 389, Marysville, Ohio 43040.
 Artists Equity Association, 2813 Albemarle St., N.W., Washington, D.C. 20008.
 Association of Consulting Management Engineers, 347 Madison Ave., New York, N.Y. 10017.
 Association of Government Accountants, Washington Chapter, Box 423, Washington, D. C. 20044.
 Auerbach Publishers, 121 N. Broad St., Philadelphia, Pa. 19107.
 Ballinger Publishing Co., 17 Dunster St., Harvard Sq., Cambridge, Mass. 02138.
 Bank of America, Dept. 3120, P.O. Box 37000, San Francisco, Cal. 94137.
 Bender, Matthew, Inc., Subs. of the Times Mirror Co., 235 E. 45th St., New York, N.Y. 10017.
 Cahners Books, Division of Cahners Publishing Co., 89 Franklin St., Boston, Mass. 02110.
 Canadian Institute of Chartered Accountants, 250 Bloor St. East, Toronto, Canada M4W 1G5.
 Chamber of Commerce of the United States, 1615 H St., N.W., Washington, D.C. 20006.
 Charles C. Thomas, Publishers, 301-327 E. Lawrence Ave., Springfield, Ill. 62703.
 College Placement Council, P.O. Box 2263, Bethlehem, Pa. 18001.
 Columbia University Press, 562 W. 113th St., New York, N.Y. 10025.
 Commerce Clearing House, 4025 W. Peterson Ave., Chicago, Ill. 60646.
 Commission on Private Philanthropy and Public Needs, Suite 800, 1776 K St., N.W., Washington, D.C. 20006.
 Committee for Economic Development, 477 Madison Ave., New York, N.Y. 10022.
 Conference Board, Inc., 845 Third Ave., New York, N.Y. 10022.
 Connecticut Public Expenditure Council, 21 Lewis St., Hartford, Conn. 06103.
 Cooperative Extension Service, Institute of Food and Agricultural Sciences, University of Florida, Gainesville, Fla. 32611.
 Coopers & Lybrand, 1251 Ave. of the Americas, New York, N.Y. 10020.
 Cornell University, New York State College of Agriculture and Life Sciences, Ithaca, N.Y. 14850.
 Council for Financial Aid to Education, 680 Fifth Ave., New York, N.Y. 10019.
 CPA Study Aids, 1067 National Press Bldg., Washington, D.C. 20004.
 Dickinson Publishing Co., 16561 Ventura Blvd., Encino, Calif. 91316.
 Discount Merchandiser, 205 E. 42nd St., New York, N.Y. 10017.
 Dryden Press, Division of Holt, Rinehart & Winston, 901 N. Elm St., Hinsdale, Ill. 60521.
 Ernst & Ernst, 140 Broadway, New York, N.Y. 10005.
 Executive Reports Corp., Englewood Cliffs, N.J. 07632.
 Fairchild Publications, 7 E. 12th St., New York, N.Y. 10003.
 Financial Accounting Standards Board, High Ridge Park, Stamford, Conn., 06905.
 George Allen & Unwin Ltd., Ruskin House, Museum St., London, England.
 Gower Press Ltd., 140 Great Portland St., London, England.
 Halsted Press, Subs. of John Wiley & Sons, 605 Third Ave., New York, N.Y. 10016.
 Harper & Row Publishers, Inc., 10 E. 53rd St., New York, N.Y. 10022.
 Harris Kerr Forster & Co., 420 Lexington Ave., New York, N.Y. 10017.
 Harvard University, Graduate School of Business Administration, Division of Research, Boston, Mass. 02163.
 Haskins & Sells, 1114 Avenue of the Americas, New York, N.Y. 10036.
 Haymarket Pub. Ltd., 5 Wensley St., London W1A 2HG, England.
 Horwath and Horwath International, 919 Third Ave., New York, N.Y. 10022.
 Hospital Financial Management Association, 666 N. Lake Shore Dr., Chicago, Ill. 60611.
 Houghton Mifflin Co., 2 Park St., Boston, Mass. 02107.
 Institute for Business Planning, IBP Plaza, Englewood Cliffs, N.J. 07632.
 Institute of Certified Public Accountants in Israel, 1 Montefiore St., P.O. Box 29281, Tel-Aviv

Book Publishers

61290, Israel.
 Institute of Chartered Accountants in England and Wales, Chartered Accountants' Hall, Moorgate Place, London EC2R 6EQ, England.
 Institute of Cost and Management Accountants, 63 Portland Pl., London W1N 4AB England.
 Institute of Internal Auditors, 5500 Diplomat Circle, Orlando, Fla. 32810.
 Institute of Life Insurance, 277 Park Ave., New York, N.Y. 10017.
 Institute of Management Consultants, 347 Madison Ave., New York, N.Y. 10017.
 Institute of Real Estate Management of the National Association of Realtors, 155 E. Superior St., Chicago, Ill. 60611.
 International Centre for Research in Accounting, Furness College, Bailrigg, Lancaster, England.
 International Council of Shopping Centers, 445 Park Ave., New York, N.Y. 10022.
 Interstate Printers & Publishers, Inc. 19-27 N. Jackson St., Danville, Ill., 61832.
 Irwin, Richard D., 1818 Ridge Rd., Homewood, Ill. 60430.
 ITT Educational Services, 55 W. 42nd St., New York, N.Y. 10036.
 John Wiley & Sons, Inc., 605 Third Ave., New York, N.Y. 10016.
 Kesselman & Kesselman, Montefiore St. 39, Tel Aviv, Israel 61000.
 Laventhol & Horwath (formerly Laventhol Krekstein Horwath & Horwath), 1845 Walnut St., Philadelphia, Pa. 19103.
 Law Journal Press, New York Law Journal Bldg., New York, N.Y. 10007.
 Lawyers and Judges Publishing Co., 817 E. Broadway, Tucson, Ariz. 85733.
 Lawyers Co-operative Publishing Co., Aqueduct Bldg., Rochester, N.Y. 14603.
 Lexington Books, Div. of D.C. Heath & Co., 125 Spring St., Lexington, Mass. 02173.
 Longman Group Ltd., Longman House, Burnt Mill, Harlow, Essex, England.
 Maclean-Hunter Ltd., 481 University Ave., Toronto, Ontario, Canada M5W 1A7.
 Management Counselors, Inc., 208 South LaSalle St., Chicago, Ill. 60604.
 Mason & Lipscomb, 384 Fifth Ave., New York, N.Y. 10018.
 Matthew Bender, Inc., Subs. of the Times Mirror Co., 235 E. 45th St., New York, N.Y. 10017.
 McGraw-Hill Book Co., 1221 Avenue of the Americas, New York, N.Y. 10020.
 Melville Publishing Co., 11661 San Vicente Blvd., Suite 913, Los Angeles, Calif. 90049.
 National Association of Accountants, 919 Third Ave., New York, N.Y. 10022.
 National Association of College and University Business Officers, One Dupont Circle (Suite 510), Washington, D.C. 20036.
 National Association of Real Estate Investment Trusts, 1101 17th St., N.W., Washington, D.C. 20036.
 National Center for Housing Management, 1133 15th St., N.W., Washington, D.C. 20005.
 National Credit Union Administration, 2025 M St., N.W., Washington, D.C. 20456.
 National Institutes of Health, Animal Resources Branch, Division of Research Resources, Bethesda, Md. 20014.
 National Physical Laboratory, Dept. of Trade and Industry, London, England.
 Pacific Management Consultants Inc., Kyodo Bldg. (Kandabashi) 5-5, Uchikanda, 2 chome, Chiyoda-ku, Tokyo, Japan.
 Pergamon Press Ltd, Headington Hill Hall, Oxford OX3 0BW, England.
 Petrocelli Books, 384 Fifth Ave., New York, N.Y. 10018.
 Practising Law Institute, 810 Seventh Ave., New York, N.Y. 10019.
 Prentice-Hall, Inc., Box 500, Englewood Cliffs, N.J. 07632.
 Professional Publications, Inc., P.O. Box 12848, University Station, Gainesville, Fla. 32604.
 Richard D. Irwin, 1818 Ridge Rd., Homewood, Ill. 60430.
 Sales Executive Club of New York, Hotel Roosevelt, New York, N.Y. 10017.
 Society of Industrial Accountants, 154 Main St. East, Hamilton, Canada.
 Tax Management Inc., 1231 25th St., N.W., Washington, D.C. 20037.
 Thomas, Charles C., Publishers, 301-327 E. Lawrence Ave., Springfield, Ill. 62703.
 U.S. Dept. of Health, Education and Welfare, 330 Independence Ave., S.W., Washington, D.C. 20201.
 University of Chicago, Graduate School of Business, Chicago, Ill. 60637.
 University of Texas at Austin, Graduate School of Business, Bureau of Business Research, Austin, Tex. 78712.
 Urban Institute, 2100 M St., N.W., Washington, D.C. 20037.
 Wadsworth Publishing Co., Inc., 10 Davis Dr., Belmont, Calif. 94002.
 Watson-Guptill Publications, One Astor Plaza, New York, N.Y. 10036.
 Western Interstate Commission for Higher Education, P.O. Drawer P, Boulder, Colo. 80302.
 Whinney Murray & Co., 57 Chiswell St., London EC1Y4SY, England.
 Wiley, John & Sons, Inc., 605 Third Ave., New York, N.Y. 10016.
 Worth Publishers, Inc., 444 Park Avenue South, New York, N.Y. 10016.

A

AAKER, DAVID A.

ADMOD: an advertising decision model. *Journal of marketing research*, v. 12, Feb. 1975, p. 37-45.

Interactive marketing models, by David A. Aaker and Charles B. Weinberg. *Journal of marketing*, v. 39, Oct. 1975, p. 16-23.

ABA steps up efforts to aid localities in EFTS planning. *Banking*, v. 67, Jan. 1975, p. 40, 89.

ABBIN, BYRLE M.

Estate planning in the U.S. under present economic conditions of inflation. *Arthur Andersen chronicle*, v. 35, July 1975, p. 36-53.

Green stamp giving - the net gift. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-18.) [750.2 1]

Planning the financial affairs of a CPA, part 2. *California CPA quarterly*, v. 42, Dec. 1974, p. 15-18, 20, 22, 24.

Professional person's estate: planning for the transfer of the partnership interest. *Estate planning*, v. 2, Winter 1975, p. 102-7.

Significant recent developments concerning estate planning (part II). (Estate planning) *Tax adviser*, v. 6, April 1975, p. 220-8.

Significant recent developments concerning estate planning (part III). (Estate planning) *Tax adviser*, v. 6, May 1975, p. 277-87.

Significant recent developments concerning estate planning (part I). (Estate planning) *Tax adviser*, v. 6, March 1975, p. 166-76.

ABBOTT, ROBERT.

Yourdon, Edward. Programmers are paid to program: enter program librarian, by Edward Yourdon and Robert Abbott. *Infosystems*, v. 21, Dec. 1974, p. 28-32.

ABBOTTS, R. R. G.

Between the covers' facts about book production and marketing. *Management accounting* (Eng.), v. 52, Dec. 1974, p. 335-8.

ABBREVIATIONS

See Designations And Degrees

ABDEL-khalik, A. RASHAD.

Advertising effectiveness and accounting policy. *Accounting review*, v. 50, Oct. 1975, p. 657-70.

Ronen, J. Transfer pricing - a synthesis: a comment. (Correspondence) *Accounting review*, v. 50, April 1975, p. 351-4.

Transfer pricing - a synthesis: a reply, by A. Rashad Abdel-khalik and Edward J. Lusk. (Correspondence) *Accounting review*, v. 50, April 1975, p. 355-8.

ABDEL-MEGUID, ADLY.

Investing in Egypt. *Tax management international journal*, Oct. 1975, p. 3-15. (Supplement, p. 6-15; Law no. 43 of 1974.)

ABEL, HARRY W.

Tax shelter plan turns consolidated return regs. to advantage. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 294-5.

ABEL, KENNETH R.

Planning for hard times. *Footnotes* (Kenneth Leventhal & Co.), Jan. 1975, p. 6-9.

ABEL, LEONARD L.

Both purchase and sale of a residence have substantial hidden tax implications, by Leonard L. Abel and Thomas H. Kennedy. *Taxation for accountants*, v. 15, Aug. 1975, p. 86-91.

ABELA, BENJAMIN V.

Common tax problems of multinationals operating in the Philippines. *Tax management international journal*, Aug. 1975, p. 12-21.

ABELLE, BARNIE E.

CLU profile. *CLU journal*, v. 29, Jan. 1975, p. 60-3.

ABELMANN, WILLIAM W.

Appraiser's challenge. *Appraisal journal*, v. 43, April 1975, p. 293-7.

ABERNETHY, W. L.

Corporate planning - a personal viewpoint. *Long range planning*, v. 7, Dec. 1974, p. 49-52.

ABIKA, INNOCENT.

Energy crisis and the LDCs. *Columbia journal of world business*, v. 9, Fall 1974, p. 54-8.

ABRAHAMS, ALLEN E.

Whitlock, Emmet. Petroleum product futures and the public utility industry, by Emmet Whitlock and Allen E. Abrahams. *Public utilities fortnightly*, v. 95, March 27, 1975, p. 27-30.

ABRAHAMSE, LEONARD G.

Delegation in a diversified corporate group. *South African chartered accountant*, v. 11, June 1975, p. 205-10.

ABRAMOVITZ, ALAN L.

How one city inventoried its federal grants, by Alan L. Abramovitz and Henry E. Lyons. *Governmental finance*, v. 4, Feb. 1975, p. 35-8.

ABSENTEES

Ratnam, Gopal V. Determination of reserve operatives through simulation - a case study. *Management accountant* (India), v. 9, Nov. 1974, p. 827-33.

ABSORPTION COSTS

Beresford, Dennis R. Favorable rules for changing to full absorption costing will end soon, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) *Financial executive*, v. 43, April 1975, p. 10.

- Chapman, Benson J. Current LIFO developments. *CPA (NYSS)*, v. 45, Oct. 1975, p. 27-32.
- Forster, Joel M. Full absorption inventory costing - the IRS issues TIR-1365, edited by Joel M. Forster. (Taxation) *Journal of accountancy*, v. 140, Aug. 1975, p. 92-6.
- Schulte, R. Gregg. One more time: direct costing versus absorption costing. *Management accounting (NAA)*, v. 57, Nov. 1975, p. 11-14.
- Trussell, Larry R. Direct costs and the objectives of financial statements. *National public accountant*, v. 20, Aug. 1975, p. 30-3.

ABSTRACT COMPANIES

See Title Companies

ABUSHADI, M. M.

- Oil funds: supplemental recycling is needed now. *Bankers magazine*, v. 158, Summer 1975, p. 64-8.

ABY, CARROLL D.

- Eckardt, Walter L. Merit of listing on the AMEX? - comment. *Akron business and economic review*, v. 6, Summer 1975, p. 52-3.
- Granger, Fred W. Merit of listing on the AMEX? By Fred W. Granger and Carroll D. Aby. *Akron business and economic review*, v. 6, Spring 1975, p. 38-43.
- Granger, Fred W. Merit of listing on the AMEX? - a reply to a comment, by Fred W. Granger and Carroll D. Aby. *Akron business and economic review*, v. 6, Summer 1975, p. 54-5.

ACADEMY OF ACCOUNTING HISTORIANS.

- Chambers, R. J. Development of the theory of continuously contemporary accounting. University, Ala., Academy of Accounting Historians, n.d. 29 p. (*Academy of Accounting Historians, working paper series*, no. 13.) [*109 C]
- Homburger, Richard H. Audit of historical records as a learning device in studying environmental and socio-economic influences on accounting. University, Ala., Academy of Accounting Historians, n.d. 13 p. (*Academy of Accounting Historians, working paper series*, no. 2.) [*109 H]

—Research Committee.

- Kubin, Konrad W. Interim report of the Research Committee. *Accounting historian*, v. 2, Fall 1975, p. 7.

ACCELERATED DEPRECIATION

See Depreciation, Depletion And Obsolescence - Accelerated

ACCESSORY SHOPS

See Clothing Retailers
Retail Trade
Specialty Stores

ACCIDENTS

- Blau, Edward H. Case for no-fault. *Risk management*, v. 22, April 1975, p. 47-8, 50.
- Petersen, Dan. New principles of safety management. *Risk management*, v. 22, April 1975, p. 6-8, 10.

ACCOUNT NUMBERING

See Also Banks And Banking - Numbering Systems
Classification

ACCOUNTABILITY: standards in financial reporting.

- Bird, Peter. Accountability: standards in financial reporting. London, Haymarket Pub. Ltd., c1973. 149 p. [103.1 B]

ACCOUNTANCY LAW AND LEGISLATION

- Acklin, James F. Currents of accountants' liability. *Pennsylvania CPA spokesman*, v. 46, Nov. 1975, p. 15-16.

- Arkansas regulatory law enacted. (News report) *Journal of accountancy*, v. 139, March 1975, p. 28-9.
- Birenbaum, David E. Legal requirements for practice of public accounting in the United States by foreign accountants, by David E. Birenbaum and William S. Rhodes. (Statements in quotes) *Journal of accountancy*, v. 140, Dec. 1975, p. 73-7. (Updated version of article appearing in July 1975 *Arthur Andersen Chronicle*.)
- Birenbaum, David E. Legal requirements for practice of public accounting in the United States by foreign accountants, by David E. Birenbaum and William S. Rhodes. *Arthur Andersen chronicle*, v. 35, July 1975, p. 19-25.
- Colorado's first year of required CPE. (News & views) *CPA (NYSS)*, v. 45, Oct. 1975, p. 10-11. (Reprint from *CPA newsletter* (Colorado Society of CPAs), July 15, 1975.)
- Miller, Richard L. Cases on accountants' liability - some rules of safe practice. *Pennsylvania CPA spokesman*, v. 46, Nov. 1975, p. 7-13.
- NSPA attempts to clarify misinformation. *National public accountant*, v. 20, Sept. 1975, p. 26-30.
- Pearson, David B. Continuing education: a meeting of the minds? (Education) *Journal of accountancy*, v. 139, Jan. 1975, p. 81-7.
- Realities of relicensing. (News & views) *CPA (NYSS)*, v. 45, Nov. 1975, p. 14. (Excerpt from *NASBA news*, July 14, 1975.)
- States report on required CPE. (News report) *Journal of accountancy*, v. 140, July 1975, p. 22.

Arkansas

- Arkansas regulatory law enacted. (News report) *Journal of accountancy*, v. 139, March 1975, p. 28-9.

Australia

- Salmon, J. R. Society entry and advancement requirements and approved list for principals in public practice. *Australian accountant*, v. 45, Jan.-Feb. 1975, p. 15-16, 19-20.

France

- Clara, Jean. Practical and professional training for experts comptables in France. *Journal UEC*, v. 10, Jan. 1975, p. 48-51.

Iran

- Nabavi, Parviz. Legal requirements for the maintenance of official books of an entity in Iran. *Tax management international journal*, Oct. 1975, p. 21-3.

Massachusetts

- Alperin, Merton N. Current registration and licensing requirements for accounting in Massachusetts. *Massachusetts CPA review*, v. 49, May-June 1975, p. 23-4.
- Kistler, Linda H. Early public accountancy in Massachusetts. *Massachusetts CPA review*, v. 49, Jan.-Feb. 1975, p. 6-8, 10-12.

Virginia

- Dalton, H. Addison. Something new...for Virginia CPAs, and those who aspire to that role. *Virginia accountant*, v. 27, March 1975, p. 19-21.

Wisconsin

- Bower, James B. Activities of the Accounting Examining Board. *Wisconsin CPA*, Oct. 1975, p. 8-9.

Wyoming

- Wyoming updates CPA act. (News report) *Journal of accountancy*, v. 139, May 1975, p. 25.

ACCOUNTANCY PROFESSION

See Also Accountancy Law And Legislation
Accountants
Accountants' Office
Accountants' Societies
Auditing
Education
Professional Ethics

- American Institute Of Certified Public Accountants. International Practice Executive Committee. Professional accounting in 30 countries. New York, c1975. 792 p. [117 A]
- Armstrong, Marshall S. FASB prospects. *Arthur Young journal*, Spring 1975, p. 28-31.
- Arthur Andersen & Co. Public accounting in transition; and independent study of the profession through the eyes of those it serves. *Arthur Andersen chronicle*, v. 35, Jan. 1975, p. 4-9.
- Baker, Richard T. Competition within the profession - an unprofessional situation. *Georgia CPA*, v. 16, Winter 1974-75, p. 22, 32.
- Benston, George J. Accountants' integrity and financial reporting. *Financial executive*, v. 18, Aug. 1975, p. 10-14.
- Benston, George J. Accounting standards in the United States and the United Kingdom: their nature, causes and consequences. *Vanderbilt law review*, v. 28, Jan. 1975, p. 235-68. (Symposium on accounting and the Federal securities laws.)
- Boaden, Bruce. Should the university be the cradle of the profession? *South African chartered accountant*, v. 10, Oct. 1974, p. 348.
- Boyle, Joseph T. Peer review in the accounting profession - who audits the auditor? By Joseph T. Boyle and Thomas L. Holton. *CPA journal*, v. 45, Jan. 1975, p. 15-18.
- Burke, Edward J. Accounting profession and change. *Chartered accountant in Australia*, v. 46, Sept. 1975, p. 8-11.
- Burton, John C. Duality in the accounting profession. (Auditing & reporting) *CPA journal*, v. 45, April 1975, p. 86-7. (Excerpt from One man's view of the accounting profession, by John C. Burton, *Week in review* (Haskins & Sells), Dec. 27, 1974.)
- Chetkovich, Michael N. Haskins & Sells at 80 years. *H & S reports*, v. 12, Winter 1975, p. 12-15.
- Chetkovich, Michael N. What's ahead in the next ten years. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 3-4.) [110 H]
- Claycomb, F. R. Approach to entering practice. *National public accountant*, v. 20, Oct. 1975, p. 8-14.
- Corless, John C. Conscience of management. *Connecticut CPA*, v. 38, Dec. 1974, p. 21-3.
- Cramer, Joe J. Commentary. *Arthur Andersen chronicle*, v. 35, April 1975, p. 12-17.
- Davison, Charles H. Creative public accounting. *Motor freight controller*, Feb.-March 1975, p. 4-5, 9.
- Defliese, Philip L. Accountant's role in the new world order, speech made by Philip L. Defliese. (Statements in quotes) *Journal of accountancy*, v. 140, Dec. 1975, p. 71-3. (Substance of an address at an Oct. meeting of the London Chartered Accountants, reprinted with minor modifications from the Oct. 9 issue of *The Accountant* (Eng.))
- Dickinson, Rob. Changing role of the accountant. *South African chartered accountant*, v. 11, Feb. 1975, p. 53.
- Dixon, Arthur J. CPAs face their responsibilities. *CPA* (NYSS), v. 45, June 1975, p. 21-4.
- Fearnley, Stella. Education in English as well as accountancy. *Accountant* (Eng.), v. 172, Jan. 23, 1975, p. 121.
- Frizelle, Pamela J. Accounting and the other world. *Management accounting* (NAA), v. 57, Oct. 1975, p. 27-8.
- Granof, Michael H. Report of the A.I.C.P.A.'s Scope and Structure Committee, by Michael H. Granof and Charles H. Smith. (Accountancy abroad) *Chartered accountant in Australia*, v. 45, April 1975, p. 11-12.
- Haggard, Carol Lee. Commentary. *Arthur Andersen chronicle*, v. 35, April 1975, p. 17-18.
- Hill, Harrell B. At Western Electric the accent is on professional. *Management accounting* (NAA), v. 57, Sept. 1975, p. 15-17.
- Janell, Paul A. Isolation of accounting practitioners and educators: a development in the search for channels of education, by Paul A. Janell and Michael L. Fetters. *Massachusetts CPA review*, v. 48, Nov.-Dec. 1974, p. 15-18.
- Kapnick, Harvey. Emerging role of the academic accountant. *Arthur Andersen chronicle*, v. 35, April 1975, p. 4-11.
- Kleerekoper, Drs I. Financial reporting under inflationary conditions. *Accountant* (Eng.), v. 172, Jan. 30, 1975, p. 133-5.
- Lewis, Edwin A. Evolution (and revolution) of the accounting profession. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 5-13.) [110 H]
- Marksbury, Henry. Portrait of the FASB at age two. *Arthur Young journal*, Spring 1975, p. 18, 22-3, 26-7.
- Mason, Eli. Proposal for restructuring our profession. *CPA* (NYSS), v. 45, July 1975, p. 19-22.
- May, Gordon S. Continuing education syndrome. (Professional notes) *Journal of accountancy*, v. 139, April 1975, p. 85-6.
- McGrail, George R. Accountant's image. *National public accountant*, v. 20, April 1975, p. 30-4.
- Morgan, W. H. Practitioner and industrial relations, by W. H. Morgan and A. S. Omblor. (Practitioners forum) *Accountants' journal* (N.Z.), v. 53, Oct. 1974, p. 115.
- Murphy, Thomas. President's message. *Pennsylvania CPA spokesman*, v. 46, Sept. 1975, p. 3-4.
- Porter, W. Thomas. Growth of the CPA profession - services, fees, and productivity. *California CPA quarterly*, v. 42, Dec. 1974, p. 28-32, 34-5.
- Previts, Gary John. Fact and folklore in accounting. *Accounting historian*, v. 1, April 1974, p. 2.
- Putney, A. Accountancy - depends on how much you urn. *CGA* (Can.), v. 9, Jan.-Feb. 1975, p. 33.
- Redburn, Thomas. Accountants: those wonderful people who gave you Maurice Stans. *Washington monthly*, v. 6, Feb. 1975, p. 4. (Reprint file. *W)
- Ritts, Blaine A. Study of the impact of APB opinions upon practicing CPAs. *Journal of accounting research*, v. 12, Spring 1974, p. 93-111.
- Smith, Robert M. Communications, auditing stressed at eleventh annual AICPA computer conference. (News feature) *Journal of accountancy*, v. 140, July 1975, p. 24, 26, 28, 30, 32.
- Spacek, Leonard. History and human nature. *Accounting historian*, v. 2, Summer 1975, p. 2.
- Stiner, Frederic M. Hiring and keeping staff. *National public accountant*, v. 20, Oct. 1975, p. 16-20.
- Woolf, Emile. Where accountants fail. *International accountant* (Eng.), v. 44, Oct.-Dec. 1974, p. 123-6.

As A Career

See Also Accountants - Opportunities Teaching

- Barnhart, James R. Profile of an accounting internship program. *Ohio CPA*, v. 34, Spring 1975, p. 81-8.
- Bibby, J. B. Would you let your son marry an accountant? *Accountant* (Eng.), v. 171, Dec. 19/26, 1974, p. 819-21.
- Bremser, Wayne G. Accounting careers in perspective, by Wayne G. Bremser and Paul E. Dascher. (Administration of accountants practice) *CPA journal*, v. 45, Jan. 1975, p. 46-8.
- Claycomb, F. R. Approach to entering practice. *National public accountant*, v. 20, Oct. 1975, p. 8-14.
- Coffman, Edward N. Selected profile of the student transferring from accounting major, by Edward N. Coffman, Glenn H. Gilbreath and Mervyn W. Wingfield. *Georgia CPA*, v. 16, Winter 1974-75, p. 12-14, 29.
- Demand for master's degrees less among accounting grads. *Oregon certified public accountant*, v. 27, May 1975, p. 5.
- Dyall, James F. Demand and supply of qualified accountants. *Australian accountant*, v. 45, Nov. 1975, p. 577-80.
- Ellis, Loudell O. Generating interest in the accounting profession early in the educational process. (Education) *Woman CPA*, v. 37, Jan. 1975, p. 9-10.
- Granof, Michael H. On aspects of a professional accountant's education, by Michael H. Granof and Charles H. Smith. (Accountancy abroad) *Chartered accountant in Australia*, v. 46, Aug. 1975, p. 37-40.
- Krieger, Jean E. Planning a career in public accounting. (Personal management) *Woman CPA*, v. 37, July 1975, p. 19.
- Latham-Sharp, Nigel. For variety, choose an international firm. *Accountancy* (Eng.), v. 86, Nov. 1975, p. 58, 60.

Main, Jeremy. Striking it rich in the oil business. *Money*, v. 4, Nov. 1975, p. 48-52. (Prepared with the assistance of the AICPA Public Relations Division.)

Phillips, Richard. Selection consultants can help - but the decision is yours. *Accountancy* (Eng.), v. 86, Nov. 1975, p. 50, 52, 54.

Supply outpacing demand for accounting graduates. (News report) *Journal of accountancy*, v. 139, May 1975, p. 20, 22, 25.

Canada

Norman, Richard. Canadian industrial scene: prospects for British accountants. *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 208-9.

Germany

Practical professional training towards becoming a German wirtschaftsprüfer. *Journal UEC*, v. 10, April 1975, p. 140-2.

Australia

Carrington, A. S. Has the accounting profession a common goal? (Editorial) *Australian accountant*, v. 44, Dec. 1974, p. 644-5.

Dunn, R. C. Institute's role in the communication process. *Chartered accountant in Australia*, v. 46, July 1975, p. 16-20, 22-6.

Dyall, James F. Demand and supply of qualified accountants. *Australian accountant*, v. 45, Nov. 1975, p. 577-80.

Institute Of Chartered Accountants In Australia. Public Relations Committee. Chartered accountancy. *Chartered accountant in Australia*, v. 45, April 1975, p. 23-5.

Salmon, J. R. Society entry and advancement requirements and approved list for principals in public practice. *Australian accountant*, v. 45, Jan.-Feb. 1975, p. 15-16, 19-20.

Structure of the profession in Australia. *Chartered accountant in Australia*, v. 46, Oct. 1975, p. 17-18.

Belgium

Lafferty, M. J. Accountancy in Belgium and Luxembourg: a policy of caution. *Accountant* (Eng.), v. 172, Jan. 9, 1975, p. 37-8.

Canada

Bowles, David A. Law society act. *CA magazine* (Can.), v. 106, April 1975, p. 55-7.

Cooper, Dorothy A. Predictions. (Editorial) *CA magazine* (Can.), v. 106, Jan. 1975, p. 19.

Gayton, Robert J. Improving university/accounting profession relations. (Education) *CA magazine* (Can.), v. 107, July 1975, p. 67-70.

Stamp, Edward. Canada: the golden hinge. *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 205-6.

Thornton, Cliff. Outline of the profession in Canada. *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 206-7.

Trunkfield, Chris. Is merger dead? (National report) *CGA* (Can.), v. 9, Oct. 1975, p. 6.

Turnbull, C. G. Report of the president on the status of unification of the accounting profession. (RIA news) *Cost and management* (Canada), v. 48, Nov.-Dec. 1974, p. 58.

Chile

Zeff, Stephen A. Inflation accounting and the development of accounting principles in Chile, by Stephen A. Zeff and Hugo Ovando Z. *Accountant's magazine* (Scot.), v. 79, June 1975, p. 212, 213-14.

Colorado

Hunthausen, John M. Evolution of accountancy education and certification standards. *Colorado CPA report*, v. 39, Spring 1975, p. 15-24.

Hunthausen, John M. Origins of the CPA profession in Colorado. *Colorado CPA report*, v. 39, Spring 1975, p. 5-13.

Czechoslovakia

du Bois, Donald. Accountancy in eastern Europe: effects of centralized planning. *Accountant* (Eng.), v. 171, Dec. 12, 1974, p. 787-9.

Developing countries

Belfi, John R. Transferring technology in a multinational service industry. *Arthur Andersen chronicle*, v. 35, Jan. 1975, p. 16-21.

Europe

Crum, William F. European public accountant. *Management accounting* (NAA), v. 56, March 1975, p. 41-4, 54-5.

du Bois, Donald. Accountancy in eastern Europe: effects of centralized planning. *Accountant* (Eng.), v. 171, Dec. 12, 1974, p. 787-9.

Louwers, Pieter C. European public accountant: a different view. *Management accounting* (NAA), v. 57, Sept. 1975, p. 43-6.

O'Donovan, Vincent. Accountants and the European community. *Accountant* (Eng.), v. 173, Aug. 14, 1975, p. 176-7.

Perridon, Louis. International conference on harmonisation and verification of company accounts in the European Economic Community. *Journal UEC*, v. 10, July 1975, p. 181-3.

France

Clara, Jean. Practical and professional training for experts comptables in France. *Journal UEC*, v. 10, Jan. 1975, p. 48-51.

Germany

Practical professional training towards becoming a German wirtschaftsprüfer. *Journal UEC*, v. 10, April 1975, p. 140-2.

Smith, George R. German Federal Republic. *Accountant's magazine* (Scot.), v. 79, Aug. 1975, p. 283-6.

Great Britain

Baxter, W. T. English accountant's work and training. (Education) *CA magazine* (Can.), v. 106, May 1975, p. 73-6.

Benston, George J. Accounting standards in the United States and the United Kingdom: their nature, causes and consequences. *Vanderbilt law review*, v. 28, Jan. 1975, p. 235-68. (Symposium on accounting and the Federal securities laws.)

Chartered Institute Of Public Finance And Accountancy. Prospectus for a profession: the report of the long range enquiry into education and training for the accountancy profession by Professor David Solomons. (Institute statement) *Public finance & accountancy* (Eng.), v. 1, Dec. 1974, p. 400-2.

Lafferty, M. J. Corporate report - the two views, by Michael Lafferty and Guy Neely. *Accountancy* (Eng.), v. 86, Oct. 1975, p. 42-4.

Manchester students' annual dinner. (Student roundabout) *Accountant* (Eng.), v. 172, Feb. 27, 1975, p. 297-8.

Scott, Tony. Accountants - will you need a licence? *Accountant* (Eng.), v. 173, Sept. 11, 1975, p. 289-90.

Wright, E. Kenneth. Institute's role in society. *Accountant* (Eng.), v. 172, June 19, 1975, p. 788-91.

Greece

Zographos, N. J. Facts about auditing institutions in Greece. *Journal UEC*, v. 10, Oct. 1975, p. 305-9. (Reply to an article entitled the Profession in Greece by Theodor Starkos published in *Journal UEC*, no. 3, July 1974.)

History

Elvik, Kenneth O. Acquisition cost versus revaluation: a historical perspective. *International journal of accounting, education and research*, v. 9, Spring 1974, p. 155-65.

Gurry, Edward James. Profile of Harry Clark Bentley. *Accounting historian*, v. 2, Winter 1975, p. 12.

Kohler, Eric L. Accounting leaders of yesterday and today. *Accounting historian*, v. 2, Spring 1975, p. 4, 6.

Lafrentz, Ferdinand W. Seventy-fifth anniversary for the firm. *Viewpoint* (Main Lafrentz & Co.), 1st ed., 1974, p. 22-9.

ACCOUNTANTS' INDEX 1975

ACCOUNTANCY PROFESSION—History—(Continued)

- Marsland, P. W. Pacioli 1973: the London scene. *Australian accountant*, v. 45, Jan.-Feb. 1975, p. 38-9.
- Merino, Barbara Dubis. Profile of Joseph E. Sterrett. *Accounting historian*, v. 2, Spring 1975, p. 8.
- Watts, R. K. Role of the universities in training professional accountants in developing countries - the Nigerian case. *Nigerian accountant*, v. 7, April/June 1974, p. 18-19.
- Zeff, Stephen A. Profile of F.R.M. de Paula. *Accounting historian*, v. 1, Oct. 1974, p. 6.
- Colorado**
- Hunthausen, John M. Evolution of accountancy education and certification standards. *Colorado CPA report*, v. 39, Spring 1975, p. 15-24.
- Hunthausen, John M. Origins of the CPA profession in Colorado. *Colorado CPA report*, v. 39, Spring 1975, p. 5-13.
- Great Britain**
- And fifty years went by. *Accountant* (Eng.), v. 172, May 22, 1975, p. 666-7.
- Ireland**
- Murray, Aidan N. Reminiscences of the industrial outback. *Accountancy Ireland*, v. 6, Dec. 1974, p. 17-19.
- Israel**
- Noyman, Zeew. Rules of conduct of the accountancy profession in Israel. *Israel C. P. A.*, June 1974, p. 32-43.
- Massachusetts**
- Berg, Ernest A. Public accounting in western Massachusetts: seventy-five years of growth and progress. *Massachusetts CPA review*, v. 49, March-April 1975, p. 7-8, 10.
- Corsini, Louis S. History of the Massachusetts Society of CPA's 1930-1940. *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 7-8, 11, 12, 37.
- Holmes, William. Accounting and accountants in Massachusetts. *Massachusetts CPA review*, v. 49, Jan.-Feb. 1975, p. 15-16, 18-21.
- Holmes, William. Accounting and accountants in Massachusetts, part three - 1850-1890. *Massachusetts CPA review*, v. 49, May-June 1975, p. 12-14, 17-18, 20.
- Holmes, William. Accounting and accountants in Massachusetts, part two - 1800-1850. *Massachusetts CPA review*, v. 49, March-April 1975, p. 16, 18, 20-1.
- Kistler, Linda H. Early public accountancy in Massachusetts. *Massachusetts CPA review*, v. 49, Jan.-Feb. 1975, p. 6-8, 10-12.
- Kistler, Linda H. History of the Massachusetts Society of CPA's 1910-1930. *Massachusetts CPA review*, v. 49, July-Aug. 1975, p. 7-8, 11-14.
- Krzystofik, Anthony T. Accountancy in Massachusetts. (Editor's corner) *Massachusetts CPA review*, v. 49, Jan.-Feb. 1975, p. 32.
- Krzystofik, Anthony T. Early Massachusetts accountants and firms. *Massachusetts CPA review*, v. 49, March-April 1975, p. 13-15.
- United States**
- Strother, James F. Establishment of generally accepted accounting principles and generally accepted auditing standards. *Vanderbilt law review*, v. 28, Jan. 1975, p. 201-33. (*Symposium on accounting and the Federal securities laws.*)
- India**
- Raj, A. S. Role of accountants in public expenditure programmes. *Chartered accountant* (India), v. 24, Aug. 1975, p. 79-85.
- Indonesia**
- Flores, Porfirio M. Accountancy profession in Indonesia. *SGV group journal*, no. 3, 1974, p. 2-13.
- International**
- Defliese, Philip L. Accountant's role in the new world order. *Accountant* (Eng.), v. 173, Oct. 9, 1975, p. 413-14.
- Waldron, Robin. Accounting and the international scene. *Accountant* (Eng.), v. 173, Sept. 11, 1975, p. 287-8.
- International practice**
- Belfi, John R. Transferring technology in a multinational service industry. *Arthur Andersen chronicle*, v. 35, Jan. 1975, p. 16-21.
- International accounting standards. (Editorial) *Chartered accountant* (India), v. 23, Jan. 1975, p. 295-6.
- Israel**
- Noyman, Zeew. Rules of conduct of the accountancy profession in Israel. *Israel C. P. A.*, June 1974, p. 32-43.
- Japan**
- Zehr, Carl J. Japan needs accountants. *CGA* (Can.), v. 9, Jan.-Feb. 1975, p. 22-4.
- Louisiana**
- First public relations seminar conducted. (Society committee efforts) *Louisiana CPA*, v. 34, Winter 1974-75, p. 8-10.
- Moore, E. V. President's message. *Louisiana CPA*, v. 34, Winter 1974-75, p. 6-7.
- Massachusetts**
- Berg, Ernest A. Public accounting in western Massachusetts: seventy-five years of growth and progress. *Massachusetts CPA review*, v. 49, March-April 1975, p. 7-8, 10.
- Gurry, Edward James. Early Massachusetts accountants: Harry Clark Bentley. *Massachusetts CPA review*, v. 49, July-Aug. 1975, p. 17-18.
- Holmes, William. Accounting and accountants in Massachusetts. *Massachusetts CPA review*, v. 49, Jan.-Feb. 1975, p. 15-16, 18-21.
- Holmes, William. Accounting and accountants in Massachusetts, part two - 1800-1850. *Massachusetts CPA review*, v. 49, March-April 1975, p. 16, 18, 20-1.
- Kistler, Linda H. Early public accountancy in Massachusetts. *Massachusetts CPA review*, v. 49, Jan.-Feb. 1975, p. 6-8, 10-12.
- Krzystofik, Anthony T. Accountancy in Massachusetts. (Editor's corner) *Massachusetts CPA review*, v. 49, Jan.-Feb. 1975, p. 32.
- Krzystofik, Anthony T. Early Massachusetts accountants and firms. *Massachusetts CPA review*, v. 49, March-April 1975, p. 13-15.
- Netherlands**
- Chandra, Gyan. Some aspects of professional accounting in the Netherlands: a case of replacement value theory. *Chartered accountant* (India), v. 24, Oct. 1975, p. 230-3.
- Louwers, Pieter C. European public accountant: a different view. *Management accounting* (NAA), v. 57, Sept. 1975, p. 43-6.
- van den Heuvel, Bert. Netherlands scene. (Student roundabout) *Accountant* (Eng.), v. 172, Jan. 30, 1975, p. 55.
- New Zealand**
- Profession in New Zealand - wide-ranging programme at Dunedin convention. *Accountant* (Eng.), v. 172, Feb. 20, 1975, p. 242-4.
- Nigeria**
- Image of the accountant. (Editorial) *Nigerian accountant*, v. 7, Oct./Dec. 1974, p. 4-5, 13.
- Pearse, Fola A. Ethics of the profession and the responsibilities of the accountant in public practice. *Nigerian accountant*, v. 7, April/June 1974, p. 8-11, 13.
- Philippines**
- Constantino, Emilio F. Emerging social role of accountancy in the Philippines. (Practitioner's corner) *Accountants' journal* (P.I.), v. 24, no. 1, 1974, p. 30-2.
- Nubla, Eric C. Keynote address at the 28th PICPA annual national convention. *Accountants' journal* (P.I.), v. 24, no. 3, 1974, p. 4-7.

Salinas, Ramon C. Leadership and community development. *Accountants' journal* (P.I.), v. 24, no. 3, 1974, p. 12-14.

Public relations

Crumbley, D. Larry. Marketing of accounting services, by D. Larry Crumbley, Ray Barnhardt and Robert J. Boewadt. (Administration of accountants practice) *CPA journal*, v. 45, May 1975, p. 77-9.

First public relations seminar conducted. (Society committee efforts) *Louisiana CPA*, v. 34, Winter 1974-75, p. 8-10.

Frizelle, Pamela J. Accounting and the other world. *Management accounting* (NAA), v. 57, Oct. 1975, p. 27-8.

McGrail, George R. Accountant's image. *National public accountant*, v. 20, April 1975, p. 30-4.

Public Service

See Also Accountancy Profession - Relation To Government

Military And Government Service

McKeon, Ashley. Financial advice bureaux. (From our London correspondent) *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 26-7.

Taylor, Charles A. Political financial reporting. *Colorado CPA report*, v. 39, Fall 1974, p. 2-3.

Wells, Joseph T. Accountant's role in the FBI. *Management accounting* (NAA), v. 56, April 1975, p. 24-6.

Relation To Bankers And Credit People

See Bankers And Credit People - Cooperation With

Relation To Business And Management

See Also Accountants' Office - Services

Biagioni, Louis F. Impact of accounting on managerial performance, by Louis F. Biagioni and Joseph A. Lavelly. *Managerial planning*, v. 24, July-Aug. 1975, p. 30-4.

Birch, Philip. Accountants - their value as managers. (Student roundabout) *Accountant* (Eng.), v. 173, Aug. 28, 1975, p. 245-6.

Brechwald, David R. How to plan effective industrial insurance coverage. *Wisconsin CPA*, Dec. 1974, p. 15-16.

Brenner, George J. CPAs: do you speak management accounting? *Management accounting* (NAA), v. 57, Sept. 1975, p. 29-30.

Cuming, J. S. Auditor and management. *Chartered accountant in Australia*, v. 46, July 1975, p. 28-33.

Donahue, Richard B. How to approach and develop an MAS engagement. (Management services) *Massachusetts CPA review*, v. 48, Nov.-Dec. 1974, p. 24-5, 32.

Hayes, James L. Understanding management furthers a CPA's career. (Guest editorial) *CPA journal*, v. 45, Feb. 1975, p. 5-6, 9.

Johnson, H. Thomas. Role of accounting history in the study of modern business enterprise. *Accounting review*, v. 50, July 1975, p. 444-50.

Leonard, Colin R. Accountants as managers? *Australian accountant*, v. 44, Dec. 1974, p. 674-6.

Levenberg, Arnold. Company law in South Africa. *South African chartered accountant*, v. 11, Aug. 1975, p. 261-4.

Lickiss, Michael G. Practising accountant and the smaller business. *South African chartered accountant*, v. 11, June 1975, p. 185, 187, 189-92.

McGill, Betty T. GAAP ego trip can we afford it? *Ohio CPA*, v. 34, Spring 1975, p. 89-93.

Morgan, W. H. Practitioner and industrial relations, by W. H. Morgan and A. S. Omler. (Practitioners forum) *Accountants' journal* (N.Z.), v. 53, Oct. 1974, p. 115.

Parker, L. D. Accountant in the organisation. *Accountant's magazine* (Scott.), v. 79, April 1975, p. 149-52.

Rabun, Ted M. Social accounting: the accountant's role, by Ted M. Rabun and Charles W. Williams. *Federal accountant*, v. 23, Dec. 1974, p. 3-8.

Russell, John George. Accountant's contribution to resource management. *Accountants' journal* (N.Z.), v. 53, Nov. 1974, p. 131-4.

Woolf, Emile. Where accountants fail. *International accountant* (Eng.), v. 44, Oct.-Dec. 1974, p. 123-6.

Relation to educators

Gayton, Robert J. Improving university/accounting profession relations. (Education) *CA magazine* (Can.), v. 107, July 1975, p. 67-70.

Rosen, L. S. Current practitioner - academic relations. (Education) *CA magazine* (Can.), v. 107, Sept. 1975, p. 76-9.

Relation To Government

See Also Accountancy Profession - Public Service

Cheatham, Carole Bartlett. Auditing standards: action or reaction? *National public accountant*, v. 20, May 1975, p. 8-11.

Derieux, Samuel A. Profession's responsibility in developing and adhering to accounting and auditing standards. *Virginia accountant*, v. 27, Sept. 1975, p. 23-5. (Presented before the Twenty-seventh Southeast Regional Group Meeting, American Accounting Association.)

Hanley, Thomas R. Expanding practice to include federally assisted programs requires an added library shelf. (Washington report) *Journal of accountancy*, v. 140, July 1975, p. 37-41.

JFMIP annual report cites government's use of CPAs. (News report) *Journal of accountancy*, v. 140, July 1975, p. 14.

Mazur, Edward J. CPAs take part in White House conference. (News feature) *Journal of accountancy*, v. 140, Aug. 1975, p. 30, 32-4, 36, 38-9.

National Society Of Public Accountants. NSPA looks at the 94th Congress. *National public accountant*, v. 20, April 1975, p. 8-19.

Raj, A. S. Role of accountants in public expenditure programmes. *Chartered accountant* (India), v. 24, Aug. 1975, p. 79-85.

Simonetti, Gilbert. Washington update: highlights of current developments. (Washington report) *Journal of accountancy*, v. 139, March 1975, p. 31-6.

Simonetti, Gilbert. Washington update: highlights of current developments, edited by Gilbert Simonetti. (Washington report) *Journal of accountancy*, v. 140, Sept. 1975, p. 88, 90, 92, 94, 96.

Simonetti, Gilbert. Washington update: highlights of current developments, edited by Gilbert Simonetti. (Washington report) *Journal of accountancy*, v. 139, June 1975, p. 26, 29-30, 32-4, 36.

Simonetti, Gilbert. Washington update: highlights of current developments. (Washington report) *Journal of accountancy*, v. 140, Dec. 1975, p. 37-8, 40, 42, 44.

Staats, Elmer B. GAO reaffirms its position on auditor qualifications. (Washington report) *Journal of accountancy*, v. 140, Aug. 1975, p. 40-3.

Terner, E. Integration of the C.P.A. in the control of government corporations. *Israel C. P. A.*, June 1974, p. 14-21.

Relation To Internal Auditors

See Internal Auditors - Relation To Certified Public Accountants

Relation to investors

Hogan, Thomas B. Financial reporting and the public image. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 23-34.) [110 H]

Liggio, Carl D. Expectation gap: the accountant's legal Waterloo? *CPA* (NYSS), v. 45, July 1975, p. 23-9.

Relation To Lawyers

See Lawyers And Accountants

ACCOUNTANTS' INDEX 1975

ACCOUNTANCY PROFESSION—Relation to Lawyers— (Continued)

Landmark tax cases: Reisman v. Caplin: what is the status of an accountant retained by an attorney? *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 127.

Relation to other professions

Lucas, Louis. Using the skills of other professional disciplines. *GAO review*, v. 10, Summer 1975, p. 17-22.

Relation to regulatory agencies

FTC battles partial compliance on line of business. *Industrial marketing*, v. 60, Oct. 1975, p. 24.

Mason, Eli. Proposal for restructuring our profession. *CPA (NYSS)*, v. 45, July 1975, p. 19-22.

Master plan for nonattest legislation urged by Olson. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 22, 24.

Mazur, Edward J. CPAs take part in White House conference. (News feature) *Journal of accountancy*, v. 140, Aug. 1975, p. 30, 32-4, 36, 38-9.

Relation To Securities And Exchange Commission

See Also Reports - To Securities And Exchange Commission
United States - Securities And Exchange Commission

Acklin, James F. Currents of accountants' liability. *Pennsylvania CPA spokesman*, v. 46, Nov. 1975, p. 15-16.

Block, Max. Interim financial information of public corporations - recent developments. (SEC commentary) *CPA (NYSS)*, v. 45, June 1975, p. 69-70.

Burton, John C. Interview with John C. Burton. *Management accounting (NAA)*, v. 56, May 1975, p. 19-23.

CPA testimony may become public under Freedom of information regs. (News report) *Journal of accountancy*, v. 139, April 1975, p. 12.

Derieux, Samuel A. Public accountability under securities laws. *Ohio State law journal*, v. 35, 1974, p. 255-60.

FASB streamlines procedure for considering new accounting problems. (News & views) *CPA (NYSS)*, v. 45, Oct. 1975, p. 10. (Reprint from *SEC accounting report*, Aug. 1975.)

Fraidin, Stephen. Developments in federal securities regulation. *Business lawyer*, v. 30, Jan. 1975, p. 313-65.

Godwin, Larry B. CPA and user opinions on increased corporate disclosure. *CPA (NYSS)*, v. 45, July 1975, p. 31-5.

Griffith, Thomas. Payoff is not accepted practice. *Fortune*, v. 92, Aug. 1975, p. 122-5, 200, 202, 205.

Griffiths, Daniel W. Working with the new amendments on annual reports to shareholders. (SEC commentary) *CPA (NYSS)*, v. 45, July 1975, p. 51-2.

Harnek, Ronald F. Round-up of recent SEC pronouncements. (SEC commentary) *CPA (NYSS)*, v. 45, Nov. 1975, p. 72-4.

Harris, Kerr, Forster & Co. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 14.

Isbell, David B. Overview of accountants' duties and liabilities under the federal securities laws and a closer look at whistle-blowing. *Ohio State law journal*, v. 35, 1974, p. 261-79.

Kennedy, Michael. Accountants' liability overview. *Pennsylvania CPA spokesman*, v. 46, Nov. 1975, p. 5-6.

Lewis, Edwin A. Evolution (and revolution) of the accounting profession. (In Haskins & Sells. *Selected papers 1974*. New York, c1975, p. 5-13.) [110 H]

Lieberman, George. Projections and forecasts. (SEC commentary) *CPA journal*, v. 45, Dec. 1975, p. 55-8.

Lurie, Arlene J. How promptly do corporations disclose their problems? by Arlene J. Lurie and Victor S. Pastena. *Financial analysts journal*, v. 31, Sept.-Oct. 1975, p. 55-61.

PMM agrees to SEC sanction barring new public clients. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 10, 14.

Responsibilities and liabilities of auditors and accountants, by William O.E. Henry and others. *Business lawyer*, v. 30, March 1975, p. 169-205.

Robinson, Haldon G. Impact of the SEC on accounting principles and auditing standards. (In Haskins & Sells. *Selected papers 1974*. New York, c1975, p. 65-76.) [110 H]

SEC officials discuss disclosure of payoffs. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 14, 17.

SEC urged to practice what it preaches to accountants. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 24, 26.

Seidler, Lee J. FASB: counting noses instead of doing research. *Accounting issues* (Bear Stearns & Co.), Dec. 13, 1974, p. 1-16. (Reprint file, *A)

Seidler, Lee J. SEC favors replacement cost accounting. *Accounting issues* (Bear Stearns & Co.), Sept. 15, 1975, p. 2-9. (Reprint file, *A)

Special report: SEC conference. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 9-10, 12, 14, 16.

Weiss, Jerold M. Ominous intervention or premature anxiety. *National public accountant*, v. 20, Sept. 1975, p. 32-5.

Why local firms should not be displaced for SEC filings. (Administration of accountants practice) *CPA (NYSS)*, v. 45, Oct. 1975, p. 85-6. (Reprint from *SEC accounting report*, Aug. 1975.)

World's most audited auditor. (Businessmen in the news) *Fortune*, v. 92, Aug. 1975, p. 38.

Relation to tax administration

Landmark tax cases: Reisman v. Caplin: what is the status of an accountant retained by an attorney? *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 127.

Williams, E. Gordon. Easing the VAT burden. *Accountant (Eng.)*, v. 172, March 6, 1975, p. 313-14.

Scotland

Building a history. *South African chartered accountant*, v. 10, Dec. 1974, p. 419.

Selection Of Personnel

See Also Accountants - Employment

Accountants - Selection
Accountants' Office - Personnel
Accounting Testing Program
Auditors - Selection
Recruitment
Referrals

Coker, Robert L. Psychological testing for potential partners. (Practitioners forum) *Journal of accountancy*, v. 139, Feb. 1975, p. 102.

Jensen, Daniel L. Discriminant analysis as an aid to employee selection: a comment, by Daniel L. Jensen and Andrew D. Bailey. (Correspondence) *Accounting review*, v. 50, July 1975, p. 588-92.

SEC accounting fellow program. (News & views) *CPA journal*, v. 45, Dec. 1975, p. 9-10.

Stiner, Frederic M. Hiring and keeping staff. *National public accountant*, v. 20, Oct. 1975, p. 16-20.

Welker, Robert B. Discriminant analysis as an aid to employee selection: a reply. (Correspondence) *Accounting review*, v. 50, July 1975, p. 593-4.

Wilson, Peter. Recruiting practices. (Administration of accountants practice) *CPA journal*, v. 45, May 1975, p. 79-80. (Excerpt from Jobs for accountants, by Peter Wilson, *Accountant* (Eng.), Oct. 10, 1974, p. 491-2.)

Germany

Practical professional training towards becoming a German wirtschaftsprüfer. *Journal UEC*, v. 10, April 1975, p. 140-2.

South Africa

Diederichs, N. Profession in the service of the country. *South African chartered accountant*, v. 10, Dec. 1974, p. 414-16.

Garbutt, Douglas. Educating South Africa's accountants. *Accountant* (Eng.), v. 172, Feb. 27, 1975, p. 280-2.

Gibson, Malcolm. Gibson on the fundamental subconscious motivational and reactive thought processes of the sub-species homo sapiens CA(SA) (or what makes auditors tick). *South African chartered accountant*, v. 10, Nov. 1974, p. 387-9.

Judgement of Solomons': implications for South Africa. *South African chartered accountant*, v. 10, Oct. 1974, p. 344-7.

- Kritzing, Leon. Presenting the university view point. *South African chartered accountant*, v. 10, Oct. 1974, p. 342-3.
- Lickiss, Michael G. Practising accountant and the smaller business. *South African chartered accountant*, v. 11, June 1975, p. 185, 187, 189-92.
- Looking forward (without thinking backwards). *South African chartered accountant*, v. 10, Oct. 1974, p. 357-9.
- Practising and educating. *South African chartered accountant*, v. 10, Oct. 1974, p. 355-7.
- Prologue. *South African chartered accountant*, v. 10, Oct. 1974, p. 335-6.
- South African chartered accountants' national congress. *Accountant* (Eng.), v. 173, July 10, 1975, p. 36-7.
- Specializing after qualifying. *South African chartered accountant*, v. 10, Oct. 1974, p. 336-7.
- Wolman, Basil. Marrying the academic and practical approaches. *South African chartered accountant*, v. 10, Oct. 1974, p. 349-51.

Surveys

- Demand for master's degrees less among accounting grads. *Oregon certified public accountant*, v. 27, May 1975, p. 5.
- Dyall, James F. Demand and supply of qualified accountants. *Australian accountant*, v. 45, Nov. 1975, p. 577-80.
- Supply outpacing demand for accounting graduates. (News report) *Journal of accountancy*, v. 139, May 1975, p. 20, 22, 25.

Yugoslavia

- Connock, Michael. Workers' management in Yugoslavia. *Accountancy* (Eng.), v. 85, Dec. 1974, p. 42-4.
- du Bois, Donald. Accountancy in eastern Europe: effects of centralized planning. *Accountant* (Eng.), v. 171, Dec. 12, 1974, p. 787-9.
- Eames, Alan H. Accountancy profession in Yugoslavia. *Accountant* (Eng.), v. 173, July 3, 1975, p. 7-9.

ACCOUNTANT and the state - reflections on Jerusalem. *Certified accountant* (Eng.), Jan. 1975, p. 31-3, 59.

ACCOUNTANT-CLIENT PRIVILEGE

See Privileged Communications

- Professional Ethics - Confidential Communications
- Taxation, United States - Privileged Communications

ACCOUNTANTS

See Also Auditors Controllers

- Accounting for your health: special feature. *Accountant* (Eng.), v. 172, May 15, 1975, p. 640-7.
- Alumkal, Margaret. Profile of accounting executives in the United States, by Margaret Alumkal and John Paraniham. *Accountant* (Eng.), v. 172, Feb. 6, 1975, p. 171-3.
- Birch, Philip. Accountants - their value as managers. (Student roundabout) *Accountant* (Eng.), v. 173, Aug. 28, 1975, p. 245-6.
- Brief, Richard P. Role of the accountant in investment analysis, by Richard P. Brief and Joel Owen. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 52-6.
- Broden, Barry C. Toward certifying tax specialists in law and accounting, by Barry C. Broden and Jerome S. Horvitz. *Tax adviser*, v. 6, Aug. 1975, p. 469-75.
- Corless, John C. Conscience of management. *Connecticut CPA*, v. 38, Dec. 1974, p. 21-3.
- Davison, Charles H. Creative public accounting. *Motor freight controller*, Feb.-March 1975, p. 4-5, 9.
- Exchange visitor program. *H & S reports*, v. 12, Winter 1975, p. 16-20.
- Hill, Harrell B. At Western Electric the accent is on professional. *Management accounting* (NAA), v. 57, Sept. 1975, p. 15-17.

- Holmes, William. Accounting and accountants in Massachusetts, part three - 1850-1890. *Massachusetts CPA review*, v. 49, May-June 1975, p. 12-14, 17-18, 20.
- Indiana Association Of Certified Public Accountants. When to call the CPA. (News & views) *CPA* (NYSS), v. 45, July 1975, p. 11-12.
- Main, Jeremy. Striking it rich in the oil business. *Money*, v. 4, Nov. 1975, p. 48-52. (Prepared with the assistance of the AICPA Public Relations Division.)
- Nottingham, C. Behavioural science and the accountant. *Certified accountant* (Eng.), Oct. 1975, p. 543-6.
- Oliver, Bruce L. Semantic differential: a device for measuring the interprofessional communication of selected accounting concepts. *Journal of accounting research*, v. 12, Autumn 1974, p. 299-316.
- Pashke, Gregory F. Prescription for survival. (Administration of accountants practice) *CPA* (NYSS), v. 45, Sept. 1975, p. 69-70.
- Redburn, Thomas. Accountants: those wonderful people who gave you Maurice Stans. *Washington monthly*, v. 6, Feb. 1975, p. 4. (Reprint file, *W)

As Business Consultants

- See Accountancy Profession - Relation To Business
And Management
Accountants' Office - Services

As Expert Witnesses

- See Evidence

Chartered

- Argent, P. Education and training. *Public finance and accountancy* (Eng.), v. 2, Oct. 1975, p. 325-8.
- Cunningham, William H. Professional accountants in the civil service. *Accountant's magazine* (Scot.), v. 79, Sept. 1975, p. 328-9.
- Institute Of Chartered Accountants In Australia. Public Relations Committee. Chartered accountancy. *Chartered accountant in Australia*, v. 45, April 1975, p. 23-5.

Cost and Industrial

- Brenner, George J. CPAs: do you speak management accounting? *Management accounting* (NAA), v. 57, Sept. 1975, p. 29-30.
- Choice of evils. (This is my life) *Accountant* (Eng.), v. 172, May 22, 1975, p. 657.
- Krogstad, Jack L. Emerging group of CPAs in the CMA program, by Jack L. Krogstad and John K. Harris. *Ohio CPA*, v. 34, Summer 1975, p. 121-7.
- Laverdiere, Raymond G. Information systems and management, by Raymond G. Laverdiere and Ephraim P. Smith. *Managerial planning*, v. 23, May-June 1975, p. 20-3.
- Natarajan, V. Cost accountant's role in decision-making. (Students' section) *Management accountant* (India), v. 10, Feb. 1, 1975, p. 153-5.
- Pittman, Clarence R. Organizational behavior and the management accountant. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 89-96.) [110 H]
- Tubb, A. J. Why the management accountant must change - and how. *Management accounting* (Eng.), v. 53, Feb. 1975, p. 53-5.

Bangladesh

- Mohiuddin, M. Importance of management accountancy in modern industry. *Cost and management* (Bangladesh), v. 1, July-Dec. 1974, p. 17-19.

Great Britain

- Kilvington, K. W. Has the management accountant emerged far enough and fast enough? *Management accounting* (Eng.), v. 52, Dec. 1974, p. 324-8.
- Kilvington, Kenneth W. Management accountant: a British study. *Management accounting* (NAA), v. 56, May 1975, p. 32-8.

Duties And Responsibilities

See Also Accountants - Liability
Accountants - Social Responsibility
Accountants' Office - Personnel

- American Institute Of Certified Public Accountants. AICPA brief in Natelli-Scansaroli. (Official releases) *Journal of accountancy*, v. 139, May 1975, p. 69-76.
- American Institute Of Certified Public Accountants. Auditing Standards Division. Unaudited Financial Statements Task Force. Guide for engagements of CPAs to prepare unaudited financial statements. New York, c1975. 34 p. [*150 A]
- American Institute Of Certified Public Accountants. Equity Funding Special Committee. Report of the Special Committee on Equity Funding: the adequacy of auditing standards and procedures currently applied in the examination of financial statements. New York, c1975. 46 p. [*170 A]
- American Institute Of Certified Public Accountants. Professional Ethics Division. AICPA ethics rulings: audit guides issued by governmental agencies. (Official releases) *Journal of accountancy*, v. 139, June 1975, p. 80-1.
- American Telephone And Telegraph Company. Responsibilities for financial statements. (Auditing and reporting) *CPA* (NYSS), v. 45, June 1975, p. 81. (From the AT&T 1974 annual report.)
- Are auditors required to report their clients' bribes? (Auditing and reporting) *CPA* (NYSS), v. 45, Sept. 1975, p. 59. (Excerpt from *SEC accounting report*, June 1975.)
- Arthur Andersen & Co. Public accounting in transition: and independent study of the profession through the eyes of those it serves. *Arthur Andersen chronicle*, v. 35, Jan. 1975, p. 4-9.
- Audit commission lists issues under study. (News report) *Journal of accountancy*, v. 139, May 1975, p. 26.
- Auditors - guardians of morals? (News & views) *CPA* (NYSS), v. 45, Sept. 1975, p. 9-10. (Excerpt from *Week in review* (Haskins & Sells), June 20, 1975.)
- Auditors sentenced in National Student Marketing case. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 24, 26.
- Barlev, Ben Zion. Management advisory services and accounting, by Ben Zion Barlev and Arieh Goldman. *Abacus*, v. 10, June 1974, p. 74-82.
- Benner, William E. Internal auditor's responsibilities and opportunities with respect to tax liabilities. *Taxation for accountants*, v. 14, March 1975, p. 148-51.
- Benston, George J. Accountants' integrity and financial reporting. *Financial executive*, v. 18, Aug. 1975, p. 10-14.
- Bovender, Jack O. Engagement: a client's views. (Professional notes) *Journal of accountancy*, v. 139, April 1975, p. 86-8.
- Burton, John C. Fair presentation: another view. *Accountant* (Eng.), v. 173, July 17, 1975, p. 64-7.
- Burton, John C. SEC enforcement and professional accountants: philosophy, objectives and approach. *Vanderbilt law review*, v. 28, Jan. 1975, p. 19-29. (Symposium on accounting and the Federal securities laws.)
- Campbell, J. Douglas. Professional standards for unaudited financial statements. *Delaware CPA*, v. 1, Nov. 1974, p. 19-26.
- Canadian Institute Of Chartered Accountants. Auditing Standards Committee. First audit engagement: an audit technique study. Toronto, c1975. 54 p. [*250 Acc]
- Carmichael, Douglas Roy. What is the independent auditor's responsibility for the detection of fraud? (Accounting & auditing) *Journal of accountancy*, v. 140, Nov. 1975, p. 76-9.
- Catlett, George R. Relationship of auditing standards to detection of fraud. *Arthur Andersen chronicle*, v. 35, Oct. 1975, p. 50-62. (Reprinted from *CPA Journal*, April 1975.)
- Catlett, George R. Relationship of auditing standards to detection of fraud. *Cooperative accountant*, v. 28, Summer 1975, p. 60-9. (Reprinted from *Contemporary auditing problems*, Arthur Andersen/Univ. of Kansas symposium on auditing problems, 1974.)
- Catlett, George R. Relationship of auditing standards to detection of fraud. *CPA journal*, v. 45, April 1975, p. 13-21.
- Causey, Denzil Y. How to reduce your chances of being sued. *Practical accountant*, v. 8, Jan.-Feb. 1975, p. 53-9.
- Chalmers, Geoffrey T. Over-accountable accountants? A proposal for clarification of the legal responsibilities stemming from the audit function. *William and Mary law review*, v. 16, Fall 1974, p. 71-105.
- Cheatham, Carole Bartlett. Accountant's participation in a nonfinancial audit. *Woman CPA*, v. 37, April 1975, p. 10-11.
- Christiansen, Jon P. Remedy for the discharge of professional employees who refuse to perform unethical or illegal acts: a proposal in aid of professional ethics. (Notes) *Vanderbilt law review*, v. 28, May 1975, p. 805-41.
- Coleman, William T. Different duties of lawyers and accountants. *Business lawyer*, v. 30, March 1975, p. 91-4.
- Commission on Auditors' Responsibilities. (News & views) *CPA* (NYSS), v. 45, Aug. 1975, p. 9. (Excerpt from *SEC accounting report*, May 1975.)
- Corsini, Louis S. Question of ethics. (Auditing theory and practice) *Massachusetts CPA review*, v. 48, Nov.-Dec. 1974, p. 30-1.
- Cruise, Rex B. Ethics for the CPA in industry. (Statements in quotes) *Journal of accountancy*, v. 139, June 1975, p. 71-3.
- Dickerson, Robert W. V. When is an accountant negligent? (Legal cases) *CA magazine* (Can.), v. 106, Feb. 1975, p. 62-3.
- Diczok, Paul. 10b-5 liability expanded against accounts. (Recent cases) *Securities regulation law journal*, v. 3, Summer 1975, p. 183-5.
- Dixon, Arthur J. CPAs face their responsibilities. *CPA* (NYSS), v. 45, June 1975, p. 21-4.
- Donohue, Roger. AICPA guide for preparation of unaudited financial statements. *CPA* (NYSS), v. 45, June 1975, p. 31-5.
- Earle, Victor M. Fairness myth. *Vanderbilt law review*, v. 28, Jan. 1975, p. 147-63. (Symposium on accounting and the Federal securities laws.)
- Earle, Victor M. Limits of advocacy: public accounting. *Public relations quarterly*, v. 18, Winter 1974, p. 16-17.
- Elliott, Norman Cassleton. Joint audits - from three viewpoints: the accountant's view, the lawyer's view and the insurance aspects, by Norman Cassleton, Denis Marshall and William Batchelor. *Accountancy* (Eng.), v. 86, June 1975, p. 34-6.
- Equity Funding committee issues report. (News report) *Journal of accountancy*, v. 140, July 1975, p. 16, 18.
- Erard, Irene C. Unaudited financial statements. *Management accounting* (NAA), v. 57, Aug. 1975, p. 45-8.
- Fess, Philip E. Auditor v. client reporting responsibilities. (Auditing & reporting) *CPA journal*, v. 45, May 1975, p. 46-7.
- Fiflis, Ted J. Current problems of accountants' responsibilities to third parties. *Vanderbilt law review*, v. 28, Jan. 1975, p. 31-145. (Symposium on accounting and the Federal securities laws.)
- Fouts, John D. How to use your auditor. *Cooperative accountant*, v. 28, Fall 1975, p. 56-60.
- Frank, Walter C. Statements on responsibilities in tax practice. *Ohio CPA*, v. 34, Spring 1975, p. 53-60.
- Freedman, Robert. Responsibilities and liabilities of accountants as fiduciaries and parties-in-interest under the Employee retirement income security act of 1974. *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 20-2, 25-6, 28-31.
- Gadarowski, James J. Accountant's liability for negligence, how far? *Connecticut CPA*, v. 38, Dec. 1974, p. 24-6.
- Granof, Michael H. Report of the A.I.C.P.A.'s Scope and Structure Committee, by Michael H. Granof and Charles H. Smith. (Accountancy abroad) *Chartered accountant in Australia*, v. 45, April 1975, p. 11-12.
- Granof, Michael H. Reporting illegal activities, by Michael H. Granof and Charles H. Smith. (Accountancy abroad) *Chartered accountant in Australia*, v. 46, Sept. 1975, p. 14-16.
- Henderson, M. S. Stewardship function of accounting. *Australian accountant*, v. 45, Sept. 1975, p. 450-4.
- Indiana Association Of Certified Public Accountants. When to call the CPA. (News & views) *CPA* (NYSS), v. 45, July 1975, p. 11-12.

- Isbell, David B. Overview of accountants' duties and liabilities under the federal securities laws and a closer look at whistle-blowing. *Ohio State law journal*, v. 35, 1974, p. 261-79.
- Jancura, Elise G. Auditor's responsibilities in examining computer processed records. *International journal of government auditing*, v. 2, July 1975, p. 13-17.
- Kennedy, Michael. Accountants' liability overview. *Pennsylvania CPA spokesman*, v. 46, Nov. 1975, p. 5-6.
- Kocher, Paul C. What is your auditor doing? *Cooperative accountant*, v. 28, Fall 1975, p. 47-53, 107.
- Lantry, Terry L. What is the role of generally-accepted accounting principles? *National public accountant*, v. 20, June 1975, p. 23-5.
- Liggio, Carl D. Expectation gap: the accountant's legal Waterloo? *CPA (NYSS)*, v. 45, July 1975, p. 23-9.
- Lipoff, Norman H. Scope of professional responsibility in tax practice is fraught with confusion, uncertainty, by Norman H. Lipoff and Bruce H. Bokor. (Practice) *Taxation for accountants*, v. 15, Oct. 1975, p. 234-8.
- Lowe, Howard D. Auditor's responsibility for the discovery, evaluation, and disclosure of non-arm's-length transactions, by Howard D. Lowe and Jay M. Smith. *California CPA quarterly*, v. 43, Sept. 1975, p. 7-10, 13, 15.
- Martin, R. Eden. Hochfelder - possible consequences for the accounting profession. *Arthur Andersen chronicle*, v. 35, Jan. 1975, p. 10-15.
- Mazur, Edward J. CPAs take part in White House conference. (News feature) *Journal of accountancy*, v. 140, Aug. 1975, p. 30, 32-4, 36, 38-9.
- McAuliffe, Thomas. True auditor: virtues of a receptive ear. *Accountant (Eng.)*, v. 172, March 27, 1975, p. 405.
- Meaning of present fairly clarified in proposed SAS. (News report) *Journal of accountancy*, v. 139, April 1975, p. 8.
- Miller, Richard L. Cases on accountants' liability - some rules of safe practice. *Pennsylvania CPA spokesman*, v. 46, Nov. 1975, p. 7-13.
- Minnich, Marlene K. Legal responsibility - unaudited statements. *Ohio CPA*, v. 34, Winter 1975, p. 11-26.
- Nest, Richard A. Unaudited state of affairs. (Focus on accounting & auditing) *Michigan CPA*, v. 26, Nov.-Dec. 1974, p. 22-3, 26-7.
- Olson, Wallace E. Look at the responsibility gap. *Journal of accountancy*, v. 139, Jan. 1975, p. 52-7.
- Parker, L. D. Accountant in the organisation. *Accountant's magazine (Scot.)*, v. 79, April 1975, p. 149-52.
- Pearce, John J. Pension reform legislation. *Delaware CPA*, v. 1, Nov. 1974, p. 8-12.
- Picciano, Joseph P. GAO's suggested state auditing acts. (Washington report) *Journal of accountancy*, v. 139, Feb. 1975, p. 33-4.
- Recent cases spotlight practitioners' errors. *Taxation for accountants*, v. 14, March 1975, p. 164.
- Redburn, Thomas. Accountants: those wonderful people who gave you Maurice Stans. *Washington monthly*, v. 6, Feb. 1975, p. 4. (Reprint file, *W)
- Responsibilities and liabilities of auditors and accountants, by William O.E. Henry and others. *Business lawyer*, v. 30, March 1975, p. 169-205.
- Rickover, Hyman G. Accounting practices - do they protect the public? *Federal accountant*, v. 24, June 1975, p. 45-56.
- Russell, Harold F. Facing the problem. *Internal auditor*, v. 32, July-Aug. 1975, p. 13-22.
- Scope of audit commission's work underestimated: Cohen. (News report) *Journal of accountancy*, v. 140, July 1975, p. 18, 20.
- Sommer, A. A. Professional responsibility: how did we get here? *Business lawyer*, v. 30, March 1975, p. 95-103.
- Sprague, William Douglas. Commission on Auditors' Responsibilities. (News & views) *CPA (NYSS)*, v. 45, July 1975, p. 9.
- Strother, James F. Establishment of generally accepted accounting principles and generally accepted auditing standards. *Vanderbilt law review*, v. 28, Jan. 1975, p. 201-33. (Symposium on accounting and the Federal securities laws.)
- That's a lot of GAAP (The numbers game) *Forbes*, v. 116, Aug. 1, 1975, p. 31-2.
- Trites, Jerry D. Set the watchdog free, by Jerry D. Trites and Barry M. Grant. *CA magazine (Can.)*, v. 106, Jan. 1975, p. 23-6.
- Williams, Jan Robert. Implications of the audit report for financial statement users, by Jan Robert Williams and James R. Davis. *Journal of commercial bank lending*, v. 57, Feb. 1975, p. 9-18.
- Willingham, John J. Discussant's response to relationship of auditing standards to detection of fraud. *Cooperative accountant*, v. 28, Summer 1975, p. 69-76.
- Woolf, Emile. Where accountants fail. *International accountant (Eng.)*, v. 44, Oct.-Dec. 1974, p. 123-6.
- Australia
Cumming, J. S. Auditor and management. *Chartered accountant in Australia*, v. 46, July 1975, p. 28-33.
- Canada
Dickenson, Robert W. V. Establishing the third party duty. (Legal cases) *CA magazine (Can.)*, v. 106, June 1975, p. 64-5.
- Europe
Union Européenne Des Experts Comptables, Economiques Et Financiers (UEC). Professional ethics for accountants in Europe. *Certified accountant (Eng.)*, June 1975, p. 336.
- Union Européenne Des Experts Comptables, Economiques Et Financiers (UEC). Statement on professional ethics. *Journal UEC*, v. 10, April 1975, p. 104-5.
- Great Britain
Bird, Peter. Accountability: standards in financial reporting. London, Haymarket Pub. Ltd., c1973. 149 p. [103.1 B]
- Institute Of Chartered Accountants In England And Wales. Joint Committee on Ethics. Ethical guide for members of the Institute of Chartered Accountants in England and Wales. *Accountancy (Eng.)*, v. 86, Aug. 1975, p. 42-7.
- MacDonald, Graeme. Academic perspective of accounting. *Accountancy (Eng.)*, v. 86, Oct. 1975, p. 60-1.
- Woolf, Emile. Wider duties for auditors? (Mainly for students) *Accountancy (Eng.)*, v. 85, Dec. 1974, p. 114-16, 118.
- Wright, E. Kenneth. Institute's role in society. *Accountant (Eng.)*, v. 172, June 19, 1975, p. 788-91.
- International
International reporting. (Auditing and reporting) *CPA (NYSS)*, v. 45, Sept. 1975, p. 60-1. (Excerpt from *Week in review (Haskins & Sells)*, March 7, 1975.)
- Ireland
Rowe, David. Is your audit really necessary? *Accountancy Ireland*, v. 7, April 1975, p. 13-17.
- New Zealand
Daniell, R. M. Professional liability - whatever will they think of next? *Accountants' journal (N.Z.)*, v. 53, Oct. 1974, p. 107-8.
- McKenzie, P. D. Professional liability: the company auditor to the prospective investor. *Accountants' journal (N.Z.)*, v. 54, Aug. 1975, p. 245-8.
- Nigeria
Hayward, P. M. Services of the accountant in commerce and industries. *Nigerian accountant*, v. 8, Jan./March 1975, p. 7-8, 10-12.
- Oke, E. F. Services of the accountant in public practice. *Nigerian accountant*, v. 8, Jan./March 1975, p. 14-16, 18-19.
- Pearse, Fola A. Ethics of the profession and the responsibilities of the accountant in public practice. *Nigerian accountant*, v. 7, April/June 1974, p. 8-11, 13.
- Employment
See Also Accountancy Profession - Selection Of Personnel
Accountants' Office - Personnel
Recruitment
Referrals

- Davis, Earl F. Recruitment of accountants - 1974-75 a cold world. *Georgia CPA*, v. 16, Summer 1975-76, p. 24-5, 30.
- Demand for accountants remains strong despite recession. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 51.
- Demand for accounting graduates rises despite economic slump. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 30.
- Dyall, James F. Demand and supply of qualified accountants. *Australian accountant*, v. 45, Nov. 1975, p. 577-80.
- No recession for U.S. accountants. (Accounting scene) *Cost and management* (Can.), v. 49, May-June 1975, p. 45.
- Rayburn, L. Gayle. Employment of women CPAs. (Administration of accountants practice) *CPA journal*, v. 45, Dec. 1975, p. 72-3.
- Robert Half says LOB reporting will require 6,500 CPAs. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 29-30.
- Supply outpacing demand for accounting graduates. (News report) *Journal of accountancy*, v. 139, May 1975, p. 20, 22, 25.

Jamaica

- Farrow, S. M. Place in the sun. *Certified accountant* (Eng.), June 1975, p. 343-4.

Government

- Argent, P. Education and training. *Public finance and accountancy* (Eng.), v. 2, Oct. 1975, p. 325-8.
- Cunningham, William H. Professional accountants in the civil service. *Accountant's magazine* (Scot.), v. 79, Sept. 1975, p. 328-9.

Hours Of Labor

See Hours Of Labor - Accountants

Independence

See Also Conflict Of Interest

Professional Ethics - Financial Interest

- AICPA ethics rulings. (Official releases) *Journal of accountancy*, v. 140, Nov. 1975, p. 75.
- AICPA issues two auditing standards. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 10.
- American Institute Of Certified Public Accountants. AICPA brief in Natelli-Scansaroli. (Official releases) *Journal of accountancy*, v. 139, May 1975, p. 69-76.
- American Institute Of Certified Public Accountants. Auditing Standards Division. Applicability of guidance on reporting when not independent: auditing interpretation. (Accounting & auditing) *Journal of accountancy*, v. 140, Nov. 1975, p. 79-80.
- American Institute Of Certified Public Accountants. Auditing Standards Executive Committee. Statement on auditing standards no. 4 - quality control considerations for affirm of independent auditors. (Official releases) *Journal of accountancy*, v. 139, Feb. 1975, p. 76-8.
- American Institute Of Certified Public Accountants. Professional Ethics Division. AICPA ethics rulings: family relationship, brother-in-law. (Official releases) *Journal of accountancy*, v. 139, June 1975, p. 81.
- American Institute Of Certified Public Accountants. Professional Ethics Division. AICPA ethics rulings: member providing legal services. (Official releases) *Journal of accountancy*, v. 140, Sept. 1975, p. 86.
- Aranya, Nissim. Auditor-firm conflict of interests: a comment, by Nissim Aranya and Moshe Sarell. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 854-6.
- Audit commission lists issues under study. (News report) *Journal of accountancy*, v. 139, May 1975, p. 26.
- Block, Max. Write-up services and the auditor's independence. *CPA journal*, v. 45, March 1975, p. 25-30.
- Canadian Institute Of Chartered Accountants. Auditing Standards Committee. First audit engagement: an audit technique study. Toronto, c1975. 54 p. [*250 Acc]

- Dorrian, Hugh. Independence of the government auditor's position in the political organization. (Accountability auditing in the community) *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 89-91.
- Fiflis, Ted J. Current problems of accountants' responsibilities to third parties. *Vanderbilt law review*, v. 28, Jan. 1975, p. 31-145. (Symposium on accounting and the Federal securities laws.)
- Glass, David. Results-oriented auditing and independence. *Internal auditor*, v. 32, May-June 1975, p. 25-8.
- Goldman, Arieh. Auditor-firm conflict of interests: its implications for independence: a reply, by Arieh Goldman and Ben Zion Barlev. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 848-53.
- Goldman, Arieh. Auditor-firm conflict of interests: its implications for independence: a reply, by Arieh Goldman and Ben Zion Barlev. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 857-9.
- Graese, Clifford E. Ethics division rulings on past due billings and bank directorships. (Official releases) *Journal of accountancy*, v. 139, Feb. 1975, p. 81-4.
- Harvey, Gordon W. Audit independence: is it declining in federal circles? *Federal accountant*, v. 24, Sept. 1975, p. 35-41.
- Independence and the government auditor. *International journal of government auditing*, v. 2, Jan. 1975, p. 1.
- Independence - policy implementation. (Administration of accountants practice) *CPA* (NYSS), v. 45, Nov. 1975, p. 63-4. (Adapted from an interoffice memo of Oppenheim, Appel, Dixon & Co., Aug. 1, 1975.)
- Interpretations of rules 101 and 202 of the Code of Professional Ethics. (Official releases) *Journal of accountancy*, v. 139, Jan. 1975, p. 72-3.
- Lam, Wai P. Development & significance of corporate audit committees. *CA magazine* (Can.), v. 106, April 1975, p. 32-3, 36-40.
- Loeb, Stephen E. Auditor-firm conflict of interests: its implications for independence: a comment. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 844-7.
- Most, Kenneth S. Obligatory outside auditors. (Letters) *Journal of accountancy*, v. 139, March 1975, p. 37.
- Plea for AROFA. *South African chartered accountant*, v. 10, Dec. 1974, p. 425.
- Rine, E. William. Personal impairments - their impact on the independence of the government auditor. (Accountability auditing in the community) *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 83-6.
- *Risk, James M. S. Conflict of interest. *Accountant's magazine* (Scot.), v. 79, Aug. 1975, p. 276-9.
- Siblin, Herbert E. Independence & the public practitioner. *CA magazine* (Can.), v. 106, June 1975, p. 35-8.
- Smithyman, Jack. External influences affecting the independence of the governmental auditor. (Accountability auditing in the community) *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 86-9.
- Stepnick, Edward W. Independent accountant and HEW. *National public accountant*, v. 20, Feb. 1975, p. 24-9.
- Warren, Carl S. Comparative survey of audit reliability and independence. *Georgia CPA*, v. 16, Summer 1975-76, p. 10-13.
- Warren, Carl S. Comparative survey of audit reliability and independence. *Ohio CPA*, v. 33, Autumn 1974, p. 136-9.
- Wolman, Basil. Auditor's report - society's expectation v realities. *South African chartered accountant*, v. 10, Dec. 1974, p. 421-4.

Australia

- Ethical ruling; independence B12. *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 8-10.

Great Britain

- How independent is the auditor? *Accountant* (Eng.), v. 172, May 22, 1975, p. 653-4.
- Institute Of Chartered Accountants In England And Wales. Joint Committee on Ethics. Ethical guide for members of the Institute of Chartered Accountants in England and Wales. *Accountancy* (Eng.), v. 86, Aug. 1975, p. 42-7.

Morpeth, D. S. Professional independence. *Accountant* (Eng.), v. 171, Nov. 21, 1974, p. 683-5.

Israel

Noyman, Zeew. Rules of conduct of the accountancy profession in Israel. *Israel C. P. A.*, June 1974, p. 32-43.

Industrial

See Accountants - Cost And Industrial Controllers

Job satisfaction

Bickle, John W. Structure of CPA firms - time for a change? (Practitioners forum) *Journal of accountancy*, v. 139, June 1975, p. 102-4. (Excerpted from *California CPA quarterly*, Dec. 1973.)

Experimental approach to organizational climate analysis, by Ralph E. Smith and others. *Cost and management* (Can.), v. 49, May-June 1975, p. 34-9.

Rachlin, Norman S. How to develop a program to motivate your staff. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 45-50.

Liability

See Also Accountants - Duties And Responsibilities
Commercial Crime
Defalcations
Fraud
Insurance, Accountants' Liability
Misfeasance
Negligence

Accountants get 3-month jail terms in Equity Funding case. (News report) *Journal of accountancy*, v. 140, Sept. 1975, p. 14, 21.

Acklin, James F. Currents of accountants' liability. *Pennsylvania CPA spokesman*, v. 46, Nov. 1975, p. 15-16.

American Institute Of Certified Public Accountants. AICPA brief in Natelli-Scansaroli. (Official releases) *Journal of accountancy*, v. 139, May 1975, p. 69-76.

Audit partner loses appeal: supervisor gets retrial: NSM. (News report) *Journal of accountancy*, v. 140, Sept. 1975, p. 21.

Auditors sentenced in National Student Marketing case. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 24, 26.

Benston, George J. Accounting standards in the United States and the United Kingdom: their nature, causes and consequences. *Vanderbilt law review*, v. 28, Jan. 1975, p. 235-68. (Symposium on accounting and the Federal securities laws.)

Bovender, Jack O. Engagement: a client's views. (Professional notes) *Journal of accountancy*, v. 139, April 1975, p. 86-8.

Catlett, George R. Relationship of auditing standards to detection of fraud. *Arthur Andersen chronicle*, v. 35, Oct. 1975, p. 50-62. (Reprinted from *CPA Journal*, April 1975.)

Casey, Denizil Y. How to reduce your chances of being sued. *Practical accountant*, v. 8, Jan.-Feb. 1975, p. 53-9.

Chalmers, Geoffrey T. Over-accountable accountants? A proposal for clarification of the legal responsibilities stemming from the audit function. *William and Mary law review*, v. 16, Fall 1974, p. 71-105.

Cheatham, Carole Bartlett. Auditing standards: action or reaction? *National public accountant*, v. 20, May 1975, p. 8-11.

Cheek, James H. Professional responsibility and self-regulation of the securities lawyer. *Washington and Lee law review*, v. 32, Summer 1975, p. 597-635.

Christiansen, Jon P. Remedy for the discharge of professional employees who refuse to perform unethical or illegal acts: a proposal in aid of professional ethics. (Notes) *Vanderbilt law review*, v. 28, May 1975, p. 805-41.

Copeland, Ronald M. Statistical sampling: an uncertain defense against legal liability, by Ronald M. Copeland and Ted D. Englebrecht. *CPA* (NYSS), v. 45, Nov. 1975, p. 23-7.

Cruse, Rex B. Ethics for the CPA in industry. (Statements in quotes) *Journal of accountancy*, v. 139, June 1975, p. 71-3.

Dickerson, Robert W. V. Are auditors responsible for fraud detection? (Legal cases) *CA magazine* (Can.), v. 106, Feb. 1975, p. 61-2.

Dickerson, Robert W. V. Compliance with GAAPs is not enough: part 2. (Legal cases) *CA magazine*, v. 105, Dec. 1974, p. 42-4.

✓ Dickerson, Robert W. V. When is an accountant negligent? (Legal cases) *CA magazine* (Can.), v. 106, Feb. 1975, p. 62-3.

Diczok, Paul. 10b-5 liability expanded against accounts. (Recent cases) *Securities regulation law journal*, v. 3, Summer 1975, p. 183-5.

Earle, Victor M. Fairness myth. *Vanderbilt law review*, v. 28, Jan. 1975, p. 147-63. (Symposium on accounting and the Federal securities laws.)

Elliott, Norman Cassleton. Joint audits - from three viewpoints: the accountant's view, the lawyer's view and the insurance aspects, by Norman Cassleton, Denis Marshall and William Batchelor. *Accountancy* (Eng.), v. 86, June 1975, p. 34-6.

Erard, Irene C. Unaudited financial statements. *Management accounting* (NAA), v. 57, Aug. 1975, p. 45-8.

Fiflis, Ted J. Current problems of accountants' responsibilities to third parties. *Vanderbilt law review*, v. 28, Jan. 1975, p. 31-145. (Symposium on accounting and the Federal securities laws.)

Fiflis, Ted J. Liability for misleading statements under Section 11. *Practical lawyer*, v. 21, Oct. 1975, p. 35-54.

Freedman, Robert. Responsibilities and liabilities of accountants as fiduciaries and parties-in-interest under the Employee retirement income security act of 1974. *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 20-2, 25-6, 28-31.

Gadarowski, James J. Accountant's liability for negligence, how far? *Connecticut CPA*, v. 38, Dec. 1974, p. 24-6.

Granof, Michael H. Equity Funding, Home-Stake Production and Penn Central: benchmarks for an expanded legal liability? by Michael H. Granof and Charles H. Smith. (From our American correspondents) *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 19-21.

Granof, Michael H. Report of the Special Committee on Equity Funding, by Michael H. Granof and Charles H. Smith. (Accountancy abroad) *Chartered accountant in Australia*, v. 46, Oct. 1975, p. 22-4.

Hershey, Dale. Accountants' liability - a lawyer's view. *Pennsylvania CPA spokesman*, v. 46, Nov. 1975, p. 17-18, 24.

Hochman, Bruce I. Vulnerability of the CPA - taxation malpractice. *California CPA quarterly*, v. 42, March 1975, p. 17-18, 20-1.

Isbell, David B. Overview of accountants' duties and liabilities under the federal securities laws and a closer look at whistle-blowing. *Ohio State law journal*, v. 35, 1974, p. 261-79.

Kennedy, Michael. Accountants' liability overview. *Pennsylvania CPA spokesman*, v. 46, Nov. 1975, p. 5-6.

King, Anthony W. Fair-value accounting. *Management accounting* (NAA), v. 57, Oct. 1975, p. 24-6.

Kramer, Dan G. Malpractice claims. (Administration of accountants practice) *CPA* (NYSS), v. 45, Nov. 1975, p. 61-2.

Landy, Herbert H. Accountants' attitudes toward liability claims and malpractice insurance. *National public accountant*, v. 20, Sept. 1975, p. 14-16.

Lantry, Terry L. What is the role of generally-accepted accounting principles? *National public accountant*, v. 20, June 1975, p. 23-5.

Lawyers vs. the accountants. (Numbers game) *Forbes*, v. 116, Dec. 1, 1975, p. 49, 52.

Liggio, Carl D. Expectation gap: the accountant's legal Waterloo? *CPA* (NYSS), v. 45, July 1975, p. 23-9.

Lipoff, Norman H. Scope of professional responsibility in tax practice is fraught with confusion, uncertainty, by Norman H. Lipoff and Bruce H. Bokor. (Practice) *Taxation for accountants*, v. 15, Oct. 1975, p. 234-8.

Martin, R. Eden. Hochfelder - possible consequences for the accounting profession. *Arthur Andersen chronicle*, v. 35, Jan. 1975, p. 10-15.

Miller, Richard L. Cases on accountants' liability - some rules of safe practice. *Pennsylvania CPA spokesman*, v. 46, Nov. 1975, p. 7-13.

Miller, Stephen R. Lessons for future counselling of insurers involving ethics, liabilities, and securities regulation, by Stephen R. Miller and John T. Subak. *Business lawyer*, v. 30, Jan. 1975, p. 387-98.

Minnich, Marlene K. Legal responsibility - unaudited statements. *Ohio CPA*, v. 34, Winter 1975, p. 11-26.

Olson, Wallace E. Look at the responsibility gap. *Journal of accountancy*, v. 139, Jan. 1975, p. 52-7.

One for the accountants. (News report) *Journal of accountancy*, v. 139, March 1975, p. 29.

Penn, Sarah J. Professional liability of accountants: an analysis of one malpractice policy, by Sarah J. Penn and Gregory D. Erwin. *Nebraska CPA*, v. 10, Fall 1975, p. 16, 26.

PMM agrees to SEC sanction barring new public clients. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 10, 14.

Recent Herzfeld decision extends accountants' liability even further. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 70-4.

Responsibilities and liabilities of auditors and accountants, by William O.E. Henry and others. *Business lawyer*, v. 30, March 1975, p. 169-205.

Rowe, David. Statements on auditing. *Accountancy Ireland*, v. 6, Oct. 1974, p. 13-16.

Ruder, David S. Factors determining the degree of culpability necessary for violation of the federal securities laws in information transmission cases. *Washington and Lee law review*, v. 32, Summer 1975, p. 571-96.

Ruppert, Raymond C. Evidence: the accountant-client privilege under the new federal rules of evidence - new statute and new problems. *Oklahoma law review*, v. 28, Summer 1975, p. 637-50.

Sims, John R. Negligent misrepresentation - liability of accountants to third parties - the privity requirement: Aluma Kraft Manufacturing Co. v. Elmer Fox & Co. (Recent cases) *Missouri law review*, v. 39, Summer 1974, p. 466-72.

Strange case of the missing papers. *Forbes*, v. 116, Dec. 15, 1975, p. 20-1.

Survey of 1974 securities law developments, by Patrick K. Arey and others. *Washington and Lee law review*, v. 32, Summer 1975, p. 719-839.

That's a lot of GAAP (The numbers game) *Forbes*, v. 116, Aug. 1, 1975, p. 31-2.

Trites, Jerry D. Set the watchdog free, by Jerry D. Trites and Barry M. Grant. *CA magazine* (Can.), v. 106, Jan. 1975, p. 23-6.

Two auditors found guilty in Student Marketing case. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 8, 10.

van Pelt, John V. Materiality. *Management accounting* (NAA), v. 56, June 1975, p. 13-15, 24.

When accountants hire private detectives. (Management) *Business week*, June 30, 1975, p. 104.

Why local firms should not be displaced for SEC filings. (Administration of accountants practice) *CPA* (NYSS), v. 45, Oct. 1975, p. 85-6. (Reprint from *SEC accounting report*, Aug. 1975.)

World's most audited auditor. (Businessmen in the news) *Fortune*, v. 92, Aug. 1975, p. 38.

Canada

Dickerson, Robert W. V. Establishing the third party duty. (Legal cases) *CA magazine* (Can.), v. 106, June 1975, p. 64-5.

Dickerson, Robert W. V. Who is responsible for misleading financial statements? (Legal cases) *CA magazine* (Can.), v. 106, April 1975, p. 64.

Great Britain

Benston, George J. Accounting standards in the United States and the United Kingdom: their nature, causes and consequences. *Vanderbilt law review*, v. 28, Jan. 1975, p. 235-68. (Symposium on accounting and the Federal securities laws.)

New Zealand

Daniell, R. M. Professional liability - whatever will they think of next? *Accountants' journal* (N.Z.), v. 53, Oct. 1974, p. 107-8.

McKenzie, P. D. Professional liability: the company auditor to the prospective investor. *Accountants' journal* (N.Z.), v. 54, Aug. 1975, p. 245-8.

Nigeria

Pearse, Fola A. Ethics of the profession and the responsibilities of the accountant in public practice. *Nigerian accountant*, v. 7, April/June 1974, p. 8-11, 13.

Minorities

AICPA releases film on integration. (News report) *Journal of accountancy*, v. 139, March 1975, p. 27.

Gifford, William R. Accounting's aim. *Journal of college placement*, v. 35, Winter 1975, p. 40-5.

Linden, Jack. Larry Brown, first graduate of the Minnesota Society's minority scholarship/internship program. (Profile) *Journal of accountancy*, v. 139, April 1975, p. 26, 28, 30-2.

McRae, Thomas Walter. National Association of Black Accountants. *Wisconsin CPA*, March 1975, p. 23.

Practising and educating. *South African chartered accountant*, v. 10, Oct. 1974, p. 355-7.

Opportunities

See Also Accountancy Profession - As A Career
Barcelona, Constance T. Ms. CPA: part 2., by Constance T. Barcelona, Clara C. Lelievre and Thomas W. Lelievre. *Journal of college placement*, v. 35, Spring 1975, p. 34-40.
Demand for master's degrees less among accounting grads. *Oregon certified public accountant*, v. 27, May 1975, p. 5.
Krieger, Jean E. Planning a career in public accounting. (Personal management) *Woman CPA*, v. 37, July 1975, p. 19.

Qualifications

See Also Accountancy Profession - Selection Of Personnel
Accountants' Office - Personnel
Accounting Testing Program
Education

Alumkal, Margaret. Profile of accounting executives in the United States, by Margaret Alumkal and John Paraniham. *Accountant* (Eng.), v. 172, Feb. 6, 1975, p. 171-3.

Birenbaum, David E. Legal requirements for practice of public accounting in the United States by foreign accountants, by David E. Birenbaum and William S. Rhodes. (Statements in quotes) *Journal of accountancy*, v. 140, Dec. 1975, p. 73-7. (Updated version of article appearing in July 1975 *Arthur Andersen Chronicle*.)

Birenbaum, David E. Legal requirements for practice of public accounting in the United States by foreign accountants, by David E. Birenbaum and William S. Rhodes. *Arthur Andersen chronicle*, v. 35, July 1975, p. 19-25.

Chartered Institute Of Public Finance And Accountancy. Prospectus for a profession: the report of the long range enquiry into education and training for the accountancy profession by Professor David Solomons. (Institute statement) *Public finance & accountancy* (Eng.), v. 1, Dec. 1974, p. 400-2.

Colorado's first year of required CPE. (News & views) *CPA* (NYSS), v. 45, Oct. 1975, p. 10-11. (Reprint from *CPA newsletter* (Colorado Society of CPAs), July 15, 1975.)

Consultative Committee Of Accountancy Bodies. Prospectus for a profession. *Certified accountant* (Eng.), Dec. 1974, p. 623-4.

Forster, Joel M. Tax reform - regulation of return preparers. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 624-9.

Kistler, Linda H. Evaluation of professional certification programs in accounting, by Linda H. Kistler and Joseph F. Guy. (Education) *Journal of accountancy*, v. 140, Sept. 1975, p. 104-8.

NSPA attempts to clarify misinformation. *National public accountant*, v. 20, Sept. 1975, p. 26-30.

Peters, William E. Case for certification of revenue auditors. (Nebraska taxation) *Nebraska CPA*, v. 10, Spring 1975, p. 9-10.

Realities of relicensing. (News & views) *CPA (NYSS)*, v. 45, Nov. 1975, p. 14. (Excerpt from *NASBA news*, July 14, 1975.)

Scott, Tony. Accountants - will you need a licence? *Accountant* (Eng.), v. 173, Sept. 11, 1975, p. 289-90.

Shellenberger, John S. Continuing education for CPAs - a contemporary problem. *Delaware CPA*, v. 1, May 1974, p. 17-22.

Staats, Elmer B. GAO reaffirms its position on auditor qualifications. (Washington report) *Journal of accountancy*, v. 140, Aug. 1975, p. 40-3.

Wilt, William L. Card-carrying accountants. (Debits & credits) *National public accountant*, v. 19, Dec. 1974, p. 4-5.

Canada

Adams, Brian F. B.C. Auditors' Certification Board - model for other provinces? *CGA magazine* (Can.), v. 9, Aug. 1975, p. 24-6.

Europe

Crum, William F. European public accountant. *Management accounting* (NAA), v. 56, March 1975, p. 41-4, 54-5.

France

Clara, Jean. Practical and professional training for experts comptables in France. *Journal UEC*, v. 10, Jan. 1975, p. 48-51.

Germany

Practical professional training towards becoming a German wirtschaftsprüfer. *Journal UEC*, v. 10, April 1975, p. 140-2.

Great Britain

CIPFA second tier structure. *Accountant* (Eng.), v. 172, Jan. 30, 1975, p. 127.

Relation To Bankers And Credit Men

See Bankers And Credit Men - Cooperation With

Relation To Business

See Accountancy Profession - Relation To Business
And Management
Management Accounting
Management Control

Relation To Credit Men

See Bankers And Credit Men - Cooperation With

Relation To Internal Auditors

See Internal Auditors - Relation To Certified Public Accountants

Relation To Labor

See Accountancy Profession - Relation To Labor

Relation To Management

See Accountancy Profession - Relation To Business
And Management
Management Accounting
Management Control

Relation To Tax Administration

See Accountancy Profession - Relation To Tax Administration
Taxation, Administration, Under Name Of Country

Requirements

See Accountants - Qualifications

Rotation

American Institute Of Certified Public Accountants. Auditing Procedure Committee. Statement on auditing standards no. 7 - communications between predecessor and successor auditors. (Official releases) *Journal of accountancy*, v. 140, Nov. 1975, p. 73-5. (Supersedes Statement on auditing standards no. 1, section 543.18.)

Plea for AROFA. *South African chartered accountant*, v. 10, Dec. 1974, p. 425.

Proposed AICPA guidelines for communication between predecessor and successor auditors. (Administration of accountants practice) *CPA journal*, v. 45, April 1975, p. 81-2. (Excerpt from *CPA letter*, Feb. 10, 1975.)

Weiss, Stanley H. Disclosures surrounding a change in auditors: Accounting series release 165. *CPA journal*, v. 45, March 1975, p. 11-15.

Selection

See Also Accountancy Profession - Selection Of Personnel
Accountants' Office - Personnel
Accounting Testing Program
Auditors - Selection
Recruitment
Referrals

Social responsibility

Brief, Richard P. Accountant's responsibility in historical perspective. *Accounting review*, v. 50, April 1975, p. 285-97.

Chastain, Clark E. Environmental information and the accountants. *Accountants' journal* (N.Z.), v. 53, Sept. 1974, p. 49-53.

Defliese, Philip L. Accountant's role in the new world order, speech made by Philip L. Defliese. (Statements in quotes) *Journal of accountancy*, v. 140, Dec. 1975, p. 71-3. (Substance of an address at an Oct. meeting of the London Chartered Accountants, reprinted with minor modifications from the Oct. 9 issue of *The Accountant* (Eng.))

Epstein, Marc. Cleaning up the annual report: the accountant's responsibility to society. *Business and society review*, Spring 1975, p. 83-5.

Licaros, Gregorio S. Accountancy: an emerging social force. *Accountants' journal* (P.I.), v. 24, no. 3, 1974, p. 17-19.

McGrail, George R. Accountant's image. *National public accountant*, v. 20, April 1975, p. 30-4.

Salinas, Ramon C. Leadership and community development. *Accountants' journal* (P.I.), v. 24, no. 3, 1974, p. 12-14.

Usry, Milton F. Measuring social responsibility: a challenge to the accounting profession. (Publisher's forum) *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 4-5.

Weiner, David P. Accountants for the public interest: a brief history, by David P. Weiner and Marc Lumer. *CPA journal*, v. 45, March 1975, p. 18-20.

Yeo, L. J. Re-assessing corporate philosophies and objectives: a chartered accountant's view. (Practitioners forum) *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 37-8.

Statistics

Krogstad, Jack L. Emerging group of CPAs in the CMA program, by Jack L. Krogstad and John K. Harris. *Ohio CPA*, v. 34, Summer 1975, p. 121-7.

Students

CASSL's successful annual dinner. (Student roundabout) *Accountant* (Eng.), v. 171, Dec. 19/26, 1974, p. 845-6.

Ellis, Loudell O. Preparing for the career placement interview. (Education) *Woman CPA*, v. 37, April 1975, p. 12-13, 18.

Linden, Jack. Larry Brown, first graduate of the Minnesota Society's minority scholarship/internship program. (Profile) *Journ. of accountancy*, v. 139, April 1975, p. 26, 28, 30-2.

van den Heuvel, Bert. Netherlands scene. (Student roundabout) *Accountant* (Eng.), v. 172, Jan. 30, 1975, p. 55.

Surveys

Barcelona, Constance T. Women in accounting: eddies and midstream currents, by Constance T. Barcelona. Thomas W. Lelievre and Clara C. Lelievre. *Woman CPA*, v. 37, Jan. 1975, p. 3-6, 30.

Demand for accountants remains strong despite recession. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 51.

Women

See Women In Accountancy

ACCOUNTANTS FOR THE PUBLIC INTEREST.

McGrail, George R. Accountant's image. *National public accountant*, v. 20, April 1975, p. 30-4.

Weiner, David P. Accountants for the public interest: a brief history, by David P. Weiner and Marc Lumer. *CPA journal*, v. 45, March 1975, p. 18-20.

ACCOUNTANTS get 3-month jail terms in Equity Funding case. (News report) *Journal of accountancy*, v. 140, Sept. 1975, p. 14, 21.

ACCOUNTANTS' INTERNATIONAL STUDY GROUP.

Accounting for goodwill: current practices in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1975. 28 p. [*117 A]

AISG issues reports on profit forecasts and financial reports. (News report) *Journal of accountancy*, v. 139, March 1975, p. 18, 20, 22.

Comparative glossary of accounting terms in Canada, the United Kingdom and the United States; a selection of terms with different meanings in three nations. New York, American Institute of Certified Public Accountants, c1975. 73 p. [*117 A]

Extraordinary items, prior period adjustments and changes in accounting principles: current practices in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1974. n.p. [*117 A]

Humphreys, R. Gordon. Profit forecasts - a call for clarity. *Accountancy* (Eng.), v. 86, Nov. 1975, p. 36-7.

Interim financial reporting: current practices in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1975. n.p. [*117 A]

International financial reporting: suggestions for improving international reporting in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1975. n.p. [*117 A]

International reporting. (Auditing and reporting) *CPA* (NYSS), v. 45, Sept. 1975, p. 60-1. (Excerpt from *Week in review* (Haskins & Sells), March 7, 1975.)

Published profit forecasts: current practices in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1974. n.p. [*117 A]

Siegel, Joel. Materiality, by Joel Siegel and Jae Shim. *Cooperative accountant*, v. 27, Winter 1974, p. 37-9, 62-3.

Thomas, R. D. CICA research - responding to a challenge. (Accounting principles and practice) *Cost and management* (Canada), v. 48, Nov.-Dec. 1974, p. 45-9.

ACCOUNTANTS' lien. *Accountancy Ireland*, v. 6, Dec. 1974, p. 16.

ACCOUNTANTS' OFFICE

See Also Accounting Firms

Bedford, Norton M. Contributions of A.C. Littleton to accounting thought and practice, by Norton M. Bedford and Richard E. Ziegler. *Accounting review*, v. 50, July 1975, p. 435-43.

Accounting and timekeeping

Horn, Jack. Portfolio of public accountant's forms, reports and procedures. Englewood Cliffs, N.J., Prentice-Hall, c1975. 503 p. [250 Acc]

Williamson, Jack O. Accounting for your time during the tax filing season. (Practical accountant) *National public accountant*, v. 20, Jan. 1975, p. 5.

Australia

Macaw, N. R. Partnership structure - admission and retirement of partners. (Practitioners) *Chartered accountant in Australia*, v. 45, Nov. 1974, p. 45-9.

Warne-Smith, A. D. Office procedures. (Practitioners forum) *Chartered accountant in Australia*, v. 45, Dec. 1974, p. 28-31.

Billing

DeMeo, J. N. (Nick) Snap-out billing: an easier way to handle monthly statements. (Accountants' fees) *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 43-4.

Eder, Bernard B. Setting up billing rates when starting a practice. (Accountants' fees) *Practical accountant*, v. 8, July/Aug. 1975, p. 38-9.

Graese, Clifford E. Ethics division rulings on past due billings and bank directorships. (Official releases) *Journal of accountancy*, v. 139, Feb. 1975, p. 81-4.

Horn, Jack. Portfolio of public accountant's forms, reports and procedures. Englewood Cliffs, N.J., Prentice-Hall, c1975. 503 p. [250 Acc]

Klein, Murray. Reporting on MAS and making it profitable. (Management advisory services) *Connecticut CPA*, v. 38, Dec. 1974, p. 31-4.

Lehman, Charles C. Profile of the Colorado CPA firm - 1974. *Colorado CPA report*, v. 39, Winter 1975, p. 5-13.

Ombler, A. S. Policies on fees. (Practitioners forum) *Accountants' journal* (N.Z.), v. 54, March 1975, p. 76-7.

Tremper, William E. Some reflections about chargeable hours and billing rates. (Accountants' fees) *Practical accountant*, v. 8, May-June 1975, p. 30-1.

Budgeting

See Also Accountants' Office - Time Budgets

Building A Practice

See Accountants' Office - Organization And Procedure

Clients

- 6 American Institute Of Certified Public Accountants. Auditing Standards Executive Committee. Statement on auditing standards no. 4 - quality control considerations for affirm of independent auditors. (Official releases) *Journal of accountancy*, v. 139, Feb. 1975, p. 76-8.
- 1 American Institute Of Certified Public Accountants. Management Advisory Services Executive Committee. Statements on management advisory services. (Official releases) *Journal of accountancy*, v. 139, Feb. 1975, p. 78-81.
- 1 American Institute Of Certified Public Accountants. Professional Ethics Division. AICPA ethics rulings: firm publications, distribution to client's board of directors. (Official releases) *Journal of accountancy*, v. 140, Sept. 1975, p. 86.
- Asman, Mark F. CPA-client practices in management advisory services. *CPA journal*, v. 45, May 1975, p. 22-8.
- Attendance of client at IRS audit may be mandatory. (Practicing before the IRS) *Taxation for accountants*, v. 15, Sept. 1975, p. 190-1.
- Bovender, Jack O. Engagement: a client's views. (Professional notes) *Journal of accountancy*, v. 139, April 1975, p. 86-8.
- Drexler, Frederick A. Client looks at the CPA auditor. *CPA journal*, v. 45, Jan. 1975, p. 29-30, 35.
- Earle, Victor M. Limits of advocacy: public accounting. *Public relations quarterly*, v. 18, Winter 1974, p. 16-17.
- Fess, Philip E. Auditor v. client reporting responsibilities. (Auditing & reporting) *CPA journal*, v. 45, May 1975, p. 46-7.
- Grimsley, James W. Client evaluation. *Colorado CPA report*, v. 39, Fall 1974, p. 4-6.
- Grimsley, James W. Client evaluation. (Practitioners forum) *Journal of accountancy*, v. 140, Nov. 1975, p. 86-8.
- Hanke, Dan H. Dissolution: are you ready for it? (Practitioners forum) *Journal of accountancy*, v. 140, Sept. 1975, p. 114-15.
- Helstein, Richard S. Why attorneys should welcome an accountant-client privilege bill. *CPA (NYSS)*, v. 45, Sept. 1975, p. 31-3.
- Institute questions SEC's auditor-client amendments. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 11-12, 14.
- Interpretation of rules 501 and 502 of the code of professional ethics. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 66-8.
- Scanlan, T. F. Ways to provide your clients with more effective representation when dealing with the IRS. *Taxation for accountants*, v. 15, July 1975, p. 15-18.
- Schmidt, L. Lee. Auditor-client relationships. (Focus on accounting and auditing) *Michigan CPA*, v. 26, May-June 1975, p. 9-11.
- Simkins, Stanley I. Ten ways to lose clients. (Practitioners forum) *Journal of accountancy*, v. 140, Aug. 1975, p. 107-8.
- Trieschmann, James S. Advising clients on matters of insurance, by James S. Trieschmann and E. J. Leverett. (Practitioners forum) *Journal of accountancy*, v. 139, Jan. 1975, p. 93-5.
- Whelan, Philip G. Time sharing for small clients - the CPA's role. (MAS speak out) *Michigan CPA*, v. 27, Nov-Dec. 1975, p. 23-4.
- When accountants hire private detectives. (Administration of accountants practice) *CPA (NYSS)*, v. 45, Oct. 1975, p. 83-5. (Reprinted from *Business week*, June 30, 1975.)
- When accountants hire private detectives. (Management) *Business week*, June 30, 1975, p. 104.

Clients' records

- Confidentiality of taxpayer data. (News & views) *CPA (NYSS)*, v. 45, Nov. 1975, p. 13-14. (News release, National Society of Public Accountants, Sept. 5, 1975.)
- Levy, Chauncey H. Accountant's right to lien. (Administration of accountants practice) *CPA (NYSS)*, v. 45, Sept. 1975, p. 67-9.
- Retention of client's records - professional ethics. (Administration of accountants practice) *CPA (NYSS)*, v. 45, July 1975, p. 53-4. (Excerpt from *Journal of accountancy*, April 1975, p. 66-7.)

Communication

- Helstein, Richard S. Why attorneys should welcome an accountant-client privilege bill. *CPA (NYSS)*, v. 45, Sept. 1975, p. 31-3.
- Hoffman, Arthur S. Are accountant's work papers given to an attorney privileged? Edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, May 1975, p. 54-5.
- Interpretation of rules 501 and 502 of the code of professional ethics. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 66-8.
- Rea, Richard C. Internal bulletins, edited by Richard C. Rea. (Practitioners forum) *Journal of accountancy*, v. 139, April 1975, p. 40-1.
- Warne-Smith, A. D. Communications problems in a chartered accountant's office. (Practitioners' forum) *Accountants' journal (N.Z.)*, v. 54, May 1975, p. 155-7. (Reprinted from *Chartered accountant in Australia*, December 1974.)
- When charts can help. (Management advisory services) *CPA (NYSS)*, v. 45, Oct. 1975, p. 89-90. (Reprint from *Accountant (Eng.)*, July 31, 1975.)

Continuing a practice

- George, William R. Marketing practices of CPA firms, by William R. George and Richard M. Murray. *CPA (NYSS)*, v. 45, Oct. 1975, p. 33-6.

Data Processing

- See Also Computers - Effect On Accountants
- Adams, Donald L. AICPA timesharing program library available, by Donald L. Adams and Carol A. Schaller. (Accounting and EDP) *Journal of accountancy*, v. 140, Dec. 1975, p. 95-6.
- Computer on call. *E & E (Ernst & Ernst)*, v. 14, Summer 1975, p. 25-30.
- Do-it-yourself data processing. (Management advisory services) *CPA (NYSS)*, v. 45, Oct. 1975, p. 87-8. (Reprint from *Accountancy age (Eng.)*, June 27, 1975.)
- Fox, Charles N. Time-sharing: a tool for the modern accountant. *Management accounting (NAA)*, v. 57, Nov. 1975, p. 43-4.
- Fox, Dennis C. Survey of time sharing applications. (Accounting and EDP) *Journal of accountancy*, v. 140, Aug. 1975, p. 100-3.
- Green, Jeffrey D. IBM introduces a new minicomputer. (Management services) *CPA journal*, v. 45, April 1975, p. 70-1.
- Greene, Richard J. AICPA time sharing users meeting. (Accounting and EDP) *Journal of accountancy*, v. 140, Aug. 1975, p. 102-3.
- Harrison, Alex. Using a mini-computer: experience of a small practitioner. *Accountant (Eng.)*, v. 172, June 5, 1975, p. 721-2.
- Horn, Jack. Portfolio of public accountant's forms, reports and procedures. Englewood Cliffs, N.J., Prentice-Hall, c1975. 503 p. [250 Acc]
- Jancura, Elise G. Implications of real-time systems for accounting records, part 2. (Electronic data processing) *Woman CPA*, v. 37, April 1975, p. 14-15, 29.
- Lagervall, Lewis M. Should you consider using timesharing? (Management advisory services) *Connecticut CPA*, v. 39, Sept. 1975, p. 24-7.
- Levine, Paul. AICPA EDP survey: 1974. (Accounting and EDP) *Journal of accountancy*, v. 140, July 1975, p. 81-2.
- Martin, Norman. Practical aspects of running a practice. *Australian accountant*, v. 45, Aug. 1975, p. 408-14.
- McIlwain, David. Dividend scheduling by computer. *Accountant (Eng.)*, v. 172, Feb. 20, 1975, p. 250-2.
- Phelps, William C. Preparing a client's books and statements on a computer. (Accounting and EDP) *Journal of accountancy*, v. 140, Nov. 1975, p. 50, 52, 54.
- Schaller, Carol A. Survey of accounting computers. (Accounting and EDP) *Journal of accountancy*, v. 139, April 1975, p. 79-80.
- Schaller, Carol A. Survey of accounting computers. (Accounting and EDP) *Journal of accountancy*, v. 140, July 1975, p. 82-3.

- Schwartz, Donald A. Case against accounting computers (and for intelligent terminals). (Accounting and EDP) *Journal of accountancy*, v. 139, April 1975, p. 77-9.
- SEC suggests ADAPSO take its EDP complaint to FTC. Justice. (News report) *Journal of accountancy*, v. 139, March 1975, p. 22, 24.
- Stenger, William L. Sole practitioner takes a hard look at an accounting computer. (Accounting and EDP) *Journal of accountancy*, v. 139, Jan. 1975, p. 41-3.

Emergency Assistance

See Accountants' Office - Continuing A Practice

Employment

See Accountancy Profession - Selection Of Personnel
Accountants - Employment
Accountants' Office - Personnel
Recruitment

Engagements

- American Institute Of Certified Public Accountants. Auditing Standards Division. Unaudited Financial Statements Task Force. Guide for engagements of CPAs to prepare unaudited financial statements. New York, c1975. 34 p. [*150 A]
- Bovender, Jack O. Engagement: a client's views. (Professional notes) *Journal of accountancy*, v. 139, April 1975, p. 86-8.
- Campbell, J. Douglas. Professional standards for unaudited financial statements. *Delaware CPA*, v. 1, Nov. 1974, p. 19-26.
- Canadian Institute Of Chartered Accountants. Auditing Standards Committee. First audit engagement: an audit technique study. Toronto, c1975. 54 p. [*250 Acc]
- Causey, Denzil Y. Engagement letter for restricting unaudited financials to internal use. (Administration of accountants practice) *CPA (NYSS)*, v. 45, Oct. 1975, p. 85. (Excerpt from Unaudited financials: restricting use is CPA's problem, *Texas CPA news*, May 1975.)
- Chazen, Charles. Unaudited financial statements - beware of hidden dangers. *Journal of commercial bank lending*, v. 57, July 1975, p. 51-9.
- Donohue, Roger. AICPA guide for preparation of unaudited financial statements. *CPA (NYSS)*, v. 45, June 1975, p. 31-5.
- Eisenberg, Warren L. Unaudited financial statements. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 379-85.) [110 H]
- Erard, Irene C. Unaudited financial statements. *Management accounting (NAA)*, v. 57, Aug. 1975, p. 45-8.
- Minnich, Marlene K. Legal responsibility - unaudited statements. *Ohio CPA*, v. 34, Winter 1975, p. 11-26.
- Mitchell, John R. MAS proposal letter. (MAS) *Journal of accountancy*, v. 139, June 1975, p. 38, 40, 42, 44-5.

Fees

See Wages, Fees, Salaries - Accountants' Fees

Filing and Indexing

- DeMeo, J. N. (Nick). How to control the files and papers that accumulate on your desk. (Managing your practice) *Practical accountant*, v. 8, Jan.-Feb. 1975, p. 41-4.
- Goldstein, Philip. What a permanent file should contain. (Workpaper techniques) *Practical accountant*, v. 8, May-June 1975, p. 42-3.
- Martin, Norman. Practical aspects of running a practice. *Australian accountant*, v. 45, Aug. 1975, p. 408-14.

Forms

- Horn, Jack. Portfolio of public accountant's forms, reports and procedures. Englewood Cliffs, N.J., Prentice-Hall, c1975. 503 p. [250 Acc]

Goodwill

See Accountants' Office - Valuation And Goodwill

Hours Of Labor

See Hours Of Labor - Accountants

Incentives

See Also Pensions - Accountants
Profit Sharing - Accountants
Bickle, John W. Structure of CPA firms - time for a change? (Practitioners forum) *Journal of accountancy*, v. 139, June 1975, p. 102-4. (Excerpted from *California CPA quarterly*, Dec. 1973.)

India

Procedure for keeping a record of the books, records etc. received from returned to a client. (For attention of members) *Chartered accountant (India)*, v. 23, Dec. 1974, p. 277.

Insurance

See Also Insurance, Accountants' Group
Insurance, Accountants' Liability

Interfirm comparisons

Zevenbergen, A. P. Inter-firm comparative service for accountants in public practice. *South African chartered accountant*, v. 11, Aug. 1975, p. 265-7, 269-72.

Internship

See Also Accountants' Office - Staff Training
Barnhart, James R. Profile of an accounting internship program. *Ohio CPA*, v. 34, Spring 1975, p. 81-8.

Layout

- Leit, Mitchell. Professional office planning: Accountant, audit thy needs *National public accountant*, v. 20, Aug. 1975, p. 8-11.
- Martin, Norman. Practical aspects of running a practice. *Australian accountant*, v. 45, Aug. 1975, p. 408-14.

Letter writing

- Campbell, J. Douglas. Professional standards for unaudited financial statements. *Delaware CPA*, v. 1, Nov. 1974, p. 19-26.
- Canadian Institute Of Chartered Accountants. Auditing Standards Committee. First audit engagement: an audit technique study. Toronto, c1975. 54 p. [*250 Acc]
- Causey, Denzil Y. Engagement letter for restricting unaudited financials to internal use. (Administration of accountants practice) *CPA (NYSS)*, v. 45, Oct. 1975, p. 85. (Excerpt from Unaudited financials: restricting use is CPA's problem, *Texas CPA news*, May 1975.)
- Horn, Jack. Portfolio of public accountant's forms, reports and procedures. Englewood Cliffs, N.J., Prentice-Hall, c1975. 503 p. [250 Acc]
- Mitchell, John R. MAS proposal letter. (MAS) *Journal of accountancy*, v. 139, June 1975, p. 38, 40, 42, 44-5.
- Ringelheim, Arthur. Practical approach to auditing inventories. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 18-25.

Libraries

See Libraries

Management

Atwell, Donald L. Off with their heads. (Practitioners' forum) *CA magazine (Can.)*, v. 106, June 1975, p. 62, 64.

- Bickle, John W. Structure of CPA firms - time for a change? (Practitioners forum) *Journal of accountancy*, v. 139, June 1975, p. 102-4. (Excerpted from *California CPA quarterly*, Dec. 1973.)
- Chilton, Carl S. Partners' annual meeting. (Practitioners forum) *Journal of accountancy*, v. 139, May 1975, p. 91-2.
- Experimental approach to organizational climate analysis, by Ralph E. Smith and others. *Cost and management* (Can.), v. 49, May-June 1975, p. 34-9.
- Fagerberg, Dixon. Dosage factor in accounting practice. (Practitioners forum) *Journal of accountancy*, v. 140, July 1975, p. 84-5.
- Firm management handbook ready. (News report) *Journal of accountancy*, v. 139, May 1975, p. 26, 28.
- Flamholtz, Eric G. Human resource accounting for CPA firms, by Eric Flamholtz and Todd S. Lundy. *CPA* (NYSS), v. 45, Oct. 1975, p. 45-51.
- Grimshaw, Christopher K. How to simplify the administration of a public accounting firm. (Managing your practice) *Practical accountant*, v. 8, March-April 1975, p. 53-5.
- Odiorne, George S. Managing the public accounting practice by objectives. *Massachusetts CPA review*, v. 48, Nov.-Dec. 1974, p. 20-2.
- Pashke, Gregory F. Local or regional firm annual management conference. (Administration of accountants practice) *CPA journal*, v. 45, Dec. 1975, p. 72.
- Sandmaier, Philip J. Managing an office - a broad and complex job. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 12-21.) [110 H]
- Smith, Robert M. Communications, auditing stressed at eleventh annual AICPA computer conference. (News feature) *Journal of accountancy*, v. 140, July 1975, p. 24, 26, 28, 30, 32.
- Stone, Marvin L. Delegation simplified. *Accountancy Ireland*, v. 7, April 1975, p. 27.
- Ward, Geoffrey H. Get the most from your partnership team. *CA magazine* (Can.), v. 106, June 1975, p. 31-4.

—New Zealand

- Ward, Geoffrey H. Get the most from your partnership team. *Accountants' journal* (N.Z.), v. 54, Aug. 1975, p. 254-8.

Manuals

- Rea, Richard C. Staff manuals again, edited by Richard C. Rea. (Practitioners forum) *Journal of accountancy*, v. 139, April 1975, p. 41.

Mergers

- Johnston, R. N. R. Practice mergers. (Practitioners forum) *Chartered accountant in Australia*, v. 45, Feb. 1975, p. 36-7.
- Judd, Godfrey. If you fancy a merger, beware these pitfalls. (In practice) *Accountancy* (Eng.), v. 86, Oct. 1975, p. 82, 84.
- Macaw, N. R. Partnership structure - admission and retirement of partners. (Practitioners) *Chartered accountant in Australia*, v. 45, Nov. 1974, p. 45-9.

Motivation

See Accountants' Office - Incentives

On-The-Job Training

See Education - On-The-Job Training

Organization and procedure

- American Institute Of Certified Public Accountants. Auditing Standards Executive Committee. Statement on auditing standards no. 4 - quality control considerations for firm of independent auditors. (Official releases) *Journal of accountancy*, v. 139, Feb. 1975, p. 76-8.
- Clark, Stephen A. Accounting from the top down. *Delaware CPA*, v. 1, Nov. 1974, p. 32-4.
- Claycomb, F. R. Approach to entering practice. *National public accountant*, v. 20, Oct. 1975, p. 8-14.

- Eder, Bernard B. Setting up billing rates when starting a practice. (Accountants' fees) *Practical accountant*, v. 8, July/Aug. 1975, p. 38-9.
- Experimental approach to organizational climate analysis, by Ralph E. Smith and others. *Cost and management* (Can.), v. 49, May-June 1975, p. 34-9.
- George, William R. Marketing practices of CPA firms, by William R. George and Richard M. Murray. *CPA* (NYSS), v. 45, Oct. 1975, p. 33-6.
- Homrich, Raymond F. Tax-season crunch can be substantially reduced by previewing office procedures. *Taxation for accountants*, v. 15, Nov. 1975, p. 300-5.
- Horn, Jack. Portfolio of public accountant's forms, reports and procedures. Englewood Cliffs, N.J., Prentice-Hall, c1975. 503 p. [250 Acc]
- How well does your firm control its mail? (Managing your practice) *Practical accountant*, v. 8, May-June 1975, p. 54-5.
- Lehman, Charles C. Profile of the Colorado CPA firm - 1974. *Colorado CPA report*, v. 39, Winter 1975, p. 5-13.
- Martin, Norman. Practical aspects of running a practice. *Australian accountant*, v. 45, Aug. 1975, p. 408-14.
- McFarlane, John G. Developing new business. (Practitioners' forum) *CA magazine* (Can.), v. 106, Feb. 1975, p. 66-7.
- Rachlin, Norman S. Rules for building your practice. (Practitioners' forum) *Accountants' journal* (N.Z.), v. 54, July 1975, p. 234.
- Warne-Smith, A. D. Communications problems in a chartered accountant's office. (Practitioners' forum) *Accountants' journal* (N.Z.), v. 54, May 1975, p. 155-7. (Reprinted from *Chartered accountant in Australia*, December 1974.)
- Warne-Smith, A. D. Office procedures. (Practitioners forum) *Chartered accountant in Australia*, v. 45, Dec. 1974, p. 28-31.

Partnerships

- American Institute Of Certified Public Accountants. Professional Ethics Division. Announcement of member's withdrawal from firm. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 68.
- Atwell, Donald L. Appraising your partners. (Administration of accountants practice) *CPA* (NYSS), v. 45, Aug. 1975, p. 45-8. (Reprinted from *CA magazine* (Can.), Dec. 1974, p. 47-9.)
- Beecroft, Kenner. International association for the smaller accounting firm, by Kenner Beecroft, Stanley Weinstein and Dieter Schmidt. *South African chartered accountant*, v. 11, March 1975, p. 82-5.
- Gregory, William R. On being a partner. (Practitioners forum) *Journal of accountancy*, v. 140, July 1975, p. 108-9.
- Hanke, Dan H. Dissolution: are you ready for it? (Practitioners forum) *Journal of accountancy*, v. 140, Sept. 1975, p. 114-15.
- Hanke, Dan H. Have you provided for dissolution of your partnership? *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 64-6.
- Horn, Jack. Portfolio of public accountant's forms, reports and procedures. Englewood Cliffs, N.J., Prentice-Hall, c1975. 503 p. [250 Acc]
- Johnson, Hans V. Survey of new partners. (Education) *Journal of accountancy*, v. 140, July 1975, p. 87-90.
- Macaw, N. R. Partnership structure - admission and retirement of partners. (Practitioners) *Chartered accountant in Australia*, v. 45, Nov. 1974, p. 45-9.
- Ward, Geoffrey H. Get the most from your partnership team. *CA magazine* (Can.), v. 106, June 1975, p. 31-4.
- Weinstein, Stanley. International associations for medium-sized American accounting firms. (Administration of accountants practice) *CPA* (NYSS), v. 45, June 1975, p. 71-2.

—New Zealand

- Ward, Geoffrey H. Get the most from your partnership team. *Accountants' journal* (N.Z.), v. 54, Aug. 1975, p. 254-8.

Pensions

See Pensions-Accountants
Pensions - Self-Employed

ACCOUNTANTS' INDEX 1975

ACCOUNTANTS' OFFICE—Personnel

Personnel

See Also Accountancy Profession - Selection Of Personnel

Accountants - Employment
Accountants - Selection
Accounting Testing Program
Auditors - Selection
Recruitment
Referrals

American Institute Of Certified Public Accountants. Auditing Standards Executive Committee. Statement on auditing standards no. 4 - quality control considerations for affirm of independent auditors. (Official releases) *Journal of accountancy*, v. 139, Feb. 1975, p. 76-8.

Atwell, Donald L. Off with their heads. (Practitioners' forum) *CA magazine* (Can.), v. 106, June 1975, p. 62, 64.

✓ Baker, C. Richard. Day in the life of an audit partner. *CPA* (NYSS), v. 45, Sept. 1975, p. 40-3.

Bersch, Neil R. Para-professional tax accountant - can you afford not to have one? *California CPA quarterly*, v. 43, June 1975, p. 28-33.

Coker, Robert L. Psychological testing for potential partners. (Practitioners' forum) *Journal of accountancy*, v. 139, Feb. 1975, p. 102.

Flamholtz, Eric G. Human resource accounting for CPA firms, by Eric Flamholtz and Todd S. Lundy. *CPA* (NYSS), v. 45, Oct. 1975, p. 45-51.

Keifer, Dale L. Accounting paraprofessional in the public accounting firm, by Dale L. Keifer and Ted R. Compton. (Administration of accountants practice) *CPA* (NYSS), v. 45, June 1975, p. 72-6. (Excerpt from *Ohio CPA*, Winter 1975.)

Kiefer, Dale L. Accounting paraprofessional in the public accounting firm, by Dale L. Kiefer and Ted R. Compton. *Ohio CPA*, v. 34, Winter 1975, p. 37-45.

✓ Maizels, Stephen. Improve your recruiting record, by Stephen Maizels and Duane E. Sharp. *CA magazine* (Can.), v. 107, Aug. 1975, p. 30-4.

✓ Stiner, Frederic M. Hiring and keeping staff. *National public accountant*, v. 20, Oct. 1975, p. 16-20.

Professional Corporations

See Also Professional Corporations And Associations

Linett, E. S. CPA professional service corp. may avoid PHC status, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 573-4.

Profit Sharing

See Profit Sharing - Accountants

Purchase And Sale

See Accountants' Office - Valuation And Goodwill

Rating staff

Rachlin, Norman S. How to develop a program to motivate your staff. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 45-50.

Record retention

Interpretation of rules 501 and 502 of the code of professional ethics. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 66-8.

Martin, Norman. Practical aspects of running a practice. *Australian accountant*, v. 45, Aug. 1975, p. 408-14.

Procedure for keeping a record of the books, records etc. received from returned to a client. (For attention of members) *Chartered accountant* (India), v. 23, Dec. 1974, p. 277.

Referrals

See Referrals

Reports And Statements

See Also Reports, Accountants' - Writing And Preparation

Benjamin, James J. Public disclosure for CPA firms, by James J. Benjamin and Vincent C. Brenner. *Financial executive*, v. 18, Aug. 1975, p. 37-41.

Salaries

See Wages, Fees, Salaries - Accountants' Salaries

Services

See Also Professional Ethics - Management Services Bibliographies

American Institute Of Certified Public Accountants. Management Advisory Services Executive Committee. Statement on management advisory services. New York, c1974. 33 p. [*250 Acc]

American Institute Of Certified Public Accountants. Management Advisory Services Executive Committee. Statements on management advisory services. (Official releases) *Journal of accountancy*, v. 139, Feb. 1975, p. 78-81.

Asman, Mark F. CPA-client practices in management advisory services. *CPA journal*, v. 45, May 1975, p. 22-8.

Barlev, Benzion. Management advisory services and accounting, by Benzion Barlev and Arie Goldman. *Abacus*, v. 10, June 1974, p. 74-82.

Berger, Irwin. Financing a hospital in a distant state, by Irwin Berger, Daniel J. Klavans and William F. Whitbeck. (MAS) *Journal of accountancy*, v. 140, Aug. 1975, p. 104-6.

Berger, Irwin. Organizational study. *Virginia accountant*, v. 27, Sept. 1975, p. 30-1.

Block, Max. Management service department in a local accounting firm. (Administration of accountants practice) *CPA* (NYSS), v. 45, June 1975, p. 76-7.

Brown, George. Forecasting and timesharing. (Current matters relating to management advisory services) *Virginia accountant*, v. 27, June 1975, p. 17-18.

Cocio, John C. Recognizing management services opportunities. (Management services) *Massachusetts CPA review*, v. 49, March-April 1975, p. 35-6.

Cooper, Dorothy A. If ifs and ands were pots and pans there'd be no need for government tinkering. (Editorial) *CA magazine*, v. 105, Dec. 1974, p. 12.

Crumbley, D. Larry. Marketing of accounting services, by D. Larry Crumbley, Ray Barnhardt and Robert J. Boewadt. (Administration of accountants practice) *CPA journal*, v. 45, May 1975, p. 77-9.

Depolo, Robert A. AICPA issues statement on MAS. (Management advisory services) *California CPA quarterly*, v. 42, March 1975, p. 38.

Dickinson, Rob. Changing role of the accountant. *South African chartered accountant*, v. 11, Feb. 1975, p. 53.

Donahue, Richard B. How to approach and develop an MAS engagement. (Management services) *Massachusetts CPA review*, v. 48, Nov.-Dec. 1974, p. 24-5, 32.

EO research department - ready to supply the answers. *H & S reports*, v. 12, Summer 1975, p. 1-6.

Hamre, James C. Accountant's role in productivity improvement. (MAS) *Journal of accountancy*, v. 140, Sept. 1975, p. 40, 42, 44, 46, 48.

Holmes, Arthur W. Auditing standards and procedures, by Arthur W. Holmes and Wayne S. Overmyer. 8th ed. Homewood, Ill., Richard D. Irwin, c1975. 985 p. [170 H]

Horn, Jack. Portfolio of public accountant's forms, reports and procedures. Englewood Cliffs, N.J., Prentice-Hall, c1975. 503 p. [250 Acc]

How to speak the language of consulting. *Touche Ross tempo*, v. 21, no. 1, 1975, p. 24-9.

Iverson, Gertrude F. Write-up service: an asset or a liability to a CPA firm? *Woman CPA*, v. 37, Oct. 1975, p. 3-4, 31.

- Killough, Larry N. Current matters relating to management advisory services. *Virginia accountant*, v. 27, Dec. 1974, p. 16-17.
- Killough, Larry N. Current matters relating to management advisory services. *Virginia accountant*, v. 27, March 1975, p. 34-6.
- Klein, Murray. Reporting on MAS and making it profitable. (Management advisory services) *Connecticut CPA*, v. 38, Dec. 1974, p. 31-4.
- Klein, Murray A. Data processing: where has all the glamour gone? By Murray A. Klein and Gerald J. Pollack. (Management advisory services) *Connecticut CPA*, v. 38, March 1975, p. 19-23.
- Kuttner, Monroe S. AICPA MAS division: an overview. (MAS) *Journal of accountancy*, v. 139, Feb. 1975, p. 96-7.
- Lickiss, Michael G. Practising accountant and the smaller business. *South African chartered accountant*, v. 11, June 1975, p. 185, 187, 189-92.
- MAS annual meeting urges multidisciplinary approach. (MAS) *Journal of accountancy*, v. 139, Jan. 1975, p. 76-80.
- McLaren, Donald G. Combining behavioural science and industrial engineering for operating improvements. (Management services) *CA magazine (Can.)*, v. 106, Feb. 1975, p. 48-9.
- Mitchell, John R. MAS proposal letter. (MAS) *Journal of accountancy*, v. 139, June 1975, p. 38, 40, 42, 44-5.
- Morgan, W. H. Making money in auditing, by W. H. Morgan and A. S. Ombler. (Practitioners forum) *Accountants' journal (N.Z.)*, v. 53, Dec. 1974, p. 204.
- Newman, Eric J. Managing your management company. (Taxation) *CA magazine (Can.)*, v. 105, Dec. 1974, p. 49-52.
- Porter, W. Thomas. Growth of the CPA profession - services, fees, and productivity. *California CPA quarterly*, v. 42, Dec. 1974, p. 28-32, 34-5.
- Rausch, Barbara I. Stretching the accounting dollar. (Small business) *Woman CPA*, v. 37, July 1975, p. 22-3.
- Redd, Robert O. Managing MAS projects. (MAS speak out) *Michigan CPA*, v. 27, July-Aug. 1975, p. 32-3.
- Smith, Robert M. Communications, auditing stressed at eleventh annual AICPA computer conference. (News feature) *Journal of accountancy*, v. 140, July 1975, p. 24, 26, 28, 30, 32.
- Smith, Robert M. Nationwide MAS surveys. (MAS) *Journal of accountancy*, v. 139, March 1975, p. 87-90.
- Summers, Edward L. AICPA studies MAS in CPA firms, by Edward L. Summers and Kenneth E. Knight. *Journal of accountancy*, v. 139, March 1975, p. 56-64.
- Trieschmann, James S. Advising clients on matters of insurance, by James S. Trieschmann and E. J. Leverett. (Practitioners forum) *Journal of accountancy*, v. 139, Jan. 1975, p. 93-5.
- Watson, David J. H. Structure of project teams facing differentiated environments: an exploratory study in public accounting firms. *Accounting review*, v. 50, April 1975, p. 259-73.
- Wick, Gary D. Feasibility of the small business computer. *Nebraska CPA*, v. 10, Spring 1975, p. 27-9.

Australia

- Leonard, Colin R. Accountants as managers? *Australian accountant*, v. 44, Dec. 1974, p. 674-6.

Great Britain

- Soper, Paul. Financial advice for some - or for all? *Certified accountant (Eng.)*, April 1975, p. 213-14, 217.

Small practitioners

- Advising the smaller client. *Accountant (Eng.)*, v. 172, Feb. 27, 1975, p. 274-6.
- Beecroft, Kenner. International association for the smaller accounting firm, by Kenner Beecroft, Stanley Weinstein and Dieter Schmidt. *South African chartered accountant*, v. 11, March 1975, p. 82-5.
- Block, Max. Cooperative association for local practitioners. (Administration of accountants practice) *CPA (NYSS)*, v. 45, July 1975, p. 54-5.

- Relievre, Clara C. Problems related to unaudited statements for the small practitioner. (Financial statements) *Woman CPA*, v. 37, April 1975, p. 16-18.
- McGill, Betty T. On being small. (Practitioners forum) *Journal of accountancy*, v. 139, June 1975, p. 104.
- Why local firms should not be displaced for SEC filings. (Administration of accountants practice) *CPA (NYSS)*, v. 45, Oct. 1975, p. 85-6. (Reprint from *SEC accounting report*, Aug. 1975.)

Specialization

See Specialization

Staff Rating

See Accountants' Office - Rating Staff

Staff Training

See Also Accountants' Office - Internship

- Baxter, W. T. English accountant's work and training. (Education) *CA magazine (Can.)*, v. 106, May 1975, p. 73-6.
- Bickle, John W. Structure of CPA firms - time for a change? (Practitioners forum) *Journal of accountancy*, v. 139, June 1975, p. 102-4. (Excerpted from *California CPA quarterly*, Dec. 1973.)
- Exchange visitor program. *H & S reports*, v. 12, Winter 1975, p. 16-20.
- Fowler, Garry. Developing the practical side of the student accountant. *South African chartered accountant*, v. 10, Oct. 1974, p. 353-4.
- Granof, Michael H. On aspects of a professional accountant's education, by Michael H. Granof and Charles H. Smith. (Accountancy abroad) *Chartered accountant in Australia*, v. 46, Aug. 1975, p. 37-40.
- Kiesey, Douglas T. Trends in management education for CPAs, by Douglas T. Kiesey and Ernest J. Pavlock. *Journal of accountancy*, v. 139, May 1975, p. 48-53.
- Lentilhon, Robert W. Continuing education in the largest accounting firms. (Administration of accountants practice) *CPA (NYSS)*, v. 45, Sept. 1975, p. 70-2.
- Putting the American viewpoint overseas. *E & E (Ernst & Ernst)*, v. 14, Summer 1975, p. 39-44.
- Training director. *H & S reports*, v. 12, Autumn 1975, p. 15-18.
- Winter, Elmer. Temporary help. (Administration of accountants practice) *CPA journal*, v. 45, Feb. 1975, p. 51.

Starting A Practice

See Accountants' Office - Organization And Procedure

Statistics

- Lehman, Charles C. Profile of the Colorado CPA firm - 1974. *Colorado CPA report*, v. 39, Winter 1975, p. 5-13.

Supervision and review

- American Institute Of Certified Public Accountants. Auditing Standards Executive Committee. Statement on auditing standards no. 4 - quality control considerations for affirm of independent auditors. (Official releases) *Journal of accountancy*, v. 139, Feb. 1975, p. 76-8.
- American Institute Of Certified Public Accountants. Management Advisory Services Executive Committee. Statements on management advisory services. (Official releases) *Journal of accountancy*, v. 139, Feb. 1975, p. 78-81.
- Arthur Young will review Peat Marwick's practices. (News report) *Journal of accountancy*, v. 140, July 1975, p. 14, 16.
- Atwell, Donald L. Appraising your partners. (Practitioners' forum) *CA magazine*, v. 105, Dec. 1974, p. 47-9.
- Atwell, Donald L. Appraising your partners. (Administration of accountants practice) *CPA (NYSS)*, v. 45, Aug. 1975, p. 45-8. (Reprinted from *CA magazine (Can.)*, Dec. 1974, p. 47-9.)

- Bell, John. Quality control of audits - 2. (In practice) *Accountancy* (Eng.), v. 86, July 1975, p. 62, 64.
- Boyle, Joseph T. Peer review in the accounting profession - who audits the auditor? By Joseph T. Boyle and Thomas L. Holton. *CPA journal*, v. 45, Jan. 1975, p. 15-18.
- Bremser, Wayne G. External peer quality review. (Administration of accountants practice) *CPA journal*, v. 45, Dec. 1975, p. 73-4.
- Bruschi, William C. Institute's local firm quality review program. New York, American Institute of CPAs, 1974. 4 p. (Reprinted from the members' section, *Journal of Accountancy*, March 1974.) [*250 Acc]
- Hermanson, Roger H. CPAs' views on mandatory quality review by outsiders, by Roger H. Hermanson, Stephen E. Loeb and Martin E. Taylor (Administration of accountants practice) *CPA journal*, v. 45, April 1975, p. 82-4.
- James, Derek. Quality control of audits. (In practice) *Accountancy* (Eng.), v. 86, June 1975, p. 86, 88.
- Kramer, Dan G. Peer review of audit practices. (News & views) *CPA* (NYSS), v. 45, Aug. 1975, p. 11.
- Loeb, Stephen E. Quality review - an interprofessional comparison, by Stephen E. Loeb, Roger H. Hermanson and Martin E. Taylor. *Federal accountant*, v. 24, Sept. 1975, p. 62-5.
- Peer review. *Oregon certified public accountant*, v. 27, Feb. 1975, p. 5.
- Pinkelman, Franklin C. Quality control - audit and report. (Accountability auditing in the community) *Internal auditor*, v. 32, July-Aug. 1975, p. 85-7.
- Ress, Warren L. Regulatory legislation; a challenge to the public interest. (Guest editorial) *Louisiana CPA*, v. 34, Winter 1974-75, p. 13-16.
- SED announces plan to evaluate public accountants. (News & views) *CPA* (NYSS), v. 45, Oct. 1975, p. 9. (From a New York State Education Dept. news release dated June 26, 1975.)
- Sprague, William Douglas. Proposed AICPA firm quality control registration. (News & views) *CPA* (NYSS), v. 45, July 1975, p. 9-10.
- Why local firms should not be displaced for SEC filings. (Administration of accountants practice) *CPA* (NYSS), v. 45, Oct. 1975, p. 85-6. (Reprint from *SEC accounting report*, Aug. 1975.)
- World's most audited auditor. (Businessmen in the news) *Fortune*, v. 92, Aug. 1975, p. 38.
- Zaverl, Frank M. Quality control in a CPA firm. *Colorado CPA report*, v. 39, Fall 1974, p. 8-12.
- Zitzmann, Albert H. Local firm quality review program; a chance to check your firm's performance. *Practical accountant*, v. 8, May-June 1975, p. 70-3.

Surveys

- Fox, Dennis C. Survey of time sharing applications. (Accounting and EDP) *Journal of accountancy*, v. 140, Aug. 1975, p. 100-3.
- Hermanson, Roger H. CPAs' views on mandatory quality review by outsiders, by Roger H. Hermanson, Stephen E. Loeb and Martin E. Taylor (Administration of accountants practice) *CPA journal*, v. 45, April 1975, p. 82-4.
- Johnson, Hans V. Survey of new partners. (Education) *Journal of accountancy*, v. 140, July 1975, p. 87-90.
- Levine, Paul. AICPA EDP survey: 1974. (Accounting and EDP) *Journal of accountancy*, v. 140, July 1975, p. 81-2.
- Morano, Alfred P. Operating statistics - how does your firm measure up. (Management of an accounting practice) *Massachusetts CPA review*, v. 49, March-April 1975, p. 33.
- Profile of NAA member - 1975. *Management accounting* (NAA), v. 56, Jan. 1975, p. 56-7.

Tax Departments

See Tax Departments - Accountants' Office

Tax Problems

See Taxation, United States - Accountants' Office

Time Budgets

See Also Accountants' Office - Budgeting

Timekeeping

See Accountants' Office - Accounting And Timekeeping

Valuation And Goodwill

See Also Goodwill

Valuation

- Lazzeri, William E. Change in composition of a partnership offers many opportunities for tax planning. *Taxation for accountants*, v. 15, Nov. 1975, p. 260-8.
- May, Gordon S. Relevance of goodwill as an asset. *National public accountant*, v. 20, Oct. 1975, p. 22-5.
- Reis, Charles F. Sale of a professional practice. *Connecticut CPA*, v. 38, Dec. 1974, p. 10-13.

ACCOUNTANTS' SALARIES

See Wages, Fees, Salaries - Accountants' Salaries

ACCOUNTANTS' SOCIETIES

See Also Under Name Of Individual Society

- American Institute Of Certified Public Accountants. International Practice Executive Committee. Professional accounting in 30 countries. New York, c1975. 792 p. [117 A]
- Mason, Eli. Proposal for restructuring our profession. *CPA* (NYSS), v. 45, July 1975, p. 19-22.
- May, Gordon S. Continuing professional education - required or voluntary? (Education) *Journal of accountancy*, v. 140, Aug. 1975, p. 110-13.
- Profile of NAA member - 1975. *Management accounting* (NAA), v. 56, Jan. 1975, p. 56-7.
- Watts, R. K. Role of the universities in training professional accountants in developing countries - the Nigerian case. *Nigerian accountant*, v. 7, April/June 1974, p. 18-19.

Australia

- Bottrill, G. W. Society - quo vadis? *Australian accountant*, v. 45, April 1975, p. 144-7.
- Salmon, J. R. Society entry and advancement requirements and approved list for principals in public practice. *Australian accountant*, v. 45, Jan.-Feb. 1975, p. 15-16, 19-20.
- Spencer, Kenneth H. Look at accounting down under. *World* (PMM & Co.), v. 9, Spring 1975, p. 33-5.

Belgium

- Lafferty, M. J. Accountancy in Belgium and Luxembourg: a policy of caution. *Accountant* (Eng.), v. 172, Jan. 9, 1975, p. 37-8.

Canada

- Brown, C. C. Illusions and delusions. (Presidents' report) *CGA magazine* (Can.), v. 9, Aug. 1975, p. 15.
- Trunkfield, Chris. Is merger dead? (National report) *CGA* (Can.), v. 9, Oct. 1975, p. 6.
- Trunkfield, Chris. Whatever happened to the National Association? It's alive and well and growing in Vancouver (National report) *CGA magazine*, (Can.), v. 9, Aug. 1975, p. 5.

Great Britain

- Challenge to CIPFA: pressures in the public sector. *Accountant* (Eng.), v. 172, June 19, 1975, p. 782-4.
- Chartered Institute Of Public Finance And Accountancy. Institute memorandum: devolution within the United Kingdom. *Public finance & accountancy* (Eng.), v. 2, Jan. 1975, p. 21-2.
- Importance of inflation accounting. *Accountant* (Eng.), v. 172, Jan. 2, 1975, p. 23.
- Institute of Internal Auditors: inauguration of new UK chapter. *Accountant* (Eng.), v. 172, June 26, 1975, p. 813-14.

- President's statement with the report and accounts for 1974. *Accountant* (Eng.), v. 172, May 15, 1975, p. 619-25.
- Wood, Eric. Role of CIPFA: accounting for the public sector. *Accountant* (Eng.), v. 173, Oct. 16, 1975, p. 437-8.
- Wright, E. Kenneth. Institute's role in society. *Accountant* (Eng.), v. 172, June 19, 1975, p. 788-91.

Holland

- Hartuv, K. D. Dutch-Israeli study group of accountants. *Israel C. P. A.*, June 1974, p. 72-3.

Indonesia

- Flores, Porfirio M. Accountancy profession in Indonesia. *SGV group journal*, no. 3, 1974, p. 2-13.

International

- Beecroft, Kenner. International association for the smaller accounting firm, by Kenner Beecroft, Stanley Weinstein and Dieter Schmidt. *South African chartered accountant*, v. 11, March 1975, p. 82-5.
- Kruizenga, Hank. U.E.C. - what is it? (Accountancy abroad) *Chartered accountant in Australia*, v. 46, Oct. 1975, p. 24-5.
- Langdon, William. Financial accounting standards to be set on an international scale. (Accounting principles and practice) *Cost & management* (Can.), v. 49, March-April 1975, p. 46-8.

Israel

- Hartuv, K. D. Dutch-Israeli study group of accountants. *Israel C. P. A.*, June 1974, p. 72-3.
- Kevehazi, E. M. Institute of Certified Public Accountants in Israel. *Israel C. P. A.*, June 1974, p. 6-8.

Netherlands

- van den Heuvel, Bert. Netherlands scene. (Student roundabout) *Accountant* (Eng.), v. 172, Jan. 30, 1975, p. 55.

New Zealand

- Kelly, Margaret. Society's newly elected president, profile of Ian Gordon Lythgoe. *Accountants' journal* (N.Z.), v. 53, Nov. 1974, p. 152-3.
- Society's 1974 annual general meeting. *Accountants' journal* (N.Z.), v. 53, Nov. 1974, p. 155-8.

Reports and statements

- Financial Accounting Foundation. Financial Accounting Foundation/Financial Accounting Standards Board: annual report 1974. Stamford, Conn., 1975. 16 p. [*106.3 F]

Scotland

- Institute Of Chartered Accountants Of Scotland. Special general meeting. *Accountant's magazine* (Scott.), v. 79, Jan. 1975, p. 47-9.

South Africa

- South African chartered accountants' national congress. *Accountant* (Eng.), v. 173, July 10, 1975, p. 36-7.

ACCOUNTANTS' SOCIETIES, C.P.A.

See Also Under Name Of Individual State Society

- Corsini, Louis S. History of the Massachusetts Society of CPA's 1930-1940. *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 7-8, 11, 12, 37.
- Donahue, Richard B. New society billing and information system. (Management services) *Massachusetts CPA review*, v. 49, Jan.-Feb. 1975, p. 27, 29-30.
- Kistler, Linda H. Early public accountancy in Massachusetts. *Massachusetts CPA review*, v. 49, Jan.-Feb. 1975, p. 6-8, 10-12.
- Kistler, Linda H. History of the Massachusetts Society of CPA's 1910-1930. *Massachusetts CPA review*, v. 49, July-Aug. 1975, p. 7-8, 11-14.
- Mason, Eli. Proposal for restructuring our profession. *CPA* (NYSS), v. 45, July 1975, p. 19-22.
- Moore, E. V. President's message. *Louisiana CPA*, v. 34, Winter 1974-75, p. 6-7.

- Weist, Herman D. Professional development. (President's page) *Nebraska CPA*, v. 9, Spring 1974, p. 5, 22.
- What do I get out of it? (Practitioners forum) *Journal of accountancy*, v. 140, Dec. 1975, p. 101-2. (Reprinted from California Society of CPAs Newsletter)

ACCOUNTANTS' TESTIMONY

See Evidence

- ACCOUNTANTS urge action on cash flow crisis. *Accountant* (Eng.), v. 171, Nov. 7, 1974, p. 614.

ACCOUNTING

See Also Accountants

- Bookkeeping
- Cost Accounting
- Management Accounting
- Profitability Accounting
- Social Accounting
- Subheading, Accounting, Under Specific Business, Industry Or Trade

- American Institute Of Certified Public Accountants. International Practice Executive Committee. Professional accounting in 30 countries. New York, c1975. 792 p. [117 A]
- Benjamin, James J. Financial accounting, by James J. Benjamin, Arthur J. Francia and Robert H. Strawser. Dallas, Business Pub., c1975. 530 p. [110 B]
- Burke, Edward J. Accounting profession and change. *Chartered accountant in Australia*, v. 46, Sept. 1975, p. 8-11.
- Chambers, R. J. Objectives of accounting. *Singapore accountant*, v. 9, 1974, p. 39-45.
- Constantino, Emilio F. Emerging social role of accountancy in the Philippines. (Practitioner's corner) *Accountants' journal* (P.I.), v. 24, no. 1, 1974, p. 30-2.
- Davidson, Sidney. Fundamentals of accounting, by Sidney Davidson, James S. Schindler, and Roman L. Weil. 5th ed. Hinsdale, Ill., Dryden Press, c1975. 947 p. [110 D]
- Diamond, Jay. Introduction to contemporary business, by Jay Diamond and Gerald Pintel. Englewood Cliffs, N.J., Prentice-Hall, c1975. 437 p. (Includes bibliographies) [200 D]
- Giggling in the dark. (Below the line) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 82.
- Haskins & Sells. Selected papers 1973. New York, c1974. 327 p. [110 H]
- Haskins & Sells. Selected papers 1974. New York, c1975. 410 p. [110 H]
- Henke, Emerson O. Introduction to accounting: a conceptual approach. New York, Petrocelli-Charter, c1974. 453 p. [110 H]
- Korn, S. Winton. Managerial accounting: a short course for non-financial managers, by S. Winton Korn and Thomas Boyd. New York, John Wiley & Sons, c1975. 295 p. [110 K]
- Meigs, Walter B. Financial accounting, by Walter B. Meigs, A. N. Mosich and Robert F. Meigs. 2nd ed. New York, McGraw-Hill, c1975. 642 p. [110 M]
- Oliver, Bruce L. Semantic differential: a device for measuring the interprofessional communication of selected accounting concepts. *Journal of accounting research*, v. 12, Autumn 1974, p. 299-316.
- Prakash, Prem. Informational interdependencies: system structure induced by accounting information, by Prem Prakash and Alfred Rappaport. *Accounting review*, v. 50, Oct. 1975, p. 723-34.
- Sterling, Robert R. Toward a science of accounting. *Financial analysts journal*, v. 31, Sept.-Oct. 1975, p. 28-36.

Australia

- Dunn, R. C. Institute's role in the communication process. *Chartered accountant in Australia*, v. 46, July 1975, p. 16-20, 22-6.
- Henderson, M. S. Stewardship function of accounting. *Australian accountant*, v. 45, Sept. 1975, p. 450-4.

ACCOUNTANTS' INDEX 1975

ACCOUNTING—Australia—(Continued)

- Parker, R. H. Reforming company financial reporting: some recent Australian views. *Accountant's magazine* (Scot.), v. 79, Oct. 1975, p. 347-8.
- Ralph, J. T. Politics of profit. *Australian accountant*, v. 45, Oct. 1975, p. 504-11.
- Spencer, Kenneth H. Look at accounting down under. *World* (PMM & Co.), v. 9, Spring 1975, p. 33-5.

Bases

See Accounting Methods

Belgium

Price Waterhouse & Co. Information guide for doing business in Belgium. New York, 1974. 73 p. (Supersedes the guide dated January 1972.) [*759.1 B]

Continuously contemporary

- Chambers, R. J. Third thoughts. *Abacus*, v. 10, Dec. 1974, p. 129-37.
- Ma, Ronald. On Chambers' second thoughts. *Abacus*, v. 10, Dec. 1974, p. 124-8. (Response to: R. J. Chambers, Second thoughts on continuously contemporary accounting. *Abacus*, Sept. 1970, p. 39.)

Data processing

- Cook, Gregory A. Computer accounting methods, featuring BASIC programming on a time-sharing computer, by Gregory A. Cook, Barbara J. Wade and Clark C. Upton. New York, Mason & Lipscomb, c1975. 184 p. [*250 C]
- Davidson, Sidney. Fundamentals of accounting, by Sidney Davidson, James S. Schindler, and Roman L. Weil. 5th ed. Hinsdale, Ill., Dryden Press, c1975. 947 p. [110 D]
- Elmendorff, Karl. Computer auditing - legal and technical issues. *Journal UEC*, v. 10, Oct. 1975, p. 292-7. (Report on the international symposium of UEC at Birlinghoven.)
- Farrell, Patrick M. Computer and financial reporting. *Data management*, v. 13, May 1975, p. 24-8.
- Henke, Emerson O. Introduction to accounting: a conceptual approach. New York, Petrocelli-Charter, c1974. 453 p. [110 H]
- Kupzhasar, Naribaev. Computer applications in Soviet accounting. *International journal of accounting, education and research*, v. 10, Fall 1974, p. 33-43.
- Management problem-solving with APL: a guide to the solution of typical accounting and finance problems through APL time-sharing, by John W. Buckley and others. Los Angeles, Melville Pub. Co., c1974. 1 v. (various pagings) [203.9 B]
- Meigs, Walter B. Financial accounting, by Walter B. Meigs, A. N. Mosich and Robert F. Meigs. 2nd ed. New York, McGraw-Hill, c1975. 642 p. [110 M]
- Moore, Richard A. Computer generated documentation, by Richard A. Moore, Benjamin F. Rose and Thomas J. Koger. *Journal of accountancy*, v. 139, June 1975, p. 82-90.
- Pillsbury, Wilbur F. Computer augmented accounting: CompuGuide two. Cincinnati, South-Western Pub. Co., c1971. 184 p. [*203.9 P]
- Rea, Richard C. Selection criteria for an accounting computer. *Law office economics and management*, v. 16, Spring 1975, p. 146-9.
- Stone, Robert L. Lockheed System III minicomputer. (Accounting and EDP) *Journal of accountancy*, v. 139, May 1975, p. 87-8.
- Zircher, James R. EDP technician, the accountant, and internal control. *Management accounting* (NAA), v. 57, Sept. 1975, p. 38-40.

Encyclopedias and dictionaries

Accountants' International Study Group. Comparative glossary of accounting terms in Canada, the United Kingdom and the United States: a selection of terms with different meanings in three nations. New York, American Institute of Certified Public Accountants, c1975. 73 p. [*117 A]

Prentice-Hall, Inc. Corporate treasurer's and controller's encyclopedia, revised by Sam R. Goodman. rev. ed. Englewood Cliffs, N.J., 1975. 2 v. (1050 p.) (previous eds. edited by Lillian Doris.) [223.5 P]

Europe

Elmendorff, Karl. Computer auditing - legal and technical issues. *Journal UEC*, v. 10, Oct. 1975, p. 292-7. (Report on the international symposium of UEC at Birlinghoven.)

European Economic Community

European Accountants' Study Group. Consolidated accounts for Europe? *Accountant* (Eng.), v. 172, Jan. 30, 1975, p. 150-1.

For Non-Accountants

See Also Accounting - For Economists
Accounting - For Engineers
Accounting - For Lawyers

Nickerson, Clarence B. Accounting handbook for nonaccountants. Boston, Cahners Books, c1975. 589 p. [110 N]

Germany

Smith, George R. German Federal Republic. *Accountant's magazine* (Scot.), v. 79, Aug. 1975, p. 283-6.

Government Regulation

See Also Accounting Series Releases

- Acklin, James F. Currents of accountants' liability. *Pennsylvania CPA spokesman*, v. 46, Nov. 1975, p. 15-16.
- Hagerman, Robert L. Test of government regulation of accounting principles. *Accounting review*, v. 50, Oct. 1975, p. 699-709.
- Harnek, Ronald F. Round-up of recent SEC pronouncements. (SEC commentary) *CPA* (NYSS), v. 45, Nov. 1975, p. 72-4.
- Lieberman, George. Projections and forecasts. (SEC commentary) *CPA journal*, v. 45, Dec. 1975, p. 55-8.
- Ress, Warren L. Regulatory legislation: a challenge to the public interest. (Guest editorial) *Louisiana CPA*, v. 34, Winter 1974-75, p. 13-16.
- Robinson, Haldon G. Impact of the SEC on accounting principles and auditing standards. (In Haskins & Sells. *Selected papers* 1974. New York, c1975, p. 65-76.) [110 H]

India

Sinha, M. Legal dimensions of company accounts. *Finance and commerce* (India), v. 17, May-June 1974, p. 209-17.

Great Britain

- British approach to inflation accounting. (Corporate cash) *Business week*, Sept. 29, 1975, p. 33-4.
- Colledge, D. J. Empirical study of current purchasing power accounting. *Certified accountant* (Eng.), June 1975, p. 331-3, 335-6.
- Holmes, Geoffrey. Sandilands summarised. *Accountancy* (Eng.), v. 86, Oct. 1975, p. 22, 24, 26, 28, 30-1.

History

See Also Accountancy Profession-History
Auditing-History
Cost Accounting-History

- Bedford, Norton M. Contributions of A.C. Littleton to accounting thought and practice, by Norton M. Bedford and Richard E. Ziegler. *Accounting review*, v. 50, July 1975, p. 435-43.
- Chambers, R. J. Development of the theory of continuously contemporary accounting. University, Ala., Academy of Accounting Historians, n.d. 29 p. (*Academy of Accounting Historians, working paper series*, no. 13.) [*109 C]
- Corsini, Louis S. Our auditing legacy. (Auditing theory & practice) *Massachusetts CPA review*, v. 49, Jan.-Feb. 1975, p. 25-6.

- Elvik, Kenneth O. Acquisition cost versus revaluation: a historical perspective. *International journal of accounting, education and research*, v. 9, Spring 1974, p. 155-65.
- Flowers, William Baker. Biography and accounting history. *Accounting historian*, v. 1, Oct. 1974, p. 1.
- Freeman, Robert J. Municipal accounting theory in perspective: evolution, status, issues, outlook. Tuscaloosa, Ala., 1974. 28 p. (Prepared for 1974 annual conference, Canadian Institute of Chartered Accountants, Saskatoon, Saskatchewan, Canada, Sept. 11-14, 1974.) [*311 F]
- Garner, S. Paul. Reflections on the uses of accounting history. *Accounting historian*, v. 1, Jan. 1974, p. 1.
- Hird, F. M. W. Speculation on the origins of accounting. *Accounting historian*, v. 2, Winter 1975, p. 11.
- Homburger, Richard H. Audit of historical records as a learning device in studying environmental and socio-economic influences on accounting. University, Ala., Academy of Accounting Historians, n.d. 13 p. (*Academy of Accounting Historians, working paper series*, no. 2.) [*109 H]
- Johnson, H. Thomas. Management accounting in an early integrated industrial: E. I. duPont de Nemours Powder Company, 1903-1912. *Business history review*, v. 49, Summer 1975, p. 184-204.
- Johnson, H. Thomas. Role of accounting history in the study of modern business enterprise. *Accounting review*, v. 50, July 1975, p. 444-50.
- Keister, Orville R. Unexpected accounting? *Accounting historian*, v. 1, July 1974, p. 1-2.
- Kohler, Eric L. Accounting leaders of yesterday and today. *Accounting historian*, v. 2, Spring 1975, p. 4, 6.
- Kubin, Konrad W. Accounting for foreign currency translation: current problems in historical perspective. *Accounting historian*, v. 2 Winter 1975, p. 5, 7.
- Kubin, Konrad W. Interim report of the Research Committee. *Accounting historian*, v. 2, Fall 1975, p. 7.
- Lee, Geoffrey A. Florentine bank ledger fragments of 1211: some new insights. *Journal of accounting research*, v. 11, Spring 1973, p. 47-61.
- Lee, T. A. Accounting standards and effective financial reporting - I: a review in principle. *Accountant's magazine* (Scott.), v. 79, Jan. 1975, p. 25-30.
- Marsland, P. W. In pursuit of Pacioli: from Venice to London. *Accountant* (Eng.), v. 172, Jan. 23, 1975, p. 103-4.
- Marsland, P. W. Pacioli 1973: the London scene. *Australian accountant*, v. 45, Jan.-Feb. 1975, p. 38-9.
- McKinnell, Robert L. FASB and its role in the development of accounting principles in the United States. (*Accounting principles and practice*) *Cost and management* (Can.), v. 49, May-June 1975, p. 51-5.
- Morse, Ellsworth H. Accounting and auditing act of 1950 - its current significance to GAO. *GAO review*, v. 10, Summer 1975, p. 23-31.
- Murphy, George J. Benjamin Franklin on accounting. (Historical vignette) *Accounting historian*, v. 2, Fall 1975, p. 3.
- Newlove, George Hillis. Economic and legal causes of changes in accounting. (In all my years) *Accounting historian*, v. 2, Summer 1975, p. 6.
- Patton, Carl Vernon. Budgeting under crisis: the confederacy as a poor country. *Administrative science quarterly*, v. 20, Sept. 1975, p. 355-70.
- Peragallo, Edward. Challenges facing teachers of accounting history. *Accounting historian*, v. 1, April 1974, p. 1, 3.
- Previts, Gary John. Fact and folklore in accounting. *Accounting historian*, v. 1, April 1974, p. 2.
- Roberts, A. R. Accounting oral and visual history. *Accounting historian*, v. 1, April 1974, p. 3.
- Shank, John. Pursuit of accounting standards - whither and hence. *Internal auditor*, v. 32, Nov./Dec. 1975, p. 50-5.
- Shenkir, William G. Accounting history, the accounting historian, and the FASB. *Accounting historian*, v. 2, Spring 1975, p. 1.
- Smith, William Robert. Profile of John Bennett Canning. *Accounting historian*, v. 1, July 1974, p. 6.
- Tsuiji, Atsuo. Shades of the past budgeting in early 1900s. *Managerial planning*, v. 23, March/April 1975, p. 23-9.
- Watts, R. K. Role of the universities in training professional accountants in developing countries - the Nigerian case. *Nigerian accountant*, v. 7, April/June 1974, p. 18-19.
- Yamey, Basil S. Common costs and business decisions: an historical note. *Accounting historian*, v. 2, Winter 1975, p. 1.
- **Great Britain**
- Lee, G. A. Concept of profit in British accounting, 1760-1900. *Business history review*, v. 49, Spring 1975, p. 6-36.
- **Italy**
- Marsland, P. W. In pursuit of Pacioli: from Venice to London. *Accountant* (Eng.), v. 172, Jan. 23, 1975, p. 103-4.
- **Japan**
- Nishikawa, Kojiro. Historical studies in recent years in Japan. *Accounting historian*, v. 2, Summer 1975, p. 1, 7.
- **Massachusetts**
- Holmes, William. Accounting and accountants in Massachusetts. *Massachusetts CPA review*, v. 49, Jan.-Feb. 1975, p. 15-16, 18-21.
- Holmes, William. Accounting and accountants in Massachusetts, part three - 1850-1890. *Massachusetts CPA review*, v. 49, May-June 1975, p. 12-14, 17-18, 20.
- Kistler, Linda H. Early public accountability in Massachusetts. *Massachusetts CPA review*, v. 49, Jan.-Feb. 1975, p. 6-8, 10-12.
- Krzysztof, Anthony T. Accountancy in Massachusetts. (Editor's corner) *Massachusetts CPA review*, v. 49, Jan.-Feb. 1975, p. 32.
- **Scotland**
- Building a history. *South African chartered accountant*, v. 10, Dec. 1974, p. 419.
- **Union Of Soviet Socialist Republics**
- Barker, Wayne M. Accounting practices in a socialist economy: the case of the Soviet Union, by Wayne M. Barker and Gyan Chandra. *National public accountant*, v. 20, July 1975, p. 8-11.
- **International**
- Accountants International Study Group. International financial reporting: suggestions for improving international reporting in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1975. n.p. [*117 A]
- Ameiss, Albert P. International accounting at the senior student level. *International journal of accounting education and research*, v. 10, Fall 1974, p. 107-21.
- Bedford, Norton M. International analytical comparison of the structure and content of annual reports in the European Economic Community, Switzerland, and the United States, by Norton M. Bedford and Jacques P. Gautier. *International journal of accounting education and research*, v. 9, Spring 1974, p. 1-44.
- Chetkovich, Michael N. Developments in accounting on the international level. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 3-11.) [110 H]
- Farg, Shawki M. Problem of performance evaluation in international accounting. *International journal of accounting education and research*, v. 10, Fall 1974, p. 45-53.
- Foutz, Paul B. Teaching of international accounting. *Management accounting* (NAA), v. 56, June 1975, p. 31-3.
- International Accounting Standards Committee. International accounting standards, exposure draft no. 4: depreciation accounting. *Accountants' journal* (N.Z.), v. 54, June 1975, p. 181-3.
- International Accounting Standards Committee. International accounting standards, exposure draft no. 5: information to be disclosed in financial statements. *Accountants' journal* (N.Z.), v. 54, July 1975, p. 224-6.
- International reporting. (Auditing and reporting) *CPA* (NYSS), v. 45, Sept. 1975, p. 60-1. (Excerpt from *Week in review* (Haskins & Sells), March 7, 1975.)

Jaruga, Alicja A. Recent developments in Polish accounting: an international transaction emphasis. *International journal of accounting education and research*, v. 10, Fall 1974, p. 1-18.

Johnson, C. Everett. International accounting on the move. *Panorama* (Harris, Kerr, Forster) no. 1, Summer 1975, p. 18-20.

Marshall, A. John. Public accounting & multinationalism. *CA magazine* (Can.), v. 105, Dec. 1974, p. 35-40.

Schoenfeld, Hanns-Martin. International influences on the contemporary accounting curriculum: international accounting instruction at the University of Illinois at Urbana-Champaign. *International journal of accounting, education and research*, v. 10, Fall 1974, p. 71-85.

Iran

Nabavi, Parviz. Legal requirements for the maintenance of official books of an entity in Iran. *Tax management international journal*, Oct. 1975, p. 21-3.

Ireland

Price Waterhouse & Co. Information guide for doing business in the Republic of Ireland. New York, c1975. 97 p. (Supersedes guide dated Aug. 1971.) [*759.1 I]

Israel

Kesselman & Kesselman. Israel, summary information on: business organization, accounting, taxation, investments. Tel Aviv, Israel, 1974. 95 p. [*759.1 I]

Japan

Crawford, John M. Accounting considerations for Japanese issuers in the United States capital market. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 55-63.) [110 H]

Law

See Accountancy Law And Legislation
Accounting-Government Regulation
Law And Accounting

Massachusetts

Holmes, William. Accounting and accountants in Massachusetts. *Massachusetts CPA review*, v. 49, Jan.-Feb. 1975, p. 15-16, 18-21.

Holmes, William. Accounting and accountants in Massachusetts, part three - 1850-1890. *Massachusetts CPA review*, v. 49, May-June 1975, p. 12-14, 17-18, 20.

Kistler, Linda H. Early public accountancy in Massachusetts. *Massachusetts CPA review*, v. 49, Jan.-Feb. 1975, p. 6-8, 10-12.

Krzystofik, Anthony T. Accountancy in Massachusetts. (Editor's corner) *Massachusetts CPA review*, v. 49, Jan.-Feb. 1975, p. 32.

Mexico

Coopers & Lybrand. Mexico - from the international reference manual. New York, c1975. 41 p. [*759.1 M]

Netherlands

Chandra, Gyan. Some aspects of professional accounting in the Netherlands: a case of replacement value theory. *Chartered accountant* (India), v. 24, Oct. 1975, p. 230-3.

Kruizenga, Hank. Acceptable accounting practices in the Netherlands. (From our European correspondent) *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 21-2.

Muis, Jules W. Current value accounting in the Netherlands: fact or fiction? *Accountant's magazine* (Scot.), v. 79, Nov. 1975, p. 377-9.

New Zealand

Emanuel, David. Some evidence on CPP accounting, by David Emanuel and Paul Rouse. *Accountants' journal* (N.Z.), v. 54, Oct. 1975, p. 328-31.

Pakistan

Qureshi, Mahmood A. Private enterprise accounting and economic development in Pakistan. *International journal of accounting, education and research* v. 9, Spring 1974, p. 125-41.

Philippines

Villegas, Bernardo M. Directions for accounting research as a service to business, industry and the academic community. *Accountants' journal* (P.I.), v. 24, no. 1, 1974, p. 13-15, 29.

Poland

Jaruga, Alicja A. Recent developments in Polish accounting: an international transaction emphasis. *International journal of accounting education and research*, v. 10, Fall 1974, p. 1-18.

Principles And Standards

See Also Accounting Principles Board Opinions
Accounting Principles Board Statements
Accounting Research Bulletins
Accounting Series Releases
Accounting - Uniform Methods
Auditing-Principles And Standards
Cost Accounting-Principles And Standards
Statements Of Financial Accounting Standards
Statements Of Standard Accounting Practice
Statements On Auditing Procedure
Statements On Auditing Standards

AcSEC sends four emerging practice problems to FASB. (News report) *Journal of accountancy*, v. 140, Sept. 1975, p. 7.

AICPA comments on foreign currency translation draft. (News report) *Journal of accountancy*, v. 139, June 1975, p. 9.

AICPA ethics rulings. (Official releases) *Journal of accountancy*, v. 140, Nov. 1975, p. 75.

American Institute Of Certified Public Accountants. International Practice Executive Committee. Professional accounting in 30 countries. New York, c1975. 792 p. [117 A]

American Institute Of Certified Public Accountants. Management Advisory Services Executive Committee. Statements on management advisory services. (Official releases) *Journal of accountancy*, v. 139, Feb. 1975, p. 78-81.

American Trucking Associations. Accounting for leases in the motor carrier industry. *Motor freight controller*, Nov. 1974, p. 8-10. (Response to FASB discussion memo *Accounting for leases*, Oct. 21, 1974)

Armstrong, Marshall S. Establishing accounting standards in a free society. *National public accountant*, v. 19, Dec. 1974, p. 16-21.

Armstrong, Marshall S. FASB and emerging practice problems. (Statements in quotes) *Journal of accountancy*, v. 140, July 1975, p. 63-5.

Armstrong, Marshall S. FASB prospects. *Arthur Young journal*, Spring 1975, p. 28-31.

Bailey, Daniel A. FASB's impact to date on property/liability insurers. *Best's review* (Property/liability ed.), v. 76, Oct. 1975, p. 28, 30, 86, 88-92.

Barden, Horace G. Trouble with accounting research. *Journal of accountancy*, v. 139, Jan. 1975, p. 58-65.

Barnea, A. Implementation of accounting objectives: an application to extraordinary items, by A. Barnea, J. Ronen and S. Sadan. *Accounting review*, v. 50, Jan. 1975, p. 58-68.

Bedford, Norton M. Contributions of A.C. Littleton to accounting thought and practice, by Norton M. Bedford and Richard E. Ziegler. *Accounting review*, v. 50, July 1975, p. 435-43.

Benston, George J. Accountants' integrity and financial reporting. *Financial executive*, v. 18, Aug. 1975, p. 10-14.

Benston, George J. Accounting standards in the United States and the United Kingdom: their nature, causes and consequences. *Vanderbilt law review*, v. 28, Jan. 1975, p. 235-68. (*Symposium on accounting and the Federal securities laws.*)

- Benston, George J. Why so little change in accounting procedures? (News & views) *CPA journal*, v. 45, Dec. 1975, p. 8-9. (From *Financial executive*, Aug. 1975.)
- Beresford, Dennis R. Understanding the new rules for interim financial reporting. (Focus on accounting & auditing) *Michigan CPA*, v. 27, Sept.-Oct. 1975, p. 41-6.
- Biagioli, Louis F. Roles and rules for accountants. *Business horizons*, v. 18, Feb. 1975, p. 67-75.
- Bierman, Harold. Accounting for research and development costs, by Harold Bierman and Roland E. Dukes. *Journal of accountancy*, v. 139, April 1975, p. 48-55.
- Bird, Peter. Accountability: standards in financial reporting. London, Haymarket Pub. Ltd., c1973. 149 p. [103.1 B]
- Briloff, Abraham J. We often paint fakes. *Vanderbilt law review*, v. 28, Jan. 1975, p. 165-200. (Symposium on accounting and the Federal securities laws.)
- Burton, John C. Fair presentation: another view. *CPA* (NYSS), v. 45, June 1975, p. 13-19.
- Burton, John C. Fair presentation: another view. *Accountant* (Eng.), v. 173, July 17, 1975, p. 64-7.
- CASB urged to coordinate pension cost standards. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 24.
- Castellano, Joseph F. Approach to fairness in disclosure, by Joseph F. Castellano and Harper A. Roehm. *Management accounting* (NAA), v. 56, Feb. 1975, p. 20-2.
- Chetkovich, Michael N. What's ahead in the next ten years. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 3-4.) [110 H]
- Cohen (J.L.) & Company. Application of GAAP to smaller and/or closely held business. (News & views) *CPA* (NYSS), v. 45, Sept. 1975, p. 10-12. (Excerpts from a letter of J.L. Cohen & Company, CPAs, to the Accounting Standards Division of the AICPA commenting on its discussion paper.)
- Coopers & Lybrand. Changing environment in financial reporting: proposals for involvement in corporate quarterly and annual reports. New York, 1974. 44 p. (Preliminary draft for discussion and comment.) [*150.2 C]
- Corsini, Louis S. What's fair. (Auditing theory & practice) *Massachusetts CPA review*, v. 49, July-Aug. 1975, p. 39-40.
- CPA Study Aids. Summary of the opinions of the Accounting Principles Board, AICPA. rev. ed. Washington, c1974. 95 p. [*111.1 C]
- Crawford, John M. Accounting considerations for Japanese issuers in the United States capital market. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 55-63.) [110 H]
- Defliese, Philip L. Business combinations revisited. *Financial executive*, v. 43, Sept. 1975, p. 42-7.
- Derieux, Samuel A. Profession's responsibility in developing and adhering to accounting and auditing standards. *Virginia accountant*, v. 27, Sept. 1975, p. 23-5. (Presented before the Twenty-seventh Southeast Regional Group Meeting, American Accounting Association.)
- Development stage companies' accounting principles. (News & views) *CPA* (NYSS), v. 45, Sept. 1975, p. 9. (Excerpt from *Executive news briefs* (Arthur Andersen & Co.), June 1975.)
- Discussion paper issued on GAAP applicability to small business. (News report) *Journal of accountancy*, v. 139, April 1975, p. 8, 10, 12.
- Dunn, R. C. Institute's role in the communication process. *Chartered accountant in Australia*, v. 46, July 1975, p. 16-20, 22-6.
- Earle, Victor M. Fairness myth. *Vanderbilt law review*, v. 28, Jan. 1975, p. 147-63. (Symposium on accounting and the Federal securities laws.)
- Edwards, James Don. Current developments in financial reporting, by James Don Edwards and Carl S. Warren. *National public accountant*, v. 20, June 1975, p. 12-17.
- Edwards, James Don. Objectives of financial statements - some managerial questions, by James Don Edwards and Carl S. Warren. (Accounting principles and practice) *Cost and management* (Canada), v. 49, Jan.-Feb. 1975, p. 46-9.
- Edwards, James Don. Price-level adjustments: U.S. viewpoints, by James Don Edwards and Carl S. Warren. *Accountant's magazine* (Scott.), v. 79, May 1975, p. 174-7.
- European Accountants' Study Group. Consolidated accounts for Europe? *Accountant* (Eng.), v. 172, Jan. 30, 1975, p. 150-1.
- FASB issues new releases at year's end. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 18, 20, 24.
- FASB streamlines procedure for considering new accounting problems. (News & views) *CPA* (NYSS), v. 45, Oct. 1975, p. 10. (Reprint from *SEC accounting report*, Aug. 1975.)
- Fifitis, Ted J. Current problems of accountants' responsibilities to third parties. *Vanderbilt law review*, v. 28, Jan. 1975, p. 31-145. (Symposium on accounting and the Federal securities laws.)
- Financial Accounting Standards Board. Accounting and reporting by development stage enterprises. Stamford, Conn., 1975. 26 p. (Statement of financial accounting standards, no. 7, June 1975.) [*111.1 F]
- Financial Accounting Standards Board. Accounting changes related to the cost of inventory - dated June 1974, an interpretation of APB opinion no. 20. Stamford, Conn., 1974. 34 p. (Public record, v. 4, FASB interpretation no. 1.) [*111.1 F]
- Financial Accounting Standards Board. Accounting for future losses - dated March 13, 1974. Stamford, Conn., 1974. 2 v. (Public record, v. 3, Discussion Memorandum. Pt. 1, Section A: Position papers submitted in respect of Discussion Memorandum. - Section B: Transcript of public hearing - held May 13, 1974.) [*111.1 F]
- Financial Accounting Standards Board. Accounting for income taxes - oil and gas producing companies: an amendment of APB opinions no. 11 and 23. Stamford, Conn., 1975. 11 p. (Exposure draft, April 25, 1975. Proposed statement of financial accounting standards.) [*111.1 F]
- Financial Accounting Standards Board. Accounting for leases - dated July 2, 1974. Stamford, Conn., 1974. 5 v. (Public record, v. 9, Discussion Memorandum. Pt. 1, Sections A, B and C: Position papers submitted in respect of Discussion Memorandum. - Pt. 2, Sections A and B: Transcript of public hearing held Nov. 18-21, 1974.) [*111.1 F]
- Financial Accounting Standards Board. Classification of short-term obligations expected to be refinanced: an amendment of ARB no. 43, chapter 3A. Stamford, Conn., 1975. 26 p. (Statement of financial accounting standards no. 6, May 1975.) [*111.1 F]
- Financial Accounting Standards Board. Conceptual framework for accounting and reporting: consideration of the Report of the Study Group on the Objectives of financial statements - dated June 6, 1974. Stamford, Conn., 1974. 3 v. (Public record, v. 8, Discussion Memorandum. Pt. 1, Sections A and B: Position papers submitted in respect of Discussion Memorandum. - Pt. 2: Transcript of public hearing held Sept. 23-24, 1974.) [*111.1 F]
- Financial Accounting Standards Board. FASB interpretation no. 4 - applicability of FASB statement no. 2 to business combinations accounted for by the purchase method. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 63-4.
- Financial Accounting Standards Board. FASB interpretation no. 4: applicability of FASB statement no. 2 to business combinations accounted for by the purchase method (an interpretation of FASB statement no. 2), Feb. 1975. Stamford, Conn., c1975. 4 p. [*111.1 F]
- Financial Accounting Standards Board. FASB interpretation no. 6 - applicability of FASB statement no. 2 to computer software. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 65-6.
- Financial Accounting Standards Board. FASB interpretation no. 5 - applicability of FASB statement no. 2 to development stage enterprises. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 64-5.
- Financial Accounting Standards Board. FASB interpretation no. 5: applicability of FASB statement no. 2 to development stage enterprises (an interpretation of FASB statement no. 2), Feb. 1975. Stamford, Conn., c1975. 3 p. [*111.1 F]
- Financial Accounting Standards Board. FASB interpretations nos. 4, 5 and 6 - applicability of FASB statement no. 2: to business combinations accounted for by the purchase

- method, to development stage enterprises, to computer software. Stamford, Conn., 1975. 124 p. (*Public record*, v. 1, 1975. Interpretations of FASB statement no. 2.) [*111.1 F]
- Financial Accounting Standards Board. Financial reporting for segments of a business enterprise - dated May 22, 1974. Stamford, Conn., 1974. 2 v. (1159 p.) (*Public record*, v. 7, Discussion Memorandum. Pt. 1, Section A: Numbers 1-64 of position papers submitted in respect of Discussion Memorandum. - Section B: Numbers 65-141 of position papers submitted in respect of Discussion Memorandum.) [*111.1 F]
- Financial Accounting Standards Board. Financial reporting in units of general purchasing power. Stamford, Conn., 1974. 95 p. (Exposure draft, Dec. 31, 1974. Proposed statement of financial accounting standards.) [*111.1 F]
- Financial Accounting Standards Board. Imputing interest on debt agreements made under the federal Bankruptcy act -dated June 1974, an interpretation of APB opinion no. 21. Stamford, Conn., 1974. 30 p. (*Public record*, v. 5, FASB interpretation no. 2.) [*111.1 F]
- Financial Accounting Standards Board. Reporting gains and losses from extinguishment of debt: an amendment of APB opinion no. 30. Stamford, Conn., 1975. 3 p. (Exposure draft, Jan. 31, 1975. Proposed statement of financial accounting standards.) [*111.1 F]
- Financial Accounting Standards Board. Statement of financial accounting standards no. 7 - accounting and reporting by development stage enterprises. (Official releases) *Journal of accountancy*, v. 140, Aug. 1975, p. 78-86.
- Financial Accounting Standards Board. Statement of financial accounting standards no. 4 - reporting gains and losses from extinguishment of debt. (Official releases) *Journal of accountancy*, v. 139, May 1975, p. 76-9.
- Forster, Joel M. Full absorption inventory costing. (Washington report) *Tax adviser*, v. 6, July 1975, p. 424-8.
- Georgia Society Of Certified Public Accountants. Committee on Accounting and Auditing Procedures. Financial Accounting Standards Board technical projects status. *Georgia CPA*, v. 16, Winter 1974-75, 16-17.
- Granof, Michael H. F.A.S.B.'s first ten pronouncements, by Michael H. Granof and Charles H. Smith. (Accountancy abroad) *Chartered accountant in Australia*, v. 45, May 1975, p. 18-21.
- Granof, Michael H. Report of the A.I.C.P.A.'s Scope and Structure Committee, by Michael H. Granof and Charles H. Smith. (Accountancy abroad) *Chartered accountant in Australia*, v. 45, April 1975, p. 11-12.
- Guidelines for the accountants. (News in perspective) *Data-mation*, v. 21, April 1975, p. 126-7.
- Hagerman, Robert L. Test of government regulation of accounting principles. *Accounting review*, v. 50, Oct. 1975, p. 699-709.
- Hampton, Robert. Of objectives, users and needs. *Accounting forum*, v. 45, May 1975, p. 1-7.
- Harmelink, Philip J. Empirical examination of the predictive ability of alternatesets of insurance company accounting data. (Research reports) *Journal of accounting research*, v. 11, Spring 1973, p. 146-58.
- Helping hand for the FASB. *E & E* (Ernst & Ernst), v. 14, Winter 1974-75, p. 26-33.
- How much should the banks tell investors? (*Accounting*) *Business week*, Nov. 10, 1975, p. 107-8.
- How to report results in real dollars. (*Accounting*) *Business week*, May 5, 1975, p. 72-4.
- Institute will review audit guide for construction firms. (News report) *Journal of accountancy*, v. 139, April 1975, p. 8.
- International Accounting Standards Committee. International accounting standards, exposure draft no. 5: information to be disclosed in financial statements. *Accountants' journal* (N.Z.), v. 54, July 1975, p. 224-6.
- Klammer, Thomas P. Resolving accounting issues without a conceptual framework, by Thomas P. Klammer and Horace Brock. *CPA* (NYSS), v. 45, Aug. 1975, p. 15-20.
- Kleerekoper, Drs I. Financial reporting under inflationary conditions. (*Accounting* (Eng.)), v. 172, Jan. 30, 1975, p. 133-5.
- Knortz, Herbert C. New financial environment. *Management accounting* (NAA), v. 56, March 1975, p. 13-18, 35.
- Kocher, Paul C. What is your auditor doing? *Cooperative accountant*, v. 28, Fall 1975, p. 47-53, 107.
- Kramer, Dan G. Who is making the rules? (*Auditing and reporting*) *CPA* (NYSS), v. 45, Nov. 1975, p. 69-70.
- Kunesh, Dana. Semantics GA(A)P. *CLU journal*, v. 29, Jan. 1975, p. 53-5.
- Lantry, Terry L. What is the role of generally-accepted accounting principles? *National public accountant*, v. 20, June 1975, p. 23-5.
- Lease and let lease. (Letter from America) *Accountant* (Eng.), v. 172, Jan. 23, 1975, p. 105.
- Lipoff, Norman H. Scope of professional responsibility in tax practice is fraught with confusion, uncertainty, by Norman H. Lipoff and Bruce H. Bokor. (Practice) *Taxation for accountants*, v. 15, Oct. 1975, p. 234-8.
- Lorensen, Leonard. Changing informational needs: reply to Betty T. McGill. (Letters) *Journal of accountancy*, v. 139, Feb. 1975, p. 41.
- Lorensen, Leonard. Changing informational needs: reply to Burton L. Zempsy. (Letters) *Journal of accountancy*, v. 139, Feb. 1975, p. 40.
- Lowe, Howard D. Auditor's responsibility for the discovery, evaluation, and disclosure of non-arm's-length transactions, by Howard D. Lowe and Jay M. Smith. *California CPA quarterly*, v. 43, Sept. 1975, p. 7-10, 13, 15.
- Marksbury, Henry. Portrait of the FASB at age two. *Arthur Young journal*, Spring 1975, p. 18, 22-3, 26-7.
- Mason, Eli. Proposal for restructuring our profession. *CPA* (NYSS), v. 45, July 1975, p. 19-22.
- Mautz, Robert K. Problems in the development of accounting standards. *Virginia accountant*, v. 27, Sept. 1975, p. 25-7. (Presented before the Twenty-seventh Southeast Regional Group Meeting, American Accounting Association.)
- McGill, Betty T. Changing informational needs. (Letters) *Journal of accountancy*, v. 139, Feb. 1975, p. 40.
- McGill, Betty T. GAAP ego trip can we afford it? *Ohio CPA*, v. 34, Spring 1975, p. 89-93.
- McKinnell, Robert L. FASB and its role in the development of accounting principles in the United States. (Accounting principles and practice) *Cost and management* (Can.), v. 49, May-June 1975, p. 51-5.
- Meaning of present fairly clarified in proposed SAS. (News report) *Journal of accountancy*, v. 139, April 1975, p. 8.
- Meyer, Philip E. Accounting principles, circa, 1776. (Accounting theory & practice) *Massachusetts CPA review*, v. 49, Jan.-Feb. 1975, p. 22-3, 26.
- Meyer, Philip E. APB's independence and its implications for the FASB. *Journal of accounting research*, v. 12, Spring 1974, p. 188-96.
- Meyer, Philip E. Five FASB statements: a review. (Accounting theory & practice) *Massachusetts CPA review*, v. 49, July-Aug. 1975, p. 38.
- Meyer, Philip E. Three new FASB and AICPA pronouncements. (Accounting theory & practice) *Massachusetts CPA review*, v. 49, Nov.-Dec. 1975, p. 28.
- National Credit Union Administration. Statement of accounting principles and standards for federal credit unions. Washington, 1974. 10 p. [*681 N]
- National Retail Merchants Association. Accounting Principles Committee. Analysis of issues related to accounting for leases. *Retail control*, v. 43, Oct. 1974, p. 21-44. (In response to FASB's discussion memo, *Accounting for leases*.)
- Nelson, M. Reflections on a distinguished lecture topic. (Accounting principles and practice) *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 46-7.
- Nemec, Marilyn J. Pronouncements and other developments. (Theory and practice) *Woman CPA*, v. 37, July 1975, p. 26-8.
- Neubig, Robert D. Interim reporting and APB opinion 28, by Robert D. Neubig and Gale E. Newell. *Michigan CPA*, v. 26, March-April 1975, p. 23-6.
- New York State Society Of Certified Public Accountants. Foreign currency translation. (News & views) *CPA* (NYSS), v. 45, July 1975, p. 10-11.
- Oliver, Fred M. Auditing state and local governmental units, by Fred M. Oliver and Gerald D. Brighton. (Accounting & auditing) *Journal of accountancy*, v. 140, Aug. 1975, p. 87-91.

- Parker, C. Reed. Trueblood report: an analyst's view. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 32-8, 40-1, 56.
- Responsibilities and liabilities of auditors and accountants, by William O.E. Henry and others. *Business lawyer*, v. 30, March 1975, p. 169-205.
- Rickover, Hyman G. Accounting practices - do they protect the public? *Federal accountant*, v. 24, June 1975, p. 45-56.
- Ritts, Blaine A. Study of the impact of APB opinions upon practicing CPAs. *Journal of accounting research*, v. 12, Spring 1974, p. 93-111.
- Roubinek, Gary W. New standards for self-insured businesses. *Credit and financial management*, v. 77, Oct. 1975, p. 28-9.
- Seidler, Lee J. FASB: counting noses instead of doing research. *Accounting issues* (Bear Stearns & Co.), Dec. 13, 1974, p. 1-16. (Reprint file, *A)
- Seidler, Lee J. FASB standard no. 4: extinguishment of debt. *Accounting issues* (Bear Stearns & Co.), Aug. 6, 1975, p. 4-5. (Reprint file, *A)
- Seidler, Lee J. FASB standard no. 5: no more general reserves. *Accounting issues* (Bear Stearns & Co.), Aug. 6, 1975, p. 6-12. (Reprint file, *A)
- Shank, John. Pursuit of accounting standards - whither and hence. *Internal auditor*, v. 32, Nov./Dec. 1975, p. 50-5.
- Shannon, R. M. Study group report on objectives: its methods and operations. *Arthur Andersen chronicle*, v. 35, Jan. 1975, p. 31-5.
- Siegel, Joel. Concept of materiality, by Joel Siegel and Leon Lebensbaum. *Accountant* (Eng.), v. 173, Aug. 28, 1975, p. 233-5.
- Statement no. 4 sets rules for gains on debt repurchases. (News report) *Journal of accountancy*, v. 139, May 1975, p. 9.
- Strother, James F. Establishment of generally accepted accounting principles and generally accepted auditing standards. *Vanderbilt law review*, v. 28, Jan. 1975, p. 201-33. (Symposium on accounting and the Federal securities laws.)
- Tempelaar, A. F. Standards have their dangers. *Accountant* (Eng.), v. 172, May 22, 1975, p. 665-6.
- Tilley, Ian. Critique of historical record accounting. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 185-97.
- Timberlake, A. K. Accounting principles may be significantly different by 1984. *Management accounting* (Eng.), v. 53, May 1975, p. 169-71.
- van Pelt, John V. Materiality. *Management accounting* (NAA), v. 56, June 1975, p. 13-15, 24.
- Volten, Henk. Accountancy and inflation: responses to changing prices. *Journal UEC*, v. 10, July 1975, p. 184-94.
- Weiss, Jerold M. Ominous intervention or premature anxiety. *National public accountant*, v. 20, Sept. 1975, p. 32-5.
- Weston, Frank T. Prepare for the financial accounting revolution. (Quoted) *CA magazine* (Can.), v. 106, Jan. 1975, p. 55-7.
- Woolf, Emile. More on standards. (From our London correspondent) *Chartered accountant in Australia*, v. 45, May 1975, p. 23-4.
- Woolf, Emile. Standards or double-standards? *Accountancy* (Eng.), v. 86, Nov. 1975, p. 62, 64.
- Zempsy, Burton L. Changing informational needs. (Letters) *Journal of accountancy*, v. 139, Feb. 1975, p. 40.
- Australia**
- Davenport, W. A. H. DS4 accounting for company income tax. *Chartered accountant in Australia*, v. 45, Nov. 1974, p. 11-15.
- Davenport, W. A. H. DS4 accounting for company income tax. (Statement of accounting standards) *Australian accountant*, v. 44, Nov. 1974, p. 623-7.
- Gynther, Reg S. First preliminary exposure draft: a method of accounting for changes in the purchasing power of money. *Australian accountant*, v. 45, Sept. 1975, p. 462-6, 471-4.
- Henderson, M. S. Stewardship function of accounting. *Australian accountant*, v. 45, Sept. 1975, p. 450-4.
- Hepworth, J. A. Forging international accounting standards. *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 4-7.
- Leo, Kenneth J. Equity method of accounting for investments, by Kenneth J. Leo and Peter J. Best. *Australian accountant*, v. 44, Nov. 1974, p. 602-6.
- Spencer, Kenneth H. Look at accounting down under. *World* (PMM & Co.), v. 9, Spring 1975, p. 33-5.
- Statement of accounting standards: DS7 materiality in financial statements. *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 12-14.
- Belgium**
- Lafferty, M. J. Accountancy in Belgium and Luxembourg: a policy of caution. *Accountant* (Eng.), v. 172, Jan. 9, 1975, p. 37-8.
- Chile**
- Zeif, Stephen A. Inflation accounting and the development of accounting principles in Chile, by Stephen A. Zeif and Hugo Ovando Z. *Accountant's magazine* (Scot.), v. 79, June 1975, p. 212, 213-14.
- Europe**
- Union Européenne Des Experts Comptables, Economiques Et Financiers (UEC). UEC statements- professional ethics. *Accountant's magazine* (Scot.), v. 79, April 1975, p. 148.
- Union Européenne Des Experts Comptables, Economiques Et Financiers (UEC). UEC statements - the audit report. *Accountant's magazine* (Scot.), v. 79, April 1975, p. 147-8.
- Germany**
- Niehus, Rudolf J. Generally accepted accounting principles in Germany and the consistency and accruals concepts. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 121-34.) [110 H]
- Great Britain**
- Accounting Standards Steering Committee. Accounting for deferred taxation: statement of standard accounting practice. *Accountant* (Eng.), v. 173, Sept. 18, 1975, p. 317-20.
- Accounting Standards Steering Committee. Proposed statement of standard accounting practice: accounting for research and development. *International accountant* (Eng.), v. 45, no. 1, 1975, p. 6-7.
- Accounting Standards Steering Committee. Proposed statements of standard accounting practice: accounting for depreciation. *International accountant* (Eng.), v. 45, no. 1, 1975, p. 5-6.
- Accounting Standards Steering Committee. Statements of source and application of funds. *Accountant* (Eng.), v. 173, July 31, 1975, p. 118-20.
- Accounting Standards Steering Committee. Stocks and work in progress. *Accountant* (Eng.), v. 172, June 12, 1975, p. 751-5.
- Benston, George J. Accounting standards in the United States and the United Kingdom: their nature, causes and consequences. *Vanderbilt law review*, v. 28, Jan. 1975, p. 235-68. (Symposium on accounting and the Federal securities laws.)
- Grasping awkward nettles. *Accountant* (Eng.), v. 172, Jan. 9, 1975, p. 29-30.
- How fair is true and fair? *Accountant* (Eng.), v. 172, May 8, 1975, p. 581-2.
- Institute Of Chartered Accountants In England And Wales. Council. Audit of current purchasing power statements. *Accountancy* (Eng.), v. 86, May 1975, p. 88, 90.
- Lee, T. A. Accounting standards and effective financial reporting - I: a review in principle. *Accountant's magazine* (Scot.), v. 79, Jan. 1975, p. 25-30.
- Lee, T. A. Accounting standards and effective financial reporting-II: a review in principle. *Accountant's magazine* (Scot.), v. 79, Feb. 1975, p. 73-81.
- Sustained improvement in reporting practices. *Accountant* (Eng.), v. 172, Jan. 23, 1975, p. 95.
- Woolf, Emile. More on standards. (From our London correspondent) *Chartered accountant in Australia*, v. 45, May 1975, p. 23-4.
- Wright, E. Kenneth. Institute's role in society. *Accountant* (Eng.), v. 172, June 19, 1975, p. 788-91.

India

Institute Of Chartered Accountants Of India. Research Committee. Statement on accounting for foreign currency translation. *Chartered accountant* (India), v. 23, Nov. 1974, p. 225-7.

International accounting standards. (Editorial) *Chartered accountant* (India), v. 23, Jan. 1975, p. 295-6.

Indonesia

Flores, Porfirio M. Accountancy profession in Indonesia. *SGV group journal*, no. 3, 1974, p. 2-13.

International

Accountants' International Study Group. Accounting for goodwill: current practices in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1975. 28 p. [*117 A]

Accountants' International Study Group. Interim financial reporting: current practices in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1975. n.p. [*117 A]

Accountants International Study Group. International financial reporting: suggestions for improving international reporting in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1975. n.p. [*117 A]

Bourke, Declan. Technical: yet more standards. (Technical) *Accountancy Ireland*, v. 6, Oct. 1974, p. 30-1.

Cummings, Joseph P. Forging international accounting standards. *Tax executive*, v. 27, July 1975, p. 352-9.

Cummings, Joseph P. International Accounting Standards Committee - its purpose and status. *International accountant* (Eng.), v. 44, Oct.-Dec. 1974, p. 101-3.

Defiese, Philip L. Accountant's role in the new world order. *Accountant* (Eng.), v. 173, Oct. 9, 1975, p. 413-14.

Evans, Thomas G. Most and Shillinglaw debate updated. *Accountancy* (Eng.), v. 86, July 1975, p. 36-9.

Feller, B. International accounting standard 1, Disclosure of accounting policies. *Australian accountant*, v. 45, Jan.-Feb. 1975, p. 30.

Feller, B. New I.A.S.C. exposure drafts. *Australian accountant*, v. 45, July 1975, p. 351, 353.

Feller, B. New I.A.S.C. exposure drafts. *Chartered accountant in Australia*, v. 46, July 1975, p. 83-4.

Hepworth, J. A. Forging international accounting standards. *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 4-7.

IASC proposes standards for depreciation and reporting. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 10.

IASC to issue standard. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 28, 30, 32.

International accounting standards. (Editorial) *Chartered accountant* (India), v. 23, Jan. 1975, p. 295-6.

International Accounting Standards Committee. Consolidated financial statements and the equity method of accounting. *Accountants' journal* (N.Z.), v. 53, Dec. 1974, p. 186-92.

International Accounting Standards Committee. Consolidated financial statements and the equity method of accounting: exposure draft 3. *Accountant's magazine* (Scot.), v. 79, Jan. 1975, p. 30-2.

International Accounting Standards Committee. Depreciation accounting. *Chartered accountant in Australia*, v. 46, July 1975, p. 77-8. (Exposure draft 4.)

International Accounting Standards Committee. Disclosure of accounting policies. IAS 1. *Australian accountant*, v. 45, Jan.-Feb. 1975, p. i-xx, foll. p. 30.

International Accounting Standards Committee. Exposure draft no. 3: consolidated financial statements and the equity method of accounting. *Industrial accountant* (Pakistan), v. 14, Jan.-March 1975, p. 43-7.

International Accounting Standards Committee. Information to be disclosed in financial statements. *Chartered accountant in Australia*, v. 46, July 1975, p. 80-2. (Exposure draft 5.)

International Accounting Standards Committee. International accounting standard: disclosure of accounting policies. *Accountancy* (Eng.), v. 86, Feb. 1975, p. 58, 106.

International Accounting Standards Committee. International accounting standards. *Accountants' journal* (N.Z.), v. 53, Feb. 1975, p. 9-13.

International Accounting Standards Committee. International accounting standards exposure draft 4: depreciation accounting. *Accountant's magazine* (Scot.), v. 79, July 1975, p. 246-8.

International Accounting Standards Committee. International accounting standards exposure draft 5: information to be disclosed in financial statements. *Accountant's magazine* (Scot.), v. 79, July 1975, p. 248-50.

International Accounting Standards Committee. International accounting standards, exposure draft no. 4: depreciation accounting. *Accountants' journal* (N.Z.), v. 54, June 1975, p. 181-3.

International Accounting Standards Committee. International accounting standards: preface and standard 1 - disclosure of accounting policies. *International accountant* (Eng.), v. 45, no. 1, 1975, p. 14-16.

International Accounting Standards Committee. International accounting standards proposed statement - valuation and presentation of inventories in the context of the historical cost system. *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 28-9.

International Accounting Standards Committee. Preface to statements of international accounting standards. London, 1975. 5 p. [*111.1 I]

International Accounting Standards Committee. Preface to statements of international accounting standards. *Accountancy* (Eng.), v. 86, Feb. 1975, p. 56-7.

International Accounting Standards Committee. Proposed statement: consolidated financial statements and the equity method of accounting. London, 1974. 15 p. (Exposure draft no. 3, International accounting standards, Dec. 11, 1974.) [*111.1 I]

International Accounting Standards Committee. Proposed statement: valuation and presentation of inventories in the context of the historical cost system. London, 1974. 10 p. (Exposure draft, no. 2, International accounting standards, Sept. 11, 1974.) [*111.1 I]

International Accounting Standards Committee. Valuation and presentation of inventories in the context of the historical cost system, exposure draft no. 2. *Accountants' journal* (N.Z.), v. 53, Oct. 1974, p. 85-7.

Langdon, William. Financial accounting standards to be set on an international scale. (Accounting principles and practice) *Cost & management* (Can.), v. 49, March-April 1975, p. 46-8.

Layton, LeRoy. International accounting conformity - desirable? possible? *South African chartered accountant*, v. 11, June 1975, p. 195-7, 200-2.

Tempelaar, A. F. Standards have their dangers. *Accountant* (Eng.), v. 172, May 22, 1975, p. 665-6.

Wixley, T. A. Extraordinary items and prior year adjustments. *South African chartered accountant*, v. 11, Sept. 1975, p. 295-8, 316.

Work and purpose of the IASC. *South African chartered accountant*, v. 11, Feb. 1975, p. 48-52.

Work and purpose of the International Accounting Standards Committee. *Australian accountant*, v. 45, Jan.-Feb. 1975, p. 24, 27-9.

Worldwide support expected for international accounting standard. (News report) *Journal of accountancy*, v. 139, March 1975, p. 18.

Ireland

Bourke, Declan. Technical: yet more standards. (Technical) *Accountancy Ireland*, v. 6, Oct. 1974, p. 30-1.

Israel

Institute Of Certified Public Accountants In Israel. Professional recommendations and guidelines. Tel Aviv, Israel, c1974. 104 p. (Translated from the Hebrew original.) [*117 I]

Noyman, Zeew. Rules of conduct of the accountancy profession in Israel. *Israel C.P.A.*, June 1974, p. 32-43.

Luxembourg

Lafferty, M. J. Accountancy in Belgium and Luxembourg: a policy of caution. *Accountant* (Eng.), v. 172, Jan. 9, 1975, p. 37-8.

Netherlands

Kruizenga, Hank. Acceptable accounting practices in the Netherlands. (From our European correspondent) *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 21-2.

New Zealand

Dyce, R. G. V. Published accounts - are New Zealand standards good enough? *Accountants' journal* (N.Z.), v. 53, Dec. 1974, p. 169-72.

New Zealand Society Of Accountants. Board of Research and Publications. Valuation of inventories for external reporting: tentative statement of standard accounting practice no. 9. *Accountants' journal* (N.Z.), v. 53, Nov. 1974, p. 147-51.

New Zealand Society Of Accountants. Council. Statement of standard accounting practice - no. 2: accounting for associated companies (equity accounting). *Accountants' journal* (N.Z.), v. 53, Dec. 1974, p. 176-82.

New Zealand Society Of Accountants. Council. Statement of standard accounting practice no. 1: disclosure of accounting policies. *Accountants' journal* (N.Z.), v. 53, Nov. 1974, p. 142-6.

South Africa

Charles, Geoffrey. Who is the general? *South African chartered accountant*, v. 11, Feb. 1975, p. 46-7.

Wixley, T. A. Extraordinary items and prior year adjustments. *South African chartered accountant*, v. 11, Sept. 1975, p. 295-8, 316.

Problems

Gleim, Irvin N. CPA examination review outlines and study guides. Gainesville, Fla., Professional Publ., c1974. 806 p. [107.2 G]

Relation To Business And Management

See Also Management Accounting
Management Control

Cramer, Joe J. Eclectic approach to financial reporting. *Business horizons*, v. 18, Aug. 1975, p. 65-76.

Relation To Labor

See Accountancy Profession - Relation To Labor

Social

See Social Accounting

Statistical Methods

See Testing And Sampling

System Design And Installation

See Also Cost Accounting-System Design And Installation

Subheading, Acctg, Under Special Business, Industry, Or Trade

Brown, Foster. Auditing control and system design. *Journal of systems management*, v. 26, April 1975, p. 24-31.

Farrell, Patrick M. Computer and financial reporting. *Data management*, v. 13, May 1975, p. 24-8.

Hopwood, Anthony G. Empirical study of the role of accounting data in performance evaluation. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. Chicago, 1974. p. 156-93.) [*102 C]

Meigs, Walter B. Financial accounting, by Walter B. Meigs, A. N. Mosich and Robert F. Meigs. 2nd ed. New York, McGraw-Hill, c1975. 642 p. [110 M]

Rittersbach, George H. Auditing advanced systems, by George H. Rittersbach and Stephen D. Harlan. *Management controls* (PMM & Co.), v. 22, April-May 1975, p. 64-6.

Takeda, Ryuji. Characteristics of information accounting. *Annals of the School of Business Administration, Kobe University*, 1974, p. 1-15.

Teaching

See Also Accounting Courses
Education
Visual Aids

Albers, Wayne J. Challenge of professional education. *California CPA quarterly*, v. 43, June 1975, p. 18-21.

Ameiss, Albert P. International accounting at the senior student level. *International journal of accounting education and research*, v. 10, Fall 1974, p. 107-21.

Belkaoui, Ahmed. Learning order and acceptance of accounting techniques. (Education research) *Accounting review*, v. 50, Oct. 1975, p. 897-9.

Bentz, William F. Learning transfer in professional education and training for accounting. (Education research) *Accounting review*, v. 50, April 1975, p. 370-9.

Beyer symposium looks at management accounting. *Management accounting* (NAA), v. 57, Dec. 1975, p. 57-8.

Buchlmann, David M. ISU's use of the AICPA's college testing program. (Education) *Journal of accountancy*, v. 139, May 1975, p. 93-6.

Casino, Jesus A. Evaluation of the state of accounting teachers based on standards promulgated by the American Accounting Association. (Accounting teachers' forum) *Accountants' journal* (P.I.), v. 24, no. 2, 1974, p. 74-5, 81.

Comments and a response on ranking accounting faculties and doctoral programs, by James R. Morton and others. (Education) *Journal of accountancy*, v. 139, Feb. 1975, p. 103-9.

Cramer, Joe J. Commentary. *Arthur Andersen chronicle*, v. 35, April 1975, p. 12-17.

Dale, Basil. Accounting laboratory. *Australian accountant*, v. 45, March 1975, p. 94-6.

Foutz, Paul B. Teaching of international accounting. *Management accounting* (NAA), v. 56, June 1975, p. 31-3.

Freeman, Robert J. Not-for-profit organizations in the accounting curriculum: where and how? Tuscaloosa, Ala., 1974. 18, 3 p. (Prepared for *Researching the accounting curriculum, strategies for change*, a symposium sponsored by the American Accounting Association with the financial assistance of the Price Waterhouse Foundation, Chicago, Ill., May 19-21, 1974.) [*107.9 F]

Gayton, Robert J. Improving university/accounting profession relations. (Education) *CA magazine* (Can.), v. 107, July 1975, p. 67-70.

Ginsburg, Joseph. Professional development - useful hints. (Administration of accountants practice) *CPA* (NYSS), v. 45, Nov. 1975, p. 62-3.

Goldstein, Philip. Deficiencies of accounting education. (Letters) *Journal of accountancy*, v. 140, Nov. 1975, p. 30.

Grauer, Joshua. Evaluating CPE program effectiveness. (Education) *Journal of accountancy*, v. 139, April 1975, p. 89-93.

Haggard, Carol Lee. Commentary. *Arthur Andersen chronicle*, v. 35, April 1975, p. 17-18.

Homburger, Richard H. Audit of historical records as a learning device in studying environmental and socio-economic influences on accounting. University, Ala., Academy of Accounting Historians, n.d. 13 p. (*Academy of Accounting Historians, working paper series*, no. 2.) [*109 H]

Kapnick, Harvey. Emerging role of the academic accountant. *Arthur Andersen chronicle*, v. 35, April 1975, p. 4-11.

Kiger, Jack E. Visiting professorships, by Jack E. Kiger and Carl S. Warren. (Education research) *Accounting review*, v. 50, April 1975, p. 387-91.

Lossett, Ronald D. Nature of the demand for doctorates in accounting, by Ronald D. Lossett and Mohamed Moustafa. (Education research) *Accounting review*, v. 50, Oct. 1975, p. 874-81.

McNeill, I. Eugene. Personality tendencies and learning modes in elementary accounting, by I. Eugene McNeill and Frank Collins. (Education research) *Accounting review*, v. 50, Oct. 1975, p. 888-97.

Milani, Ken. Positive image for accounting - through the newspaper. *Collegiate news and views*, v. 28, Spring 1975, p. 9-11.

Nikolai, Loren A. Organizational set prestige ranking and its impact upon accounting department faculties, by Loren A. Nikolai and John D. Bazley. (Education research) *Accounting review*, v. 50, Oct. 1975, p. 881-8.

Peragallo, Edward. Challenges facing teachers of accounting history. *Accounting historian*, v. 1, April 1974, p. 1, 3.

Posey, J. Marion. Academic institutions and the education needs of the accounting profession. *Woman CPA*, v. 37, July 1975, p. 3-6.

Rosen, L. S. Current practitioner - academic relations. (Education) *CA magazine* (Can.), v. 107, Sept. 1975, p. 76-9.

Ross, Frank A. Teaching procedures in introductory and managerial accounting - a survey. *Collegiate news and views*, v. 29, Fall 1975, p. 11-13.

Schoenfeld, Hanns-Martin. International influences on the contemporary accounting curriculum: international accounting instruction at the University of Illinois at Urbana-Champaign. *International journal of accounting, education and research*, v. 10, Fall 1974, p. 71-85.

Schwartz, William. Local practitioner comments on the education of accounting students. (Education) *Journal of accountancy*, v. 140, Nov. 1975, p. 92-4.

Siegel, Joel. Theoretician/practitioner as the model accounting educator. (Letters to the editor) *CPA* (NYSS), v. 45, July 1975, p. 6-7.

Solomon, Lanny. Improving student attitudes in the beginning accounting course. (Education research) *Accounting review*, v. 50, July 1975, p. 601-5.

Staubus, George J. Responsibility of accounting teachers. (Education research) *Accounting review*, v. 50, Jan. 1975, p. 160-70.

Whittington, Geoffrey. Accounting in Edinburgh University: a personal view. *Accountant's magazine* (Scot.), v. 79, Sept. 1975, p. 312-14, 315.

Williams, Doyle Z. Changes in accounting education: 1967-72. (Education) *Journal of accountancy*, v. 139, March 1975, p. 94-102.

Great Britain

Simmons, R. E. G. Let's simplify the accounts (Student roundabout) *Accountant* (Eng.), v. 173, Aug. 21, 1975, p. 223.

South Africa

Burns, Chris. Anita comes to Natal. *South African chartered accountant*, v. 11, Feb. 1975, p. 60-2.

Theory

Barden, Horace G. Trouble with accounting research. *Journal of accountancy*, v. 139, Jan. 1975, p. 58-65.

Berry, R. N. Systems model for accountants. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 203-12.

Brief, Richard P. Accountant's responsibility in historical perspective. *Accounting review*, v. 50, April 1975, p. 285-97.

Brief, Richard P. Reformulation of the estimation problem, by Richard P. Brief and Joel Owen. *Journal of accounting research*, v. 11, Spring 1973, p. 1-15.

Carsberg, Bryan. Objectives of published accounting reports: reply to a comment, by Bryan Carsberg, Anthony Hope and R.W. Scapens. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 152-6.

Chambers, R. J. Development of the theory of continuously contemporary accounting. University, Ala., Academy of Accounting Historians, n.d. 29 p. (*Academy of Accounting Historians, working paper series*, no. 13.) [*109 C]

Chatfield, Michael. Accounting review's first fifty years. *Accounting review*, v. 50, Jan. 1975, p. 1-6.

Freeman, Robert J. Municipal accounting theory in perspective: evolution, status, issues, outlook. Tuscaloosa, Ala., 1974. 28 p. (Prepared for 1974 annual conference, Canadian Institute of Chartered Accountants, Saskatoon, Saskatchewan, Canada, Sept. 11-14, 1974.) [*311 F]

Leiberman, Arthur Z. Structuring of an events-accounting information system, by Arthur Z. Leiberman and Andrew B. Whinston. *Accounting review*, v. 50, April 1975, p. 246-58.

Meyer, Philip E. Accounting principles, circa, 1776. (Accounting theory & practice) *Massachusetts CPA review*, v. 49, Jan.-Feb. 1975, p. 22-3, 26.

Silvern, David H. Venture: a basis for accounting theory. *Management accounting* (NAA), v. 56, Feb. 1975, p. 27-31.

Sterling, Robert R. Toward a science of accounting. *Financial analysts journal*, v. 31, Sept.-Oct. 1975, p. 28-36.

Takeda, Ryuji. Characteristics of information accounting. *Annals of the School of Business Administration, Kobe University*, 1974, p. 1-15.

Tilley, Ian. Critique of historical record accounting. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 185-97.

Toba, Yoshihide. General theory of evidence as the conceptual foundation in auditing theory. *Accounting review*, v. 50, Jan. 1975, p. 7-24.

Whitney, John C. Sophisticated and unsophisticated users of financial statements. *National public accountant*, v. 20, Sept. 1975, p. 18-22.

Yu, S. C. Several modes of normative accounting thought: a critical examination. *International journal of accounting, education and research*, v. 9, Spring 1974, p. 83-104.

Uniform Methods

See Also Cost Accounting-Uniform Methods

Interfirm Comparisons

Subheading, Accounting,

Under Special Business, Industry Or Trade International

Jaruga, Alicja A. Recent developments in Polish accounting: an international transaction emphasis. *International journal of accounting education and research*, v. 10, Fall 1974, p. 1-18.

Vangermeersch, Richard. Accountants must shatter the illusions that many hold about accounting. *National public accountant*, v. 20, Feb. 1975, p. 8-15.

Union Of Soviet Socialist Republics

Barker, Wayne M. Accounting practices in a socialist economy: the case of the Soviet Union, by Wayne M. Barker and Gyan Chandra. *National public accountant*, v. 20, July 1975, p. 8-11.

Gorelik, George. Soviet accounting, planning and control. *Abacus*, v. 10, June 1974, p. 13-25.

Kupzhasar, Naribaev. Computer applications in Soviet accounting. *International journal of accounting, education and research*, v. 10, Fall 1974, p. 33-43.

ACCOUNTING ADVISORY COMMITTEE.

Gross, Malvern J. Report on nonprofit accounting. *Journal of accountancy*, v. 139, June 1975, p. 55-9.

Report to the Commission on Private Philanthropy and Public Needs. Washington, Commission on Private Philanthropy and Public Needs, 1974. 36 p. [*250 Non]

ACCOUNTING AID SOCIETY.

McGrail, George R. Accountant's image. *National public accountant*, v. 20, April 1975, p. 30-4.

ACCOUNTING AND AUDITING ACT OF 1950

Morse, Ellsworth H. Current significance of the Accounting and auditing act of 1950. *Federal accountant*, v. 24, Sept. 1975, p. 2-10.

ACCOUNTING AND ECONOMICS

See Economics And Accounting

ACCOUNTING AND LAW

See Law And Accounting

ACCOUNTING and reporting by development stage enterprises.

Financial Accounting Standards Board. Accounting and reporting by development stage enterprises. Stamford, Conn., 1975. 26 p. (*Statement of financial accounting standards*, no. 7, June 1975.) [*111.1 F]

ACCOUNTING and reporting by development stage enterprises.

Financial Accounting Standards Board. Statement of financial accounting standards no. 7 - accounting and reporting by development stage enterprises. (Official releases) *Journal of accountancy*, v. 140, Aug. 1975, p. 78-86.

ACCOUNTING AS A CAREER

See Accountancy Profession - As A Career
Accountants - Opportunities

ACCOUNTING CHANGES

Bremser, Wayne G. Earnings characteristics of firms reporting discretionary accounting changes. *Accounting review*, v. 50, July 1975, p. 563-73.

Financial Accounting Standards Board. Accounting changes related to the cost of inventory - dated June 1974, an interpretation of APB opinion no. 20. Stamford, Conn., 1974. 34 p. (*Public record*, v. 4, FASB interpretation no. 1.) [*111.1 F]

Financial Accounting Standards Board. Statement of financial accounting standards no. 3 - reporting accounting changes in interim financial statements. (Official releases) *Journal of accountancy*, v. 139, March 1975, p. 65-71.

Garrett, Ray. Need for change in accounting policies. *Arthur Andersen chronicle*, v. 35, April 1975, p. 19-24.

Moore, Michael L. Management changes and discretionary accounting decisions. *Journal of accounting research*, v. 11, Spring 1973, p. 100-7.

Sunder, Shyam. Stock price and risk related to accounting changes in inventory valuation. *Accounting review*, v. 50, April 1975, p. 305-15.

ACCOUNTING changes related to the cost of inventory - dated June 1974, an interpretation of APB opinion no. 20.

Financial Accounting Standards Board. Accounting changes related to the cost of inventory - dated June 1974, an interpretation of APB opinion no. 20. Stamford, Conn., 1974. 34 p. (*Public record*, v. 4, FASB interpretation no. 1.) [*111.1 F]

ACCOUNTING CONFERENCES

See Also Accountants' Societies

International Congress Of Accountants
Tax Conferences And Institutes

Accountant and the state - reflections on Jerusalem. *Certified accountant* (Eng.), Jan. 1975, p. 31-3, 59.

Advising the smaller client. *Accountant* (Eng.), v. 172, Feb. 27, 1975, p. 274-6.

Anaheim: a blockbuster. *Management accounting* (NAA), v. 57, Aug. 1975, p. 54-5.

Annual conference 1975. *Public finance and accountancy* (Eng.), v. 2, Aug. 1975, p. 256.

Changing values. *Accountant* (Eng.), v. 171, Nov. 21, 1974, p. 677-8.

Conference On Empirical Research In Accounting, 7th, *University of Chicago*, 1972. Empirical research in accounting: selected studies 1972. Chicago, Institute of Professional Accounting, Graduate School of Business, University of Chicago, c1974. 282 p. (Supplement to *Journal of accounting research*, v. 10, 1972.) [*102 C]

Diaz, Luis C. First NAA regional conference in Asia. *Management accounting* (NAA), v. 56, Jan. 1975, p. 62-3.

Englebert, Renny. Canadian Institute's annual conference. *Accountant* (Eng.), v. 173, Oct. 9, 1975, p. 408-9.

Eugene, Ann Arbor and Stockton win top awards. *Management accounting* (NAA), v. 57, Aug. 1975, p. 56-9.

Greene, Richard J. AICPA time sharing users meeting. (*Accounting and EDP*) *Journal of accountancy*, v. 140, Aug. 1975, p. 102-3.

Internal audit in a changing economy. *Accountant* (Eng.), v. 172, May 8, 1975, p. 588-90.

International business: London Anglo-American conference. *Accountant* (Eng.), v. 171, Dec. 19/26, 1974, p. 817-19.

International seminar in Luxembourg: AIA - annual conference 1974. *International accountant* (Eng.), v. 44, Oct.-Dec. 1974, p. 105-8.

Lineberger, R. A. Anaheim '75. *Management accounting* (NAA), v. 56, April 1975, p. 57-8.

Master plan for nonattest legislation urged by Olson. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 22, 24.

Mazur, Edward J. CPAs take part in White House conference. (News feature) *Journal of accountancy*, v. 140, Aug. 1975, p. 30, 32-4, 36, 38-9.

Nation's economy: major topic at Anaheim. *Management accounting* (NAA), v. 56, May 1975, p. 61-2.

One world theme of Munich Congress. (*Accounting scene*) *Cost and management* (Can.), v. 49, May-June 1975, p. 44.

Perridon, Louis. International conference on harmonisation and verification of company accounts in the European Economic Community. *Journal UEC*, v. 10, July 1975, p. 181-3.

Problems of building societies. *Accountant* (Eng.), v. 172, May 15, 1975, p. 625-6.

Profession in New Zealand - wide-ranging programme at Dunedin convention. *Accountant* (Eng.), v. 172, Feb. 20, 1975, p. 242-4.

Rea, Richard C. MAP conferences, edited by Richard C. Rea. (Practitioners forum) *Journal of accountancy*, v. 139, June 1975, p. 102.

Roxas, Sixto K. Current & future trends of doing business in Asia. *SGV group journal* (P.I.), no. 1 - 1975, p. 28-35.

Smith, Robert M. Communications, auditing stressed at eleventh annual AICPA computer conference. (News feature) *Journal of accountancy*, v. 140, July 1975, p. 24, 26, 28, 30, 32.

Special report: SEC conference. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 9-10, 12, 14, 16.

States report on required CPE. (News report) *Journal of accountancy*, v. 140, July 1975, p. 22.

Taxing problems of partnerships. *Accountant* (Eng.), v. 172, Jan. 30, 1975, p. 153-4.

van Rensburg, M. F. Second Jerusalem conference on accountancy. *South African chartered accountant*, v. 10, Dec. 1974, p. 429-30.

Philippines

Philippine Institute Of Certified Public Accountants. Resolutions proposed and passed during the PICPA 28th annual national convention held in Iloilo City, November 27-30, 1974. *Accountants' journal* (P.I.), v. 24, no. 3, 1974, p. 2-3, 14.

ACCOUNTING COURSES

See Also Accounting - Teaching

Doctoral Programs In Accounting
Education

Education - Non-Accounting Majors Program

Master Of Accountancy Programs
Schools And Colleges

Albers, Wayne J. Challenge of professional education. *California CPA quarterly*, v. 43, June 1975, p. 18-21.

Ameiss, Albert P. International accounting at the senior student level. *International journal of accounting education and research*, v. 10, Fall 1974, p. 107-21.

Barnhart, James R. Profile of an accounting internship program. *Ohio CPA*, v. 34, Spring 1975, p. 81-8.

- Bentz, William F. Learning transfer in professional education and training for accounting. (Education research) *Accounting review*, v. 50, April 1975, p. 370-9.
- Boatsman, James R. Example of controlling the risk of a type II error for substantive tests in auditing. (Education research) *Accounting review*, v. 50, July 1975, p. 610-15.
- Buehlmann, David M. ISU's use of the AICPA's college testing program. (Education) *Journal of accountancy*, v. 139, May 1975, p. 93-6.
- Coffman, Edward N. Selected profile of the student transferring from accounting major, by Edward N. Coffman, Glenn H. Gilbreath and Mervyn W. Wingfield. *Georgia CPA*, v. 16, Winter 1974-75, p. 12-14, 29.
- Dale, Basil. Accounting laboratory. *Australian accountant*, v. 45, March 1975, p. 94-6.
- Davis, Joel C. Accounting includes internal auditing. (Education and practice) *Internal auditor*, v. 32, Nov./Dec. 1975, p. 67-70.
- Drucker, Meyer. Importance of not-for-profit accounting in the curriculum. *Woman CPA*, v. 37, July 1975, p. 7-9.
- Ellis, Louella O. Accounting education today. (Education) *Woman CPA*, v. 37, July 1975, p. 12-14, 30.
- Foutz, Paul B. Teaching of international accounting. *Management accounting* (NAA), v. 56, June 1975, p. 31-3.
- Freeman, Robert J. Not-for-profit organizations in the accounting curriculum: where and how? Tuscaloosa, Ala., 1974. 18, 3 p. (Prepared for *Researching the accounting curriculum, strategies for change*, a symposium sponsored by the American Accounting Association with the financial assistance of the Price Waterhouse Foundation, Chicago, Ill., May 19-21, 1974.) [*107.9 F]
- Gayton, Robert J. Improving university/accounting profession relations. (Education) *CA magazine* (Can.), v. 107, July 1975, p. 67-70.
- Ginsburg, Joseph. Professional development - useful hints. (Administration of accountants practice) *CPA* (NYSS), v. 45, Nov. 1975, p. 62-3.
- Granof, Michael H. On aspects of a professional accountant's education, by Michael H. Granof and Charles H. Smith. (Accountancy abroad) *Chartered accountant in Australia*, v. 46, Aug. 1975, p. 37-40.
- Grauer, Joshua. Evaluating CPE program effectiveness. (Education) *Journal of accountancy*, v. 139, April 1975, p. 89-93.
- Guy, Dan M. Inclusion of performance auditing concepts in the auditing course. (Education and practice) *Internal auditor*, v. 32, March-April 1975, p. 68-72.
- Horn, Frederick E. Academic preparation of the accountant of the future. *Journal of accountancy*, v. 139, May 1975, p. 64-8.
- Kistler, Linda H. Evaluation of professional certification programs in accounting, by Linda H. Kistler and Joseph F. Guy. (Education) *Journal of accountancy*, v. 140, Sept. 1975, p. 104-8.
- Leininger, Wayne. Undergraduate accounting programs in Virginia. *Virginia accountant*, v. 27, Dec. 1974, p. 30-2.
- McNeill, I. Eugene. Personality tendencies and learning modes in elementary accounting, by I. Eugene McNeill and Frank Collins. (Education research) *Accounting review*, v. 50, Oct. 1975, p. 888-97.
- Peragallo, Edward. Challenges facing teachers of accounting history. *Accounting historian*, v. 1, April 1974, p. 1, 3.
- Price, John R. Accounting education at Delaware State. (Education notes) *Delaware CPA*, v. 1, May 1974, p. 26.
- Schoenfeld, Hanns-Martin. International influences on the contemporary accounting curriculum: international accounting instruction at the University of Illinois at Urbana-Champaign. *International journal of accounting, education and research*, v. 10, Fall 1974, p. 71-85.
- Solomon, Lanny. Improving student attitudes in the beginning accounting course. (Education research) *Accounting review*, v. 50, July 1975, p. 601-5.
- Unending education for serving clients. *E & E* (Ernst & Ernst), v. 14, Summer 1975, p. 10-17.
- Williams, Doyle Z. Changes in accounting education: 1967-72. (Education) *Journal of accountancy*, v. 139, March 1975, p. 94-102.

Canada

- Brazier, Graham. New scholarship and a new course. (Program development) *CGA magazine* (Can.), v. 9, Aug. 1975, p. 10.

Great Britain

- Video-cassette course on SSAP 7 launched. *Accountant* (Eng.), v. 172, Jan. 30, 1975, p. 126.

Indonesia

- Flores, Porfirio M. Accountancy profession in Indonesia. *SGV group journal*, no. 3, 1974, p. 2-13.

Scotland

- Whittington, Geoffrey. Accounting in Edinburgh University: a personal view. *Accountant's magazine* (Scot.), v. 79, Sept. 1975, p. 312-14, 315.

South Africa

- Burns, Chris. Anita comes to Natal. *South African chartered accountant*, v. 11, Feb. 1975, p. 60-2.
- Garbutt, Douglas. Educating South Africa's accountants. *Accountant* (Eng.), v. 172, Feb. 27, 1975, p. 280-2.
- Judgement of Solomons': implications for South Africa. *South African chartered accountant*, v. 10, Oct. 1974, p. 344-7.
- Roberts, Rex. Keeping up to date. *South African chartered accountant*, v. 10, Oct. 1974, p. 338-40.

- ACCOUNTING division comments on FASB's oil, gas proposal. (News report) *Journal of accountancy*, v. 140, July 1975, p. 9-10.

ACCOUNTING EDUCATION

See Education

ACCOUNTING FIRMS

- American Institute Of Certified Public Accountants. Auditing Standards Executive Committee. Statement on auditing standards no. 4 - quality control considerations for firm of independent auditors. (Official releases) *Journal of accountancy*, v. 139, Feb. 1975, p. 76-8.
- American Institute Of Certified Public Accountants. Professional Ethics Division. AICPA ethics rulings: firm publications, distribution to client's board of directors. (Official releases) *Journal of accountancy*, v. 140, Sept. 1975, p. 86.
- Benjamin, James J. Annual reports for public accounting firms, by James J. Benjamin and Vincent C. Brenner. *Ohio CPA*, v. 33, Autumn 1974, p. 140-7.
- Benjamin, James J. Public disclosure for CPA firms, by James J. Benjamin and Vincent C. Brenner. *Financial executive*, v. 18, Aug. 1975, p. 37-41.
- Block, Max. Cooperative association for local practitioners. (Administration of accountants practice) *CPA* (NYSS), v. 45, July 1975, p. 54-5.
- Boyle, Joseph T. Peer review in the accounting profession - who audits the auditor? By Joseph T. Boyle and Thomas L. Holton. *CPA journal*, v. 45, Jan. 1975, p. 15-18.
- Chetkovich, Michael N. Haskins & Sells at 80 years. *H & S reports*, v. 12, Winter 1975, p. 12-15.
- Chilton, Carl S. Partners' annual meeting. (Practitioners forum) *Journal of accountancy*, v. 139, May 1975, p. 91-2.
- Dougherty, James P. Lewis J. Lavenhol: no reminiscences - just an admonishment to keep upgrading the standards. *Lavenhol & Horwath perspective*, v. 1, Spring 1975, p. 16-17.
- Flamholtz, Eric G. Human resource accounting. Encino, Calif., Dickenson Pub. Co., c1974. 382 p. [110 F]
- Grimshaw, Christopher K. How to simplify the administration of a public accounting firm. (Managing your practice) *Practical accountant*, v. 8, March-April 1975, p. 53-5.
- Harris, Kerr, Forster & Co. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 14.
- Kramer, Dan G. Peer review of audit practices. (News & views) *CPA* (NYSS), v. 45, Aug. 1975, p. 11.
- Lafrentz, Ferdinand W. Seventy-fifth anniversary for the firm. *Viewpoint* (Main Lafrentz & Co.), 1st ed., 1974, p. 22-9.

- Odiorne, George S. Managing the public accounting practice by objectives. *Massachusetts CPA review*, v. 48, Nov.-Dec. 1974, p. 20-2.
- PMM agrees to SEC sanction barring new public clients. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 10, 14.
- Putting the American viewpoint overseas. *E & E* (Ernst & Ernst), v. 14, Summer 1975, p. 39-44.
- Rachlin, Norman S. Evaluating and rewarding partners. (Practitioners forum) *Journal of accountancy*, v. 139, Feb. 1975, p. 99-102.
- Watson, David J. H. Structure of project teams facing differentiated environments: an exploratory study in public accounting firms. *Accounting review*, v. 50, April 1975, p. 259-73.
- Why local firms should not be displaced for SEC filings. (Administration of accountants practice) *CPA* (NYSS), v. 45, Oct. 1975, p. 85-6. (Reprint from *SEC accounting report*, Aug. 1975.)
- World's most audited auditor. (Businessmen in the news) *Fortune*, v. 92, Aug. 1975, p. 38.
- Australia**
- Allard, G. L. How it feels to be 100. *Price Waterhouse review*, v. 20, no. 1, 1975, p. 40-5.
- Unique partnership. *World* (PMM & Co.), v. 9, Spring 1975, p. 28-32.
- Canada**
- Smith, Lancelot J. Merger in Canada, by Lancelot J. Smith and Lionel P. Kent. *Viewpoint* (Main Lafrentz & Co.), 2nd ed., 1974, p. 54-9.
- Colorado**
- Lehman, Charles C. Profile of the Colorado CPA firm - 1974. *Colorado CPA report*, v. 39, Winter 1975, p. 5-13.
- Great Britain**
- Advising the smaller client. *Accountant* (Eng.), v. 172, Feb. 27, 1975, p. 274-6.
- Indonesia**
- Flores, Porfirio M. Accountancy profession in Indonesia. *SGV group journal*, no. 3, 1974, p. 2-13.
- International**
- Beecroft, Kenner. Going international, by Kenner Beecroft, Dieter Schmidt and Stanley Weinstein. *CA magazine* (Can.), v. 106, April 1975, p. 46-50.
- Beecroft, Kenner. International association for the smaller accounting firm, by Kenner Beecroft, Stanley Weinstein and Dieter Schmidt. *South African chartered accountant*, v. 11, March 1975, p. 82-5.
- Belfi, John R. Transferring technology in a multinational service industry. *Arthur Andersen chronicle*, v. 35, Jan. 1975, p. 16-21.
- Latham-Sharp, Nigel. For variety, choose an international firm. *Accountancy* (Eng.), v. 86, Nov. 1975, p. 58, 60.
- Marshall, A. John. Public accounting & multinationalism. *CA magazine* (Can.), v. 105, Dec. 1974, p. 35-40.
- Palmer, Russell E. What is Touche Ross International? An interview with Russell E. Palmer. *Touche Ross tempo*, v. 21, no. 1, 1975, p. 4-8.
- Weinstein, Stanley. International associations for medium-sized American accounting firms. (Administration of accountants practice) *CPA* (NYSS), v. 45, June 1975, p. 71-2.
- Massachusetts**
- Krzystofik, Anthony T. Early Massachusetts accountants and firms. *Massachusetts CPA review*, v. 49, March-April 1975, p. 13-15.
- New Zealand**
- Ward, Geoffrey H. Get the most from your partnership team. *Accountants' journal* (N.Z.), v. 54, Aug. 1975, p. 254-8.
- ACCOUNTING for business combinations and goodwill.**
- McLean, Alasdair T. Accounting for business combinations and goodwill. Edinburgh, Scot., Accountants' Pub. Co. for the Institute of Chartered Accountants of Scotland, c1972. 85 p. [*231 M]
- ACCOUNTING for contingencies.**
- Financial Accounting Standards Board. Accounting for contingencies. Stamford, Conn., 1975. 44 p. (*Statement of financial accounting standards*, no. 5) [*111.1 F]
- ACCOUNTING for depreciable assets.**
- American Institute Of Certified Public Accountants. Accounting for depreciable assets, by Charles W. Lamden, Dale L. Gerboth and Thomas W. McRae. New York, c1975. 189 p. (*Accounting research monograph*, no. 1.) [*111.1 A]
- ACCOUNTING for depreciation. (ED15 - depreciation) Ac-countancy** (Eng.), v. 86, Feb. 1975, p. 54, 56.
- ACCOUNTING for foreign currency translation - dated February 21, 1974.**
- Financial Accounting Standards Board. Accounting for foreign currency translation - dated February 21, 1974. Stamford, Conn., 1974. 4 v. (704, 298 p.) (*Public record*, Discussion Memorandum. Pt. 1: Position papers submitted in respect of Discussion Memorandum. - Pt. 2: Transcript of public hearing held June 10-11, 1974.) [*111.1 F]
- ACCOUNTING for future losses - dated March 13, 1974.**
- Financial Accounting Standards Board. Accounting for future losses - dated March 13, 1974. Stamford, Conn., 1974. 2 v. (*Public record*, v. 3, Discussion Memorandum. Pt. 1, Section A: Position papers submitted in respect of Discussion Memorandum. - Section B: Transcript of public hearing - held May 13, 1974.) [*111.1 F]
- ACCOUNTING for goodwill: current practices in Canada, the United Kingdom and the United States.**
- Accountants' International Study Group. Accounting for goodwill: current practices in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1975. 28 p. [*117 A]
- ACCOUNTING for government grants and value added tax. (Students' section) Certified accountant** (Eng.), Jan. 1975, p. 51-2.
- ACCOUNTING for income taxes - oil and gas producing companies: an amendment of APB opinions no. 11 and 23.**
- Financial Accounting Standards Board. Accounting for income taxes - oil and gas producing companies: an amendment of APB opinions no. 11 and 23. Stamford, Conn., 1975. 11 p. (*Exposure draft*, April 25, 1975. Proposed statement of financial accounting standards.) [*111.1 F]
- ACCOUNTING for inflation. Chartered accountant in Australia**, v. 45, Oct. 1974, p. 15.
- ACCOUNTING for inflation.**
- Institute Of Chartered Accountants In England And Wales. General Educational Trust. Accounting for inflation: a working guide to the accounting procedures. London, c1973. 2 v. (56, 64 p.) (Part 1: text, part 2: tables) [*715 I]

ACCOUNTANTS' INDEX 1975

ACCOUNTING for inflation: a challenge for business,

ACCOUNTING for inflation: a challenge for business,

Alexander, Michael O. Accounting for inflation: a challenge for business, edited by Michael O. Alexander. Toronto, Maclean-Hunter Ltd., c1975. 112 p. [*715 A]

ACCOUNTING for law firms.

California Certified Public Accountants Foundation For Education And Research. Accounting for law firms. Palo Alto, Calif. c1974. 1 v. (various paging) [*250 Law 3]

ACCOUNTING for leases.

Financial Accounting Standards Board. Accounting for leases - dated July 2, 1974. Stamford, Conn., 1974. 5 v. (*Public record*, v. 9. Discussion Memorandum. Pt. 1, Sections A, B and C: Position papers submitted in respect of Discussion Memorandum. - Pt. 2, Sections A and B: Transcript of public hearing held Nov. 18-21, 1974.) [*111.1 F]

ACCOUNTING for oil and gas exploration and development costs.

Arthur Andersen & Co. Accounting for oil and gas exploration and development costs. Brief of Arthur Andersen & Co. before the Committee on Extractive Industries of the Accounting Principles Board of the American Institute of Certified Public Accountants, for presentation at public hearing on Nov. 22-23, 1971. Chicago, 1971. 31 p. [*250 Oil 2]

ACCOUNTING for research and development. (ED14 - research and development) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 50, 52.

ACCOUNTING for tax relief on increases in stock values. *Certified accountant* (Eng.), Feb. 1975, p. 85-6.

ACCOUNTING for the cost of pension plans.

Financial Accounting Standards Board. Accounting for the cost of pension plans subject to the Employee retirement income security act of 1974 - dated December 1974; an interpretation of APB opinion no. 8. Stamford, Conn., 1974. 49 p. (*Public record*, FASB interpretation no. 3) [*111.1 F]

ACCOUNTING for the translation of foreign currency transactions and foreign currency financial statements.

Financial Accounting Standards Board. Accounting for the translation of foreign currency transactions and foreign currency financial statements. Stamford, Conn., 1974. 54 p. (Exposure draft, Dec. 31, 1974. Proposed statement of financial accounting standards.) [*111.1 F]

ACCOUNTING for your health: special feature. *Accountant* (Eng.), v. 172, May 15, 1975, p. 640-7.

ACCOUNTING hall of fame. *Arthur Andersen chronicle*, v. 35, Oct. 1975, p. 63-6.

ACCOUNTING HALL OF FAME

Bryson, Roscoe Eugene. Perry Mason. (Profile) *Accounting historian*, v. 2, Summer 1975, p. 8.
Burns, Thomas J. Accounting Hall of Fame. *Accounting historian*, v. 2, Summer 1975, p. 4.
Merino, Barbara Dubis. Profile of Joseph E. Sterrett. *Accounting historian*, v. 2, Spring 1975, p. 8.
Spacek, Leonard. History and human nature. *Accounting historian*, v. 2, Summer 1975, p. 2.
Spacek sole entrant to Accounting Hall of Fame. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 24.

ACCOUNTING handbook for nonaccountants.

Nickerson, Clarence B. Accounting handbook for nonaccountants. Boston, Cahners Books, c1975. 589 p. [110 N]

ACCOUNTING income models: an application and evaluation.

Hanna, John R. Accounting income models: an application and evaluation. Hamilton, Can., Society of Industrial Accountants, c1974. 172 p. [*158 H]

ACCOUNTING LITERATURE

Chatfield, Michael. Accounting review's first fifty years. *Accounting review*, v. 50, Jan. 1975, p. 1-6.
Marsland, P. W. In pursuit of Pacioli: from Venice to London. *Accountant* (Eng.), v. 172, Jan. 23, 1975, p. 103-4.
Marsland, P. W. Pacioli 1973: the London scene. *Australian accountant*, v. 45, Jan.-Feb. 1975, p. 38-9.
McRae, Thomas Watson. Citational analysis of the accounting information network. *Journal of accounting research*, v. 12, Spring 1974, p. 80-92.

ACCOUNTING method change is costly to Sub. S shareholder. *Taxation for accountants*, v. 15, Aug. 1975, p. 97-8.

ACCOUNTING METHODS

See Also Taxation, United States - Accounting Methods

Anthony, Robert N. Accrual accounting may be coming. *Federal accountant*, v. 24, June 1975, p. 3-8.

Ball, Ray. Changes in accounting techniques and stock prices. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. Chicago, 1974. p. 1-44.) [*102 C]

Bremser, Wayne G. Earnings characteristics of firms reporting discretionary accounting changes. *Accounting review*, v. 50, July 1975, p. 563-73.

Cerf, Alan Robert. Accounting for retail land sales. *Accounting review*, v. 50, July 1975, p. 451-65.

Chambers, R. J. Third thoughts. *Abacus*, v. 10, Dec. 1974, p. 129-37.

Coen, Charles D. Maturity control system for accruing loan income. *Magazine of bank administration*, v. 51, Aug. 1975, p. 18-26.

FASB names task force to study interest cost. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 12.

Financial Accounting Standards Board. Accounting for future losses - dated March 13, 1974. Stamford, Conn., 1974. 2 v. (*Public record*, v. 3. Discussion Memorandum. Pt. 1, Section A: Position papers submitted in respect of Discussion Memorandum. - Section B: Transcript of public hearing - held May 13, 1974.) [*111.1 F]

Holmes, Geoffrey. Sandilands summarised. *Accountancy* (Eng.), v. 86, Oct. 1975, p. 22, 24, 26, 28, 30-1.

Lee, Geoffrey A. Florentine bank ledger fragments of 1211: some new insights. *Journal of accounting research*, v. 11, Spring 1973, p. 47-61.

Ma, Ronald. On Chambers' second thoughts. *Abacus*, v. 10, Dec. 1974, p. 124-8. (Response to: R. J. Chambers, Second thoughts on continuously contemporary accounting. *Abacus*, Sept. 1970, p. 39.)

Phillips, Patricia A. Accounting for public funds. *Virginia accountant*, v. 27, June 1975, p. 8-11.

Recommendations on accounting methods. *Accountancy* (Eng.), v. 86, Jan. 1975, p. 5.

Turco, James L. Accrual accounting offers advantages for the smaller bank. *Magazine of bank administration*, v. 51, Oct. 1975, p. 24-8.

Vangermeersch, Richard. Accountants must shatter the illusions that many hold about accounting. *National public accountant*, v. 20, Feb. 1975, p. 8-15.

Woolsey, Sam M. Materiality in financial reports. *Management accounting* (NAA), v. 56, Feb. 1975, p. 23-6.

Great Britain

- Peasnell, K. V. Objectives of published accounting reports: a comment. *Accounting and business research* (Eng.), v. 4, Winter 1974, p. 71-6.

ACCOUNTING MODELS

See Also Decision Models
Financial Models
Mathematical Models
Stochastic Models

- Berry, R. N. Systems model for accountants. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 203-12.
- Gibson, C. J. Process cost accounting - solving E.O.P. problems with visual models. *Accountants' journal* (N.Z.), v. 53, Oct. 1974, p. 100-2.
- Hanna, John R. Accounting income models: an application and evaluation. Hamilton, Can., Society of Industrial Accountants, c1974. 172 p. [*158 H]
- Kaplan, Robert S. Statistical sampling in auditing with auxiliary information estimators. *Journal of accounting research*, v. 2, Autumn 1973, p. 238-58.
- Kapoor, S. S. Accounting models for stock level control. *International accountant* (Eng.), v. 45, no. 3, 1975, p. 4-6.
- Kreiser, Larry. New accounting model for pension costs. *CPA* (NYSS), v. 45, June 1975, p. 37-41.
- McArthur, Donald S. Operations research. *Management accounting* (NAA), v. 57, July 1975, p. 45-8, 52.
- McKeown, James C. Comparative application of market and cost based accounting models. *Journal of accounting research*, v. 11, Spring 1973, p. 62-99.
- Most, Kenneth S. Proposal for the abolition of extraordinary events and transactions. *Singapore accountant*, v. 9, 1974, p. 23-7.
- Nelson, M. Reflections on a distinguished lecture topic. (Accounting principles and practice) *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 46-7.
- Ohlson, James A. Analysis of the usefulness of accounting data for the portfolio decision: a decision-theory approach. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. Chicago, 1974. p. 45-104.) [*102 C]

ACCOUNTING PERIOD

See Also Taxation, United States - Accounting Period

- Vangermeersch, Richard. Accountants must shatter the illusions that many hold about accounting. *National public accountant*, v. 20, Feb. 1975, p. 8-15.

ACCOUNTING PERSONNEL

See Accountancy Profession - Selection Of Personnel
Accountants - Employment
Accountants' Office - Personnel
Aptitude Tests

ACCOUNTING PRACTICE

See Accountants' Office

ACCOUNTING practices for hotels, motels, and restaurants.

- Dittmer, Paul. Accounting practices for hotels, motels, and restaurants. New York, ITT Educational Services, c1971. 192 p. [250 Hot]

ACCOUNTING practices in the mortgage banking industry.

- American Institute Of Certified Public Accountants. Accounting Standards Division. Accounting practices in the mortgage banking industry. New York, 1974. 39 p. (*Statement of position*, 74-12, Dec. 30, 1974.) [*111.1 A]

ACCOUNTING practices of real estate investment trusts.

- American Institute Of Certified Public Accountants. Accounting Standards Division. Accounting practices of real estate investment trusts: recommendation to Financial Accounting Standards Board. New York, 1975. 22 p. (*Statement of position*, 75-2, June 27, 1975.) [*111.1 A]

ACCOUNTING PRINCIPLES

See Accounting-Principles And Standards

ACCOUNTING PRINCIPLES BOARD OPINIONS

- Barden, Horace G. Trouble with accounting research. *Journal of accountancy*, v. 139, Jan. 1975, p. 58-65.
- Bevis, Donald J. How it feels to be a gored ox. *Touche Ross tempo*, v. 21, no. 1, 1975, p. 44-9.
- Comparison of financial reporting and tax considerations. *Taxation for accountants*, v. 14, April 1975, p. 230-3.
- CPA Study Aids. Summary of the opinions of the Accounting Principles Board, AICPA. rev. ed. Washington, c1974. 95 p. [*111.1 C]
- Dalton, Mark F. An examination of some considerations relating to the adoption and use of the last-in, first-out (LIFO) inventory accounting method. (Notes) *Vanderbilt law review*, v. 28, April 1975, p. 521-60.
- Ritts, Blaine A. Study of the impact of APB opinions upon practicing CPAs. *Journal of accounting research*, v. 12, Spring 1974, p. 93-111.

Opinion 3

- Davidson, Sidney. Inflation accounting: what will general price level adjusted income statements show? By Sidney Davidson and Roman L. Weil. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 27-31, 70-84.
- Henry, Evan J. New funds statement format for greater disclosure. *Journal of accountancy*, v. 139, April 1975, p. 56-62.
- National Association Of Accountants. Management Accounting Practices Committee. Price-level adjustments: a MAP committee interim report. *Management accounting* (NAA), v. 56, June 1975, p. 45-50.

Opinion 4

- American Institute Of Certified Public Accountants' Accounting Standards Division. Revenue recognition when right of return exists. New York, 1975. 29 p. (*Statement of position*, 75-1, Jan. 17, 1975.) [*111.1 A]
- Cerf, Alan Robert. Accounting for retail land sales. *Accounting review*, v. 50, July 1975, p. 451-65.
- Chen, Rosita S. Social and financial stewardship. *Accounting review*, v. 50, July 1975, p. 533-43.

Opinion 5

- Financial Accounting Standards Board. Accounting for leases - dated July 2, 1974. Stamford, Conn., 1974. 5 v. (*Public record*, v. 9, Discussion Memorandum. Pt. 1, Sections A, B and C: Position papers submitted in respect of Discussion Memorandum. - Pt. 2, Sections A and B: Transcript of public hearing held Nov. 18-21, 1974.) [*111.1 F]
- Pierce, Happy. Leasing and the lessee. *Management accounting* (NAA), v. 57, Dec. 1975, p. 33-6.
- Watt, George C. Setting standards for reporting lease transactions. *Price Waterhouse review*, v. 20, no. 1, 1975, p. 29-31.

Opinion 7

- Financial Accounting Standards Board. Accounting for leases - dated July 2, 1974. Stamford, Conn., 1974. 5 v. (*Public record*, v. 9, Discussion Memorandum. Pt. 1, Sections A, B and C: Position papers submitted in respect of Discussion Memorandum. - Pt. 2, Sections A and B: Transcript of public hearing held Nov. 18-21, 1974.) [*111.1 F]
- Pierce, Happy. Leasing and the lessee. *Management accounting* (NAA), v. 57, Dec. 1975, p. 33-6.
- Watt, George C. Setting standards for reporting lease transactions. *Price Waterhouse review*, v. 20, no. 1, 1975, p. 29-31.

Opinion 8

- Deaton, William C. Disclosures related to pension plans, by William C. Deaton and Jerry J. Weygandt. *Journal of accountancy*, v. 139, Jan. 1975, p. 44-51.
- FASB task force named to study pension plan costs. (News report) *Journal of accountancy*, v. 139, May 1975, p. 9-10.
- Financial Accounting Standards Board. Accounting for the cost of pension plans subject to the Employee retirement income security act of 1974 - dated December 1974: an interpretation of APB opinion no. 8. Stamford, Conn., 1974. 49 p. (Public record, FASB interpretation no. 3) [*111.1 F]
- Financial Accounting Standards Board. FASB interpretation no. 3 - accounting for the cost of pension plans subject to the Employee retirement income security act of 1974. (Official releases) *Journal of accountancy*, v. 139, March 1975, p. 71-2.
- Godfrey, Howard. Comments on weakness of pension plans and reforms. *National public accountant*, v. 20, July 1975, p. 29-31.
- Hicks, Ernest L. Reporting and auditing under ERISA. *Financial executive*, v. 43, July 1975, p. 16-23.
- Kreiser, Larry. New accounting model for pension costs. *CPA (NYSS)*, v. 45, June 1975, p. 37-41.
- Masimore, Kenneth L. Audit of pension funds - an opportunity and a responsibility. *Nebraska CPA*, v. 9, Spring 1974, p. 18-20.
- Pritchett, S. Travis. Cost-conscious design and management of defined benefit pensions. *Personnel*, v. 52, Sept./Oct. 1975, p. 51-9.
- Smith, James E. Financial reporting and disclosure requirements of the Pension reform act of 1974. *Virginia accountant*, v. 27, March 1975, p. 37-44.
- Whitman, Robert O. Accounting primer: a lease is a lease is a lease. *Financial executive*, v. 43, Dec. 1975, p. 20-5, 28.

Opinion 9

- Accountants International Study Group. Extraordinary items, prior period adjustments and changes in accounting principles: current practices in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1974. n.p. [*117 A]
- Barnea, A. Implementation of accounting objectives: an application to extraordinary items, by A. Barnea, J. Ronen and S. Sadan. *Accounting review*, v. 50, Jan. 1975, p. 58-68.
- Dyer, Jack L. Toward the development of objective materiality norms. *Arthur Andersen chronicle*, v. 35, Oct. 1975, p. 38-49.
- Feldman, Stewart A. Adoption of U.S. measure a mistake? *Accountancy (Eng.)*, v. 86, Jan. 1975, p. 38-40.
- Financial Accounting Standards Board. FASB interpretation no. 5 - applicability of FASB statement no. 2 to development stage enterprises. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 64-5.
- Financial Accounting Standards Board. FASB interpretation no. 5: applicability of FASB statement no. 2 to development stage enterprises (an interpretation of FASB statement no. 2). Feb. 1975. Stamford, Conn., c1975. 3 p. [*111.1 F]
- Financial Accounting Standards Board. FASB interpretations nos. 4, 5 and 6 - applicability of FASB statement no. 2: to business combinations accounted for by the purchase method, to development stage enterprises, to computer software. Stamford, Conn., 1975. 124 p. (Public record, v. 1, 1975. Interpretations of FASB statement no. 2.) [*111.1 F]
- Guy, Joseph F. Statements of income and retained earnings. (Practitioners forum) *Journal of accountancy*, v. 139, Jan. 1975, p. 91-3.

Opinion 11

- Accounting division comments on FASB's oil, gas proposal. (News report) *Journal of accountancy*, v. 140, July 1975, p. 9-10.
- Bullock, Clayton L. Reconciling economic depreciation with tax allocation. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 79-88.) [110 H]

- DuCray, Dean T. Tax disclosure under the SEC's ASR no. 149. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 85-9.) [110 H]
- FASB proposes accounting changes for oil, gas costs. (News report) *Journal of accountancy*, v. 139, June 1975, p. 9-10.
- Financial Accounting Standards Board. Accounting for income taxes - oil and gas producing companies: an amendment of APB opinions no. 11 and 23. Stamford, Conn., 1975. 11 p. (*Exposure draft*, April 25, 1975. Proposed statement of financial accounting standards.) [*111.1 F]
- Guy, Joseph F. Statements of income and retained earnings. (Practitioners forum) *Journal of accountancy*, v. 139, Jan. 1975, p. 91-3.

Opinion 13

- Accountants International Study Group. Extraordinary items, prior period adjustments and changes in accounting principles: current practices in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1974. n.p. [*117 A]

Opinion 15

- Brenner, Vincent C. Financial community's support for APB opinion no. 15, by Vincent C. Brenner, Paul E. Dascher and Gerald W. Rosson. *Delaware CPA*, v. 1, Nov. 1974, p. 28-31.
- Davidson, Sidney. Shortcut in computing earnings per share, by Sidney Davidson and Roman L. Weil. (Accounting & auditing) *Journal of accountancy*, v. 140, Dec. 1975, p. 45-7.
- Frank, Werner G. Classifying conversions of convertible debentures over four years, by Werner G. Frank and Charles O. Kroncke. *Financial management*, v. 3, Summer 1974, p. 33-9.
- Lambert, Samuel Joseph. Basic assumptions in accounting construction. (Accounts world) *Management accountant (India)*, v. 9, Aug. 1974, p. 599-608.

Opinion 16

- Bersch, Neil R. How to resolve the conflict between financial and tax aspects of business combinations, by Neil R. Bersch and Harold L. Fuller. (Corporations) *Taxation for accountants*, v. 14, April 1975, p. 226-30.
- Business combinations of S&Ls. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 26.
- Defiese, Philip L. Business combinations revisited. *Financial executive*, v. 43, Sept. 1975, p. 42-7.
- Defiese, Philip L. Business combinations revisited: a temporary defense of the status quo. *Ohio State law journal*, v. 35, 1974, p. 393-41.
- Elliott, Patricia C. Business combinations and treasury stock acquisitions: the current position of the SEC. (Legal developments) *Woman CPA*, v. 37, Jan. 1975, p. 16-17, 25.
- Financial Accounting Standards Board. FASB interpretation no. 4 - applicability of FASB statement no. 2 to business combinations accounted for by the purchase method. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 63-4.
- Financial Accounting Standards Board. FASB interpretation no. 4: applicability of FASB statement no. 2 to business combinations accounted for by the purchase method (an interpretation of FASB statement no. 2), Feb. 1975. Stamford, Conn., c1975. 4 p. [*111.1 F]
- Financial Accounting Standards Board. FASB interpretations nos. 4, 5 and 6 - applicability of FASB statement no. 2: to business combinations accounted for by the purchase method, to development stage enterprises, to computer software. Stamford, Conn., 1975. 124 p. (Public record, v. 1, 1975. Interpretations of FASB statement no. 2.) [*111.1 F]
- Grandfather provision endorsed. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 21.
- Humer, Kenneth G. Effect of financial reporting and disclosure requirements of LIFO elections. *Tax adviser*, v. 6, Jan. 1975, p. 34-9.
- Jannis, C. Paul. Accounting and income tax considerations of a change to LIFO, by C. Paul Jannis and Ray H. Johnson. *Tax adviser*, v. 6, April 1975, p. 236-48.

- Lippman, Russel A. Comparison of financial and tax accounting rules for business combinations, by Russel A. Lippman and Gerald W. LaFleur. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 943-1002.) [750.2 S]
- Myers, Fredric T. Filing pro forma financial statements. *Management accounting* (NAA), v. 57, Dec. 1975, p. 25-6, 30.
- Nurnberg, Hugo. Combining stockholders' equity accounts under pooling of interests method, by Hugo Nurnberg, Clyde P. Stickney and Roman L. Weil. (Education research) *Accounting review*, v. 50, Jan. 1975, p. 179-83.
- Penick, William C. Relationship of federal taxation to new financial reporting requirements, by William C. Penick and Norman S. Siegel. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 403-44.) [751 N]
- Rayburn, Frank R. Another look at the impact of Accounting Principles Board opinion no. 16 - an empirical study. *Mergers & acquisitions*, v. 10, Spring 1975, p. 7-9.

Opinion 17

- Defiesse, Philip L. Business combinations revisited. *Financial executive*, v. 43, Sept. 1975, p. 42-7.
- Defiesse, Philip L. Business combinations revisited: a temporary defense of the status quo. *Ohio State law journal*, v. 35, 1974, p. 393-41.
- Lippman, Russel A. Comparison of financial and tax accounting rules for business combinations, by Russel A. Lippman and Gerald W. LaFleur. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 943-1002.) [750.2 S]
- Penick, William C. Relationship of federal taxation to new financial reporting requirements, by William C. Penick and Norman S. Siegel. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 403-44.) [751 N]
- Romano, Michael B. Goodwill - a dilemma. *Management accounting* (NAA), v. 57, July 1975, p. 39-44.
- When goodwill is bad news. (Numbers game) *Forbes*, v. 116, Nov. 1, 1975, p. 72.

Opinion 18

- Ciecko, Daniel J. Cooperatives and APB opinion no. 18: the equity method of accounting for investments in common stock. *Cooperative accountant*, v. 27, Winter 1974, p. 23-6.
- Lambert, Samuel Joseph. Basic assumptions in accounting construction. (Accounts world) *Management accountant* (India), v. 9, Aug. 1974, p. 599-608.
- Lynch, Thomas Edward. Accounting for investments in equity securities by the equity and market value methods. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 62-9.
- Mulligan, T. E. Case against APB-18 applying to cooperatives. *Cooperative accountant*, v. 28, Summer 1975, p. 17-23.

Opinion 19

- Gilles, L. H. Property disposals on statements of changes in financial position. (Auditing and reporting) *CPA* (NYSS), v. 45, Sept. 1975, p. 57-9.
- Henry, Evan J. New funds statement format for greater disclosure. *Journal of accountancy*, v. 139, April 1975, p. 56-62.
- Nielsen, Oswald. Where-got - where-gone. (In all my years) *Accounting historian*, v. 2, Fall 1975, p. 4.
- Spiller, Earl A. Effectiveness of APB opinion no. 19 in improving funds reporting, by Earl A. Spiller and Robert L. Virgil. *Journal of accounting research*, v. 12, Spring 1974, p. 112-42.
- Stark, Maurice E. Funds - working capital or cash? *Michigan CPA*, v. 26, May-June 1975, p. 23-5.
- Warren, Robert L. Cash information: toward a more useful statement of changes in financial position, by Robert L. Warren and Jackson A. White. *National public accountant*, v. 20, Feb. 1975, p. 30-4.

Opinion 20

- Accountants International Study Group. Extraordinary items, prior period adjustments and changes in accounting principles: current practices in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1974. n.p. [*117 A]
- Auerbach, Norman E. Switching to LIFO. *Financial executive*, v. 43, Feb. 1975, p. 42-4.
- Bahin, James M. We switched to LIFO. *Financial executive*, v. 43, Feb. 1975, p. 45-50, 52.
- Diss, William T. Rev. proc. 70-27 (accounting practice change): recent developments. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 31-2.
- Financial Accounting Standards Board. Accounting changes related to the cost of inventory - dated June 1974, an interpretation of APB opinion no. 20. Stamford, Conn., 1974. 34 p. (*Public record*, v. 4, FASB interpretation no. 1.) [*111.1 F]
- Financial Accounting Standards Board. Statement of financial accounting standards no. 3 - reporting accounting changes in interim financial statements. (Official releases) *Journal of accountancy*, v. 139, March 1975, p. 65-71.
- Forster, Joel M. Full absorption inventory costing. (Washington report) *Tax adviser*, v. 6, July 1975, p. 424-8.
- Guy, Joseph F. Statements of income and retained earnings. (Practitioners forum) *Journal of accountancy*, v. 139, Jan. 1975, p. 91-3.
- Humer, Kenneth G. Effect of financial reporting and disclosure requirements of LIFO elections. *Tax adviser*, v. 6, Jan. 1975, p. 34-9.
- Lockett, Peter P. Capitalization of interest in the light of recent SEC developments. *CPA journal*, v. 45, Jan. 1975, p. 31-5.

Opinion 21

- Financial Accounting Standards Board. Imputing interest on debt agreements made under the federal Bankruptcy act -dated June 1974, an interpretation of APB opinion no. 21. Stamford, Conn., 1974. 30 p. (*Public record*, v. 5, FASB interpretation no. 2.) [*111.1 F]
- Penick, William C. Relationship of federal taxation to new financial reporting requirements, by William C. Penick and Norman S. Siegel. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 403-44.) [751 N]

Opinion 22

- Campbell, J. Douglas. Professional standards for unaudited financial statements. *Delaware CPA*, v. 1, Nov. 1974, p. 19-26.
- Castellano, Joseph F. Approach to fairness in disclosure, by Joseph F. Castellano and Harper A. Roehm. *Management accounting* (NAA), v. 56, Feb. 1975, p. 20-2.

Opinion 23

- Accounting division comments on FASB's oil, gas proposal. (News report) *Journal of accountancy*, v. 140, July 1975, p. 9-10.
- FASB proposes accounting changes for oil, gas costs. (News report) *Journal of accountancy*, v. 139, June 1975, p. 9-10.
- Financial Accounting Standards Board. Accounting for income taxes - oil and gas producing companies: an amendment of APB opinions no. 11 and 23. Stamford, Conn., 1975. 11 p. (*Exposure draft*, April 25, 1975. Proposed statement of financial accounting standards.) [*111.1 F]

Opinion 25

- Penick, William C. Relationship of federal taxation to new financial reporting requirements, by William C. Penick and Norman S. Siegel. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 403-44.) [751 N]

Opinion 26

- Benis, Martin. Gains and losses on early extinguishment of debt, by Martin Benis and Robert T. Johnson. *CPA* (NYSS), v. 45, Nov. 1975, p. 39-41.

ACCOUNTANTS' INDEX 1975

Financial Accounting Standards Board. Reporting gains and losses from extinguishment of debt, an amendment of APB opinion no. 30. Stamford, Conn., 1975. 8 p. (*Statement of financial accounting standards*, no. 4) [*111.1 F]

Financial Accounting Standards Board. Reporting gains and losses from extinguishment of debt: an amendment of APB opinion no. 30. Stamford, Conn., 1975. 3 p. (Exposure draft, Jan. 31, 1975. Proposed statement of financial accounting standards.) [*111.1 F]

Financial Accounting Standards Board. Statement of financial accounting standards no. 4 - reporting gains and losses from extinguishment of debt. (Official releases) *Journal of accountancy*, v. 139, May 1975, p. 76-9.

Johnson, Robert T. Premature retirement of debt, by Robert T. Johnson and Martin Benis. *Management accounting* (NAA), v. 56, Jan. 1975, p. 43-4, 47.

Penick, William C. Relationship of federal taxation to new financial reporting requirements, by William C. Penick and Norman S. Siegel. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 403-44.) [751 N]

Seidler, Lee J. FASB's tentative, interim provisional proposal will make gains on retirement of debt extraordinary items. *Accounting issues* (Bear Stearns & Co.), Feb. 20, 1975, p. 13. (Reprint file, *A)

Opinion 27

Financial Accounting Standards Board. Accounting for leases - dated July 2, 1974. Stamford, Conn., 1974. 5 v. (*Public record*, v. 9, Discussion Memorandum. Pt. 1, Sections A, B and C: Position papers submitted in respect of Discussion Memorandum. - Pt. 2, Sections A and B: Transcript of public hearing held Nov. 18-21, 1974.) [*111.1 F]

Opinion 28

Beresford, Dennis R. Understanding the new rules for interim financial reporting. (Focus on accounting & auditing) *Michigan CPA*, v. 27, Sept.-Oct. 1975, p. 41-6.

Beresford, Dennis R. Understanding the new rules for interim financial reporting. *Ohio CPA*, v. 34, Winter 1975, p. 27-35.

Coopers & Lybrand. Changing environment in financial reporting: proposals for involvement in corporate quarterly and annual reports. New York, 1974. 44 p. (Preliminary draft for discussion and comment.) [*150.2 C]

Financial Accounting Standards Board. Statement of financial accounting standards no. 3 - reporting accounting changes in interim financial statements. (Official releases) *Journal of accountancy*, v. 139, March 1975, p. 65-71.

Jannis, C. Paul. Accounting and income tax considerations of a change to LIFO, by C. Paul Jannis and Ray H. Johnson. *Tax adviser*, v. 6, April 1975, p. 236-48.

LIFO inventory valuation. (Auditing & reporting) *CPA journal*, v. 45, Jan. 1975, p. 59-61.

Lorenson, Leonard. Gross profit method and interim financial information. *Journal of accountancy*, v. 140, Dec. 1975, p. 56-64.

Malloy, John M. Interim financial reporting: a survey of attitudes of chartered financial analysts, by John M. Malloy, J. Timothy Sale and Eugene Willis. *Ohio CPA*, v. 34, Spring 1975, p. 61-9.

Neubig, Robert D. Interim reporting and APB opinion 28, by Robert D. Neubig and Gale E. Newell. *Michigan CPA*, v. 26, March-April 1975, p. 23-6.

Nickerson, Charles A. Attitudes of financial executives toward interim financial statements, by Charles A. Nickerson, Larry Gene Pointer and Robert H. Strawser. *CPA journal*, v. 45, March 1975, p. 21-4.

O'Leary, Joan C. Report on interim statements and SEC release 33-5549. *Massachusetts CPA review*, v. 49, Nov.-Dec. 1975, p. 14, 16, 19-20, 23-4.

Phillips, Lawrence C. Interim financial reporting practices for stock life insurance companies. *CLU journal*, v. 29, Oct. 1975, p. 28-33.

ACCOUNTING PRINCIPLES BOARD OPINIONS—Opinion 26 (Continued)

Opinion 29

Cumming, John. Accounting for exchanges of similar non-monetary assets. (Professional notes) *Journal of accountancy*, v. 140, July 1975, p. 66-7.

Greipel, Rudolph C. Accounting for nonmonetary transactions - a review of APB opinion no. 29. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 97-108.) [110 H]

Meyer, Philip E. Accounting for nonmonetary transactions. (Accounting theory and practice) *Massachusetts CPA review*, v. 48, Nov.-Dec. 1974, p. 29.

Penick, William C. Relationship of federal taxation to new financial reporting requirements, by William C. Penick and Norman S. Siegel. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 403-44.) [751 N]

Opinion 30

Accountants International Study Group. Extraordinary items, prior period adjustments and changes in accounting principles: current practices in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1974. n.p. [*117 A]

Barnea, A. Implementation of accounting objectives: an application to extraordinary items, by A. Barnea, J. Ronen and S. Sadan. *Accounting review*, v. 50, Jan. 1975, p. 58-68.

Deming, John R. New guidelines for extraordinary items - a review of APB Opinion no. 30. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 109-20.) [110 H]

Dyer, Jack L. Toward the development of objective materiality norms. *Arthur Andersen chronicle*, v. 35, Oct. 1975, p. 38-49.

Financial Accounting Standards Board. Reporting gains and losses from extinguishment of debt, an amendment of APB opinion no. 30. Stamford, Conn., 1975. 8 p. (*Statement of financial accounting standards*, no. 4) [*111.1 F]

Financial Accounting Standards Board. Reporting gains and losses from extinguishment of debt: an amendment of APB opinion no. 30. Stamford, Conn., 1975. 3 p. (Exposure draft, Jan. 31, 1975. Proposed statement of financial accounting standards.) [*111.1 F]

Financial Accounting Standards Board. Statement of financial accounting standards no. 4 - reporting gains and losses from extinguishment of debt. (Official releases) *Journal of accountancy*, v. 139, May 1975, p. 76-9.

Guy, Joseph F. Statements of income and retained earnings. (Practitioners forum) *Journal of accountancy*, v. 139, Jan. 1975, p. 91-3.

Holmes, Geoffrey. Accounting for disposals. (Published accounts) *Accountancy* (Eng.), v. 85, Dec. 1974, p. 62, 64-7.

Holmes, Geoffrey. What's so extraordinary? (Published accounts) *Accountancy* (Eng.), v. 86, June 1975, p. 54-7.

Most, Kenneth S. Proposal for the abolition of extraordinary events and transactions. *Singapore accountant*, v. 9, 1974, p. 23-7.

Seidler, Lee J. FASB's tentative, interim provisional proposal will make gains on retirement of debt extraordinary items. *Accounting issues* (Bear Stearns & Co.), Feb. 20, 1975, p. 13. (Reprint file, *A)

Opinion 31

Blum, James D. Lease disclosure by lessees, by James D. Blum and Dale A. Buckmaster. *Delaware CPA*, v. 1, May 1974, p. 9-15.

Financial Accounting Standards Board. Accounting for leases - dated July 2, 1974. Stamford, Conn., 1974. 5 v. (*Public record*, v. 9, Discussion Memorandum. Pt. 1, Sections A, B and C: Position papers submitted in respect of Discussion Memorandum. - Pt. 2, Sections A and B: Transcript of public hearing held Nov. 18-21, 1974.) [*111.1 F]

Hunter, Derrell E. Disclosure of noncapitalized lease commitments in financial statements of lessees. *Motor freight controller*, Jan. 1975, p. 4-7, 9-14.

Kintzle, Philip L. Accounting treatment by lessees in the electric utility industry. *Akron business and economic review*, v. 6, Fall 1975, p. 35-9.

ACCOUNTING PRINCIPLES BOARD STATEMENTS— Statement 3

ACCOUNTING PRINCIPLES BOARD STATEMENTS Statement 3

- Boersema, John M. Monetary, non-monetary distinction in accounting for inflation. *Cost and management* (Can.), v. 49, May-June 1975, p. 6-11.
- Clay, Raymond J. Preparation guide for price-level-adjusted financial statements, by Raymond J. Clay and Jan R. Williams. *CPA* (NYSS), v. 45, Oct. 1975, p. 37-43.
- Financial Accounting Standards Board. Financial reporting in units of general purchasing power. Stamford, Conn., 1974. 95 p. (Exposure draft, Dec. 31, 1974. Proposed statement of financial accounting standards.) [*111.1 F]
- Financial Accounting Standards Board. Reporting the effects of general price-level changes in financial statements—dated February 15, 1974. Stamford, Conn., 1974. 2 v. (*Public record*, v. 2, Discussion Memorandum. Pt. 1, Section A: Position papers submitted in respect of Discussion Memorandum. - Section B: Transcript of public hearing held April 23-24, 1974. [*111.1 F]
- Lemke, Kenneth W. Capital maintenance and confusion. *Abacus*, v. 10, June 1974, p. 26-38.
- Mullen, Louis E. Required price-level adjusted financial statements: how soon? *National public accountant*, v. 19, Dec. 1974, p. 22-3, 26-9.
- Rosenfield, Paul. Foreign operations and inflation accounting (a golden opportunity). *Accountancy* (Eng.), v. 86, Feb. 1975, p. 37-41. (Title in publication: The golden opportunity.)
- Shwayder, Keith R. Two wrongs making a right. *Journal of accounting research*, v. 2, Autumn 1973, p. 259-72.
- Silvern, David H. Enterprise income: measuring financial management. *Financial executive*, v. 43, April 1975, p. 56-61.
- Weston, Frank T. Adjust your accounting for inflation. (Thinking ahead) *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 22-4, 28-9, 146.
- Zimmerman, Jerold. Price-level restatements: a technical note. (Capsules and comments) *Journal of accounting research*, v. 12, Autumn 1974, p. 372-82.

Statement 4

- Barden, Horace G. Trouble with accounting research. *Journal of accountancy*, v. 139, Jan. 1975, p. 58-65.
- Morton, James R. Qualitative objectives of financial accounting: a comment on relevance and understandability. *Journal of accounting research*, v. 12, Autumn 1974, p. 288-98.
- Nurnberg, Hugo. Strange animal. (Capsules and comments) *Journal of accounting research*, v. 2, Autumn 1973, p. 331-2.

ACCOUNTING RESEARCH

See Also Accounting-Principles And Standards

Accounting Principles Board Opinions
Auditing-Principles And Standards
Cost Accounting - Principles And Standards
Statements Of Financial Accounting
Standards
Statements Of Standard Accounting Practice
Statements On Auditing Procedure
Statements On Auditing Standards
Statements On Management Accounting Practices

- Barden, Horace G. Trouble with accounting research. *Journal of accountancy*, v. 139, Jan. 1975, p. 58-65.
- Bazley, John D. Comparison of published accounting research and qualities of accounting faculty and doctoral programs, by John D. Bazley and Loren A. Nikolai. (Education research) *Accounting review*, v. 50, July 1975, p. 605-15.
- Chambers, R. J. Stock market prices and accounting research. *Abacus*, v. 10, June 1974, p. 39-54.
- Conference On Empirical Research In Accounting, 7th, University of Chicago, 1972. Empirical research in accounting: selected studies 1972. Chicago, Institute of Professional Accounting, Graduate School of Business, University of Chicago, c1974. 282 p. (Supplement to *Journal of accounting research*, v. 10, 1972.) [*102 C]

ACCOUNTANTS' INDEX 1975

- Cramer, Joe J. Commentary. *Arthur Andersen chronicle*, v. 35, April 1975, p. 12-17.
- Financial Accounting Standards Board. Accounting for future losses - dated March 13, 1974. Stamford, Conn., 1974. 2 v. (*Public record*, v. 3, Discussion Memorandum. Pt. 1, Section A: Position papers submitted in respect of Discussion Memorandum. - Section B: Transcript of public hearing - held May 13, 1974.) [*111.1 F]
- Financial Accounting Standards Board. Reporting the effects of general price-level changes in financial statements—dated February 15, 1974. Stamford, Conn., 1974. 2 v. (*Public record*, v. 2, Discussion Memorandum. Pt. 1, Section A: Position papers submitted in respect of Discussion Memorandum. - Section B: Transcript of public hearing held April 23-24, 1974. [*111.1 F]
- Haggard, Carol Lee. Commentary. *Arthur Andersen chronicle*, v. 35, April 1975, p. 17-18.
- Hamilton, Robert E. Effect of aggregation on decision-making success: a laboratory study: a comment. (Capsules and comments) *Journal of accounting research*, v. 12, Autumn 1974, p. 355-61.
- Janell, Paul A. Isolation of accounting practitioners and educators: a development in the search for channels of communication, by Paul A. Janell and Michael L. Feters. *Massachusetts CPA review*, v. 48, Nov.-Dec. 1974, p. 15-18.
- Kapnick, Harvey. Emerging role of the academic accountant. *Arthur Andersen chronicle*, v. 35, April 1975, p. 4-11.
- Klammer, Thomas P. Resolving accounting issues without a conceptual framework, by Thomas P. Klammer and Horace Brock. *CPA* (NYSS), v. 45, Aug. 1975, p. 15-20.
- Lambert, Samuel Joseph. Basic assumptions in accounting construction. (Accounts world) *Management accountant* (India), v. 9, Aug. 1974, p. 599-608.
- Marksbury, Henry. Portrait of the FASB at age two. *Arthur Young journal*, Spring 1975, p. 18, 22-3, 26-7.
- Oliver, Bruce L. Semantic differential: a device for measuring the interprofessional communication of selected accounting concepts. *Journal of accounting research*, v. 12, Autumn 1974, p. 299-316.
- Seidler, Lee J. FASB: counting noses instead of doing research. *Accounting issues* (Bear Stearns & Co.), Dec. 13, 1974, p. 1-16. (Reprint file, *A)
- Sterling, Robert R. Toward a science of accounting. *Financial analysts journal*, v. 31, Sept.-Oct. 1975, p. 28-36.

Canada

- Thomas, R. D. CICA research - responding to a challenge. (Accounting principles and practice) *Cost and management* (Canada), v. 48, Nov.-Dec. 1974, p. 45-9.

Data processing

- Computer bank established for accounting data retrieval. (Administration of accountants practice) *CPA journal*, v. 45, April 1975, p. 81.

Ireland

- Barrett, Frank J. At your service. (Technical) *Accountancy Ireland*, v. 7, Aug. 1975, p. 37-9.
- Rowe, David. Small company: is report qualification inevitable? (Technical) *Accountancy Ireland*, v. 7, Aug. 1975, p. 39-40.

Philippines

- Villegas, Bernardo M. Directions for accounting research as a service to business, industry and the academic community. *Accountants' journal* (P.I.), v. 24, no. 1, 1974, p. 13-15, 29.

South Africa

- Investing in research. *South African chartered accountant*, v. 10, Oct. 1974, p. 340-1.

ACCOUNTING RESEARCH BULLETINS

Bulletin 43

- American Institute Of Certified Public Accountants. Auditing Standards Division. Evidential matter for the carrying amount of marketable securities. (Accounting & auditing) *Journal of accountancy*, v. 139, April 1975, p. 69-70.

ACCOUNTANTS' INDEX 1975

- Financial Accounting Standards Board. Accounting for contingencies. Stamford, Conn., 1975. 44 p. (*Statement of financial accounting standards*, no. 5) [*111.1 F]
- Financial Accounting Standards Board. Classification of short-term obligations expected to be refinanced: an amendment of ARB no. 43, chapter 3A. Stamford, Conn., 1975. 26 p. (*Statement of financial accounting standards* no. 6, May 1975.) [*111.1 F]
- Forster, Joel M. Full absorption inventory costing. (Washington report) *Tax adviser*, v. 6, July 1975, p. 424-8.
- Lindbeck, Rudolph S. Straightforward decision rule for selecting lower-of-cost or market price: contraction, by Rudolph S. Lindbeck and Robert B. Rogow. (Education research) *Accounting review*, v. 50, July 1975, p. 617.

Bulletin 50

- American Bar Association. Section of Corporation, Banking and Business Law. Committee on Corporate Laws. Scope of lawyers' responses to auditors' requests for information. *Business lawyer*, v. 30, Jan. 1975, p. 513-38.
- Financial Accounting Standards Board. Accounting for contingencies. Stamford, Conn., 1975. 44 p. (*Statement of financial accounting standards*, no. 5) [*111.1 F]

ACCOUNTING RESEARCH STUDIES

ARS 1

- Lambert, Samuel Joseph. Basic assumptions in accounting construction. (Accounts world) *Management accountant* (India), v. 9, Aug. 1974, p. 599-608.

ARS 3

- Lambert, Samuel Joseph. Basic assumptions in accounting construction. (Accounts world) *Management accountant* (India), v. 9, Aug. 1974, p. 599-608.

ARS 4

- Pierce, Happy. Leasing and the lessee. *Management accounting* (NAA), v. 57, Dec. 1975, p. 33-6.

ARS 11

- Mayorshi, Frank B. We dig coal. by Frank B. Mayorshi and Kenneth L. Prickitt. *Virginia accountant*, v. 27, Sept. 1975, p. 15-22.

ACCOUNTING SERIES RELEASES

- Acklin, James F. Currents of accountants' liability. *Pennsylvania CPA spokesman*, v. 46, Nov. 1975, p. 15-16.
- American Institute Of Certified Public Accountants. Auditing Standards Division. Defense Contract Agencies Task Force. Audits of government contractors. New York, 1975. 80 p. (Industry audit guide.) [*850 A]
- ASR no. 175 clarifies rule on subsidiary reporting. (News report) *Journal of accountancy*, v. 140, Sept. 1975, p. 9.
- ASR no. 178. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 13.
- Block, Max. Write-up services and the auditor's independence. *CPA journal*, v. 45, March 1975, p. 25-30.
- Blum, James D. Lease disclosure by lessees, by James D. Blum and Dale A. Buckmaster. *Delaware CPA*, v. 1, May 1974, p. 9-15.
- Corsini, Louis S. Auditor involvement with interim financial data. (Auditing theory & practice) *Massachusetts CPA review*, v. 49, Nov.-Dec. 1975, p. 27, 35.
- Defliese, Philip L. Business combinations revisited: a temporary defense of the status quo. *Ohio State law journal*, v. 35, 1974, p. 393-41.
- DuCray, Dean T. Tax disclosure under the SEC's ASR no. 149. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 85-9.) [110 H]
- Dye, Peter S. Registration statements for acquisitions. (SEC commentary) *CPA journal*, v. 45, Jan. 1975, p. 53-4, 62.
- Elliott, Patricia C. Business combinations and treasury stock acquisitions: the current position of the SEC. (Legal developments) *Woman CPA*, v. 37, Jan. 1975, p. 16-17, 25.
- FASB names task force to study interest cost. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 12.

ACCOUNTING RESEARCH BULLETINS—Bulletin 43 (Continued)

- Graese, Clifford E. Ethics division rulings on past due billings and bank directorships. (Official releases) *Journal of accountancy*, v. 139, Feb. 1975, p. 81-4.
- Harnek, Ronald F. Round-up of recent SEC pronouncements. (SEC commentary) *CPA* (NYSS), v. 45, Nov. 1975, p. 72-4.
- Harris, Kerr, Forster & Co. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 14.
- Humer, Kenneth G. Effect of financial reporting and disclosure requirements of LIFO elections. *Tax adviser*, v. 6, Jan. 1975, p. 34-9.
- Hunter, Derrell E. Disclosure of noncapitalized lease commitments in financial statements of lessees. *Motor freight controller*, Jan. 1975, p. 4-7, 9-14.
- Lurie, Arlene J. How promptly do corporations disclose their problems? by Arlene J. Lurie and Victor S. Pastena. *Financial analysts journal*, v. 31, Sept.-Oct. 1975, p. 55-61.
- Mounce, Kenneth A. Accounting for real estate. *Ohio State law journal*, v. 35, 1974, p. 323-39.
- Mullen, Louis E. Required price-level adjusted financial statements: how soon? *National public accountant*, v. 19, Dec. 1974, p. 22-3, 26-9.
- PMM agrees to SEC sanction barring new public clients. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 10, 14.
- Quinn, James J. New financial disclosure requirements for public companies, by James J. Quinn and Fred S. Spindel. (Accounting developments) *Securities regulation law journal*, v. 3, Spring 1975, p. 63-70.
- Rice, R. Michael. SEC urged to go slow on problem loan disclosure. *Bankers monthly*, v. 92, June 15, 1975, p. 26, 31.
- Robinson, Haldon G. Impact of the SEC on accounting principles and auditing standards. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 65-76.) [110 H]
- SEC aims to conform R&D regs. with FASB statement. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 22, 24.
- SEC issues ASR Nos. 165 and 166, other accounting changes. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 16, 18.
- SEC issues ASR nos. 163 and 164. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 21-2.
- SEC issues ASR Nos. 168 and 169. (News report) *Journal of accountancy*, v. 139, March 1975, p. 10, 12.
- Siegel, Joel. Materiality, by Joel Siegel and Jae Shim. *Cooperative accountant*, v. 27, Winter 1974, p. 37-9, 62-3.
- Waide, Patrick J. How the SEC's regulation S-X affects banks. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 77-84.) [110 H]
- Wanemaker, Frank. Impact of ASR 162 on certain limited partnerships. *Massachusetts CPA review*, v. 49, July-Aug. 1975, p. 28-30.
- Watt, George C. Setting standards for reporting lease transactions. *Price Waterhouse review*, v. 20, no. 1, 1975, p. 29-31.
- Weiss, Jerold M. Ominous intervention or premature anxiety. *National public accountant*, v. 20, Sept. 1975, p. 32-5.
- Weiss, Stanley H. Disclosures surrounding a change in auditors: Accounting series release 165. *CPA journal*, v. 45, March 1975, p. 11-15.

- ACCOUNTING standards division issues SOP on financial forecasts. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 16.

ACCOUNTING STANDARDS STEERING COMMITTEE.

- Accounting for deferred taxation: statement of standard accounting practice. *Accountant* (Eng.), v. 173, Sept. 18, 1975, p. 317-20.
- Accounting for depreciation - proposed statement of standard accounting practice. *Accountant* (Eng.), v. 172, Jan. 16, 1975, p. 84-5.
- Accounting for research and development - proposed statement of standard accounting practice. *Accountant* (Eng.), v. 172, Jan. 16, 1975, p. 85-7.

ACCOUNTING STANDARDS STEERING COMMITTEE-
(Continued)

- Armstrong, J. D. Inquiry into scope and aims of published financial reports. *Management accounting* (Eng.), v. 53, March 1975, p. 85-6.
- ASSC sub-committee looks at leasing. *Accountancy* (Eng.), v. 86, Feb. 1975, p. 16.
- Association of Certified Accountants. Audit of current purchasing power statements. *Certified accountant* (Eng.), May 1975, p. 271-2.
- Earnings per share. *Accountancy* (Eng.), v. 85, Dec. 1974, p. 46-9, 100.
- Exposure draft of Statement of standard accounting practice, no. 10: accounting for changes in the purchasing power of money. *Accountants' journal* (N.Z.), v. 54, March 1975, p. 46-54.
- Exposure draft 14: accounting for R and D. *Management accounting* (Eng.), v. 53, Feb. 1975, p. 46-7.
- Exposure draft 15: accounting for depreciation. *Management accounting* (Eng.), v. 53, Feb. 1975, p. 47, 63.
- Feldman, Stewart A. Adoption of U.S. measure a mistake? *Accountancy* (Eng.), v. 86, Jan. 1975, p. 38-40.
- Financial statement review launched. *Accountant* (Eng.), v. 171, Dec. 19/26, 1974, p. 811.
- Grasping awkward nettles. *Accountant* (Eng.), v. 172, Jan. 9, 1975, p. 29-30.
- Holmes, Geoffrey. Accounting for disposals. (Published accounts) *Accountancy* (Eng.), v. 85, Dec. 1974, p. 62, 64-7.
- Lafferty, M. J. Corporate report - the two views, by Michael Lafferty and Guy Neely. *Accountancy* (Eng.), v. 86, Oct. 1975, p. 42-4.
- New look at corporate reports. *Accountant* (Eng.), v. 173, Aug. 21, 1975, p. 199-200.
- New statements of standard accounting practice. *Certified accountant* (Eng.), Sept. 1975, p. 484.
- O'Boyle, Patrick. Inflation and profits. (Investment and finance) *Accountancy Ireland*, v. 6, Oct. 1974, p. 10, 12.
- Proposed statement of standard accounting practice: accounting for research and development. *International accountant* (Eng.), v. 45, no. 1, 1975, p. 6-7.
- Proposed statements of standard accounting practice: accounting for depreciation. *International accountant* (Eng.), v. 45, no. 1, 1975, p. 5-6.
- Proposed supplement to SSAP6. *Management accounting* (Eng.), v. 53, Sept. 1975, p. 284.
- Recommendations on accounting methods. *Accountancy* (Eng.), v. 86, Jan. 1975, p. 5.
- Replacement cost rejected. *Accountant* (Eng.), v. 171, Dec. 12, 1974, p. 773-4.
- Rosenfield, Paul. Foreign operations and inflation accounting (a golden opportunity). *Accountancy* (Eng.), v. 86, Feb. 1975, p. 37-41. (Title in publication: The golden opportunity.)
- Statement of standard accounting practice no. 10 - statements of source and application of funds. *Accountancy* (Eng.), v. 86, Sept. 1975, p. 58-60.
- Statements of source and application of funds. *Accountant* (Eng.), v. 173, July 31, 1975, p. 118-20.
- Stocks and work in progress. *Accountancy* (Eng.), v. 86, July 1975, p. 84-8.
- Stocks and work in progress. *Accountant* (Eng.), v. 172, June 12, 1975, p. 751-5.
- Supplement to Extraordinary items and prior year adjustments. *Accountant's magazine* (Scott.), v. 79, Oct. 1975, p. 350-1. (Exposure draft 16.)
- Supplement to Extraordinary items and prior year adjustments: proposed statement of standard accounting practice. *Accountant* (Eng.), v. 173, Sept. 25, 1975, p. 360-1.
- Timberlake, A. K. Accounting principles may be significantly different by 1984. *Management accounting* (Eng.), v. 53, May 1975, p. 169-71.
- Tweedie, D. P. Corporate report: evolution or revolution? *Accountant's magazine* (Scott.), v. 79, Oct. 1975, p. 343-6.
- Westwick, C. A. How companies account for inflation: I - SSAP 7 inflation-adjusted statements, by C. A. Westwick and N. J. Ballanger. *Accountant* (Eng.), v. 172, April 10, 1975, p. 455-61.

ACCOUNTANTS' INDEX 1975

- Westwick, C. A. How companies account for inflation: 2 - other forms of accounting for the impact of inflation, by C. A. Westwick and N. J. Ballanger. *Accountant* (Eng.), v. 172, April 17, 1975, p. 496-500.
- Woolf, Emile. Standards or double-standards? *Accountancy* (Eng.), v. 86, Nov. 1975, p. 62, 64.
- Working party on financial statements. *Accountancy* (Eng.), v. 86, Jan. 1975, p. 12.

ACCOUNTING system and managerial behaviour.

- Hopwood, Anthony G. Accounting system and managerial behaviour. Lexington, Mass., Lexington Books, D.C. Heath & Co., c1973. 237 p. [110 H]

ACCOUNTING SYSTEMS

- See Accounting - Data Processing
Accounting - System Design And Installation

ACCOUNTING TECHNICIANS

- See Also Education - Accounting Technicians

- Allen, W. M. Accountancy and the business education council. *Accountant* (Eng.), v. 172, May 29, 1975, p. 697-8.
- Argent, P. Education and training. *Public finance and accountancy* (Eng.), v. 2, Oct. 1975, p. 325-8.
- Bersch, Neil R. Para-professional tax accountant - can you afford not to have one? *California CPA quarterly*, v. 43, June 1975, p. 28-33.
- Keifer, Dale L. Accounting paraprofessional in the public accounting firm, by Dale L. Keifer and Ted R. Compton. (Administration of accountants practice) *CPA* (NYSS), v. 45, June 1975, p. 72-6. (Excerpt from *Ohio CPA*, Winter 1975.)
- Kiefer, Dale L. Accounting paraprofessional in the public accounting firm, by Dale L. Kiefer and Ted R. Compton. *Ohio CPA*, v. 34, Winter 1975, p. 37-45.
- Laurence, John. Education for business. *Accountant* (Eng.), v. 172, May 8, 1975, p. 593-8.
- Porter, W. Thomas. Growth of the CPA profession - services, fees, and productivity. *California CPA quarterly*, v. 42, Dec. 1974, p. 28-32, 34-5.

ACCOUNTING TERMINOLOGY

- See Taxation, United States - Terminology
Terminology

ACCOUNTING TESTING PROGRAM

- See Also Accountancy Profession - Selection Of Personnel
Accountants - Selection
Accountants' Office - Personnel
Auditors - Selection
Recruitment
Referrals

- Paretta, Robert L. Sequencing of examination questions and its effect on student performance, by Robert L. Paretta and Lester W. Chadwick. (Education research) *Accounting review*, v. 50, July 1975, p. 595-601.

ACCOUNTING THEORY

- See Accounting - Theory

ACCOUNTING trends and techniques.

- Report of reports. (Letter from America) *Accountant* (Eng.), v. 172, Jan. 2, 1975, p. 15.

ACCOUNTING under inflationary conditions.

- Kirkman, Patrick R. A. Accounting under inflationary conditions. London, George Allen & Unwin Ltd., c1974. 266 p. [715 K]

ACCOUNTS RECEIVABLE

See Also Collection Of Accounts

Factoring
Receivables

Buldak, Robert C. Systems approach to accounts receivable. (Focus on finance) *Hospitals*, v. 49, March 1, 1975, p. 25.

Mao, James C. T. Controlling risk in accounts receivable management. by James C. T. Mao and Carl Erik Sarndal. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 395-403.

Systems and practices for control of accounts receivable. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975. p. 483-515.) [223.5 P]

Take the worry out of accounts receivable. *Credit and financial management*, v. 77, Oct. 1975, p. 8-9, 37.

Auditing

Warren, Carl S. Forget the silent minority - audit where audit is due. *CA magazine* (Can.), v. 106, Feb. 1975, p. 26-30.

Data processing

Carbone, Tobias C. Are your customers paying on time? *Management accounting* (NAA), v. 57, Nov. 1975, p. 46-8.

Cook, Gregory A. Computer accounting methods, featuring BASIC programming on a time-sharing computer, by Gregory A. Cook, Barbara J. Wade and Clark C. Upton. New York, Mason & Lipscomb, c1975. 184 p. [*250 C]

Klein, Charles E. Computerizing accounts receivable. *Credit and financial management*, v. 77, Aug. 1975, p. 30-1, 33.

Financing

Kerr, J. Allen. Secured financing for improved cash flow. *Credit and financial management*, v. 77, Sept. 1975, p. 30-2, 38.

Ma, James C. Accounts receivable financing. *Credit and financial management*, v. 76, Dec. 1974, p. 28-31.

Nathan, Larry R. Intermediate-term commercial loan seen as new avenue for mortgage bankers. *Mortgage banker*, v. 36, Oct. 1975, p. 66-70.

Newman, Barry I. Anatomy of commercial financing. (World of finance) *American Bar Association journal*, v. 61, March 1975, p. 352-5.

Reeves, Charles H. Assets: a source of working capital. *Credit and financial management*, v. 77, Nov. 1975, p. 32-3.

Management

Bassett, William H. Putting your accounts receivable to work. *Credit and financial management*, v. 77, May 1975, p. 14-15.

Edick, Thomas B. Credit executive's role in cash management. *Credit and financial management*, v. 77, Oct. 1975, p. 16-17, 33.

Suryanarayanan, S. Control of accounts receivables. (Students' section) *Management accountant* (India), v. 10, Feb. 1, 1975, p. 156-9.

ACCREDITATION

See Also Accounting Firms - Accreditation

Phillips, Donald F. Criticism of the medicare validation survey, by Donald F. Phillips and Marian S. Kessler. *Hospitals*, v. 49, Sept. 1, 1975, p. 61-2, 64, 66.

Rosenberg, Charlotte L. What those new J.C.A.H. quality audits mean to you. *Medical economics*, v. 52, Sept. 1, 1975, p. 23-4, 26, 31-3.

ACCRETION CONCEPT OF INCOME

See Income - Accretion Concept

ACCRUAL BASIS ACCOUNTING

See Accounting Methods

Taxation, United States-Accrual Basis

ACCUMULATION OF EARNINGS OR PROFITS

See Taxation, United States-Undistributed Profits

ACCURATE counting of shareholders is essential if a Sub S election is to be maintained. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 106-8.

ACCURATE counting of shareholders is essential if a Sub S election is to be maintained. *Taxation for accountants*, v. 15, July 1975, p. 30-2.

ACHARYA, N. S.

Indifference curve - an application. *Management accountant* (India), v. 10, May 2, 1975, p. 306-8.

ACHESON, RICHARD M.

Employee stock ownership plan: something for everybody. *Valuation consultant*, v. 12, Aug. 1975, p. 1-3.

ACHIEVING energy independence.

Committee For Economic Development. Achieving energy independence: a statement on national policy, by the Research and Policy Committee of the Committee for Economic Development. New York, 1974. 91 p. [*250 Fue]

ACKLIN, JAMES F.

Currents of accountants' liability. *Pennsylvania CPA spokesman*, v. 46, Nov. 1975, p. 15-16.

ACKOFF, RUSSELL L.

Systems revolution. *Long range planning*, v. 7, Dec. 1974, p. 2-20.

ACLI INTERNATIONAL INCORPORATED.

International commodities business. *Viewpoint* (Main Lafrentz & Co.), 2nd ed., 1974, p. 2-17.

ACME survey on professional consulting fee arrangements 1973.

Association Of Consulting Management Engineers. ACME survey on professional consulting fee arrangements 1973. New York, 1973. 18 p. [*200.81 A]

ACQUISITIONS

See Also Buying And Selling A Business

Combinations
Consolidations And Mergers
Taxation, United States - Acquisitions
Taxation, United States - Consolidations And Mergers
Taxation, United States - Purchases And Sales

Berin, Barnet N. Corraling the conglomerates. *Pension world*, v. 11, July 1975, p. 35-6.

Brockhaus, William L. Model for success in mergers and acquisitions. *Advanced management journal*, v. 40, Winter 1975, p. 40-9.

Honeycutt, T. Crawford. Microeconomic consequences of corporate mergers: a comment. *Journal of business* (U. of Chicago), v. 48, April 1975, p. 267-74.

Hovers, John. Expansion through acquisition. New York, Halsted Press, 1974? 178 p. (Translation of *Expansie door overname*. Appendices p. 21-59 include checklists.) [230 H]

Lev, Baruch. Rejoinder to Reid and Honeycutt, by Baruch Lev and Gershon Mandelker. *Journal of business* (U. of Chicago), v. 48, April 1975, p. 281-2.

Levitt, Theodore. Dinosaurs among the bears and bulls. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 41-53.

- Reid, Samuel Richardson. Microeconomic consequences of corporate mergers: comment. *Journal of business* (U. of Chicago), v. 48, April 1975, p. 275-80.
- Rosenthal, Gertrude Susan. Imports and Section 7 of the Clayton act. *Cornell law review*, v. 60, April 1975, p. 600-36.
- Sauerhaft, Stan. New corporate raiders. *Dun's review*, v. 105, April 1975, p. 70-3.
- Shick, Richard A. Merger benefits to shareholders of acquiring firms, by Richard A. Shick and Frank C. Jen. *Financial management*, v. 3, Winter 1974, p. 45-53.

Accounting

- Dye, Peter S. Registration statements for acquisitions. (SEC commentary) *CPA journal*, v. 45, Jan. 1975, p. 53-4, 62.

Canada

- Spoliansky, Leon G. R. Beware of Canadian subsidiaries, by Leon G. R. Spoliansky and M. Donald Easton. *Business lawyer*, v. 30, July 1975, p. 1053-9.

European Economic Community

- Kamp, Jaap. Antitrust in the common market: the American way? *American business law journal*, v. 12, Fall 1974, p. 145-64.

Finance

- Adler, Marvin. Financing mergers and acquisitions. *National public accountant*, v. 20, July 1975, p. 18-20.
- Hastie, K. Larry. Adjusted earnings per share a concept for acquisition evaluation, by K. Larry Hastie and William F. Brandt. *Managerial planning*, v. 23, March/April 1975, p. 30-6.
- Stapleton, Richard C. Acquisition decision as a capital budgeting problem. *Journal of business finance & accounting* (Eng.), v. 2, Summer 1975, p. 187-201.

Government regulation

- Elmer, Brian C. Legal obstacles to foreign acquisitions of U.S. corporations, by Brian C. Elmer and Dwight A. Johnson. *Business lawyer*, v. 30, April 1975, p. 681-98.

Great Britain

- Buckley, Adrian. Growth by acquisition. *Long range planning*, v. 8, Aug. 1975, p. 53-60.

Management

- Holmes, Geoffrey. Barclay baits his hook, by Geoffrey Holmes, Jane Robinson and Emile Woolf. *Accountancy* (Eng.), v. 86, March 1975, p. 68, 70, 72.

Valuation

- Buckley, Adrian. Growth by acquisition. *Long range planning*, v. 8, Aug. 1975, p. 53-60.
- Buckley, Adrian. Review of acquisition valuation models - a comment. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 147-51.
- Hastie, K. Larry. Adjusted earnings per share a concept for acquisition evaluation, by K. Larry Hastie and William F. Brandt. *Managerial planning*, v. 23, March/April 1975, p. 30-6.
- Holmes, Geoffrey. Barclay baits his hook, by Geoffrey Holmes, Jane Robinson and Emile Woolf. *Accountancy* (Eng.), v. 86, March 1975, p. 68, 70, 72.
- Rams, Edwin M. Judicial valuation of dissenting shareholder interests. *Appraisal journal*, v. 43, Jan. 1975, p. 105-18.

AcSEC sends four emerging practice problems to FASB. (News report) *Journal of accountancy*, v. 140, Sept. 1975, p. 7.

ACTIVITY ACCOUNTING

See Also Projects - Accounting

- Davis, K. Roscoe. Budgeting by level of activity. *Managerial planning*, v. 23, May-June 1975, p. 10-14.

ACTORS AND ENTERTAINERS

- Cooke, Harriet. Cash flow and caravans. *Management* (Irish), v. 21, Oct. 1974, p. 67-9.

ACTUARIAL advice. (This is my life) *Accountant* (Eng.), v. 172, May 29, 1975, p. 689.

ACTUARIAL METHODS

- Goodwin, John R. Rule of 78's - now a business law topic. (Notes) *American business law journal*, v. 12, Fall 1974, p. 181-4.
- IRS life expectancy tables can work for taxpayer. (Technical notes and comments) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 251.
- McGinn, Daniel F. Urgent need for actuaries to adopt their own code of principles and practices. *Pension and profit-sharing tax journal*, v. 2, Winter (Dec.) 1975, p. 3-10.
- Pillsbury, Dennis. Uni-sex actuarial tables - pros and cons. *Best's review* (Life/health ed.), v. 75, Jan. 1975, p. 16, 18, 71.
- Poston, Elizabeth C. Pension reform actuarial problems. *Tax executive*, v. 27, April 1975, p. 225-39.

ACTUARIAL SCIENCE

- How to measure actuarial cost of a plan. *Taxation for accountants*, v. 14, March 1975, p. 143.

ACTUARIES

- Actuarial advice. (This is my life) *Accountant* (Eng.), v. 172, May 29, 1975, p. 689.
- Are actuaries playing a greater role in pension management? *Institutional investor*, v. 9, Oct. 1975, p. 93-5.
- Christiansen, Beric M. Pension fund management: a view from the inside. *Financial executive*, v. 43, July 1975, p. 24-7.
- McGinn, Daniel F. Urgent need for actuaries to adopt their own code of principles and practices. *Pension and profit-sharing tax journal*, v. 2, Winter (Dec.) 1975, p. 3-10.
- Mueller, Russell J. What practitioners should know about the expanded role of the actuary under ERISA. (Taxation of compensation) *Journal of taxation*, v. 42, March 1975, p. 149-53.
- Woods, William S. All about consultants. *Financial executive*, v. 43, July 1975, p. 32-3.
- Zelfert, Martin L. Actuary's view of ERISA. *Pennsylvania CPA spokesman*, v. 45, March 1975, p. 20-1.

ADAIR, R. R.

- Micropublishing solves field catalog problems. *Information & records management*, v. 8, Nov. 1974, p. 18.

ADAMS, ALEXANDER J.

- Planning effective computer systems. *CA magazine* (Can.), v. 107, Aug. 1975, p. 42-6.

ADAMS, ANTHONY G.

- Cash management: the corporate view. *Magazine of bank administration*, v. 51, Feb. 1975, p. 42-3.

ADAMS, BRIAN F.

- B.C. Auditors' Certification Board - model for other provinces? *CGA magazine* (Can.), v. 9, Aug. 1975, p. 24-6.

ADAMS, CARL R.

- How management users view information systems. *Decision sciences*, v. 6, April 1975, p. 337-45.

ADAMS, DONALD L.

- AICPA time sharing tax catalog available, edited by Donald L. Adams. (Accounting and EDP) *Journal of accountancy*, v. 140, Aug. 1975, p. 97-100.
- AICPA timesharing program library available, by Donald L. Adams and Carol A. Schaller. (Accounting and EDP) *Journal of accountancy*, v. 140, Dec. 1975, p. 95-6.

- Alternatives to computer audit software. (Accounting and EDP) *Journal of accountancy*, v. 140, Nov. 1975, p. 54, 56-7. Audit review of program code-I. *Edpacs*, v. 3, Aug. 1975, p. 1-5.
- COMBI (COBOL missed branch indicator) as an audit tool. *Edpacs*, v. 2, April 1975, p. 7-8.
- Documentor packages, edited by Donald L. Adams. (Official releases) *Journal of accountancy*, v. 139, June 1975, p. 88-90.
- FAIM technical publications - an approach to the review and evaluation of EDP. (Official releases) *Journal of accountancy*, v. 140, Sept. 1975, p. 100-3.
- IBM program products for systems audits & tests. *Edpacs*, v. 2, June 1975, p. 1-9.
- ADAMS, E. SHERMAN.**
Great American inflation (viewed from 2001). (Economist's corner) *Bankers magazine*, v. 158, Winter 1975, p. 120-8.
- ADAMS, MATTHEW T.**
One aspect of the creation of income controversy: the possible application of Reg. 1.482-1(b)(1). (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 49-72.) [750.2 T]
- ADAMS, WILLIAM JAMES.**
Market structure and corporate power: the horizontal dominance hypothesis reconsidered. *Columbia law review*, v. 74, Nov. 1974, p. 1276-97.
- ADAMSKE, JOHN A.**
Equal management and control in California. *Community property journal*, v. 2, Winter 1975, p. 25-38.
- ADAMSON, ROBERT T.**
Trends in housing prices and costs, 1971-1974: house prices vs. rents. *Canadian business review*, v. 2, Spring 1975, p. 19-21.
- ADAMSONS, ULDIS.**
Certificate in management accounting. *GAO review*, v. 10, Fall 1975, p. 82-5.
- ADBY, PAUL RAYMOND.**
Introduction to optimization methods, by Paul Raymond Adby and Michael Alan Howarth Dempster. New York, Halsted Press, c1974. 204 p. (Chapman and Hall mathematical series) [*190 A]
- ADDED VALUE**
See Value Added
- ADELBERG, ARTHUR H.**
Auditing on the march: ancient times to the twentieth century. *Internal auditor*, v. 32, Nov./Dec. 1975, p. 35-47.
Management information systems and their implications. *Management accounting* (Eng.), v. 53, Oct. 1975, p. 328-30.
- ADELMAN, DAVID.**
Four/three for staffing satellites, by David Adelman and Seymour Katz. *Hospitals*, v. 24, Dec. 16, 1974, p. 68, 70.
- ADELMAN, IRMA.**
Development economics - a reassessment of goals. *American economic review*, v. 65, May 1975, p. 302-9.
- ADELMAN, MARTIN J.**
Patent-antitrust: patent dynamics and field-of-use licensing, by Martin J. Adelman and Friedrich K. Juenger. *New York University law review*, v. 50, May 1975, p. 273-308.
- ADELMAN, MORRIS A.**
How to have an oil crisis - a one-year-later critique. (Viewpoint) *Conference Board record*, v. 12, Jan. 1975, p. 44-6.
- ADIE, DOUGLAS K.**
Measurement of the degree and the lag of expectations effects on the Phillips relationship. *Quarterly review of economics & business*, v. 15, Autumn 1975, p. 49-66.
- ADLER, DAVID G.**
Who is taxpayer: corporate title holder vs. beneficial owner. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 610-11.
- ADLER, MARVIN.**
Financing mergers and acquisitions. *National public accountant*, v. 20, July 1975, p. 18-20.
- ADLER, MICHAEL.**
Optimal international acquisitions, by Michael Adler and Bernard Dumas. *Journal of finance*, v. 30, March 1975, p. 1-19.
- ADMINISTERING** a budget program. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975. p. 129-40.) [223.5 P]
- ADMINISTRATIVE AGENCIES**
See Government Agencies And Departments
- ADMINISTRATIVE and accounting guide for federally insured multifamily housing developments.**
National Center For Housing Management. Administrative and accounting guide for federally insured multifamily housing developments, edited by Patrick Conroy. Washington, 1974. 1 v. (various pagings) (Accounting system designed by Coopers & Lybrand.) [*250 Hou 2]
- ADMINISTRATIVE EXPENSES**
See Also Distribution Costs
Overhead

State court not final word on expense deduction to estate. *Taxation for accountants*, v. 15, Aug. 1975, p. 99-100.
- ADMINISTRATIVE law** - judicial review - defendant has right to trial by jury and trial de novo in action seeking civil penalties for violation of Federal Trade Commission order. (Recent cases) *Harvard law review*, v. 88, March 1975, p. 1035-43.
- ADMINISTRATIVE MANAGEMENT SOCIETY.**
AMS guide to management compensation 1974: salary and benefit information for middle management personnel for United States and Canada. Willow Grove, Pa., c1974. 40 p. [*208 A]
- ADMINISTRATIVE PROCEDURE**
D'Arcy, Richard E. Strategies in using administrative procedures. *Ohio CPA*, v. 34, Spring 1975, p. 70-2, 74-9.
Jurisdiction to review federal administrative action: district court or court of appeals. (Notes) *Harvard law review*, v. 88, March 1975, p. 980-1000.
Lesparre, Michael. Congress ponders a new role in Federal regulations. *Hospitals*, v. 49, Oct. 16, 1975, p. 49-52.

ADMINISTRATIVE procedures and practices: a guide for blood banks and transfusion services.

ADMINISTRATIVE procedures and practices: a guide for blood banks and transfusion services.

American Association Of Blood Banks. Administrative procedures and practices: a guide for blood banks and transfusion services. 2nd ed. Washington, 1974. 404 p. [250 Blö]

ADOLPH COORS CO.

Burley, James R. Territorial restriction in distribution systems: current legal developments. (Marketing notes and communications) *Journal of marketing*, v. 39, Oct. 1975, p. 52-6.

ADOPTION of LIFO and disclosure on financial statements

clarified by IRS. (Auditing and reporting) *CPA journal*, v. 45, May 1975, p. 48. (Excerpt from *Tax newsletter* (J.K. Lasser & Co.), Feb. 1975.)

ADR communications network. (Systems scene)

Modern data, v. 7, Nov. 1974, p. 28-9, 31.

ADVANCED EDP systems and the auditor's concerns. (Official releases)

Journal of accountancy, v. 139, Jan. 1975, p. 66-72.

ADVANI, H. C.

Management information system. (Students' section) *Management accountant* (India), v. 10, May 2, 1975, p. 369-70.

ADVENT CORP.

Kloss, Henry E. Millionaire by design. *Dun's review*, v. 104, Dec. 1974, p. 12-13, 16, 90, 92.

ADVERTISING

See Also Direct Mail Advertising
Professional Ethics - Advertising
Taxation, United States - Advertising
Revenue

Aaker, David A. ADMOD: an advertising decision model. *Journal of marketing research*, v. 12, Feb. 1975, p. 37-45.

Armstrong, Gary M. Detecting deception in advertising, by Gary M. Armstrong and Frederick A. Russ. *MSU business topics*, v. 23, Spring 1975, p. 21-32.

Behr, Louis J. Review of the Clark approach to international marketing. (International) *Industrial marketing*, v. 59, Dec. 1974, p. 50, 52, 54, 56.

Bird, Reginald. Competition, economic demands make Europe a tougher market. (Perspectives) *Industrial marketing*, v. 59, Dec. 1974, p. 46.

Blankenship, A. B. Will shortages bankrupt the marketing concept? By A. B. Blankenship and John H. Holmes. *MSU business topics*, v. 22, Spring 1974, p. 13-18.

Bogart, Leo. Marketing of public goods. *Conference Board record*, v. 12, Nov. 1975, p. 20-5.

Britt, Stuart Henderson. Applying learning principles to marketing. *MSU business topics*, v. 23, Spring 1975, p. 5-12.

Britt, Stuart Henderson. Standardizing advertising for the international market. *Columbia journal of world business*, v. 9, Winter 1974, p. 39-45.

Davidson, Terry. European ad exec gives pros, cons of centralizing literature production in overseas markets. (International) *Industrial marketing*, v. 59, Dec. 1974, p. 58, 60.

Dunn, S. Watson. European executives look at advertising, by S. Watson Dunn and David A. Yorke. *Columbia journal of world business*, v. 9, Winter 1974, p. 54-60.

Fiedler, John A. Choosing a remedy for sick sales: product change or advertising change? *Journal of marketing*, v. 39, April 1975, p. 67-8.

Gardner, David M. Deception in advertising: a conceptual approach. *Journal of marketing*, v. 39, Jan. 1975, p. 40-6.

ACCOUNTANTS' INDEX 1975

Goldstucker, Jac L. How scientific is marketing? What do marketing executives think? By Jac L. Goldstucker, Barnett A. Greenberg and Danny N. Bellenger. *MSU business topics*, v. 22, Spring 1974, p. 35-43.

Green, Paul E. Brand-features congruence mapping, by Paul E. Green, Yoram Wind and Henry J. Claycamp. *Journal of marketing research*, v. 12, Aug. 1975, p. 306-13.

Hansen, James M. Guide to buying or selling a business. Englewood Cliffs, N.J., Prentice-Hall, c1975. 269 p. [230 H]

Heaton, N. T. Selling to world markets. *Industrial marketing*, v. 59, Dec. 1974, p. 39-40, 42, 44, 61.

Hentoff, Nat. Survey of publishers. *Business and society review*, Summer 1975, p. 9-13.

Hewett, Wendell C. Significance of human curiosity in a outdoor advertising experiment. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 108-10.

How to make them work harder for you. *Sales management*, v. 114, June 2, 1974, p. 39-44.

Hugues, Michel. Empirical study of media comparison. (Research notes and communications) *Journal of marketing research*, v. 12, May 1975, p. 221-3.

Jolson, Marvin A. Comparison of blind vs. full-disclosure newspaper ads for sales personnel. *Akron business and economic review*, v. 5, Winter 1974, p. 16-18.

Krugman, Herbert E. What makes advertising effective? *Harvard business review*, v. 53, March-April 1975, p. 96-103.

Lambin, Jean-Jacques. What is the real impact of advertising? *Harvard business review*, v. 53, May-June 1975, p. 139-47.

Legal developments in marketing. *Journal of marketing*, v. 39, Jan. 1975, p. 93-104.

Lhoest, Jo. Systemized approach to media selection in European markets. *Industrial marketing*, v. 60, Oct. 1975, p. 77-8, 82.

Lodish, Leonard M. Note on modeling the relationship of diminishing returns to media overlap for the media planning problem. (Notes) *Management science*, v. 22, Sept. 1975, p. 111-15.

Mann, Don H. Optimal theoretic advertising stock models: a generalization incorporating the effects of delayed response from promotional expenditure. *Management science*, v. 21, March 1975, p. 823-32.

Mertes, John E. Corporate response to the artist. *MSU business topics*, v. 22, Autumn 1974, p. 45-51.

Milne, R. J. Why advertise during a slump? *Management* (Irish), v. 22, March 1975, p. 26-7.

Mixson, Paul E. Three basic approaches to running a European campaign. *Industrial marketing*, v. 60, Aug. 1975, p. 27.

Morein, Joseph A. Shift from brand to product line marketing. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 56-64.

Musgrave, Philip J. Make your marketing communications system sell. *Advanced management journal*, v. 40, Summer 1975, p. 23-30.

Nelson, Phillip. Economic consequences of advertising. *Journal of business* (U. of Chicago), v. 48, April 1975, p. 213-41.

Pope, Roy. How to establish an effective overseas publicity program on a limited budget. *Industrial marketing*, v. 60, Oct. 1975, p. 84, 86, 88.

Primeaux, Walter J. Newspaper rate differential: another element in the explanation. *Journal of business* (U. of Chicago), v. 48, Oct. 1975, p. 492-9.

Rowe, Nigel. Unbiased ad, PR best approach for multinationals in Europe markets. *Industrial marketing*, v. 60, July 1975, p. 86-91.

Sawyer, Howard G. How to select international media, or, what's the German word for bleed? (Perspectives) *Industrial marketing*, v. 59, Dec. 1974, p. 36, 38.

Sawyer, Howard G. Why advertising costs are higher in Europe markets. *Industrial marketing*, v. 60, Oct. 1975, p. 61-2.

Shuchman, Abe. Correlates of persuasibility: the Crest case, by Abe Shuchman and Peter C. Riesz. *Journal of marketing research*, v. 12, Feb. 1975, p. 7-11.

Tapiero, Charles S. On-line and adaptive optimum advertising control by a diffusion approximation. *Operations research*, v. 23, Sept.-Oct. 1975, p. 890-907.

- Wademan, Victor. Ten questions to ask your advertising agency. *Public relations quarterly*, v. 20, Summer 1975, p. 26-9.
- Wilkie, William L. Comparison advertising: problems and potential, by William L. Wilkie and Paul W. Farris. *Journal of marketing*, v. 39, Oct. 1975, p. 7-15.
- Young viewers' troubling response to TV ads, by T.G. Bever and others. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 109-20.
- Ziegenhagen, M. Corporate advertising programs getting a marketing backbone. *Industrial marketing*, v. 60, Aug. 1975, p. 42, 44, 47.
- Zufryden, Fred S. Examining the pattern of response behavior in a media model. *Management science*, v. 22, Sept. 1975, p. 116-24.
- Zufryden, Fred S. On the dual optimization of media reach and frequency. *Journal of business* (U. of Chicago), v. 48, Oct. 1975, p. 558-70.

Budgeting

- Mahar, Lawrence W. Set ad budget priorities by sorting out visible vs. invisible elements. *Industrial marketing*, v. 60, June 1975, p. 70, 72.
- Strong, Sally. Inflation-plus ad budgets planned. *Industrial marketing*, v. 60, Feb. 1975, front cover, p. 58, 60, 62.
- Weinberg, Charles B. Advertising decision rules for market share models. *Decision sciences*, v. 6, Jan. 1975, p. 25-36.

Costs

- Abdel-khalik, A. Rashad. Advertising effectiveness and accounting policy. *Accounting review*, v. 50, Oct. 1975, p. 657-70.
- Brown, David. Break-even analysis and advertising costs. *Accountancy* (Eng.), v. 86, Jan. 1975, p. 42-5.
- Everett, Martin. Putting kick into co-op. *Sales management*, v. 114, Feb. 3, 1975, p. 29-34.
- Houston, Franklin S. Cumulative advertising effects: the role of serial correlation, by Franklin S. Houston and Doyle L. Weiss. *Decision sciences*, v. 6, July 1975, p. 471-81.
- How to make them work harder for you. *Sales management*, v. 114, June 2, 1974, p. 39-44.
- Leitch, Robert Alan. Marketing strategy and the optimal production schedule. *Management science*, v. 21, Nov. 1974, p. 302-12.
- Sales Management (Magazine). Survey of selling costs, 1975. *Sales management*, v. 114, Jan. 6, 1975, entire issue. (Contents: 1. Introduction. 2. Metro sales costs. 3. Compensation. 4. Salesmeetings and sales training. 5. Sales-support activities. 6. International. 7. Transportation.)
- Sawyer, Howard G. Why advertising costs are higher in Europe markets. *Industrial marketing*, v. 60, Oct. 1975, p. 61-2.
- Trytten, John M. For a real ad budget, forget those percentages. (Advertising) *Sales management*, v. 113, Dec. 9, 1974, p. 46.
- Trytten, John M. Haphazard handling of inquiries can be costly. (Advertising) *Sales management*, v. 114, Feb. 3, 1975, p. 44, 49-50.

Data processing

- Falor, Ken. Sales prospecting via the computer. (Spectrum) *Infosystems*, v. 22, May 1975, p. 58-9.

Government regulation

- Administrative law - judicial review - defendant has right to trial by jury and trial de novo in action seeking civil penalties for violation of Federal Trade Commission order. (Recent cases) *Harvard law review*, v. 88, March 1975, p. 1035-43.
- Armstrong, Gary M. Detecting deception in advertising, by Gary M. Armstrong and Frederick A. Russ. *MSU business topics*, v. 23, Spring 1975, p. 21-32.
- Belmonte, Christopher R. Jury trial in penalty action for deceptive advertising. (Administrative law) *St. John's law review*, v. 49, Winter 1975, p. 239-48.
- Brandwynne, Jacqueline B. Limits of advocacy: advertising. *Public relations quarterly*, v. 18, Winter 1974, p. 11-12.

- Fraser, Edie. Consumer legislative update: 1974 in perspective, outlook for 1975. *Business and society review*, Winter 1974-75, no. 12, p. 58-63.
- Jacoby, Jacob. FDA approach to defining misleading advertising, by Jacob Jacoby and Constance Small. (Applied marketing) *Journal of marketing*, v. 39, Oct. 1975, p. 65-8.
- Right to a jury trial in FTCA section 5(1) civil penalty actions. (Comments) *Iowa law review*, v. 60, Dec. 1974, p. 378-94.
- Rosch, J. Thomas. Marketing research and the legal requirements of advertising. (Applied marketing) *Journal of marketing*, v. 39, July 1975, p. 69-72.
- Thompson, Mayo J. Monopoly, competition, and free enterprise: toward an economic point of no return? *George Washington law review*, v. 42, Aug. 1974, p. 901-20.

Management

- Britt, Stuart Henderson. How Weber's law can be applied to marketing. *Business horizons*, v. 18, Feb. 1975, p. 21-9.
- Doyle, Peter. Planning and estimation in advertising, by Peter Doyle and Ian Fenwick. *Journal of marketing research*, v. 12, Feb. 1975, p. 1-6.
- Riso, Ovid. Management bears chief responsibility for ad costs, concepts and quality. *Industrial marketing*, v. 60, May 1975, p. 61-3.
- Schellenbach, Burton. To have a more effective role in advertising, admen must know other functions. *Industrial marketing*, v. 60, June 1975, p. 78, 81.
- Stevens, Edward M. Success of publicity can be tested with ad measurement techniques. *Industrial marketing*, v. 60, Feb. 1975, p. 54, 56-7.
- Trytten, John M. Haphazard handling of inquiries can be costly. (Advertising) *Sales management*, v. 114, Feb. 3, 1975, p. 44, 49-50.
- Ziegenhagen, Milo E. Now is good time to turn ad function into communications. *Industrial marketing*, v. 60, Feb. 1975, p. 63-5.

ADVERTISING AGENCIES

- King, Christopher K. Use an agency - it always pays off. *Accountancy* (Eng.), v. 86, Nov. 1975, p. 54, 56, 58.
- Wademan, Victor. Ten questions to ask your advertising agency. *Public relations quarterly*, v. 20, Summer 1975, p. 26-9.

- ADVISING the smaller client. *Accountant* (Eng.), v. 172, Feb. 27, 1975, p. 274-6.

ADVISORY COMMITTEES

See Committees, Advisory

AEROSPACE INDUSTRY

See Also Defense Industry

- Bylinsky, Gene. ERTS puts the whole earth under a microscope. *Fortune*, v. 91, Feb. 1975, p. 116-22, 126, 128, 130.

Management

- Martyn, A. S. Some problems in managing complex development projects. *Long range planning*, v. 8, April 1975, p. 13-26.

AFFILIATES, TRUSTEED

See Trusteed Affiliates

AFFLECK, A. R. P.

- Tepper, Irwin. Pension plan liabilities and corporate financial strategies, by Irwin Tepper and A. R. P. Affleck. *Journal of finance*, v. 29, Dec. 1974, p. 1549-64.

AFT, LAWRENCE S.

Scheduling 7-day weeks poses equity problems, by Lawrence S. Aft, John R. Watt and Charles Y. Thomason. *Hospitals*, v. 49, Sept. 1, 1975, p. 93-6.

AGAPOS, A. M.

Note on rates of return: growth versus income stocks. *Akron business and economic review*, v. 6, Summer 1975, p. 35-43.

AGEMIAN, CHARLES A.

Straight talk about bank directors, by Charles A. Agemian and Paul S. Nadler. *Bankers magazine*, v. 158, Winter 1975, p. 27-32.

AGENT'S preliminary work on books can yield additional problems. (Practicing before the IRS) *Taxation for accountants*, v. 15, Aug. 1975, p. 127-8.

AGGARWAL, SUMER C.

Heuristic algorithm for the flowshop problem with a common job sequence on all machines, by Sumer C. Aggarwal and Edward Stafford. *Decision sciences*, v. 6, April 1975, p. 237-51.

AGHEVLI, BIJAN B.

Balance of payments and money supply under the gold standard regime: U.S. 1879-1914. *American economic review*, v. 65, March 1975, p. 40-58.

AGMON, TAMIR.

International mobility of short-term covered arbitrage capital, by Tamir Agmon and Saul Bronfeld. *Journal of business finance & accounting* (Eng.), v. 2, Summer 1975, p. 269-78.

AGREEMENTS

See Also Contracts

- Purchase Agreements
- Taxation, United States - Purchase Agreements
- Taxation, United States - Purchases And Sales
- Taxation, United States - Stockholder Agreements
- Trade Agreements

Aubrecht, Don E. Owner-architect agreement: a mutual understanding. *Real estate review*, v. 5, Fall 1975, p. 105-9.

Clapp, J. Boyd. Hold-harmless agreements: a challenge to risk management. *Newspaper controller*, v. 28, March 1975, p. 6-7, 10.

Ferris, Francis D. Contract interpretation - a bread-and-butter talent. *Public personnel management*, v. 4, July-Aug. 1975, p. 223-30.

Sollee, William L. Trust agreements and fiduciary responsibilities under ERISA. *Trusts & estates*, v. 114, Nov. 1975, p. 778-80, 823-5.

Zimmerman, Charles S. Approach to writing loan agreement covenants. *Journal of commercial bank lending*, v. 58, Nov. 1975, p. 2-17.

AGRIBUSINESS: operating as a corporation.

Lucas, William L. Agribusiness: operating as a corporation, by William L. Lucas and Arthur O. Wilkonson. *Tax adviser*, v. 6, Nov. 1975, p. 678-84.

AGRICULTURAL COOPERATIVES

See Also Agriculture

- Cooperatives
- Creameries
- Dairy Farms
- Fruit Growers
- Livestock

Poultry Farms
Ranches

Blackledge, W. W. Cooperative crop contracting. *Cooperative accountant*, v. 28, Summer 1975, p. 52-9, 84.

Clearwater, Keith I. Antitrust challenges facing cooperatives. *Cooperative accountant*, v. 28, Fall 1975, p. 2-15.

Hansen, Orval. Cooperatives' challenges in the Congress. *Cooperative accountant*, v. 28, Spring 1975, p. 25-30.

Knutson, Ronald D. Cooperative growth strategies in the next decade. *Cooperative accountant*, v. 28, Summer 1975, p. 30-6.

McCrary, Max. Insurance coverage of cooperatives. *Cooperative accountant*, v. 28, Summer 1975, p. 37-41.

Monson, Daniel L. Can cooperatives survive in the 1980's without Capper-Volstead? *Cooperative accountant*, v. 28, Fall 1975, p. 16-33.

Accounting

Woods, Gary V. Role of the cooperative controller. *Cooperative accountant*, v. 28, Spring 1975, p. 15-24.

Finance

Barnett, Barney O. Financing for cooperatives in the seventies. *Cooperative accountant*, v. 28, Fall 1975, p. 34-9.

Jensen, Daniel L. Role of interest in revolving capital plans for cooperative enterprise. *International journal of accounting, education and research*, v. 9, Spring 1974, p. 105-9.

Financial management

Woods, Gary V. Role of the cooperative controller. *Cooperative accountant*, v. 28, Spring 1975, p. 15-24.

Financial planning

Woods, Gary V. Role of the cooperative controller. *Cooperative accountant*, v. 28, Spring 1975, p. 15-24.

Government regulation

Halverson, James T. Agricultural cooperatives: is a reevaluation of the antitrust exemption needed? *Cooperative accountant*, v. 28, Summer 1975, p. 2-16.

Hansen, Orval. Cooperatives' challenges in the Congress. *Cooperative accountant*, v. 28, Spring 1975, p. 25-30.

Weiss, Jerome P. So you think you're exempt from the federal securities laws. *Cooperative accountant*, v. 28, Spring 1975, p. 3-14, 88.

Insurance

Yamanaka, Yoshinori. Special characteristics of agricultural cooperative insurance in Japan. (World insurance forum) *Best's review* (Property/liability ed.), v. 76, June 1975, p. 53-5.

Japan

Yamanaka, Yoshinori. Special characteristics of agricultural cooperative insurance in Japan. (World insurance forum) *Best's review* (Property/liability ed.), v. 76, June 1975, p. 53-5.

Law

Brown, C. Gordon. Trust busting down on the farm: narrowing the scope of antitrust exemptions for agricultural cooperatives. (Notes) *Virginia law review*, v. 61, March 1975, p. 341-89.

Reports and statements

Mann, M. Herschel. Use of the funds statement. *Cooperative accountant*, v. 28, Spring 1975, p. 31-40.

Taxation

See Taxation, United States - Agricultural Cooperatives

ACCOUNTANTS' INDEX 1975

AGRICULTURAL MACHINERY AND EQUIPMENT MANUFACTURERS

Lancaster, Stanley F. What's ahead for agri-business. *Credit and financial management*, v. 77, Feb. 1975, p. 38-9.

AGRICULTURE

See Also Agricultural Cooperatives

Creameries
Dairy Farms
Fruit Growers
Livestock
Poultry Farms
Ranches

Allen, John W. Who is today's food price villian? *Cooperative accountant*, v. 28, Spring 1975, p. 61-80, 87.

Committee For Economic Development. New U.S. farm policy for changing world food needs, a statement on national policy by the Research and Policy Committee of the Committee for Economic Development. New York, 1974. 66 p. [*270 C]

Farmland: the next pension fund investment? (Real estate) *Institutional investor*, v. 9, Feb. 1975, p. 11.

Fraser, Gordon O. Agriculture's stake in world trade negotiations. *Cooperative accountant*, v. 28, Summer 1975, p. 44-51.

Goldberg, Ray A. U.S. agribusiness breaks out of isolation. *Harvard business review*, v. 53, May-June 1975, p. 81-95.

Renshaw, Edward F. Export taxes and controls on American farm products. *National tax journal*, v. 28, Dec. 1975, p. 420-5.

Sawhill, John C. Energy outlook for rural America. *Cooperative accountant*, v. 28, Spring 1975, p. 41-3, 46-51.

Waterston, Albert. Viable model for rural development. *Finance and development*, v. 11, Dec. 1974, p. 22-5.

Accounting

Lange, Otto K. Counting chickens before and after they hatch. *Management accounting* (NAA), v. 57, Nov. 1975, p. 35-6.

Credit

Bankers give high marks to hogs. *Banking*, v. 67, Oct. 1975, p. 214, 250.

Birkes, Sherman W. FmHA expands livestock loan options. *Banking*, v. 67, Oct. 1975, p. 114, 225.

Changing patterns in farm lending - and how banks are meeting them. *Banking*, v. 67, Oct. 1975, p. 108, 110, 112, 114.

Farm country banker. *Viewpoint* (Main Lafrentz & Co.), 2nd ed., 1974, p. 22-5.

Finance

Farm country banker. *Viewpoint* (Main Lafrentz & Co.), 2nd ed., 1974, p. 22-5.

Hopkin, John A. Changing environment for commercial agriculture - implications for farm managers and appraisers. *Appraisal journal*, v. 12, May 1975, p. 355-62.

Lancaster, Stanley F. What's ahead for agri-business. *Credit and financial management*, v. 77, Feb. 1975, p. 38-9.

Government regulation

Lidman, Russell. Impact of government programs on wheat acreage, by Russell Lidman and D. Lee Bawden. *Land economics*, v. 50, Nov. 1974, p. 327-35.

Ireland

Canning, Jim. Can tomato prices catch up with costs? *Management* (Irish), v. 22, Feb. 1975, p. 9-10.

Management

Hopkin, John A. Changing environment for commercial agriculture - implications for farm managers and appraisers. *Appraisal journal*, v. 12, May 1975, p. 355-62.

Lancaster, Stanley F. What's ahead for agri-business. *Credit and financial management*, v. 77, Feb. 1975, p. 38-9.

AGRICULTURAL MACHINERY AND EQUIPMENT MANUFACTURERS

Philippines

Philippine Institute Of Certified Public Accountants. Preview of 1975: industry prospects. *Accountants' journal* (P.I.), v. 24, no. 4, 1974, entire issue.

Taxation

See Taxation, Farmers, Under Name Of Country Or State

AHART, GREGORY J.

Value of surveys in audit work. *International journal of government auditing*, v. 2, April 1975, p. 2-4.

AHLERS, DAVID M.

Investment decision making system. *Interfaces*, v. 5, part 2, Feb. 1975, p. 72-90.

AHLQUIST, C. G.

Turning plans into action - a case study. *Long range planning*, v. 7, Dec. 1974, p. 59-63.

AHMED, S. BASHEER.

Role of nuclear power: 1985-2040. *Public utilities fortnightly*, v. 95, May 22, 1975, p. 21-6.

AICPA asks IRS to defer pension plan report rules. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 29-30.

AICPA calls for stricter rules on recording right-of-return sales. (News report) *Journal of accountancy*, v. 139, March 1975, p. 24-5.

AICPA comments on foreign currency translation draft. (News report) *Journal of accountancy*, v. 139, June 1975, p. 9.

AICPA comments on G&A standard proposed by CASB. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 14, 20.

AICPA comments on SEC-like bank regulations. (News report) *Journal of accountancy*, v. 140, July 1975, p. 10.

AICPA ethics rulings. (Official releases) *Journal of accountancy*, v. 140, Nov. 1975, p. 75.

AICPA issues proposal on interim reporting. (News report) *Journal of accountancy*, v. 139, May 1975, p. 16, 18.

AICPA issues two auditing standards. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 10.

AICPA proposes guidelines for financial forecasting. (News report) *Journal of accountancy*, v. 139, April 1975, p. 7-8.

AICPA proposes new guidelines for REITS. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 9.

AICPA releases film on integration. (News report) *Journal of accountancy*, v. 139, March 1975, p. 27.

AICPA studies MAS in CPA firms,

Summers, Edward L. AICPA studies MAS in CPA firms, by Edward L. Summers and Kenneth E. Knight. *Journal of accountancy*, v. 139, March 1975, p. 56-64.

AICPA submits testimony on CASB tangible assets ruling. (News report) *Journal of accountancy*, v. 139, June 1975, p. 10, 12.

AICPA testifies before SEC on social reporting. (News report) *Journal of accountancy*, v. 139, June 1975, p. 12, 15-16.

AICPA to issue standard on quarterly reports. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 10-11.

AICPA urges CASB, FASB to coordinate pension standards. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 26.

AICPA'S position paper on mortgage banking accounting. (News report) *Journal of accountancy*, v. 139, March 1975, p. 27.

AIKEN, MAXWELL E.

Modeling behavioral interdependencies for stewardship reporting, by Maxwell E. Aiken, Lawrence A. Blackett and Geoffrey Isaacs. *Accounting review*, v. 50, July 1975, p. 544-62.

AINES, RONALD.

Management-planning tomorrow. *Managerial planning*, v. 23, May-June 1975, p. 1-4.

AIR CARRIERS

See Aircraft
Airlines
Company Planes

AIR FORCE

Mechanic, Jack H. Teaching and using economic analysis. *Air force comptroller*, v. 9, April 1975, p. 36-7.
Peterson, M. R. USAF FY 1976 budget. *Air force comptroller*, v. 9, April 1975, p. 6-9.

Costs

Mason, W. L. Cost estimates: are they for budgets, too? *Air force comptroller*, v. 9, July 1975, p. 38.

Management

Rosell, David L. SAC commanders' management system. *Air force comptroller*, v. 9, July 1975, p. 36.
Wright, Lyle H. How to supervise first-line supervisors effectively: *Air force comptroller*, v. 9, July 1975, p. 34-5.

AIR POLLUTION CONTROL

See Pollution, Air

AIR TRANSPORTATION

See Airlines

AIRCRAFT MANUFACTURERS

See Aerospace Industry
Airplane Parts And Accessories Manufacturers

AIRLINES

See Also Airports

De Vany, Arthur S. Effect of price and entry regulation on airline output, capacity and efficiency. *Bell journal of economics*, v. 6, Spring 1975, p. 327-45.

Ehrbar, A. F. Why the airlines are back in the soup. (Personal investing) *Fortune*, v. 91, Feb. 1975, p. 59, 62-3.

Huffmire, Donald W. Strategies of the United States airlines. *Long range planning*, v. 8, April 1975, p. 72-80.

Shuman, Jeffrey C. Marketing and airline corporate planning. *Long range planning*, v. 7, Dec. 1974, p. 68-73.

Accounting

Nair, P. K. Cost accounting in air transport industry. (Students' section) *Management accountant* (India), v. 10, March 1, 1975, p. 209-12.

Costs

Nair, P. K. Cost accounting in air transport industry. (Students' section) *Management accountant* (India), v. 10, March 1, 1975, p. 209-12.

Tilley, William H. U.S. airlines hit some storm clouds. *Viewpoint* (Main Lafrentz & Co.), 2nd ed., 1974, p. 38-45.

Finance

Tilley, William H. U.S. airlines hit some storm clouds. *Viewpoint* (Main Lafrentz & Co.), 2nd ed., 1974, p. 38-45.

Great Britain

Whitman, George E. State industry at the crossroads - II. *Certified accountant* (Eng.), Jan. 1975, p. 3-4, 9-10.

India

Subramaniam, S. Corporate planning in domestic airlines - an Indian case study, by S. Subramaniam and C. K. Sharma. *Long range planning*, v. 8, Aug. 1975, p. 64-9.

Management

Carlson, Edward E. Visible management at United Airlines: an interview with Edward E. Carlson. *Harvard business review*, v. 53, July-Aug. 1975, p. 90-7.

Subramaniam, S. Corporate planning in domestic airlines - an Indian case study, by S. Subramaniam and C. K. Sharma. *Long range planning*, v. 8, Aug. 1975, p. 64-9.

Reports and statements

Huffmire, Donald W. Strategies of the United States airlines. *Long range planning*, v. 8, April 1975, p. 72-80.

AIRPLANE INDUSTRY

See Aerospace Industry
Airplane Parts And Accessories Manufacturers

AIRPORTS

Data processing

Tennison, Lynn. Computerized people mover at Dallas-Fort Worth airport. *Computers and people*, v. 24, April 1975, p. 20-3.

Management

Sullivan, Robert L. Ecology's impact on airport management. *Management controls* (PMM & Co.), v. 22, Oct.-Nov. 1975, p. 170-2.

AISG issues reports on profit forecasts and financial reports. (News report) *Journal of accountancy*, v. 139, March 1975, p. 18, 20, 22.

ACCOUNTANTS' INDEX 1975

ALASKA state board unanimously resigns.

ALASKA state board unanimously resigns. (News report)
Journal of accountancy, v. 139, Feb. 1975, p. 29.

ALBENDA, DAVID.

Net lease financing transactions under the proposed Bankruptcy act of 1973, by David Albenda and Daniel S. Lief.
Business lawyer, v. 30, April 1975, p. 713-21.

ALBERDING, RUSSELL J.

Employee communications, tell it like it is: communicating employee benefits under ERISA. *Financial executive*, v. 43, July 1975, p. 42-7.

ALBERS, WAYNE J.

Challenge of professional education. *California CPA quarterly*, v. 43, June 1975, p. 18-21.

ALBERTS, WILLIAM W.

Profitability standards for entry decisions. *Journal of contemporary business*, v. 4, Spring 1975, p. 91-114.

ALDAG, RAMON J.

Jackson, Donald W. Managing the sales force by objectives, by Donald W. Jackson and Ramon J. Aldag. *MSU business topics*, v. 22, Spring 1974, p. 53-9.
Managerial framework for social decision making, by Ramon J. Aldag and Donald W. Jackson. *MSU business topics*, v. 23, Spring 1975, p. 33-40.

ALDERMAN, C. TED.

Partnership v. co-ownership for investment real estate. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 23-4.

ALDRICH, CAROLE.

Optimal funding paths for a class of risky R&D projects, by Carole Aldrich and Thomas E. Morton. *Management science*, v. 21, Jan. 1975, p. 491-500.

ALDRICH, HOWARD.

Donaldson, Lex. Aston findings on centralization: further discussion, by Lex Donaldson, John Child and Howard Aldrich. *Administrative science quarterly*, v. 20, Sept. 1975, p. 453-60.

Mindlin, Sergio E. Interorganizational dependence: a review of the concept and a reexamination of the findings of the Aston group, by Sergio E. Mindlin and Howard Aldrich. *Administrative science quarterly*, v. 20, Sept. 1975, p. 382-92.

ALEXANDER, DONALD C.

Forster, Joel M. IRS disclosure policies and practices, edited by Joel M. Forster. (Taxation) *Journal of accountancy*, v. 139, April 1975, p. 81-4. (Excerpted from the *Congressional record*, Feb. 5, 1975.)

ALEXANDER, MICHAEL O.

Accounting for inflation: a challenge for business, edited by Michael O. Alexander. Toronto, Maclean-Hunter Ltd., c1975. 112 p. [*715 A]

Feasible method of current value accounting, by Michael O. Alexander and J. Douglas Barrington. *CA magazine* (Can.), v. 107, Sept. 1975, p. 33-9.

Inflation: a catalyst for better financial reporting. *CA magazine*, v. 105, Dec. 1974, p. 14-21.

ALEXANDER, NEIL A.

Current and future impact on the reporting practices of banks. *Magazine of bank administration*, v. 51, May 1975, p. 51-3.

ALEXANDER GRANT & CO.

LIFO - last-in, first-out inventory accounting: what it is, how it works, the pros and cons plus full text of IRS regulations. Chicago, c1974. 48 p. [*142.4 A]

1974 year-end tax planning techniques for individuals. Chicago, c1974. 21 p. [*753 A]

ALFORD, ROBERT R.

Research note: problems of data and measurement in inter-organizational studies of hospitals and clinics. *Administrative science quarterly*, v. 19, Dec. 1974, p. 485-90.

ALGEO, DAVID.

Computers aid corporate decisions. *Accountancy Ireland*, v. 7, Aug. 1975, p. 15-18.

ALGORITHMS

Adby, Paul Raymond. Introduction to optimization methods, by Paul Raymond Adby and Michael Alan Howarth Dempster. New York, Halsted Press, c1974. 204 p. (Chapman and Hall mathematical series) [*190 A]

Aggarwal, Sumer C. Heuristic algorithm for the flowshop problem with a common job sequence on all machines, by Sumer C. Aggarwal and Edward Stafford. *Decision sciences*, v. 6, April 1975, p. 237-51.

Andres, Fred. Multiproduct inventory system with interactive set-up costs, by Fred Andres and Hamilton Emmons. *Management science*, v. 21, May 1975, p. 1055-63.

Baker, Kenneth R. Comparative study of flow-shop algorithms. *Operations research*, v. 23, Jan.-Feb. 1975, p. 62-73.

Baker, Kenneth R. Elimination method for the flow-shop problem. (Technical notes) *Operations research*, v. 23, Jan.-Feb. 1975, p. 159-62.

Balas, Egon. On the set-covering problem: II. An algorithm for set partitioning, by Egon Balas and Manfred Padberg. *Operations research*, v. 23, Jan.-Feb. 1975, p. 74-90.

Barchi, R. H. Production, inventory and capacity expansion scheduling with integer variables, by R. H. Barchi, F. T. Sparrow and R. R. Vemuganti. *Management science*, v. 21, March 1975, p. 783-93.

Bazaraa, Mokhtar S. Cutting-plane algorithm for the quadratic set-covering problem, by Mokhtar S. Bazaraa and Jamie J. Goode. *Operations research*, v. 23, Jan.-Feb. 1975, p. 150-8.

Bishop, Jack L. Experience with a successful system for forecasting and inventory control. *Operations research*, v. 22, Nov.-Dec. 1974, p. 1224-31.

Blackburn, Joseph D. Planning horizons for the dynamic lot size model with backlogging, by Joseph D. Blackburn and Howard Kunreuther. *Management science*, v. 21, Nov. 1974, p. 251-5.

Chateau, Jean-Pierre D. Capital budgeting problem under conflicting financial policies. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 83-103.

Christofides, Nicos. Computational survey of methods for the set covering problem, by Nicos Christofides and S. Korman. (Notes) *Management science*, v. 21, Jan. 1975, p. 591-9.

Clark, Lawrence M. Programming, algorithms, and programming languages: a simple introduction. *Computers and people*, v. 24, June 1975, p. 13-17, 31.

Curry, Clarence F. Feasibility of rent and tax incentives for renovation in older residential neighborhoods, by Clarence F. Curry and Dennis H. Gensch. *Management science*, v. 21, April 1975, p. 883-96.

Deshmukh, S. D. Computational delays. *Management science*, v. 21, Nov. 1974, p. 330-40.

Dorsey, Robert C. Network approach to a multi-facility, multi-product production scheduling problem without backordering, by Robert C. Dorsey, Thom J. Hodgson and H. Donald Ratliff. *Management science*, v. 21, March 1975, p. 813-22.

Dorsey, Robert C. Production-scheduling problem with batch processing, by Robert C. Dorsey, Thom J. Hodgson and H. Donald Ratliff. (Technical notes) *Operations research*, v. 22, Nov.-Dec. 1974, p. 1271-9.

- Duncan, George T. Optimal diagnostic questionnaires. *Operations research*, v. 23, Jan.-Feb. 1975, p. 22-32.
- Duncan, John. Branch-and-bound algorithm for pagination, by John Duncan and Lawrence W. Scott. *Operations research*, v. 23, March-April 1975, p. 240-59.
- Faaland, Bruce H. Accelerated bound-and-scan algorithm for integer programming, by Bruce H. Faaland and Frederick S. Hillier. *Operations research*, v. 23, May-June 1975, p. 406-25.
- Frankfurter, George M. Efficient algorithms for conducting stochastic dominance tests on large numbers of portfolios: a comment, by George M. Frankfurter and Herbert E. Phillips. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 177-9.
- Freeland, James R. Note on a resource directive algorithm for allocation of resources in a decentralized organization. *Decision sciences*, v. 6, Jan. 1975, p. 186-9.
- Gelders, L. Coordinating aggregate and detailed scheduling in the one-machine job shop: II - computation and structure, by L. Gelders and P. R. Kleindorfer. *Operations research*, v. 23, March-April 1975, p. 312-24.
- Goyal, S. K. Note on a simple CPM time-cost tradeoff algorithm. (Notes) *Management science*, v. 21, Feb. 1975, p. 718-22.
- Harrison, J. Michael. Dynamic scheduling of a multiclass queue: discount optimality. *Operations research*, v. 23, March-April 1975, p. 270-82.
- Kalyon, Basil A. Optimization algorithm for a linear model of a simulation system. *Management science*, v. 21, Jan. 1975, p. 516-30.
- Kappauf, Charles H. Note on the equivalence of integer programs to constrained recursive systems. (Notes) *Management science*, v. 21, Aug. 1975, p. 1471-6.
- Lundin, Rolf A. Planning horizons for the dynamic lot size model: Zabel vs. protective procedures and computational results, by Rolf A. Lundin and Thomas E. Morton. *Operations research*, v. 23, July-Aug. 1975, p. 711-34.
- Luss, Hanan. Allocation of effort resources among competing activities, by Hanan Luss and Shiv K. Gupta. (Technical notes) *Operations research*, v. 23, March-April 1975, p. 360-6.
- Magazine, M. J. When the greedy solution solves a class of knapsack problems, by M. J. Magazine, G. L. Nemhauser and L. E. Trotter. *Operations research*, v. 23, March-April 1975, p. 207-17.
- Marsten, R. E. BOXSTEP method for large-scale optimization, by R. E. Marsten, W. W. Hogan and J. W. Blankenship. *Operations research*, v. 23, May-June 1975, p. 389-405.
- McMahon, Graham. On scheduling with ready times and due dates to minimize maximum lateness, by Graham McMahon and Michael Florian. *Operations research*, v. 23, May-June 1975, p. 475-82.
- Mifflin, Robert. Subproblem and overall convergence for a method-of-centers algorithm. *Operations research*, v. 23, July-Aug. 1975, p. 796-809.
- Parsons, James A. Multi-facility, multi-product scheduling. (Matrix methods) *Journal of systems management*, v. 26, July 1975, p. 42-3.
- Pekelman, Dov. Production smoothing with fluctuating price. *Management science*, v. 21, Jan. 1975, p. 576-90.
- Porter, R. Burr. Efficient algorithms for conducting stochastic dominance tests on large numbers of portfolios: reply, by R. Burr Porter and Roger C. Pfaffenberger. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 181-5.
- Porter, R. Burr. Evaluation of the empirical significance of optimal seeking algorithms in portfolio selection, by R. Burr Porter and Roger P. Bey. *Journal of finance*, v. 29, Dec. 1974, p. 1479-90.
- Ratliff, H. Donald. Finding the n most vital links in flow networks, by H. Donald Ratliff, G. Thomas Sicilia and S. H. Lubore. *Management science*, v. 21, Jan. 1975, p. 531-9.
- Rinnooy Kan, A. H. G. Minimizing total costs in one-machine scheduling, by A. H. G. Rinnooy Kan, B. J. Lageweg and J. K. Lenstra. *Operations research*, v. 23, Sept.-Oct. 1975, p. 908-27.
- Rosner, Bernard. Optimal allocation of resources in a parimutuel setting. *Management science*, v. 21, May 1975, p. 997-1006.
- Rothblum, Uriel G. Normalized Markov decision chains I: sensitive discount optimality. *Operations research*, v. 23, July-Aug. 1975, p. 785-95.
- Sidney, Jeffrey B. Decomposition algorithms for single-machine sequencing with precedence relations and deferral costs. *Operations research*, v. 23, March-April 1975, p. 283-98.
- Smith, Milton L. Flowshop sequencing problem with ordered processing time matrices, by M. L. Smith, S. S. Panwalkar and R. A. Dudek. *Management science*, v. 21, Jan. 1975, p. 544-9.
- Toyoda, Yoshiaki. Simplified algorithm for obtaining approximate solutions to zero-one programming problems. *Management science*, v. 21, Aug. 1975, p. 1417-27.
- Trippi, Robert R. Solution of the multi-asset finite horizon investment renewal problem, by Robert R. Trippi and Basheer M. Khumawala. *Management science*, v. 21, June 1975, p. 1156-63.
- Uskup, Ergin. Branch-and-bound algorithm for two-stage production-sequencing problems, by Ergin Uskup and Spencer B. Smith. *Operations research*, v. 23, Jan.-Feb. 1975, p. 118-36.
- Woodworth, Bruce M. Heuristic algorithm for resource leveling in multi-project, multi-resource scheduling, by Bruce M. Woodworth and Charles J. Willie. *Decision sciences*, v. 6, July 1975, p. 525-40.
- ALIBER, ROBERT Z.**
Accounting measures of foreign exchange exposure: the long and short of it, by Robert Z. Aliber and Clyde P. Stickney. *Accounting review*, v. 50, Jan. 1975, p. 44-57.
Monetary independence under floating exchange rates. *Journal of finance*, v. 30, May 1975, p. 365-76.
- ALICE** in accountingland. (Numbers game) *Forbes*, v. 115, April 15, 1975, p. 37-8.
- ALINDADA, CARLOS R.**
Some suggested improvements in financial reporting practices in Singapore. *SGV group journal*, no. 3, 1974, p. 24-9.
- ALL** change in U.S. accounting standards. *Accountancy* (Eng.), v. 86, Jan. 1975, p. 9.
- ALLAN, JAMES.**
You too can have a computer. *Accountant's magazine* (Scot.), v. 79, Jan. 1975, p. 17-22.
- ALLARD, G. L.**
How it feels to be 100. *Price Waterhouse review*, v. 20, no. 1, 1975, p. 40-5.
- ALLEN, B. D.**
Measuring the profitability of bank customers. *Magazine of bank administration*, v. 51, Sept. 1975, p. 16-20.
- ALLEN, BRANDT.**
Embezzler's guide to the computer. *Harvard business review*, v. 53, July-Aug. 1975, p. 79-89.
- ALLEN, D. G. MacDONALD.**
Commercial opportunities in Spain. *International accountant* (Eng.), v. 45, no. 2, 1975, p. 18-19.
- ALLEN, JOHN W.**
Who is today's food price villain? *Cooperative accountant*, v. 28, Spring 1975, p. 61-80, 87.

ALLEN, R. I. G.

Case for inflation-proofing the personal income tax, by R. I. G. Allen and D. Savage. *British tax review*, no. 5, 1974, p. 299-311.

ALLEN, REGIS C.

New bank transfer approach to the payment system. *Magazine of bank administration*, v. 51, March 1975, p. 25-31.

ALLEN, RICHARD.

Plea for greater clarity. *Accountancy* (Eng.), v. 86, March 1975, p. 44, 46, 48, 50.

ALLEN, RICHARD B.

Do fee schedules violate antitrust law? *American Bar Association journal*, v. 61, May 1975, p. 565-8.

ALLEN, TOM C.

Viewpoint: the future of risk management. *Risk management*, v. 22, June 1975, p. 31-3.

ALLEN, W. M.

Accountancy and the business education council. *Accountant* (Eng.), v. 172, May 29, 1975, p. 697-8.

ALLOCATING medical expenses in personal injury settlements. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 123.

ALLOCATING state income tax deductions on federal returns. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 21.

ALLOCATION

AICPA comments on G&A standard proposed by CASB. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 14, 20.

Chen, Raymond S. Treasury stock method and conventional method in reciprocal stockholdings - an amalgamation: a comment. (Correspondence) *Accounting review*, v. 50, April 1975, p. 359-64.

Controlling distribution costs. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975, p. 215-39.) [223.5 P]

Deductibility of interest costs by a taxpayer holding tax-exempt obligations: a neutral principle of allocation. (Note) *Virginia law review*, v. 61, Feb. 1975, p. 211-35.

Derman, Cyrus. Optimal allocations in the construction of k-out-of-n reliability systems, by Cyrus Derman, Gerald J. Lieberman and S. M. Ross. *Management science*, v. 21, Nov. 1974, p. 241-50.

Morarity, Shane. Another approach to allocating joint costs. *Accounting review*, v. 50, Oct. 1975, p. 791-5.

Most, Kenneth S. Proposal for the abolition of extraordinary events and transactions. *Singapore accountant*, v. 9, 1974, p. 23-7.

Petri, Enrico. Treasury stock method and conventional method in reciprocal stockholdings - an amalgamation: a reply, by Enrico Petri and Roland Minch. (Correspondence) *Accounting review*, v. 50, April 1975, p. 365-9.

Reilly, Frank K. Predictive ability of alternative parts of interim financial statements, by Frank K. Reilly, David L. Morgenson and Marilyn West. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. 1974, p. 105-31.) [*102 C]

Spinetto, Richard D. Fairness in cost allocations and cooperative games. *Decision sciences*, v. 6, July 1975, p. 482-91.

Strategic weapons exchange models, by R. L. Arms and others. *Operations research*, v. 23, March-April 1975, p. 343-57.

Thomas, Arthur L. Allocation fallacy and financial analysis. *Financial analysts journal*, v. 31, Sept.-Oct. 1975, p. 37-41, 68.

Thomas, Arthur L. FASB and the allocation fallacy. *Journal of accountancy*, v. 140, Nov. 1975, p. 65-8.

ALLOCATION, INTRAPERIOD

See Statements, Financial - Interim

ALLOCATION of assets by company - 1973: a Best's Review statistical study. *Best's review* (Life/health ed.), v. 75, Jan. 1975, p. 40-1.

ALLOCATION OF TAXES

See Taxes - Accounting

ALLOWABLE moving expenses. *Newspaper controller*, v. 28, Dec. 1974, p. 7, 11.

ALLOWANCE for funds used during construction. (Progress of regulation) *Public utilities fortnightly*, v. 96, Sept. 25, 1975, p. 51-3.

ALMANEY, ADNAN.

Intercultural communication and the MNC executive. *Columbia journal of world business*, v. 9, Winter 1974, p. 23-8.

ALMANZOR, PEDRO.

Taxes and taxation. *Accountants' journal* (P.I.), v. 24, no. 1, 1974, p. 2-4, 12.

ALMOND, CHARLES L.

Original issue discount deduction in bonds-for-noncash property exchanges. (Notes) *Vanderbilt law review*, v. 27, Nov. 1974, p. 1179-1215.

ALOGNA, JOHN.

Make the most of branch openings. *Bankers magazine*, v. 158, Summer 1975, p. 69-72.

ALPER, PHILIP R.

How to cure your accounts-receivable headaches. *Medical economics*, v. 52, July 7, 1975, p. 92-3, 96, 98, 103-4, 107.

Problem-oriented record: it's not for me. *Medical economics*, v. 52, Jan. 6, 1975, p. 70-4.

We charge each other for coverage - not our patients. *Medical economics*, v. 52, Oct. 13, 1975, p. 145, 149, 152.

ALPERIN, MERTON N.

Current registration and licensing requirements for accounting in Massachusetts. *Massachusetts CPA review*, v. 49, May-June 1975, p. 23-4.

ALPERT, DAVID.

CPA examination conditioning requirements. (State board) *California CPA quarterly*, v. 42, March 1975, p. 36.

Rules of professional conduct. (State board) *California CPA quarterly*, v. 42, Dec. 1974, p. 42, 51.

ALPERT, HERBERT H.

Roberts, Sidney I. Final regs outline Code changes in taxing aliens, edited by Sidney I. Roberts, Sanford H. Goldberg and Herbert H. Alpert. (International trade) *Journal of taxation*, v. 42, June 1975, p. 371.

Roberts, Sidney I. IRS eases way to advance 367 rulings on CFC reorgs, edited by Sidney I. Roberts, Sanford H. Goldberg and Herbert H. Alpert. (International trade) *Journal of taxation*, v. 42, June 1975, p. 370-1.

Roberts, Sidney I. No avoidance of capital gains tax by renouncing citizenship, edited by Sidney I. Roberts, Sanford H. Goldberg and Herbert H. Alpert. (International trade) *Journal of taxation*, v. 43, Nov. 1975, p. 269.

ALTERNATIVE PROCEDURES

See Accounting - Other Procedures
Auditing - Other Procedures

ALTERNATIVES to deregulation. *Public utilities fortnightly*, v. 96, Oct. 9, 1975, p. 66, 68-70, 72-3.

ALTIMUS, CYRUS A.

Competitive bidding strategy: a probabilistic approach, by Cyrus A. Altimus and Richard J. Tersine. *Atlanta economic review*, v. 25, July-Aug. 1975, p. 16-19.

ALTMAN, EDWARD I.

Comparative analysis of risk measures: France and the United States, by Edward I. Altman, Bertrand Jacquillat and Michel Levasseur. *Journal of finance*, v. 29, Dec. 1974, p. 1495-1511.

McGough, Thomas P. Evaluation of a company as a going concern, by Thomas P. McGough and Edward I. Altman. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 107-20.) [110 H]

ALTMAN, MARY ANN.

Good and the bad of conversions. *American Bar Association journal*, v. 61, Jan. 1975, p. 72, 74, 78, 80-2.

Law office layout and design. *American Bar Association journal*, v. 61, Jan. 1975, p. 54-6, 58, 60, 62.

Rewards for associate lawyers - non-salary motivators, by Mary Ann Altman and Robert I. Weil. *Practical lawyer*, v. 21, April 15, 1975, p. 69-76.

ALTMANN, MARTIN.

Brazilian experiment: accounting for inflation in Brazil. *Accountant* (Eng.), v. 171, Dec. 5, 1974, p. 750-3.

ALTORFER, OTTO.

Emotional job fitness: the education of the heart. *Personnel*, v. 52, Sept./Oct. 1975, p. 32-7.

ALUMKAL, MARGARET.

Profile of accounting executives in the United States, by Margaret Alumkal and John Paraniham. *Accountant* (Eng.), v. 172, Feb. 6, 1975, p. 171-3.

ALVERSON, WARREN J.

What value, executive education? (Methods and management) *Best's review* (Property/liability ed.), v. 76, July 1975, p. 93-7.

ALWARD, SAM A.

How to cost and charge for DP services. *Data management*, v. 13, Sept. 1975, p. 54-9.

AMADOR, FRANK J.

Venezuela: economy, trade opportunities and operating conditions. *Tax management international journal*, May 1975, p. 3-6.

AMANO, AKIHIRO.

Quarterly econometric model of the Japanese current account balance of payments, 1961-1970. *Annals of the School of Business Administration, Kobe University*, 1974, p. 17-50.

ACCOUNTANTS' INDEX 1975**AMBEGAOKAR, NALINI.**

Role of banks in export promotion in India. *Finance and commerce* (India), v. 17, Nov.-Dec. 1974, p. 431-3.

AMBROSE, MARK W.

MIS for radiology department. *Journal of systems management*, v. 26, Sept. 1975, p. 14-17.

AMDUR, S.

Willard, Harold N. Improving hospital-nursing home relationships, by Harold N. Willard, M. Novajosky and S. Amdur. *Hospitals*, v. 49, July 16, 1975, p. 57-9, 62.

AMEISS, ALBERT P.

International accounting at the senior student level. *International journal of accounting education and research*, v. 10, Fall 1974, p. 107-21.

AMERICAN ACCOUNTING ASSOCIATION.

Barden, Horace G. Trouble with accounting research. *Journal of accountancy*, v. 139, Jan. 1975, p. 58-65.

Chatfield, Michael. Accounting review's first fifty years. *Accounting review*, v. 50, Jan. 1975, p. 1-6.

Kiger, Jack E. Visiting professorships, by Jack E. Kiger and Carl S. Warren. (Education research) *Accounting review*, v. 50, April 1975, p. 387-91.

New tax organization is formed by AAA. (Tax practice) *Taxation for accountants*, v. 14, Feb. 1975, p. 127-8.

AMERICAN ASSOCIATION OF BLOOD BANKS.

Administrative procedures and practices: a guide for blood banks and transfusion services. 2nd ed. Washington, 1974. 404 p. [250 Blo]

Technical methods and procedures of the American Association of Blood Banks. 6th ed. Washington, c1974. 374 p. [250 Blo]

Committee on Standards.

Standards for blood banks and transfusion services. 7th ed. Washington, c1974. 34 p. [*250 Blo]

AMERICAN ASSOCIATION OF PUBLIC ACCOUNTANTS.

Adelberg, Arthur H. Auditing on the march: ancient times to the twentieth century. *Internal auditor*, v. 32, Nov./Dec. 1975, p. 35-47.

AMERICAN BANKERS ASSOCIATION.

ABA steps up efforts to aid localities in EFTS planning. *Banking*, v. 67, Jan. 1975, p. 40, 89.

Cure-the-economy programs get priority in Congress. Two bills affect banking. *Banking*, v. 67, March 1975, p. 36, 134.

Guide for audit and control in the smaller bank. Washington, c1972. 80 p. [*602 A]

How to lick student loan problems. *Banking*, v. 67, April 1975, p. 52, 54, 58, 70.

Lauden, Franklin K. ABA school gives specialists an overview of the banking business. *Banking*, v. 67, May 1975, p. 34-6.

Miller, Richard B. ABA at age 100. *Bankers magazine*, v. 158, Autumn 1975, p. 74-7.

Morris, Hal. ABA ponders inflation. *Burroughs clearing house*, v. 59, Dec. 1974, p. 17-19, 44, 46.

AMERICAN BAR ASSOCIATION.

Broden, Barry C. Toward certifying tax specialists in law and accounting, by Barry C. Broden and Jerome S. Horvitz. *Tax adviser*, v. 6, Aug. 1975, p. 469-75.

Colson, Earl M. Capital gains and losses: the federal income tax consequences of property transactions. Philadelphia, Committee on Continuing Education of the American Law Institute and the American Bar Association, c1975. 251 p. (Revision of Colson, Earl M. *Federal taxation of sales, exchanges, and other transfers*, 1971.) [754.3 C]

- Creedon, John J. Some uses of life insurance in estate planning. Philadelphia, Joint Committee on Continuing Legal Education of the American Law Institute and the American Bar Association, c1974. 95 p. (*Estate planning/practice handbook*, no. 1.) [*241.5 C]
- Fellers, James D. Role of professional associations. (Guest editorial) *CPA journal*, v. 45, Jan. 1975, p. 5-6.
- Fellers, James D. State of the legal profession. *American Bar Association journal*, v. 61, Sept. 1975, p. 1053-9.
- Lipman, Frederick D. SEC's reluctant police force: a new role for lawyers. *New York University law review*, v. 49, Oct. 1974, p. 437-77.
- Steteland, George B. Auditors' requests for information from attorneys (inviting a lawsuit?). (Guest column) *Wisconsin CPA*, Dec. 1974, p. 10-12, 16.
- **Committee on Professional Ethics.**
 Formal Opinion 337. (Professional ethics opinions) *American Bar Association journal*, v. 60, Nov. 1974, p. 1448-9.
 Formal opinion 339. (Professional ethics opinions) *American Bar Association journal*, v. 61, Feb. 1975, p. 245-6.
 Tondel, Lyman M. Watergate: the public lawyer and the bar as seen from the perspective of the ABA ethics committee. *Business lawyer*, v. 30, Jan. 1975, p. 295-8.
- **Committee on Professional Ethics and Responsibility.**
 Ethics and professional responsibility committee proposes formal opinion on husband-and-wife lawyers. *American Bar Association journal*, v. 61, May 1975, p. 645-6.
 Unrealistic approach to the use of paralegals. *Law office economics and management*, v. 16, Spring 1975, p. 19-22.
- **Section of Corporation, Banking and Business Law.**
 Scope of lawyers' responses to auditors' requests for information. adopted at midyear meeting of Council and committee chairmen, ABA Section of Corporation, Banking and Business Law, January 22-23, 1975. (Reports and resolutions) *Business lawyer*, v. 30, April 1975, p. 989-90. (Resolutions adopted at midyear meeting of Council and committee chairmen, ABA Section of Corporation, Banking and Business Law, January 22-23, 1975.)
- **Section of Corporation, Banking and Business Law. Committee on Corporate Laws.**
 Report of Committee on Corporate Laws - changes in the Model business corporation act. (Reports and resolutions) *Business lawyer*, v. 30, April 1975, p. 991-8.
 Report of Committee on corporate laws: changes in the Model business corporation act. *Business lawyer*, v. 30, Jan. 1975, p. 501-12.
 Scope of lawyers' responses to auditors' requests for information. *Business lawyer*, v. 30, Jan. 1975, p. 513-38.
- **Section of Corporation, Banking and Business Law. Committee on Counsel Responsibility and Liability.**
 Code of professional responsibility and the responsibility of lawyers engaged in securities law practice - a report. *Business lawyer*, v. 30, July 1975, p. 1289-1301.
- **Section of Corporation, Banking and Business Law. Committee on Federal Regulation of Securities.**
 Program of the Committee on Federal Regulation of Securities. *Business lawyer*, v. 30, July 1975, p. 1303-40.
 Bialkin, Kenneth J. Summary of the meeting between members of the Securities and Exchange Commission and representatives of the Federal Regulation of Securities Committee, Washington, D.C. - January 2, 1975, by Kenneth J. Bialkin and Warren F. Grienberger. *Business lawyer*, v. 30, July 1975, p. 1341-8.
- **Section of Real Property, Probate and Trust Law. Committee on Charitable Trusts and Foundations.**
 Delegation of investment responsibility by trustees of charitable trusts and corporations. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 583-95.
- **Section of Real Property, Probate and Trust Law. Committee on Death Taxes on Estates and Trusts.**
 Estate tax deductions for claims. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 492-508.
- **Section of Real Property, Probate and Trust Law. Committee on Housing and Urban Development.**
 Development of state housing finance agencies. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 471-91.
- **Section of Real Property, Probate and Trust Law. Committee on Investments by Fiduciaries.**
 Responsibility of trustee where investment power is shared or exercised by others. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 517-34.
- **Section of Real Property, Probate and Trust Law. Committee on Legal Incapacity.**
 Guardianship of property of incompetents. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 535-44.
- **Section of Real Property, Probate and Trust Law. Committee on Real Estate Financing.**
 Equity and debt participation - possible conflict of duties. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 509-16.
 Fixtures and personal property in mortgage transactions under UCC. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 653-72.
- **Section of Real Property, Probate and Trust Law. Committee on Tax and Estate Planning.**
 Planning the estate of a professional. *Real property, probate and trust journal*, v. 10, Spring 1975, p. 1-43.
- **Section of Real Property, Probate and Trust Law. Special Committee on Simplification of Security Transfers to and by Fiduciaries.**
 Developments in simplification of transfer of fiduciary securities. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 611-16.
- **Section of Real Property, Probate and Trust Law. Subcommittee of Committee on Fiduciary Powers and Duties.**
 Duties and responsibilities of a successor trustee. *Real property, probate and trust journal*, v. 10, Summer 1975, p. 310-19.
- **Section of Taxation.**
 Annual report. *Tax lawyer*, v. 28, Summer 1975, entire issue.
- **Section of Taxation. Special Committee on the Value-Added Tax.**
 Technical problems in designing a broad-based value-added tax for the United States. *Tax lawyer*, v. 28, Winter 1975, p. 193-220.
- AMERICAN BUSINESS LAW ASSOCIATION.**
 Stern, Duke Nordlinger. Additional observations on the publication productivity of members of the American Business Law Association, by Duke Nordlinger Stern and Walter Jensen. *American business law journal*, v. 12, Fall 1974, p. 165-71.
- AMERICAN CAN CO.**
 Turner, Mason. Establishing COM capability. *Information & records management*, v. 9, Sept. 1975, p. 50-1, 54-5.
- AMERICAN COUNCIL ON EDUCATION.**
 American junior colleges, by Edmund J. Gleazer and Jane Follett Cooke. 8th ed. Washington, c1971. 850 p. [050 A]
 American universities and colleges, edited by W. Todd Furniss. 11th ed. Washington, c1973. 1879 p. [050 A]

AMERICAN DENTAL ASSOCIATION.

Wagner, James D. Dental coverage: growing fringe. *News-paper controller*, v. 28, Feb. 1975, p. 6-7.

AMERICAN HOSPITAL ASSOCIATION.

AHA adopts do-it-yourself approach to malpractice insurance problem. (Newsmonth) *Modern healthcare*, v. 3, March 1975, p. 16h-16i.

Cunningham, R. M. Anybody here want to join an HMO? *Modern healthcare*, v. 3, Feb. 1975, p. 10, 12-13.

Downey, Gregg W. Should AHA reinsure? *Modern healthcare*, v. 3, May 1975, p. 16, 16a.

Medicare modernization: the only game in town. *Hospitals*, v. 49, Nov. 1, 1975, p. 27.

Nineteen seventy-five annual convention in review. *Hospitals*, v. 49, Sept. 1, 1975, p. 67-90, *passim*.

Phillips, Donald F. AHA compensation deferral plan. *Hospitals*, v. 49, June 16, 1975, p. 57-9.

Phillips, Donald F. Criticism of the medicare validation survey, by Donald F. Phillips and Marian S. Kessler. *Hospitals*, v. 49, Sept. 1, 1975, p. 61-2, 64, 66.

Zimmerman, James P. Service areas and their needs must be reassessed. *Hospitals*, v. 49, Sept. 1, 1975, p. 46-8.

AMERICAN INSTITUTE OF ACCOUNTANTS.

Adelberg, Arthur H. Auditing on the march: ancient times to the twentieth century. *Internal auditor*, v. 32, Nov./Dec. 1975, p. 35-47.

AMERICAN INSTITUTE OF BANKING.

Healey, Sheila. AIB: age 75, and still growing. *Banking*, v. 67, May 1975, p. 101-2.

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS.

Accounting for depreciable assets, by Charles W. Lamden, Dale L. Gerboth and Thomas W. McRae. New York, c1975. 189 p. (*Accounting research monograph*, no. 1.) [*111.1 A]

AICPA brief in Natelli-Scansaroli. (Official releases) *Journal of accountancy*, v. 139, May 1975, p. 69-76.

AICPA testifies before SEC on social reporting. (News report) *Journal of accountancy*, v. 139, June 1975, p. 12, 15-16.

AICPA urges CASB, FASB to coordinate pension standards. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 26.

Alpert, David. Rules of professional conduct. (State board) *California CPA quarterly*, v. 42, Dec. 1974, p. 42, 51.

Broden, Barry C. Toward certifying tax specialists in law and accounting, by Barry C. Broden and Jerome S. Horvitz. *Tax adviser*, v. 6, Aug. 1975, p. 469-75.

Cerf, Alan Robert. Accounting for retail land sales. *Accounting review*, v. 50, July 1975, p. 451-65.

Eighty-seven years on: American Institute's annual meeting. *Accountant* (Eng.), v. 171, Nov. 7, 1974, p. 621-2.

Firth, Michael A. Empirical examination of the applicability of adopting the AICPA and NYSE regulations on free share distributions in the U.K. *Journal of accounting research*, v. 11, Spring 1973, p. 16-24.

Hicks, Ernest L. Reporting and auditing under ERISA. *Financial executive*, v. 43, July 1975, p. 16-23.

Holdren, George C. Professional school of accounting for the University of Nebraska-Lincoln? *Nebraska CPA*, v. 10, Spring 1975, p. 24-6.

Institute elects officers. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 21-2.

Institute opposes making private tax letters public. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 17-18.

Joint Accounting Group. Report of the Joint Accounting Group, produced jointly by the National Association of College and Business Officers, the American Institute of Certified Public Accountants and the National Center for Higher Education Management Systems. Boulder, Colo., Western Interstate Commission for Higher Education, 1974. 58 p. [*250 Sch]

Kramer, Dan G. Who is making the rules? (Auditing and reporting) *CPA* (NYSS), v. 45, Nov. 1975, p. 69-70.

Linden, Jack. Ivan Bull - AICPA chairman 1975-76. (Profile) *Journal of accountancy*, v. 140, Dec. 1975, p. 35-6.

Master plan for nonattest legislation urged by Olson. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 22, 24.

NSPA attempts to clarify misinformation. *National public accountant*, v. 20, Sept. 1975, p. 26-30.

Pension fund task force questions reporting form. (News report) *Journal of accountancy*, v. 140, July 1975, p. 14.

Smith, Robert M. Communications, auditing stressed at eleventh annual AICPA computer conference. (News feature) *Journal of accountancy*, v. 140, July 1975, p. 24, 26, 28, 30, 32.

Strother, James F. Establishment of generally accepted accounting principles and generally accepted auditing standards. *Vanderbilt law review*, v. 28, Jan. 1975, p. 201-33. (*Symposium on accounting and the Federal securities laws.*)

Working with the Revenue code - 1975, edited by Dominic A. Tarantino. New York, c1975. 353 p. [*751 A]

Accounting Objectives Study Group.

Armstrong, J. D. Inquiry into scope and aims of published financial reports. *Management accounting* (Eng.), v. 53, March 1975, p. 85-6.

Barden, Horace G. Trouble with accounting research. *Journal of accountancy*, v. 139, Jan. 1975, p. 58-65.

Barnea, A. Implementation of accounting objectives: an application to extraordinary items, by A. Barnea, J. Ronen and S. Sadan. *Accounting review*, v. 50, Jan. 1975, p. 58-68.

Bowes, K. D. Current value of current-value accounting, by K. D. Bowes and G. D. Searle. *Financial executive*, v. 43, Nov. 1975, p. 16-24.

Chen, Rosita S. Social and financial stewardship. *Accounting review*, v. 50, July 1975, p. 533-43.

Cramer, Joe J. Eclectic approach to financial reporting. *Business horizons*, v. 18, Aug. 1975, p. 65-76.

Edwards, James Don. Impact of new dimensions in financial reporting - on management, the management accountant and the auditor. *Industrial accountant* (Pakistan), v. 14, Jan.-March 1975, p. 11-27. (Reprinted from *Cost and management* (Can.), March-April 1974.)

Parker, C. Reed. Trueblood report: an analyst's view. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 32-8, 40-1, 56.

Shannon, R. M. Study group report on objectives: its methods and operations. *Arthur Andersen chronicle*, v. 35, Jan. 1975, p. 31-5.

Treynor, Jack L. Trueblood report. (Editorial viewpoint) *Financial analysts journal*, v. 31, March/April 1975, p. 16.

Accounting Principles Board.

Armstrong, Marshall S. Establishing accounting standards in a free society. *National public accountant*, v. 19, Dec. 1974, p. 16-21.

Barden, Horace G. Trouble with accounting research. *Journal of accountancy*, v. 139, Jan. 1975, p. 58-65.

Bevis, Donald J. How it feels to be a gored ox. *Touche Ross tempo*, v. 21, no. 1, 1975, p. 44-9.

McKinnell, Robert L. FASB and its role in the development of accounting principles in the United States. (Accounting principles and practice) *Cost and management* (Can.), v. 49, May-June 1975, p. 51-5.

Meyer, Philip E. APB's independence and its implications for the FASB. *Journal of accounting research*, v. 12, Spring 1974, p. 188-96.

Shank, John. Pursuit of accounting standards - whither and hence. *Internal auditor*, v. 32, Nov./Dec. 1975, p. 50-5.

ACCOUNTANTS' INDEX 1975

Accounting Principles Board. Committee on Extractive Industries.

Arthur Andersen & Co. Accounting for oil and gas exploration and development costs. Brief of Arthur Andersen & Co. before the Committee on Extractive Industries of the Accounting Principles Board of the American Institute of Certified Public Accountants, for presentation at public hearing on Nov. 22-23, 1971. Chicago, 1971. 31 p. [*250 Oil 2]

Accounting Procedure Committee.

McKinnell, Robert L. FASB and its role in the development of accounting principles in the United States. (Accounting principles and practice) *Cost and management* (Can.), v. 49, May-June 1975, p. 51-5.

Accounting Standards Division.

Accounting practices in the mortgage banking industry. New York, 1974. 39 p. (*Statement of position*, 74-12, Dec. 30, 1974.) [*111.1 A]

Accounting practices of real estate investment trusts: recommendation to Financial Accounting Standards Board. New York, 1975. 22 p. (*Statement of position*, 75-2, June 27, 1975.) [*111.1 A]

Accounting standards division issues SOP on financial forecasts. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 16.

AICPA calls for stricter rules on recording right-of-return sales. (News report) *Journal of accountancy*, v. 139, March 1975, p. 24-5.

AICPA's position paper on mortgage banking accounting. (News report) *Journal of accountancy*, v. 139, March 1975, p. 27.

ASD comments on FASB lease proposal. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 26.

Cohen (J.L.) & Company. Application of GAAP to smaller and/or closely held business. (News & views) *CPA* (NYSS), v. 45, Sept. 1975, p. 10-12. (Excerpts from a letter of J.L. Cohen & Company, CPAs, to the Accounting Standards Division of the AICPA commenting on its discussion paper.)

CPAs study reporting standards for small companies. (News & views) *CPA* (NYSS), v. 45, June 1975, p. 7-8. (Reprint from *AICPA news*, April 9, 1975.)

Financial accounting and reporting by face-amount certificate companies. New York, 1974. 3 p. (*Statement of position*, 74-11, Dec. 10, 1974.) [*111.1 A]

Response to purchase power proposal. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 16, 21.

Revenue recognition when right of return exists. New York, 1975. 29 p. (*Statement of position*, 75-1, Jan. 17, 1975.) [*111.1 A]

Revenue recognition when the right of return exists. (Auditing and reporting) *CPA journal*, v. 45, May 1975, p. 48-9. (Excerpt from the conclusions in recommendations to the Financial Accounting Standards Board by the AICPA Accounting Standards Division, Jan. 1975.)

Accounting Standards Division. Investment Companies Task Force.

Applying investment companies audit guide to SEC filings. (Official releases) *Journal of accountancy*, v. 139, March 1975, p. 72.

Accounting Standards Executive Committee.

AcSEC sends four emerging practice problems to FASB. (News report) *Journal of accountancy*, v. 140, Sept. 1975, p. 7.

AICPA comments on foreign currency translation draft. (News report) *Journal of accountancy*, v. 139, June 1975, p. 9.

Discussion paper issued on GAAP applicability to small business. (News report) *Journal of accountancy*, v. 139, April 1975, p. 8, 10, 12.

Institute will review audit guide for construction firms. (News report) *Journal of accountancy*, v. 139, April 1975, p. 8.

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS—Accounting Principle Board. Committee on Extractive Industries.

Meyer, Philip E. Three new FASB and AICPA pronouncements. (Accounting theory & practice) *Massachusetts CPA review*, v. 49, Nov.-Dec. 1975, p. 28.

Auditing Standards Division.

Alternative procedures for observation of physical inventories: auditing interpretation. (Accounting & auditing) *Journal of accountancy*, v. 140, July 1975, p. 68-9.

Annual reports may get closer scrutiny. (Auditing and reporting) *CPA* (NYSS), v. 45, July 1975, p. 42. (Excerpt from *Executive newsletter* (PMM & Co.), May 4, 1975.)

Applicability of guidance on reporting when not independent: auditing interpretation. (Accounting & auditing) *Journal of accountancy*, v. 140, Nov. 1975, p. 79-80.

Auditors' reports solely for purposes of filing with insurance regulatory agencies: auditing interpretation. (Accounting & auditing) *Journal of accountancy*, v. 140, July 1975, p. 69.

Carmichael, Douglas Roy. Lawyers' letters. (Accounting & auditing) *Journal of accountancy*, v. 139, March 1975, p. 80, 3.

Evidential matter for the carrying amount of marketable securities. (Accounting & auditing) *Journal of accountancy*, v. 139, April 1975, p. 69-70.

Institute questions SEC's auditor-client amendments. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 11-12, 14.

Interpretation issued on marketable securities losses. (News report) *Journal of accountancy*, v. 139, March 1975, p. 25.

Mazur, Edward J. CPAs take part in White House conference. (News feature) *Journal of accountancy*, v. 140, Aug. 1975, p. 30, 32-4, 36, 38-9.

Muller, Hyman. Auditing Standards Division: responsibilities, authority and structure. (Accounting & auditing) *Journal of accountancy*, v. 140, Sept. 1975, p. 50, 52, 54.

New requirements not part of AICPA securities audit guide. (News report) *Journal of accountancy*, v. 140, July 1975, p. 20, 22.

Auditing Standards Division. Defense Contract Agencies Task Force.

Audits of government contractors. New York, 1975. 80 p. (Industry audit guide.) [*850 A]

Auditing Standards Division. Unaudited Financial Statements Task Force.

Donohue, Roger. AICPA guide for preparation of unaudited financial statements. *CPA* (NYSS), v. 45, June 1975, p. 31-5.

Eisenberg, Warren L. Unaudited financial statements. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 379-85.) [110 H]

Guide for engagements of CPAs to prepare unaudited financial statements. New York, c1975. 34 p. [*150 A]

Auditing Standards Executive Committee.

AICPA issues proposal on interim reporting. (News report) *Journal of accountancy*, v. 139, May 1975, p. 16, 18.

AICPA issues two auditing standards. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 10.

AICPA to issue standard on quarterly reports. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 10-11.

Auditors may review nonfinancial data. (News report) *Journal of accountancy*, v. 139, May 1975, p. 18, 20.

AudSEC proposes guidance on related party transactions. (Auditing and reporting) *CPA* (NYSS), v. 45, Aug. 1975, p. 42. (Excerpt from *News summary* (Main Lafrentz & Co.), May 1975.)

Burton, John C. Evolution of reporting and auditing: from periodic to continuous. *Massachusetts CPA review*, v. 49, May-June 1975, p. 7-8, 11.

Classification and carrying amount of marketable securities. (Auditing & reporting) *CPA journal*, v. 45, April 1975, p. 87-8.

Meaning of present fairly clarified in proposed SAS. (News report) *Journal of accountancy*, v. 139, April 1975, p. 8.

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS.—Auditing Standards Executive Committee.—(Continued)

- Proposed AICPA guidelines for communication between predecessor and successor auditors. (Administration of accountants practice) *CPA journal*, v. 45, April 1975, p. 81-2. (Excerpt from *CPA letter*, Feb. 10, 1975.)
- Proposed SAS details communication between old and new auditors. (News report) *Journal of accountancy*, v. 139, March 1975, p. 25-6.
- Proposed SAS for evaluating legal risks issued by AudSEC. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 24, 26.
- Related party transactions. (News report) *Journal of accountancy*, v. 139, May 1975, p. 20.
- Reliance on internal auditors. (Auditing and reporting) *CPA (NYSS)*, v. 45, Nov. 1975, p. 68-9. (Excerpt from an exposure draft issued by the AICPA's Auditing Standards Executive Committee.)
- Reliance on specialists. (Auditing and reporting) *CPA (NYSS)*, v. 45, Nov. 1975, p. 67-8. (Excerpt from an exposure draft issued by the AICPA's Auditing Standards Executive Committee.)
- Statement on auditing standards no. 3 - the effects of EDP on the auditor's study and evaluation of internal control. (Official releases) *Journal of accountancy*, v. 139, Feb. 1975, p. 72-6.
- Statement on auditing standards no. 4 - quality control considerations for affirm of independent auditors. (Official releases) *Journal of accountancy*, v. 139, Feb. 1975, p. 76-8.
- Statement on auditing standards no. 5 - the meaning of present fairly in conformity with generally accepted accounting principles in the independent auditor's report. (Official releases) *Journal of accountancy*, v. 140, Sept. 1975, p. 80-2.
- Statement on auditing standards no. 6 - related party transactions. (Official releases) *Journal of accountancy*, v. 140, Sept. 1975, p. 82-5.
- Statement on auditing standards no. 7 - communications between predecessor and successor auditors. (Official releases) *Journal of accountancy*, v. 140, Nov. 1975, p. 73-5. (Supersedes Statement on auditing standards no. 1, section 543.18.)

—Board of Examiners.

- Uniform CPA examination, questions and unofficial answers, November 1974. New York, 1975. 88 p. (A supplement to *The Journal of Accountancy*) [*107.2 A]

—Commission on Auditors' Responsibilities.

- Audit commission lists issues under study. (News report) *Journal of accountancy*, v. 139, May 1975, p. 26.
- Commission on Auditors' Responsibilities. (News & views) *CPA (NYSS)*, v. 45, Aug. 1975, p. 9. (Excerpt from *SEC accounting report*, May 1975.)
- Scope of audit commission's work underestimated: Cohen. (News report) *Journal of accountancy*, v. 140, July 1975, p. 18, 20.
- Sprague, William Douglas. Commission on Auditors' Responsibilities. (News & views) *CPA (NYSS)*, v. 45, July 1975, p. 9.

—Computer Services Division.

- Adams, Donald L. AICPA time sharing tax catalog available, edited by Donald L. Adams. (Accounting and EDP) *Journal of accountancy*, v. 140, Aug. 1975, p. 97-100.

—Continuing Professional Education Division.

- Field manual for statistical sampling. New York, 1974. 165 p. (*Auditor's approach to statistical sampling*, v. 6) [*170 A]
- Kiesey, Douglas T. Trends in management education for CPAs, by Douglas T. Kiesey and Ernest J. Pavlock. *Journal of accountancy*, v. 139, May 1975, p. 48-53.

—Education and Experience Requirements for CPAs Committee.

- Shellenberger, John S. Continuing education for CPAs - a contemporary problem. *Delaware CPA*, v. 1, May 1974, p. 17-22.

ACCOUNTANTS' INDEX 1975

—Equity Funding Special Committee.

- Equity Funding committee issues report. (News report) *Journal of accountancy*, v. 140, July 1975, p. 16, 18.
- Granof, Michael H. Report of the Special Committee on Equity Funding, by Michael H. Granof and Charles H. Smith. (Accountancy abroad) *Chartered accountant in Australia*, v. 46, Oct. 1975, p. 22-4.
- Report of the Special Committee on Equity Funding: the adequacy of auditing standards and procedures currently applied in the examination of financial statements. New York, c1975. 46 p. [*170 A]

—Federal Government Division.

- Institute advises Congress on national health care insurance. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 18.

—Federal Taxation Division.

- Anglin, Paul. LIFO index method guidelines in embryonic state. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 739-40.
- Forster, Joel M. Comments on proposed regulations, edited by Joel M. Forster. (Taxation) *Journal of accountancy*, v. 139, May 1975, p. 44, 46-7.
- Forster, Joel M. Congressional tax reform hearings. (Washington report) *Tax adviser*, v. 6, Sept. 1975, p. 552-7.
- Forster, Joel M. Congressional tax reform hearings, edited by Joel M. Forster. (Taxation) *Journal of accountancy*, v. 140, Sept. 1975, p. 28, 30, 32, 34, 36, 38.
- Forster, Joel M. Estate and gift tax reform: a tax policy statement of the Federal Tax Division. (Washington report) *Tax adviser*, v. 6, April 1975, p. 229-35.
- Forster, Joel M. Full absorption inventory costing. (Washington report) *Tax adviser*, v. 6, July 1975, p. 424-8.
- Forster, Joel M. LIFO questions and comments. (Washington report) *Tax adviser*, v. 6, June 1975, p. 368-73.
- Forster, Joel M. Tax Division comments on proposed regulations. (Washington report) *Tax adviser*, v. 6, May 1975, p. 296-9.
- Forster, Joel M. Tax Division's 1975 recommendations for amendments to the Internal Revenue Code, edited by Joel M. Forster. (Taxation) *Journal of accountancy*, v. 140, July 1975, p. 75-80.
- Forster, Joel M. Tax Division's 1975 recommendations for amendments to the Internal Revenue Code, edited by Joel M. Forster. (Washington report) *Tax adviser*, v. 6, Aug. 1975, p. 487-93.
- Forster, Joel M. Tax reform - regulation of return preparers. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 624-9.
- Forster, Joel M. Taxation of capital gains. (Taxation) *Journal of accountancy*, v. 139, Jan. 1975, p. 96-9.
- Frank, Walter C. Statements on responsibilities in tax practice. *Ohio CPA*, v. 34, Spring 1975, p. 53-60.
- Mazur, Edward J. CPAs take part in White House conference. (News feature) *Journal of accountancy*, v. 140, Aug. 1975, p. 30, 32-4, 36, 38-9.
- Recommended tax law changes: recommendations for amendments to the Internal Revenue Code. New York, 1975. 141 p. [*751 A]
- Senate given AICPA statement on tax problems of small business. (News report) *Journal of accountancy*, v. 139, April 1975, p. 14, 20.
- Tax reform: AICPA cites capital formation issues. (News report) *Journal of accountancy*, v. 140, Sept. 1975, p. 13-14.

—Governmental Accounting and Auditing Committee.

- Oliver, Fred M. Auditing state and local governmental units, by Fred M. Oliver and Gerald D. Brighton. (Accounting & auditing) *Journal of accountancy*, v. 140, Aug. 1975, p. 87-91.

—International Practice Executive Committee.

- Professional accounting in 30 countries. New York, c1975. 792 p. [117 A]

ACCOUNTANTS' INDEX 1975

Management Advisory Services Division.

- Depolo, Robert A. AICPA issues statement on MAS. (Management advisory services) *California CPA quarterly*, v. 42, March 1975, p. 38.
- Killough, Larry N. Current matters relating to management advisory services. *Virginia accountant*, v. 27, Dec. 1974, p. 16-17.
- Kuttner, Monroe S. AICPA MAS division: an overview. (MAS) *Journal of accountancy*, v. 139, Feb. 1975, p. 96-7.
- MAS annual meeting urges multidisciplinary approach. (MAS) *Journal of accountancy*, v. 139, Jan. 1975, p. 76-80.
- Smith, Robert M. MAS conference held in Chicago, edited by Robert M. Smith. (MAS) *Journal of accountancy*, v. 140, Dec. 1975, p. 103-8.
- Summers, Edward L. AICPA studies MAS in CPA firms, by Edward L. Summers and Kenneth E. Knight. *Journal of accountancy*, v. 139, March 1975, p. 56-64.

Management Advisory Services Executive Committee.

- Guidelines for systems for the preparation of financial forecasts. New York, c1975. 14 p. (Management Advisory Services guideline series, no. 3.) [*250 Acc]
- Statement on management advisory services. New York, c1974. 33 p. [*250 Acc]
- Statements on management advisory services. (Official releases) *Journal of accountancy*, v. 139, Feb. 1975, p. 78-81.

Management of an Accounting Practice Committee.

- Firm management handbook ready. (News report) *Journal of accountancy*, v. 139, May 1975, p. 26, 28.

Minority Recruitment and Equal Opportunity Committee.

- AICPA releases film on integration. (News report) *Journal of accountancy*, v. 139, March 1975, p. 27.
- Gifford, William R. Accounting's aim. *Journal of college placement*, v. 35, Winter 1975, p. 40-5.

National Automated Accounting Research System.

- Computer bank established for accounting data retrieval. (Administration of accountants practice) *CPA journal*, v. 45, April 1975, p. 81.
- EO research department - ready to supply the answers. *H & S reports*, v. 12, Summer 1975, p. 1-6.

Professional Ethics Committee.

- Briloff, Abraham J. We often paint fakes. *Vanderbilt law review*, v. 28, Jan. 1975, p. 165-200. (Symposium on accounting and the Federal securities laws.)

Professional Ethics Division.

- AICPA ethics rulings: audit guides issued by governmental agencies. (Official releases) *Journal of accountancy*, v. 139, June 1975, p. 80-1.
- AICPA ethics rulings: CPA designation on professional organization or corporation letterhead. (Official releases) *Journal of accountancy*, v. 140, Sept. 1975, p. 86.
- AICPA ethics rulings: family relationship, brother-in-law. (Official releases) *Journal of accountancy*, v. 139, June 1975, p. 81.
- AICPA ethics rulings: firm publications, distribution to client's board of directors. (Official releases) *Journal of accountancy*, v. 140, Sept. 1975, p. 86.
- AICPA ethics rulings: member providing legal services. (Official releases) *Journal of accountancy*, v. 140, Sept. 1975, p. 86.
- AICPA ethics rulings: sponsor's announcement of member's participation in educational seminar. (Official releases) *Journal of accountancy*, v. 140, Sept. 1975, p. 86.
- Announcement of member's withdrawal from firm. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 68.
- Interpretation of rule 504 of the code of professional ethics. (Official releases) *Journal of accountancy*, v. 139, June 1975, p. 80.

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS.-Management Advisory Services Division.

- Interpretations of rules 101 and 202 of the Code of Professional Ethics. (Official releases) *Journal of accountancy*, v. 139, Jan. 1975, p. 72-3.
- Member receiving payment for referral of client to others. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 68.
- Sale of firm publications. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 68.

Professional Ethics Executive Committee.

- Contrary view on the AICPA contingent fee proposal. (News & views) *CPA (NYSS)*, v. 45, Aug. 1975, p. 12. (Excerpt from J.K. Lasser & Co. news release.)

Quality Review Committee.

- Boyle, Joseph T. Peer review in the accounting profession - who audits the auditor? By Joseph T. Boyle and Thomas L. Holton. *CPA journal*, v. 45, Jan. 1975, p. 15-18.
- Bremser, Wayne G. External peer quality review. (Administration of accountants practice) *CPA journal*, v. 45, Dec. 1975, p. 73-4.
- Bruschi, William C. Institute's local firm quality review program. New York, American Institute of CPAs, 1974. 4 p. (Reprinted from the members' section, *Journal of Accountancy*, March 1974.) [*250 Acc]
- Loeb, Stephen E. Quality review - an interprofessional comparison, by Stephen E. Loeb, Roger H. Hermanson and Martin E. Taylor. *Federal accountant*, v. 24, Sept. 1975, p. 62-5.
- Peer review. *Oregon certified public accountant*, v. 27, Feb. 1975, p. 5.
- Zitzmann, Albert H. Local firm quality review program: a chance to check your firm's performance. *Practical accountant*, v. 8, May-June 1975, p. 70-3.

Regulated Industries Subcommittee.

- Mazur, Edward J. CPAs take part in White House conference. (News feature) *Journal of accountancy*, v. 140, Aug. 1975, p. 30, 32-4, 36, 38-9.

Relations With GAO Subcommittee.

- Mazur, Edward J. CPAs take part in White House conference. (News feature) *Journal of accountancy*, v. 140, Aug. 1975, p. 30, 32-4, 36, 38-9.

Relations with the Cost Accounting Standards Board Committee.

- AICPA comments on G&A standard proposed by CASB. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 14, 20.

Scope and Structure Committee.

- Froemming, Roger G. Report of the AICPA Committee on Scope and Structure. (President's page) *Wisconsin CPA*, Dec. 1974, p. 4.
- Granof, Michael H. Report of the A.I.C.P.A.'s Scope and Structure Committee, by Michael H. Granof and Charles H. Smith. (Accountancy abroad) *Chartered accountant in Australia*, v. 45, April 1975, p. 11-12.

Study on Establishment of Accounting Principles.

- Armstrong, Marshall S. Establishing accounting standards in a free society. *National public accountant*, v. 19, Dec. 1974, p. 16-21.
- Barden, Horace G. Trouble with accounting research. *Journal of accountancy*, v. 139, Jan. 1975, p. 58-65.
- Edwards, James Don. Financial statements in the U.S. - the impact of current developments, by J.D. Edwards and C.S. Warren. *Australian accountant*, v. 45, April 1975, p. 156-60.

AMERICAN junior colleges.

- American Council on Education. American junior colleges, by Edmund J. Gleazer and Jane Follett Cooke. 8th ed. Washington, c1971. 850 p. [050 A]

AMERICAN LAW INSTITUTE.

Colson, Earl M. Capital gains and losses: the federal income tax consequences of property transactions. Philadelphia, Committee on Continuing Education of the American Law Institute and the American Bar Association. c1975. 251 p. (Revision of Colson, Earl M. *Federal taxation of sales, exchanges, and other transfers*, 1971.) [754.3 C]

Creedon, John J. Some uses of life insurance in estate planning. Philadelphia, Joint Committee on Continuing Legal Education of the American Law Institute and the American Bar Association, c1974. 95 p. (*Estate planning/practice handbook*, no. 1.) [*241.5 C]

AMERICAN MEAT INSTITUTE.

—Dept. of Marketing.

Financial facts about the meat packing industry 1973. Washington, c1974. 16 p. [*250 Pac]

AMERICAN MEDICAL ASSOCIATION.

Business side of medical practice. Chicago, 1973? 69 p. [*250 Phy]

Owens, Arthur. Where you fit in with H.M.O.s. *Medical economics*, v. 52, Sept. 29, 1975, p. 48-64, *passim*.

Sale or disposition of a medical practice. Chicago, 1971. 29 p. [*250 Phy]

AMERICAN NURSING HOME ASSOCIATION.

Uniform chart of accounts for long-term care facilities. Washington, 1974. 55 p. [*250 Nur]

AMERICAN PETROFINA, INC.

Antitrust laws - Sherman act - Sherman act is inapplicable to acts of state government. (Recent cases) *Harvard law review*, v. 88, March 1975, p. 1021-8.

AMERICAN PETROLEUM INSTITUTE.

Report on certain petroleum industry accounting practices. Washington, 1974. 90 p. [*250 Oil 2]

AMERICAN PRODUCTION AND INVENTORY CONTROL SOCIETY.

Bacigalupo, Paul F. Can inventories be managed? *Production and inventory management*, v. 16, First quarter 1975, p. 17-24.

Capacity planning and control study guide. *Production and inventory management*, v. 16, First quarter 1975, p. 1-16.

AMERICAN RENTAL ASSOCIATION.

Cost-of-doing-business survey, for calendar year 1973 (or most recent fiscal year), prepared by Dean C. Coddington, Eugene K. Ogier and Joyce McCorkle. Moline, Ill., c1974. 60 p. [*250 Lea 2]

AMERICAN SOCIETY FOR HEALTH MANPOWER EDUCATION AND TRAINING.

Fraker, M. Suzanne. Educators must show impact of programs. *Hospitals*, v. 49, Sept. 1, 1975, p. 103-6.

AMERICAN SOCIETY OF APPRAISERS.

Opinion of the College on definitions, concepts and principles of appraisal practice. *Valuation*, v. 22, June 1975, p. 85-7.

Opinion of the College on the applicable method for valuation of undeveloped land for which there is no current market. *Valuation*, v. 22, June 1975, p. 88-92.

AMERICAN SOCIETY OF INSURANCE MANAGEMENT.

Guenther, George C. Risk management and the OSHA experience. *Risk management*, v. 21, Dec. 1974, p. 29-31.

AMERICAN STOCK EXCHANGE.

Eckardt, Walter L. Merit of listing on the AMEX? - comment. *Akron business and economic review*, v. 6, Summer 1975, p. 52-3.

Granger, Fred W. Merit of listing on the AMEX? By Fred W. Granger and Carroll D. Aby. *Akron business and economic review*, v. 6, Spring 1975, p. 38-43.

Granger, Fred W. Merit of listing on the AMEX? - a reply to a comment, by Fred W. Granger and Carroll D. Aby. *Akron business and economic review*, v. 6, Summer 1975, p. 54-5.

Leabo, Dick A. Warrant price movements and the efficient market model, by Dick A. Leabo and Richard Rogalski. *Journal of finance*, v. 30, March 1975, p. 163-77.

Walker, James W. Self-regulation and due process at the American Stock Exchange, Inc. *Ohio State law journal*, v. 35, 1974, p. 290-4.

AMERICAN TAXATION ASSOCIATION.

New tax organization is formed by AAA. (Tax practice) *Taxation for accountants*, v. 14, Feb. 1975, p. 127-8.

AMERICAN TELEPHONE AND TELEGRAPH COMPANY.

Biddle, A. G. W. IBM versus AT&T: its meaning to the user and the public. *Computers and people*, v. 24, Jan. 1975, p. 20-4.

Big one: the Justice Department takes on AT&T in a fight to the finish. *Modern data*, v. 8, Jan. 1975, p. 26-7.

Five best-managed companies. *Dun's review*, v. 104, Dec. 1974, p. 43-56.

Five-dollar phone, and other fears. *Modern data*, v. 8, Feb. 1975, p. 28-9.

Hallingby, Paul. Case for keeping American Telephone intact. *Public utilities fortnightly*, v. 95, Jan. 16, 1975, p. 15-19.

Priest, A. J. G. Must AT&T be dismembered? *Public utilities fortnightly*, v. 96, July 3, 1975, p. 17-21.

Responsibilities for financial statements. (Auditing and reporting) *CPA (NYSS)*, v. 45, June 1975, p. 81. (From the AT&T 1974 annual report.)

Schuchat, Theodor. Ma Bell's brood. *Pension & welfare news*, v. 10, Dec. 1974, p. 20-1, 34.

Wewer, William. Recent federal actions affecting long distance telecommunications: a survey of issues concerning the microwave specialized common carrier industry. (Notes) *George Washington law review*, v. 43, March 1975, p. 878-913.

AMERICAN TRUCKING ASSOCIATIONS.

Accounting for leases in the motor carrier industry. *Motor freight controller*, Nov. 1974, p. 8-10. (Response to FASB discussion memo *Accounting for leases*, Oct. 21, 1974)

American trucking trends 1974. Washington, 1974. 40 p. [*250 Mot 5]

Financial analysis of the motor carrier industry 1974, by Peter D. Horne. Washington, 1974. 32 p. [*250 Mot 5]

—Dept. of Research and Transport Economics.

Intercity truck tonnage - first quarter 1974. Washington, 1974. 8 p. [*250 Mot 5]

Intercity truck tonnage - second quarter 1974. Washington, 1974. 8 p. [*250 Mot 5]

Truck taxes by state. 23rd ed. Washington, 1974. 33 p. [*250 Mot 5]

Trucks, trains and truth: debunking the rail energy efficiency myth. Washington, 1974. 8 p. [*250 Mot 5]

AMERICAN universities and colleges.

American Council On Education. American universities and colleges, edited by W. Todd Furniss. 11th ed. Washington, c1973. 1879 p. [050 A]

ACCOUNTANTS' INDEX 1975

AMERICAN WOMAN'S SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS.

Rayburn, L. Gayle. Employment of women CPAs. (Administration of accountants practice) *CPA journal*, v. 45, Dec. 1975, p. 72-3.

AMEY, LLOYD.

Tomkins, Cyril. Another look at residual income. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 39-53.
Tomkins on residual income. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 55-68.

AMOROSO, FRANK L.

New ideas in the vacation home market. *St. John's law review*, v. 48, May 1974, p. 1203-22.

AMORTIZABLE bond premium in recapitalizations. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 292.

AMORTIZATION

See Also Depreciation, depletion And Obsolescence
Taxation, United States - Amortization

Abdel-khalik, A. Rashad. Advertising effectiveness and accounting policy. *Accounting review*, v. 50, Oct. 1975, p. 657-70.

Schwiesow, David R. Suggested means of determining the proper amortization period for nonconforming structures. (Notes) *Stanford law review*, v. 27, May 1975, p. 1325-43.

AMOS, WILLIAM W.

How will insurance companies obtain needed new capital? *Best's review* (Property/liability ed.), v. 75, March 1975, p. 22, 24, 26.

AMSDEN, ALICE H.

Job search and affirmative action, by Alice H. Amsden and Collette Moser. *American economic review*, v. 65, May 1975, p. 83-91.

AMSTUTZ, ARNOLD.

Hanan, Mack. Now it's your very own fire storm, by Mack Hanan and Arnold Amstutz. *Sales management*, v. 113, Nov. 25, 1974, p. 29-31.

AMTRAK.

Sargol, Stanley S. How to run (or not run) a railroad. *GAO review*, v. 10, Fall 1975, p. 28-39.

ANAHEIM: a blockbuster. *Management accounting* (NAA), v. 57, Aug. 1975, p. 54-5.

ANALYSIS and text of the Tax reduction act of 1975.

Nadler, Richard S. Analysis and text of the Tax reduction act of 1975, by Richard S. Nadler and Irwin S. Epstein with the assistance of Alec Brown. New York, Matthew Bender, c1975. 112 p. (For use in conjunction with other tax publications of Matthew Bender.) [*751.5 N]

ANAND, A. L.

Export trade of small industries. *Finance and commerce* (India), v. 17, Nov.-Dec. 1974, p. 425-7.

ANANTHANARAYANAN, P. S.

Cost review and control in relation to prices. (Students' section) *Management accountant* (India), v. 10, May 2, 1975, p. 371-2.

AMERICAN WOMAN'S SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS.

ANATOMY of a scam.

De Franco, Edward J. Anatomy of a scam: a case study of a planned bankruptcy by organized crime. Washington, U.S. Govt. Print. Off., 1973. 85 p. (Grant no. NI 71-143-PO, awarded by the National Institute of Law Enforcement and Criminal Justice.) [*242 D]

ANATOMY of business.

George, Frank Honywill. Anatomy of business. New York, Halsted Press, c1974. 158 p. [200 G]

AND fifty years went by. *Accountant* (Eng.), v. 172, May 22, 1975, p. 666-7.

AND now, what about South Africa? *South African chartered accountant*, v. 11, Jan. 1975, p. 27.

ANDEAN COMMON MARKET

Costa, Ramon Valdes. Treatment of investment income under the Andean Pact Model convention - the Andean view. *Bulletin for international fiscal documentation*, v. 29, March 1975, p. 91-8.

Rose, Stanley F. Andean pact and its foreign investment code - need for clarity? *Tax management international journal*, Jan. 1975, p. 3-16.

Hausman, James S. Andean Pact Model convention as viewed by the capital exporting nations. *Bulletin for international fiscal documentation*, v. 29, March 1975, p. 99-104.

ANDERS, DON.

Progress through sharing. *Accountant* (Eng.), v. 173, Nov. 20, 1975, p. 586-7.

ANDERSEN, ARTHUR.

Kohler, Eric L. Accounting leaders of yesterday and today. *Accounting historian*, v. 2, Spring 1975, p. 4, 6.

ANDERSEN, SUSAN A.

Tenant group and federally assisted housing - what role should management play? *Journal of property management*, v. 39, Nov.-Dec. 1974, p. 246-8.

ANDERSON, BERNARD E.

Full employment and economic equality. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 127-37.

Public policy and black economic progress: a review of the evidence, by Bernard E. Anderson and Phyllis A. Wallace. *American economic review*, v. 65, May 1975, p. 47-52.

ANDERSON, DAN R.

Comments on medical malpractice insurance - face up to the problems of cost. *Best's review* (Property/liability ed.), v. 76, May 1975, p. 14, 16, 82.

ANDERSON, DOUGLAS D.

Curran, Frank P. Quick picture of where ACH stands - and where it's going, by Frank P. Curran and Douglas D. Anderson. *Banking*, v. 67, July 1975, p. 36-8, 80, 84, 86.

ANDERSON, E. ANDY.

Managing the credit risk. *Risk management*, v. 21, Dec. 1974, p. 16-18.

ANDERSON, HOWARD M.

Fast fax coming on fast. *Infosystems*, v. 22, March 1975, p. 42-4.

ANDERSON, JAMES A.

Information interactions and accounting information user reactions. *Accounting review*, v. 50, July 1975, p. 509-11.

ANDERSON, JAMES D.

Ownership of a DISC by a Subchap. S corp. (Tax clinic) *Tax adviser*, v. 6, Aug. 1975, p. 480-1.

Tax consequences of the various distribution options from a qualified corporate plan, by James D. Anderson and W. Keith Rollins. *Taxation for accountants*, v. 15, July 1975, p. 4-11.

Vacation pay: new election disadvantageous in some cases. (Tax clinic) *Tax adviser*, v. 6, Aug. 1975, p. 482-3.

ANDERSON, JOHN.

Consolidated accounts. *Accountant* (Eng.), v. 173, Sept. 18, 1975, p. 333-4.

European company law and the private company. (Student roundabout) *Accountant* (Eng.), v. 172, April 17, 1975, p. 513.

ANDERSON, JOHN P.

Tax shelter - going public. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 595-621.) [750.2 S]

ANDERSON, JOHN V. R.

Consolidated accounts. (Student roundabout) *Accountant* (Eng.), v. 173, July 3, 1975, p. 24-5.

ANDERSON, LANE K.

Expanded breakeven analysis for a multi-product company. *Management accounting* (NAA), v. 57, July 1975, p. 30-2.

ANDERSON, PAUL E.

Tax considerations of the condominium sponsor and purchaser, by Paul E. Anderson and Thomas G. Cody. *St. John's law review*, v. 48, May 1974, p. 887-911.

TC disregards use of corporate nominee despite suggested charter provision, edited by Paul E. Anderson and Lewis R. Kaster. (Real estate) *Journal of taxation*, v. 43, Dec. 1975, p. 374.

ANDERSON, R. J.

Guide to computer control and audit guidelines. *CA magazine*, v. 105, Dec. 1974, p. 22-8.

ANDERSON, R. W.

Water industry. *Public finance and accountancy* (Eng.), v. 2, Oct. 1975, p. 320-3.

ANDERSON, ROBERT L.

Collapsible partnerships: the complexities of Section 751, by Robert L. Anderson and Herschel M. Bloom. *Journal of real estate taxation*, v. 2, Summer 1975, p. 425-49.

ANDERSON, RONALD A.

Raby, William L. Social security crisis, by William L. Raby and Ronald A. Anderson. *Laventhol & Horwath perspective*, v. 1, Fall-Winter 1975, p. 2-9.

ANDERSON, WILLIAM S.

Where are we going with future technology? By William S. Anderson and others. *Data management*, v. 13, Jan. 1975, p. 20-9.

ANDERTON, PAMELA.

Changing to the metric system: conversion factors, symbols and definitions, by Pamela Anderton and P. H. Bigg. 4th ed. London, National Physical Laboratory, c1972, 58 p. [*198 A]

ANDIC, FUAT M.

Redesigning Puerto Rico's tax system: an overview, by Fuat M. Andic and Arthur J. Mann. *Bulletin for international fiscal documentation*, v. 29, May 1975, p. 186-99.

ANDREOU, GEORGE.

Internal control, internal audit and external audit. *International journal of government auditing*, Oct. 1975, p. 2-3.

ANDRES, FRED.

Multiproduct inventory system with interactive set-up costs, by Fred Andres and Hamilton Emmons. *Management science*, v. 21, May 1975, p. 1055-63.

ANDRESEN, ARDEN L.

How to conduct an annual meeting, by Arden L. Andresen, James A. Farmer and Frank A. Hutson. *Practical lawyer*, v. 21, Sept. 1, 1975, p. 43-56.

ANDREW, CHARLES G.

Engineering changes to the product structure opportunity for MRP users. *Production and inventory management*, v. 16, Third quarter 1975, p. 76-86.

ANDREWS, F. EMERSON.

On business and philanthropy. *Burroughs clearing house*, v. 59, March 1975, p. 22-3, 59-60.

ANDREWS, HARRY R.

What should we expect from Congress's latest attempt at budget reform? *Armed forces comptroller*, v. 20, Winter 1975, p. 24-6, 39.

ANDREWS, JAMES C.

Fishel, Charles V. Evaluating performance of the tax function, by Charles V. Fishel and James C. Andrews. *Tax executive*, v. 27, April 1975, p. 275-86.

ANDREWS, PAUL J.

Audit responsibility in settlement of contract claims. *Public contract law journal*, v. 7, Oct. 1974, p. 147-59.

ANDREWS, WESLEY T.

Wyman, Harold E. Classifying the receivable in a lease transaction: a dilemma, by Harold E. Wyman and Wesley T. Andrews. (Education research) *Accounting review*, v. 50, Oct. 1975, p. 908-9.

ANDREWS, WILLIAM D.

Fairness and the personal income tax: a reply to Professor Warren. (Comments) *Harvard law review*, v. 88, March 1975, p. 947-58.

Warren, Alvin C. Fairness and a consumption-type or cash flow personal income tax. (Comments) *Harvard law review*, v. 88, March 1975, p. 931-46.

ANDREWS, WRIGHT H.

Gregory, Francis M. Privacy debate: business must be seen and heard, by Francis M. Gregory and Wright H. Andrews. *Data management*, v. 13, Aug. 1975, p. 32-6.

ANDRICK, STEPHEN H.

Rubin, Harvey W. Insuring the nuclear reactor, by Harvey W. Rubin and Stephen H. Andrick. *Risk management*, v. 22, Jan. 1975, p. 28-30, 32.

ANG, JAMES S.

Bond rating methods: comparison and validation, by James S. Ang and Kiritkumar A. Patel. *Journal of finance*, v. 30, May 1975, p. 631-40.

Two faces of bond refunding. (Notes) *Journal of finance*, v. 30, June 1975, p. 869-74.

ANGLE, ROBERT B.

Anatomy of a fire administration bill. *Risk management*, v. 22, Feb. 1975, p. 10-12, 14.

ANGLEA, BERNEICE A.

Current rules for including life insurance in decedent's estate and how to plan around them, by Berneice A. Anglea and Nina R. Chomsky. *Taxation for accountants*, v. 14, Jan. 1975, p. 22-7.

ANGLIN, PAUL.

LIFO index method guidelines in embryonic state. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 739-40.

LIFO: revised form 970. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 741.

ANIBABA, M. O.

Focus on Kenneth Johnson Sharp. (Focus) *Nigerian accountant*, v. 7, Oct./Dec. 1974, p. 6.

ANIMAL RESOURCE FACILITIES

Costs

National Institutes Of Health. Division of Research Resources. Ad Hoc Committee on Animal Costs. Cost analysis and rate setting manual for animal resource facilities. Washington, U.S. Govt. Print. Off., 1974. 109 p. (Sponsored by Division of Research Resources, National Institutes of Health... and Association of American Medical Colleges.) [*250 Ani]

ANNABLE, JAMES E.

Theory of wage determination in public employment. *Quarterly review of economics and business*, v. 14, Winter 1974, p. 43-58.

ANNAND, MARY.

Banking made easy - for the elderly. *Burroughs clearing house*, v. 59, Feb. 1975, p. 26-7.

ANNIS, MICHAEL D.

New Tax Court rules. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1341-62.) [751 N]

ANNUAL conference 1975. *Public finance and accountancy* (Eng.), v. 2, Aug. 1975, p. 256.

ANNUAL REPORTS

See Reports-To Stockholders

ANNUAL reports may get closer scrutiny. (Auditing and reporting) *CPA* (NYSS), v. 45, July 1975, p. 42. (Excerpt from *Executive newsletter* (PMM & Co.), May 4, 1975.)

ANNUITIES

See Also Taxation, United States - Annuities

Current planning approaches: the effect of the new pension law on existing pension plans. *Executive compensation journal*, Nov. 1974, p. 10-36.

Gaselee, John. Uses for annuities. *Accountant's magazine* (Scott.), v. 79, June 1975, p. 214-15.

Greene, Mark R. Factors in selecting tax-deferred annuities, by Mark R. Greene and J. Paul Copeland. *CLU journal*, v. 29, Oct. 1975, p. 34-46.

Holzman, Robert S. Niceties of annuities. (Personal memo) *Dun's review*, v. 105, April 1975, p. 87-8, 91.

How to get approval of individual retirement plan. *Taxation for accountants*, v. 14, April 1975, p. 249-50.

Kanter, Burton W. New annuity investment fund plan. *Trusts and estates*, v. 113, Dec. 1974, p. 796-8.

Lieber, Lawrence. How accountants can keep pension costs down, by Lawrence Lieber and Howard W. Dragutsky. *Journal of accountancy*, v. 139, Feb. 1975, p. 52-9.

Malloy, John M. Critical tax and financial factors that must be considered when planning a private annuity, by John M. Malloy and Richard Bufkin. *Estate planning*, v. 3, Autumn 1975, p. 2-6.

Mephram, M. J. Payback interpretation of the annuity tables. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 869-70.

Winthrop, Ralph. Analysis of the advantages and disadvantages of the use of life insurance in pension plans. *Pension and profit-sharing tax journal*, v. 1, Winter (Dec.) 1974, p. 63-73.

ANNUITIES, VARIABLE

Greene, Mark R. Factors in selecting tax-deferred annuities, by Mark R. Greene and J. Paul Copeland. *CLU journal*, v. 29, Oct. 1975, p. 34-46.

Kanter, Burton W. New annuity investment fund plan. *Trusts and estates*, v. 113, Dec. 1974, p. 796-8.

Zaslow, Stanley. Too many variables? *Pension & welfare news*, v. 11, Jan. 1975, p. 21-2, 62.

ANSUL'S FIRE PROTECTION GROUP.

Scanlon, Sally. Ansul blazes new sales patterns. *Sales management*, v. 113, Dec. 9, 1974, p. 25-8.

ANTAL, K. V.

Procedural aspects of tax cases in the Netherlands. *Bulletin for international fiscal documentation*, v. 29, April 1975, p. 131-5.

ANTHONY, ROBERT N.

Accrual accounting may be coming. *Federal accountant*, v. 24, June 1975, p. 3-8.

Fundamentals of management accounting, by Robert N. Anthony and Glenn A. Welsch. Homewood, Ill., Richard D. Irwin, c1974. 558 p. [110 A]

Management accounting for the future. *Sloan management review*, v. 13, Spring 1972, p. 17-34. (Reprint file. *S)

Rebirth of cost accounting. *Management accounting* (NAA), v. 57, Oct. 1975, p. 13-16.

ANTI-POVERTY PROGRAMS

See Poverty Programs

ANTICIPATION DISCOUNTS

See Discount, Anticipation

ANTIQUES

See Also Collectors

ANTITRUST

See Also Clayton Act

Combinations

Monopolies

Sherman Act

Trusts - Industrial, In Previous Indexes

Tying Arrangements

Adams, William James. Market structure and corporate power: the horizontal dominance hypothesis reconsidered. *Columbia law review*, v. 74, Nov. 1974, p. 1276-97.

Adelman, Martin J. Patent-antitrust: patent dynamics and field-of-use licensing, by Martin J. Adelman and Friedrich K. Juenger. *New York University law review*, v. 50, May 1975, p. 273-308.

Allen, Richard B. Do fee schedules violate antitrust law? *American Bar Association journal*, v. 61, May 1975, p. 565-8.

Antitrust: attorney's liability for price-fixing. (Recent developments) *Oklahoma law review*, v. 28, Summer 1975, p. 685-8.

Antitrust law - Schwinn re-cycled - enforced restrictions on location of franchised retail outlets held a per se violation of section 1 of the Sherman act. *New York University law review*, v. 49, Nov. 1974, p. 957-70.

Antitrust laws - Sherman act - Sherman act is inapplicable to acts of state government. (Recent cases) *Harvard law review*, v. 88, March 1975, p. 1021-8.

Antitrust laws - Sherman act - vertical restraints: enforcement of resale location restrictions is a per se violation of section one of the Sherman act. -GTE Sylvania Inc. v. Continental T. V., Inc. (Recent cases) *Harvard law review*, v. 88, Jan. 1975, p. 636-46.

Antitrust-price fixing. (Recent decisions) *Brooklyn law review*, v. 41, Fall 1974, p. 349-68.

Areeda, Phillip. Predatory pricing and related practices under section 2 of the Sherman act, by Phillip Areeda and Donald F. Turner. *Harvard law review*, v. 88, Feb. 1975, p. 697-733.

Ashman, Allan. Antitrust law ... relevant market. (What's new in the law) *American Bar Association journal*, v. 61, April 1975, p. 494-5.

Baker, Donald I. Competition and regulation: Charles River Bridge recrossed. *Cornell law review*, v. 60, Jan. 1975, p. 159-82.

Barrett, Thomas. Federal Maritime Commission jurisdiction under Section 15 of Shipping act does not extend to transactions which are in substance mergers. (Recent decisions) *George Washington law review*, v. 43, Jan. 1975, p. 635-47.

Biddle, A. G. W. Federal legislation on antitrust and monopoly: improvements needed. *Computers and people*, v. 24, Oct. 1975, p. 10-15.

Big one: the Justice Department takes on AT&T in a fight to the finish. *Modern data*, v. 8, Jan. 1975, p. 26-7.

Bock, Betty. Notes on the future of competition. *Conference Board record*, v. 12, March 1975, p. 28-34.

Brown, C. Gordon. Trust busting down on the farm: narrowing the scope of antitrust exemptions for agricultural cooperatives. (Notes) *Virginia law review*, v. 61, March 1975, p. 341-89.

California's prepaid legal service plan - an antitrust review. *Law office economics and management*, v. 15, Winter 1975, p. 541-9.

Carlson, Raymond M. IBM and the maintenance of monopoly power: or an economic analysis of the market for general purpose electronic digital computer systems, by Raymond M. Carlson and Bernard Wehrmann. *Computers and people*, v. 24, Feb. 1975, p. 7-27.

Closing in on the professions. (Legal affairs) *Business week*, Oct. 27, 1975, p. 106-108.

Computer Industry Association. Telex vs. IBM decision: the Appellate Court reversal. *Computers and people*, v. 24, April 1975, p. 11-13.

Craver, Theodore F. On the road to regulation. *Conference Board record*, v. 12, Oct. 1975, p. 20-6.

Darrow, James. Use of divestiture in private antitrust suits. (Notes) *George Washington law review*, v. 43, Nov. 1974, p. 261-87.

Davidow, Joel. Antitrust, foreign policy, and international buying cooperation. *Yale law journal*, v. 84, Dec. 1974, p. 268-92.

Dawson, Glenn E. Is IBM a monopolist? *Infosystems*, v. 22, May 1975, p. 33-5.

Egan, Claire V. Securities - possible antitrust violation held insufficient to warrant injunction against tender offeror or duty of disclosure to target shareholders. (Notes) *Fordham law review*, v. 43, Dec. 1974, p. 484-93.

Five-dollar phone, and other fears. *Modern data*, v. 8, Feb. 1975, p. 28-9.

Fraser, Edie. Consumer legislative update: 1974 in perspective, outlook for 1975. *Business and society review*, Winter 1974-75, no. 12, p. 58-63.

Gardner, W. David. Computer stocks: did financial community shun everyone but IBM out of fear of IBM? (Financing) *Datamation*, v. 21, Feb. 1975, p. 76-7, 80-1.

Gardner, W. David. Denver judgment weakens most cases against IBM. (News in perspective) *Datamation*, v. 21, March 1975, p. 99-101, 105.

Gun'em down, cut'em up... Justice goes after two biggies. *Infosystems*, v. 22, May 1975, p. 31-3.

Hallingby, Paul. Case for keeping American Telephone intact. *Public utilities fortnightly*, v. 95, Jan. 16, 1975, p. 15-19.

Halverson, James T. Agricultural cooperatives: is a reevaluation of the antitrust exemption needed? *Cooperative accountant*, v. 28, Summer 1975, p. 2-16.

Handler, Milton. Antitrust - myth and reality in an inflationary era. *New York University law review*, v. 50, May 1975, p. 211-72.

Herold, Arthur L. Guidelines for avoiding antitrust problems. *Association management*, v. 27, May 1975, p. 67-9.

Hunter, William Jay. Cleveland Trust complaint: justice aims Clayton Seven at institutional investors. *Business lawyer*, v. 30, April 1975, p. 807-31.

IBM says government hasn't a case on competition issue. (Antitrust) *Datamation*, v. 21, Feb. 1975, p. 69.

Justice department continues its contentions that the Houston amendments raise serious antitrust problems. *American Bar Association journal*, v. 60, Nov. 1974, p. 1410-14.

Kamp, Jaap. Antitrust in the common market: the American way? *American business law journal*, v. 12, Fall 1974, p. 145-64.

Keefe, Arthur John. What hath I.T.T. wrought: a new poker game? (Lawyer's Washington) *American Bar Association journal*, v. 61, July 1975, p. 877-9.

Kelly, Michael D. Antitrust law - Clayton act. (Recent cases) *Vanderbilt law review*, v. 27, Nov. 1974, p. 1279-89.

Kentucky attorney general supports bidding ban. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 20-1.

Kirkley, John L. Breaking up IBM. (Editor's readout) *Datamation*, v. 21, Feb. 1975, p. 39.

Leeper, Charles S. Requirement of actual competition under Section 2(a) of the Robinson-Patman act. (Notes) *University of Pittsburgh law review*, v. 36, Fall 1974, p. 186-202.

Lewis, Steven E. Attorneys' minimum fee schedules do not violate antitrust laws. (Fourth Circuit review) *Washington and Lee law review*, v. 32, Spring 1975, p. 419-23.

Loevinger, Lee. Morality of mergers. *Mergers & acquisitions*, v. 10, Spring 1975, p. 16-30.

Mann, H. M. Structural antitrust cases: the benefit-cost underpinnings, by H. M. Mann and J. W. Meehan. *George Washington law review*, v. 42, Aug. 1974, p. 921-6.

Markovits, Richard S. Some preliminary notes on the American antitrust laws' economic tests of legality. *Stanford law review*, v. 27, Feb. 1975, p. 841-58.

Minimum fee schedules - the battle and the war: Goldfarb at the Fourth Circuit. *Virginia law review*, v. 60, Dec. 1974, p. 1415-42.

Monson, Daniel L. Can cooperatives survive in the 1980's without Capper-Volstead? *Cooperative accountant*, v. 28, Fall 1975, p. 16-33.

- Posner, Richard A. Antitrust policy and the Supreme Court: an analysis of the restricted distribution, horizontal merger and potential competition decisions. *Columbia law review*, v. 75, March 1975, p. 282-327.
- Posner, S. Paul. Proper relationship between state regulation and the federal antitrust laws. *New York University law review*, v. 49, Nov. 1974, p. 693-739.
- Priest, A. J. G. Must AT&T be dismembered? *Public utilities fortnightly*, v. 96, July 3, 1975, p. 17-21.
- Riesenkampf, Alexander. Recent developments in German antitrust law. *Business lawyer*, v. 30, July 1975, p. 1273-88.
- Robinson, Stanley D. Recent antitrust developments: 1974. *Columbia law review*, v. 75, March 1975, p. 243-81.
- Rosen, Gerald R. FTC's tough trustbuster. *Dun's review*, v. 105, Feb. 1975, p. 51-3, 86.
- Rosenthal, Gertrude Susan. Imports and Section 7 of the Clayton act. *Cornell law review*, v. 60, April 1975, p. 600-36.
- Selinger, Jerry R. Vertical restraints on patented products and Schwinn: the case for a rule of reason approach. (Notes) *George Washington law review*, v. 43, Nov. 1974, p. 239-60.
- Shenefield, John H. Annual survey of antitrust developments - class actions, mergers, and marketdefinition: a new trend toward neutrality. *Washington and Lee law review*, v. 32, Spring 1975, p. 299-345.
- Stern, Robert A. Preliminary injunction thwarting conglomerate merger denied. (Antitrust law) *St. John's law review*, v. 49, Winter 1975, p. 260-70.
- Survey of 1974 securities law developments, by Patrick K. Arey and others. *Washington and Lee law review*, v. 32, Summer 1975, p. 719-839.
- Thornton, Robert L. Antitrust and the political process. *Atlanta economic review*, v. 25, July-Aug. 1975, p. 12-15.
- Verkuil, Paul R. State action, due process and antitrust: reflections on Parker v Brown. *Columbia law review*, v. 75, March 1975, p. 328-58.
- Wallens, William M. Antitrust - bank mergers. (Recent decisions) *Brooklyn law review*, v. 41, Winter 1975, p. 711-27.
- Webster, George D. Antitrust implications of joint industry research projects. *Association management*, v. 27, April 1975, p. 20, 22.
- Wessel, Milton R. Real meaning of Telex. *Datamation*, v. 21, July 1975, p. 52, 54-6.
- Wewer, William. Recent federal actions affecting long distance telecommunications: a survey of issues concerning the microwave specialized common carrier industry. (Notes) *George Washington law review*, v. 43, March 1975, p. 878-913.
- European Economic Community**
- Clock, Edwin H. Article 85 and European antitrust litigation: a search for economic balancing, by Edwin H. Clock and John Jin Lee. (Notes) *Stanford law review*, v. 27, May 1975, p. 1275-1301.
- Kamp, Jaap. Antitrust in the common market: the American way? *American business law journal*, v. 12, Fall 1974, p. 145-64.
- Germany**
- Kutschelis, Georg. Doing business in the Federal Republic of Germany. *Denver journal of international law and policy*, v. 3, Fall 1973, p. 197-252.
- Taxation**
- See Taxation, United States - Antitrust Proceedings
- ANTITRUST:** attorney's liability for price-fixing. (Recent developments) *Oklahoma law review*, v. 28, Summer 1975, p. 685-8.
- ANTITRUST** law - Schwinn re-cycled - enforced restrictions on location of franchised retail outlets held a per se violation of section 1 of the Sherman act. *New York University law review*, v. 49, Nov. 1974, p. 957-70.
- ANTITRUST** laws - Sherman act - Sherman act is inapplicable to acts of state government. (Recent cases) *Harvard law review*, v. 88, March 1975, p. 1021-8.
- ANTITRUST** laws - Sherman act - vertical restraints: enforcement of resale location restrictions is a per se violation of section one of the Sherman act. -GTE Sylvania Inc. v. Continental T. V., Inc. (Recent cases) *Harvard law review*, v. 88, Jan. 1975, p. 636-46.
- ANTITRUST-PRICE** fixing. (Recent decisions) *Brooklyn law review*, v. 41, Fall 1974, p. 349-68.
- ANTON, CHRIS J.**
- Trust a bank service to help with cash management. *Hospital financial management*, v. 29, June 1975, p. 12-14.
- ANUNDSEN, KRISTIN.**
- Assessment center at work. *Personnel*, v. 52, March-April 1975, p. 29-36.
- APARTMENT HOUSES**
- See Also Housing
Real Estate Management
- Friedman, Kenneth M. Are multi-use buildings here to stay? *Real estate review*, v. 5, Summer 1975, p. 69-71.
- Handschuh, G. Gregory. Tenant protection in condominium conversions: the New York experience, by G. Gregory Handschuh and Victor A. Cohen. *St. John's law review*, v. 48, May 1974, p. 978-93.
- Rosenthal, Howard. Rent control laws. *Journal of property management*, v. 39, Nov.-Dec. 1974, p. 273-4.
- Tallest apartment tops in safety: Lake Point Tower, Chicago. *Skyscraper management*, v. 59, Nov.-Dec. 1974, p. 6-7, 32.
- Accounting**
- National Center For Housing Management. Administrative and accounting guide for federally insured multifamily housing developments, edited by Patrick Conroy. Washington, 1974. 1 v. (various pagings) (Accounting system designed by Coopers & Lybrand.) [*250 Hou 2]
- Costs**
- Kamanitz, Barbara L. Controlling rising electric costs in apartment buildings. *Journal of property management*, v. 39, Nov.-Dec. 1974, p. 263-9.
- Sally, William D. Walk-up buildings: getting to be a losing proposition. *Journal of property management*, v. 40, July/Aug. 1975, p. 167-70.
- Urdang, A. Albert. Price of heating oil and its effect on real estate. (Viewpoint) *Journal of property management*, v. 40, Jan.-Feb. 1975, p. 44.
- Management**
- Feinschreiber, Robert. Practical approach to rent roll analysis. *Real estate review*, v. 5, Summer 1975, p. 96-100.
- Gutow, Bernard S. Maintenance control. *Journal of property management*, v. 40, July/Aug. 1975, p. 149-55.
- Kelley, Edward N. How to get your manager to raise rents. *Journal of property management*, v. 40, May/June 1975, p. 126-33.
- Kelley, Edward N. Rent escalation clause for apartment leases. *Journal of property management*, v. 40, July/Aug. 1975, p. 162-6.

Sally, William D. Walk-up buildings: getting to be a losing proposition. *Journal of property management*, v. 40, July/Aug. 1975, p. 167-70.

Statistics

Institute Of Real Estate Management. Experience Exchange Committee. Statistical compilation and analysis of actual 1973 income and expenses experienced in apartment, condominium, and cooperative building operation. Chicago, c1974, 160 p. (Cover title: *Income/expense analysis: apartments, condominiums & cooperatives.*) [*250 Apa]

APARTMENT HOUSES, COOPERATIVE

Handschuh, G. Gregory. Tenant protection in condominium conversions: the New York experience, by G. Gregory Handschuh and Victor A. Cohen. *St. John's law review*, v. 48, May 1974, p. 978-93.

Stern, Elliot M. Condominiums and the right of first refusal. *St. John's law review*, v. 48, May 1974, p. 1146-67.

Statistics

Institute Of Real Estate Management. Experience Exchange Committee. Statistical compilation and analysis of actual 1973 income and expenses experienced in apartment, condominium, and cooperative building operation. Chicago, c1974, 160 p. (Cover title: *Income/expense analysis: apartments, condominiums & cooperatives.*) [*250 Apa]

Taxation

See Taxation, United States - Cooperative Apartments

APFELBAUM, STANLEY.

Leery of the stockmarket? Consider rare coins. *Veterinary economics*, v. 15, Oct. 1974, p. 30, 35-6.

APLIN, JOHN C.

Feedback: key to survey-based change, by John C. Aplin and Duane E. Thompson. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 524-30.

APPEL, ALAN.

von Ebers, Paul. Hospital indicators, by Paul Von Ebers and Alan Appel. *Hospitals*, v. 49, Oct. 16, 1975, p. 25-7.

APPEL, GERALD.

Afloat with the liquidity funds. *Money*, v. 4, Jan. 1975, p. 33-5. Tax-exempt glow for the not-so-very-rich. *Money*, v. 4, Aug. 1975, p. 36-8.

APPELBAUM, ALAN L.

NHI - the debate continues. *Hospitals*, v. 49, June 16, 1975, p. 50-2.

Recession - its impact on hospitals. *Hospitals*, v. 49, March 16, 1975, p. 55-9.

Women in health care administration. *Hospitals*, v. 49, Aug. 16, 1975, p. 52-9.

APPELBAUM, STEPHEN H.

Experiential case study of organizational suboptimization and problem solving. *Akron business and economic review*, v. 6, Fall 1975, p. 13-16.

APPERT, RICHARD H.

Computer audit software. *Retail control*, v. 43, Aug. 1975, p. 38-50.

APPLEBAUM, MICHAEL S.

Collapsible-partnership danger increases with use of partnerships as tax shelters. (Partnerships and Subchapter S) *Journal of taxation*, v. 42, May 1975, p. 272-7.

APPLIANCE RETAILERS

See Electric Equipment Retailers

APPLICATION OF FUNDS STATEMENT

See Statements, Financial-Funds

APPLYING investment companies audit guide to SEC filings. (Official releases) *Journal of accountancy*, v. 139, March 1975, p. 72.

APPRAISAL and control of project costs.

Pilcher, Roy. Appraisal and control of project costs. London, McGraw-Hill (UK) Ltd., c1973. 324 p. [201.6 P]

APPRAISAL REPORTS

See Reports - For Appraisal Purposes

APPRAISALS

See Valuation

APPRAISING management skills. *Accountant* (Eng.), v. 171, Nov. 7, 1974, p. 620-1.

APPRECIATED employer securities acquired from decedent. (Taxes in figures) *Taxation for accountants*, v. 15, Aug. 1975, p. 100.

APPROACHES and methods concerning accounting for the effects of inflation. *Journal UEC*, v. 10, July 1975, p. 230-4.

APT, Y.

Set off of losses under the Income tax ordinance. *Israel C. P. A.*, June 1974, p. 44-58.

APTITUDE TESTS

See Also Accounting Testing Program

McGrath, Tom. Aptitude testing for accountancy. *Accountancy Ireland*, v. 6, Oct. 1974, p. 33-6.

ARANYA, NISSIM.

Auditor-firm conflict of interests: a comment, by Nissim Aranya and Moshe Sarell. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 854-6.

Goldman, Arie. Auditor-firm conflict of interests: its implications for independence: a reply, by Arie Goldman and Ben Zion Barlev. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 857-9.

Influence of pressure groups on financial statements in Britain. *Abacus*, v. 10, June 1974, p. 3-12.

Jacobson, Dan. Systems analysts in Israel, by Dan Jacobson, Michael Enoch and Nissim Aranya. *Journal of systems management*, v. 26, Oct. 1975, p. 38-9.

Role of auditors in financial reporting: a behavioural approach. *International accountant* (Eng.), v. 44, July-Sept. 1974, p. 72-5.

ARAUJO, JORGE MARINHO de.

Accounting for inflation. *Industrial accountant* (Pakistan), v. 14, Jan.-March 1975, p. 29-40, 28.

ARBITRATION and AWARD

See Also Accountancy Profession - Relation To Arbitration
Contracts, Labor

Goldstein, Mark L. Arbitration of grievance and salary

- disputes in professional baseball: evolution of a system of private law. (Notes) *Cornell law review*, v. 60, Aug. 1975, p. 1049-74.
- Labor law - National labor relations act. (Recent cases) *Harvard law review*, v. 88, Feb. 1975, p. 804-12.
- Naffziger, Fred J. All power to the arbitrator: the aftermath of the Steelworkers Trilogy, Collyer Wire and ENA. *American business law journal*, v. 12, Winter 1975, p. 295-311.
- O'Connell, Thomas J. Arbitration and forum selection clauses in international business: the Supreme Court takes an internationalist view. (Notes) *Fordham law review*, v. 43, Dec. 1974, p. 424-40.
- Schnepple, Gregg R. Arbitration: solution to malpractice dilemma? *Hospitals*, v. 48, Dec. 1, 1974, p. 41-4.
- ARCERI, RALPH J.**
Mobilehome park. *Management accounting* (NAA), v. 57, Sept. 1975, p. 49-50.
- ARCHBOLD, PAMELA.**
Preferred shares: the next great financing device? (Corporate financing) *Institutional investor*, v. 8, Dec. 1974, p. 111.
- ARCHIBALD, JOHN C.**
Loans and discounts. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 126-45.) [600 P]
- ARCHITECTS**
Aubrecht, Don E. Owner-architect agreement: a mutual understanding. *Real estate review*, v. 5, Fall 1975, p. 105-9.
Sweet, Justin. Your first construction contract. *Practical lawyer*, v. 21, March 1, 1975, p. 27-49.
- Corporate Practice**
See Professional Corporations And Associations
- ARCHITECTS** get profit-producing ideas too. *Veterinary economics*, v. 16, Jan. 1975, p. 44-5, 48, 50.
- ARCHIVES**
See Records
- ARDITTI, FRED D.**
Portfolio efficiency analysis in three moments: the multiperiod case, by Fred D. Arditti and Haim Levy. *Journal of finance*, v. 30, June 1975, p. 797-809.
Skewness and investors' decisions: a reply. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 173-6.
- ARDSLEY, FRANK C.**
People power in systems. *Journal of systems management*, v. 26, April 1975, p. 7-9.
- ARE** actuaries playing a greater role in pension management? *Institutional investor*, v. 9, Oct. 1975, p. 93-5.
- ARE** auditors required to report their clients' bribes? (Auditing and reporting) *CPA* (NYSS), v. 45, Sept. 1975, p. 59. (Excerpt from *SEC accounting report*, June 1975.)
- ARE** profits out of date? *Management* (Irish), v. 22, Jan. 1975, p. 35-7.
- ARE** shareholder-employees' advances deductible? *Taxation for accountants*, v. 15, July 1975, p. 36-7.
- ARE** strike benefits taxable, or are they tax-free gifts? *Taxation for accountants*, v. 15, Oct. 1975, p. 249.
- ARE** strike benefits taxable or are they tax-free gifts? *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 153.
- AREA** report on '74 trade shows many gains, offset by oil deficit. *Commerce today*, v. 5, March 17, 1975, p. 10-12.
- AREEDA, PHILLIP.**
Predatory pricing and related practices under section 2 of the Sherman act, by Phillip Areeda and Donald F. Turner. *Harvard law review*, v. 88, Feb. 1975, p. 697-733.
- ARENTSEN, LEONARD W.**
Impact on product profitability of energy and capital requirements in convenience stores. *Arthur Andersen chronicle*, v. 35, April 1975, p. 25-32.
- AREY, PATRICK K.**
Development of a flexible duty standard of liability under SEC rule 10b-5. (Note Comments) *Washington and Lee law review*, v. 32, Winter 1975, p. 99-131.
Survey of 1974 securities law developments, by Patrick K. Arey and others. *Washington and Lee law review*, v. 32, Summer 1975, p. 719-839.
- ARGENT, P.**
Education and training. *Public finance and accountancy* (Eng.), v. 2, Oct. 1975, p. 325-8.
- ARGENTI, JOHN.**
Corporate growth and organisation structure. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 151-61.) [223.8 M]
- ARKANSAS** regulatory law enacted. (News report) *Journal of accountancy*, v. 139, March 1975, p. 28-9.
- ARKUSS, NEIL P.**
Corporate finance: using tax-exempt government obligations to raise low interest capital. (Corporations) *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 100-6.
- ARLT, CARL T.**
Changing character of bank deposits. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 44-74.) [600 P]
- ARMED SERVICES**
See Also National Defense
- Accounting**
Eckman, Ron L. GAO approval process for DoD accounting systems. *Air force comptroller*, v. 9, July 1975, p. 30-1.
- Data processing**
COM improves Army pay system. *Information & records management*, v. 9, Feb. 1975, p. 31, 38.
- Management**
Rosell, David L. SAC commanders' management system. *Air force comptroller*, v. 9, July 1975, p. 36.

ARMED SERVICES PROCUREMENT REGULATIONS

ARMED SERVICES PROCUREMENT REGULATIONS See Also Federal Procurement Regulations

ARMER, PAUL

Computer technology and surveillance. *Computers and people*, v. 24, Sept. 1975, p. 8-11.

Individual: his privacy, self image, and obsolescence. *Computers and people*, v. 24, June 1975, p. 18-23, 31.

ARMS, R. L.

Strategic weapons exchange models, by R. L. Arms and others. *Operations research*, v. 23, March-April 1975, p. 343-57.

ARM'S LENGTH TRANSACTIONS

Foster, William C. Related-party transactions - some considerations. *CPA journal*, v. 45, May 1975, p. 15-20.

Lowe, Howard D. Auditor's responsibility for the discovery, evaluation, and disclosure of non-arm's-length transactions, by Howard D. Lowe and Jay M. Smith. *California CPA quarterly*, v. 43, Sept. 1975, p. 7-10, 13, 15.

ARMSTRONG, GARY M.

Detecting deception in advertising, by Gary M. Armstrong and Frederick A. Russ. *MSU business topics*, v. 23, Spring 1975, p. 21-32.

Feldman, Laurence P. Identifying buyers of a major automotive innovation, by Laurence P. Feldman and Gary M. Armstrong. *Journal of marketing*, v. 39, Jan. 1975, p. 47-53.

Feldman, Laurence P. Reply to Peat, Gentry, and Brown, by Laurence P. Feldman and Gary M. Armstrong. (Marketing notes and communications) *Journal of marketing*, v. 39, Oct. 1975, p. 63-4.

ARMSTRONG, J. D.

Inquiry into scope and aims of published financial reports. *Management accounting* (Eng.), v. 53, March 1975, p. 85-6.

Too much emphasis on new ways, not enough on applying the old. *Management accounting* (Eng.), v. 53, Feb. 1975, p. 49-50.

ARMSTRONG, J. SCOTT.

Monetary incentives in mail surveys. (Current research) *Public opinion quarterly*, v. 39, Spring 1975, p. 111-16.

ARMSTRONG, MARSHALL S.

Establishing accounting standards in a free society. *National public accountant*, v. 19, Dec. 1974, p. 16-21.

FASB and emerging practice problems. (Statements in quotes) *Journal of accountancy*, v. 140, July 1975, p. 63-5.

FASB prospects. *Arthur Young journal*, Spring 1975, p. 28-31.

ARNETT, JAMES M.

Institute elects officers. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 21-2.

ARNOLD, JOHN.

Reporting business performance, by John Arnold and Anthony Hope. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 96-105.

ARNOLD, MAX P.

Problems in appraising land for highest and best use. *Valuation*, v. 22, June 1975, p. 68-73.

ARNOLD, PETER R.

Cash flow for multi-office independents. *Financial forum*, v. 14, June 1975, p. 9-12.

ACCOUNTANTS' INDEX 1975

ARNOLD, RALPH W.

Living with unfair claims practices acts. (Losses and claims) *Besi's review* (Property/liability ed.), v. 76, June 1975, p. 32-4, 36.

ARNOLD, WALTER G.

Exempt organization program. *Massachusetts CPA review*, v. 48, Nov.-Dec. 1974, p. 10-12.

ARNSTEIN, WILLIAM E.

Direct costing - today and tomorrow. (Management services) *CPA journal*, v. 45, May 1975, p. 69-70.

ARONOFF, MICHAEL E.

In defense of defensive medicine: putting the patient firmly on your side. *Medical economics*, v. 52, Sept. 1, 1975, p. 65-6.

ARONSOHN, ALAN J. B.

Partnership income taxes. 6th ed. New York, Practising Law Institute, c1974. 309 p. (*Tax and law practice, handbook series* no. 6) [754.1 A]

Real estate industry's position in the struggle for tax reform. *Journal of real estate taxation*, v. 2, Summer 1975, p. 416-24.

Real estate - new tax laws in the making. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1619-36.) [751 N]

ARONSON, A. A.

Becker, B. M. How to reduce the estate tax bite on qualified plans and corporate insurance, by B.M. Becker, J.C. Johnson and A.A. Aronson. *Taxation for lawyers*, v. 3, May-June 1975, p. 366-72.

AROSEMENA, CARLOS.

Notes on the formation and taxation of Panama corporations. *Tax management international journal*, Jan. 1974, p. 12-13.

ARNAP, JEFFREY S.

Shifting balance of power in the oil environment. *Atlanta economic review*, v. 25, Sept.-Oct. 1975, p. 32-6.

ARRINGTON, ZOE ANNE.

Cost-of-living escalator plans: up the down staircase. *Pension & welfare news*, v. 11, Jan. 1975, p. 39, 56-8.

ARSHT, S. SAMUEL.

Delaware general corporation law: recent amendments, by S. Samuel Arsht and Lewis S. Black. *Business lawyer*, v. 30, July 1975, p. 1021-51.

ART

Hildesley, C. Hugh. Appraisals in the fine arts. *Trusts & estates*, v. 114, April 1975, p. 254-5, 280.

Mertes, John E. Corporate response to the artist. *MSU business topics*, v. 22, Autumn 1974, p. 45-51.

Mues, Gregory R. Dual copyright and design patent protection: works of art and ornamental designs. (Notes and comments) *St. John's law review*, v. 49, Spring 1975, p. 543-75.

Tesar, Jenny. Banker as patron of the arts, 1974. *Banking*, v. 66, Dec. 1974, p. 28-31, 40, 42, 44.

What to do when an estate contains fine art. *Banking*, v. 67, Jan. 1975, p. 103.

ART for the patient's sake enhances long-term care facility. *Hospitals*, v. 49, Oct. 16, 1975, p. 33-4.

ARTHUR, J. ROBERT.

Earnings & profits: some planning opportunities. *International tax journal*, v. 1, Feb. 1975, p. 148-61.

Using the computer for foreign tax credit planning. *International tax journal*, v. 2, Fall (Nov.) 1975, p. 56-79.

ARTHUR ANDERSEN & CO.

Accounting for oil and gas exploration and development costs. Brief of Arthur Andersen & Co. before the Committee on Extractive Industries of the Accounting Principles Board of the American Institute of Certified Public Accountants, for presentation at public hearing on Nov. 22-23, 1971. Chicago, 1971. 31 p. [*250 Oil 2]

Audit criteria for federal political campaigns. Chicago, c1974. 21 p. [*250 Pol]

If the U.S. kept books the way a business does. (Accounting) *Business week*, Sept. 29, 1975, p. 74-5, 79.

Public accounting in transition; and independent study of the profession through the eyes of those it serves. *Arthur Andersen chronicle*, v. 35, Jan. 1975, p. 4-9.

Tax and trade guide - France. 3rd ed. Chicago, 1975. 160 p. [*759.1 F]

Working its way out of accounting suits. (News in perspective) *Datamation*, v. 21, May 1975, p. 153, 157.

ARTHUR YOUNG & CO.

Arthur Young will review Peat Marwick's practices. (News report) *Journal of accountancy*, v. 140, July 1975, p. 14, 16.

Kramer, Dan G. Peer review of audit practices. (News & views) *CPA* (NYSS), v. 45, Aug. 1975, p. 11.

One for the accountants. (News report) *Journal of accountancy*, v. 139, March 1975, p. 29.

ARTHUR Young will review Peat Marwick's practices. (News report) *Journal of accountancy*, v. 140, July 1975, p. 14, 16.

ARTISTS

See Also Taxation, United States - Artists

ARYA, I. C.

Process of capital formation. (Student's section) *Management accountant* (India), v. 9, Nov. 1974, p. 869-73.

ARZAC, ENRIQUE R.

Utility analysis of chance-constrained portfolio selection. *Journal of financial and quantitative analysis*, v. 9, Dec. 1974, p. 993-1007.

AS investment men view portfolio strategy now. *Bankers monthly*, v. 91, Nov. 15, 1974, p. 12, 14-15, 18-19.

ASBILL, MAC.

Freedom of information and the Internal Revenue Service. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 1037-81.) [750.2 S]

ASD comments on FASB lease proposal. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 26.

ASHBY, MICHAEL J.

Coping with major uncertainties in the audit report. *CA magazine* (Can.), v. 106, March 1975, p. 24-8.

ASHEIM, PAUL M.

Reducing claim handling costs. (Losses and claims) *Best's review* (Property/liability ed.), v. 76, Sept. 1975, p. 36, 38, 40, 42.

ASHENDORF, WESLEY.

Sec. 302(b)(3): waiver of attribution rules by estate. (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 142.

ASHENHURST, R. L.

Hierarchical network, by R. L. Ashenurst and R. H. Vonderohe. *Datamation*, v. 21, Feb. 1975, p. 40-4.

ASHER, HOWARD B.

How the close corporation can use stock option provisions to increase executive compensation. *Taxation for accountants*, v. 14, Feb. 1975, p. 78-82.

ASHER, JOE.

Bank cards. *Banking*, v. 67, Sept. 1975, p. 29-31, 80, 82, 84.
Bank earnings: a seesaw year is producing seesaw results. *Banking*, v. 66, Dec. 1974, p. 25-7, 52.
Banks adjusting balance between liquidity and profit. *Banking*, v. 67, March 1975, p. 31-2, 94.
For Europe's international money markets, 1975 is a year of rebuilding. *Banking*, v. 67, June 1975, p. 27-30, 74, 76, 78.
Head hunter on your trail? *Banking*, v. 67, July 1975, p. 44, 92.
Marrying goods merchandising and financial business. *Banking*, v. 67, Feb. 1975, p. 34-5, 37, 78.
Who should sell gold - banks or commodity dealers? *Banking*, v. 67, Jan. 1975, p. 34-5, 91-2.

ASHFORD, NICHOLAS A.

Worker health and safety: an area of conflicts. *Monthly labor review*, v. 98, Sept. 1975, p. 3-11.

ASHINGTON, JOHN.

Nuisance malpractice suits: heads the patient wins, tails the doctor loses. *Medical economics*, v. 52, Oct. 27, 1975, p. 55-8.

ASHMAN, ALLAN.

Antitrust law ... relevant market. (What's new in the law) *American Bar Association journal*, v. 61, April 1975, p. 494-5.
Pension plans ... veteran's rights. (What's new in the law) *American Bar Association journal*, v. 61, March 1975, p. 359.
Products liability ... postoccurrence changes. (What's new in the law) *American Bar Association journal*, v. 61, March 1975, p. 359-60.

ASHOK, RAO.

Toregas, Constantine. Reply to Rao's note on the location of emergency service facilities, by Constantine Toregas, Charles ReVelle and Ralph Swain. (Technical notes) *Operations research*, v. 22, Nov.-Dec. 1974, p. 1262-7.

ASHTON, DAVID.

Margerison, Charles J. Planning for human resources, edited by Charles J. Margerison and David Ashton. London, Longman, c1974. 205 p. [223.8 M]
Planning for management development. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 67-84.) [223.8 M]

ASHTON, DUB.

Darden, William R. Psychographic profiles of patronage preference groups, by William R. Darden and Dub Ashton. *Journal of retailing*, v. 50, Winter 1974-75, p. 99-112.

ASHTON, RAYMOND K.

Administrative costs of the proposed wealth tax - a preliminary estimate. *British tax review*, no. 2, 1975, p. 98-106.

ASHTON, ROBERT H.

Experimental study of internal control judgments. (Research reports) *Journal of accounting research*, v. 12, Spring 1974, p. 143-57.

User prediction models in accounting: an alternative use. *Accounting review*, v. 50, Oct. 1975, p. 710-22.

ASHWELL, JAMES B.

Crockett, Ulysses S. Federal taxation of nonresident aliens and foreign corporations, by Ulysses S. Crockett and James B. Ashwell. *Duquesne law review*, v. 13, Fall 1974, p. 37-51.

ASIA DOLLARS

Chye, Ong Hock. What are Asian dollars? *Singapore accountant*, v. 9, 1974, p. 14-15.

ASMAN, MARK F.

CPA-client practices in management advisory services. *CPA journal*, v. 45, May 1975, p. 22-8.

ASPREY, WINIFRED.

Women speak out on DP careers, by Winifred Asprey and Anne Wheeler Laffan. *Datamation*, v. 21, Aug. 1975, p. 41-3.

ASR no. 175 clarifies rule on subsidiary reporting. (News report) *Journal of accountancy*, v. 140, Sept. 1975, p. 9.

ASR no. 178. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 13.

ASSAEL, HENRY.

Product classification and the theory of consumer behavior. *Journal of the Academy of Marketing Science*, v. 2, Fall 1974, p. 539-52.

ASSC sub-committee looks at leasing. *Accountancy* (Eng.), v. 86, Feb. 1975, p. 16.

ASSESSING foreign opportunities. (Management information) *Accountant* (Eng.), v. 172, June 19, 1975, p. 787.

ASSESSMENT

See Real Estate - Valuation
Taxation, Property, Under Name Of Country Or State

ASSET management - a problem and a program. *Valuation consultant*, v. 12, May 1975, 4 p.

ASSET REPLACEMENTS

See Replacements

ASSETS

See Also Depreciation, Depletion And Obsolescence
Emergency Facilities
Property
Valuation

Asset management - a problem and a program. *Valuation consultant*, v. 12, May 1975, 4 p.

Reeves, Charles H. Assets: a source of working capital. *Credit and financial management*, v. 77, Nov. 1975, p. 32-3.

Van Seventer, A. Unsettled problem in the theory of replacing durable assets: the Wemelsfelder-Traas controversy. *International journal of accounting, education and research*, v. 9, Spring 1974, p. 45-81.

West, Richard R. Corporate finance and the changing stock market, by Richard R. West and Seha M. Tinic. *Financial management*, v. 3, Autumn 1974, p. 14-23.

Accounting

AICPA submits testimony on CASB tangible assets ruling. (News report) *Journal of accountancy*, v. 139, June 1975, p. 10, 12.

American Institute Of Certified Public Accountants. Accounting for depreciable assets, by Charles W. Lamden, Dale L. Gerboth and Thomas W. McRae. New York, c1975. 189 p. (*Accounting research monograph*, no. 1.) [*111.1 A]

Bierman, Harold. Accounting for research and development costs, by Harold Bierman and Roland E. Duker. *Journal of accountancy*, v. 139, April 1975, p. 48-55.

Boersema, John M. Monetary, non-monetary distinction in accounting for inflation. *Cost and management* (Can.), v. 49, May-June 1975, p. 6-11.

Chambers, R. J. Third thoughts. *Abacus*, v. 10, Dec. 1974, p. 129-37.

Financial Accounting Standards Board. FASB interpretation no. 4 - applicability of FASB statement no. 2 to business combinations accounted for by the purchase method. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 63-4.

Financial Accounting Standards Board. FASB interpretation no. 4: applicability of FASB statement no. 2 to business-combinations accounted for by the purchase method (an interpretation of FASB statement no. 2), Feb. 1975. Stamford, Conn., c1975. 4 p. [*111.1 F]

Financial Accounting Standards Board. Financial reporting in units of general purchasing power. Stamford, Conn., 1974. 95 p. (Exposure draft, Dec. 31, 1974. Proposed statement of financial accounting standards.) [*111.1 F]

Greipel, Rudolph C. Accounting for nonmonetary transactions - a review of APB opinion no. 29. (In Haskins & Sells. *Selected papers* 1973. New York, c1974. p. 97-108.) [110 H]

Klammer, Thomas P. Resolving accounting issues without a conceptual framework, by Thomas P. Klammer and Horace Brock. *CPA* (NYSS), v. 45, Aug. 1975, p. 15-20.

Ma, Ronald. On Chambers' second thoughts. *Abacus*, v. 10, Dec. 1974, p. 124-8. (Response to: R. J. Chambers, Second thoughts on continuously contemporary accounting. *Abacus*, Sept. 1970, p. 39.)

Meyer, Philip E. Accounting for nonmonetary transactions. (Accounting theory and practice) *Massachusetts CPA review*, v. 48, Nov.-Dec. 1974, p. 29.

Nurnberg, Hugo. Strange animal. (Capsules and comments) *Journal of accounting research*, v. 2, Autumn 1973, p. 331-2.

Schmitz, Homer H. There's more than one consideration for the accounting treatment of purchased software. *Hospital financial management*, v. 29, Aug. 1975, p. 21-4.

Shwyder, Keith R. Two wrongs making a right. *Journal of accounting research*, v. 2, Autumn 1973, p. 259-72.

Valuation

Asset management - a problem and a program. *Valuation consultant*, v. 12, May 1975, 4 p.

Baxter, W. T. Valuation of stocks and transferred assets. *British tax review*, no. 1, Jan.-Feb. 1975, p. 10-18.

Chambers, R. J. Development of the theory of continuously contemporary accounting. University, Ala., Academy of Accounting Historians, n.d. 29 p. (*Academy of Accounting Historians, working paper series*, no. 13.) [*109 C]

Devlin, David. Going concern concept. (Technical) *Accountancy Ireland*, v. 6, Dec. 1974, p. 8-10.

Gray, S. J. Further comment on asset values and income measurement, by S.J. Gray and M.C. Wells. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 91-5.

Jarrett, Jeffrey E. Bias in adjusting asset values for changes in the price level: an application of estimation theory. *Journal of accounting research*, v. 12, Spring 1974, p. 63-6.

Pizzala, Brian. What price shares? *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 106-17.

Popoff, Boris. Accounting for changes in the purchasing power of money. *Accountants' journal* (N.Z.), v. 54, June 1975, p. 165-9.

Potts, N. Joseph. Cost-cutting without pain: local property taxes. *Broadcast financial journal*, v. 3, Dec.-Jan. 1975, p. 4-7.

Royal Institution Of Chartered Surveyors. Valuation of company property assets. *Accountant's magazine* (Scott.), v. 79, Feb. 1975, p. 72-3.

Scott, William R. Bayesian approach to asset valuation and audit size. (Research reports) *Journal of accounting research*, v. 2, Autumn 1973, p. 304-30.

Wanless, P. T. Reflections on asset valuation and value to the firm. *Abacus*, v. 10, Dec. 1974, p. 160-4.

ASSETS, CURRENT

American Institute Of Certified Public Accountants. Auditing Standards Division. Evidential matter for the carrying amount of marketable securities. (Accounting & auditing) *Journal of accountancy*, v. 139, April 1975, p. 69-70.

ASSETS, FIXED

Bacon, Peter W. Simulation and the capital asset pricing model: a comment, by Peter W. Bacon and Robert W. Haessler. *Decision sciences*, v. 6, Jan. 1975, p. 202-4.

Bland, Malcolm. Leasing and hire purchase. (Focus on finance for small companies) *Accountancy* (Eng.), v. 86, June 1975, p. 48, 50.

Petersen, Russell J. Portfolio analysis of general price level restatement. *Accounting review*, v. 50, July 1975, p. 525-32.

Physical assets: to tag or not to tag. *Valuation consultant*, v. 11, Nov. 1974, p. 1-4.

Accounting

Woolsey, Sam M. Simplified accounting for price-level adjustment for fixed assets. *National public accountant*, v. 20, Aug. 1975, p. 23-8.

Valuation

Accounting Standards Steering Committee. Supplement to Extraordinary items and prior year adjustments. *Accountant's magazine* (Scott.), v. 79, Oct. 1975, p. 350-1. (*Exposure draft* 16.)

Accounting Standards Steering Committee. Supplement to Extraordinary items and prior year adjustments: proposed statement of standard accounting practice. *Accountant* (Eng.), v. 173, Sept. 25, 1975, p. 360-1.

Greener, Michael. Too many cooks ... ? - what Sandilands left unsaid. *Accountant* (Eng.), v. 173, Nov. 20, 1975, p. 577-8.

Life of an asset: legal and actual, by Lawrence C. Hackmack and others. *Valuation*, v. 21, Oct. 1974, p. 119-34.

McKeown, James C. Comparative application of market and cost based accounting models. *Journal of accounting research*, v. 11, Spring 1973, p. 62-99.

Proposed supplement to SSAP6. *Management accounting* (Eng.), v. 53, Sept. 1975, p. 284.

Roberts, Gordon S. Endogenous endowments and capital asset prices. *Journal of finance*, v. 30, March 1975, p. 155-62.

Sherwood, Kenneth A. Accounting for fixed asset valuations: ED16 is logically indefensible. *Accountant* (Eng.), v. 173, Oct. 30, 1975, p. 491.

ASSETS, INTANGIBLE

See Also Goodwill

Patents And Copyrights

Royalties

Trade Marks And Trade Names

Accounting

Deffiese, Philip L. Business combinations revisited: a temporary defense of the status quo. *Ohio State law journal*, v. 35, 1974, p. 393-41.

Financial Accounting Standards Board. FASB interpretation no. 4 - applicability of FASB statement no. 2 to business combinations accounted for by the purchase method. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 63-4.

Financial Accounting Standards Board. FASB interpretation no. 4: applicability of FASB statement no. 2 to business combinations accounted for by the purchase method (an interpretation of FASB statement no. 2), Feb. 1975. Stamford, Conn., c1975 4 p. [*111.1 F]

Financial Accounting Standards Board. FASB interpretations nos. 4, 5 and 6 - applicability of FASB statement no. 2: to business combinations accounted for by the purchase method, to development stage enterprises, to computer software. Stamford, Conn., 1975. 124 p. (*Public record*, v. 1, 1975. Interpretations of FASB statement no. 2.) [*111.1 F]

Taxation

See Taxation, United States - Assets, Intangible

Valuation

Life of an asset: legal and actual, by Lawrence C. Hackmack and others. *Valuation*, v. 21, Oct. 1974, p. 119-34.

ASSISTANCE in the area of marketing. *Finance and commerce* (India), v. 17, Nov.-Dec. 1974, p. 453-5.

ASSMUS, GERT.

NEWPROD: the design and implementation of a new product model. *Journal of marketing*, v. 39, Jan. 1975, p. 16-23.

ASSOCIATED COMPANIES

Accounting

International Accounting Standards Committee. Consolidated financial statements and the equity method of accounting. *Accountants' journal* (N.Z.), v. 53, Dec. 1974, p. 186-92.

International Accounting Standards Committee. Consolidated financial statements and the equity method of accounting: exposure draft 3. *Accountant's magazine* (Scott.) v. 79, Jan. 1975, p. 30-2.

Leo, Kenneth J. Equity method of accounting for investments, by Kenneth J. Leo and Peter J. Best. *Australian accountant*, v. 44, Nov. 1974, p. 602-6.

New Zealand Society Of Accountants. Council. Statement of standard accounting practice - no. 2: accounting for associated companies (equity accounting). *Accountants' journal* (N.Z.), v. 53, Dec. 1974, p. 176-82.

ASSOCIATION OF AMERICAN MEDICAL COLLEGES.

National Institutes Of Health. Division of Research Resources. Ad Hoc Committee on Animal Costs. Cost analysis and rate setting manual for animal resource facilities. Washington, U.S. Govt. Print. Off., 1974. 109 p. (Sponsored by Division of Research Resources, National Institutes of Health... and Association of American Medical Colleges.) [*250 Ani]

ASSOCIATION OF CERTIFIED ACCOUNTANTS.

Audit of current purchasing power statements. *Certified accountant* (Eng.), May 1975, p. 271-2.

Building a history. *South African chartered accountant*, v. 10, Dec. 1974, p. 419.

Small, J. R. Royal charter - what next? *Certified accountant* (Eng.), Dec. 1974, p. 605-6.

Council.

Accounting for tax relief on increases in stock values. *Certified accountant* (Eng.), Feb. 1975, p. 85-6.

ASSOCIATION OF CHARTERED ACCOUNTANT STUDENTS' SOCIETIES.

Hendrick, Paul. Education or examination? (Student roundabout) *Accountant* (Eng.), v. 171, Nov. 21, 1974, p. 700-1.

Steeds, David. ACASS membership survey, by David Steeds and Chris Caswell. (Student roundabout) *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 230-2.

ASSOCIATION OF CONSULTING MANAGEMENT ENGINEERS.

ASSOCIATION OF CONSULTING MANAGEMENT ENGINEERS.

ACME survey on professional consulting fee arrangements 1973. New York, 1973. 18 p. [*200.81 A]

ASSOCIATION OF DATA PROCESSING SERVICE ORGANIZATIONS.

SEC suggests ADAPSO take its EDP complaint to FTC, Justice. (News report) *Journal of accountancy*, v. 139, March 1975, p. 22, 24.

ASSOCIATION OF HEALTH SERVICE TREASURERS.

Health Service Treasurers' annual conference. *Public finance & accountancy* (Eng.), v. 2, Jan. 1975, p. 23-5.

ASSOCIATION OF INTERNATIONAL ACCOUNTANTS.

International seminar in Luxembourg: AIA - annual conference 1974. *International accountant* (Eng.), v. 44, Oct.-Dec. 1974, p. 105-8.

ASSOCIATION OF SOUTHEAST ASIAN NATIONS.

Paterno, Vicente T. Economic opportunities in regional cooperation: the Philippines and ASEAN. *SGV group journal*, no. 3, 1974, p. 44-7.

ASSOCIATIONS

See Chambers Of Commerce
Clubs
Societies And Associations
Trade Associations

ASSOCIATIONS launch anti-inflation fight. *Savings and loan news*, v. 95, Nov. 1974, p. 72-5.

ATACK, JEREMY.

Profitability of steamboating on western rivers: 1850, by Jeremy Atack and others. *Business history review*, v. 49, Autumn 1975, p. 346-54.

ATHANASSIADES, JOHN C.

Myths of women in management; what every businessman ought to know but may be afraid to ask. *Atlanta economic review*, v. 25, May-June 1975, p. 4-9.

ATHEARN, JAMES L.

How to avoid overpaying on a group life plan that includes permanent life insurance. *Taxation for accountants*, v. 15, Aug. 1975, p. 113-17.

ATHLETICS

Accounting

Flamholtz, Eric G. Human resource accounting. Encino, Calif., Dickenson Pub. Co., c1974. 382 p. [110 F]

ATNALLY, EDWARD V.

Investment responsibilities of fiduciaries: implications of the Spitzer decision. *Trusts & estates*, v. 114, May 1975, p. 286-9.

ATOMIC ENERGY

Ahmed, S. Basheer. Role of nuclear power: 1985-2040. *Public utilities fortnightly*, v. 95, May 22, 1975, p. 21-6.

Carver, John A. Legal and institutional planning for macro-conservation measures. *Public utilities fortnightly*, v. 95, April 24, 1975, p. 29-33.

Casbolt, Gerald. EPA proposes new radiation standards for nuclear power. (Washington and the utilities) *Public utilities fortnightly*, v. 95, June 19, 1975, p. 13-14.

Chevarley, Joseph W. Power plant nuclear insurance and the Price-Anderson act. *Risk management*, v. 22, Aug. 1975, p. 15-20.

ACCOUNTANTS' INDEX 1975

Dunham, Halstead. Consumers' stake in nuclear power. *Public utilities fortnightly*, v. 95, April 24, 1975, p. 19-26.

Dunham, Halstead. Nuclear whodunit. (Pages with the editor) *Public utilities fortnightly*, v. 95, Jan. 30, 1975, p. 4-5.

Edge, C. Geoffrey. Energy resources: a perspective for Canada towards the year 2000. *Cost and management* (Canada), v. 48, Nov.-Dec. 1974, p. 6-12.

Ezra, Derek. Energy policy and capital investment. *Accountancy* (Eng.), v. 86, May 1975, p. 32-3.

Goldsmith, Marc W. Nuclear debate: can utilities reach the public? (What others think) *Public utilities fortnightly*, v. 95, May 22, 1975, p. 39-41.

Hatcher, S. R. Fuel for nuclear power in Canada: options beyond the year 2000. *Canadian business review*, v. 2, Autumn 1975, p. 15-18.

Johnson, Douglas M. Uranium fuel prices. *Conference Board record*, v. 12, Jan. 1975, p. 51-3.

Lund, Leonard. Energy: update and outlook - November 1974, edited by Leonard Lund. New York, Conference Board, c1975. 54 p. (Conference Board report, no. 663.) [*250 Fue]

McAnally, James L. Organizing for nuclear power, by James L. McAnally and Denton L. Peoples. *Public utilities fortnightly*, v. 95, March 27, 1975, p. 31-8.

McKelvey, Vincent E. World energy reserves and resources. *Public utilities fortnightly*, v. 96, Sept. 25, 1975, p. 27-33.

Melicher, Ronald W. Nuclear liability insurance for electric utilities. *Public utilities fortnightly*, v. 95, May 22, 1975, p. 15-20.

Ontario Hydro. Options for electricity. *Canadian business review*, v. 2, Autumn 1975, p. 19-25.

Palfrey, John Gorham. Energy and the environment: the special case of nuclear power. *Columbia law review*, v. 74, Dec. 1974, p. 1375-1409.

Partridge, Robert D. Case for nuclear power. *Public utilities fortnightly*, v. 95, June 5, 1975, p. 31-4.

Government regulation

Chevarley, Joseph W. Power plant nuclear insurance and the Price-Anderson act. *Risk management*, v. 22, Aug. 1975, p. 15-20.

Muntzing, L. Manning. New NRC: its mandate and challenge. *Public utilities fortnightly*, v. 95, March 13, 1975, p. 19-23.

Rolnick, Peggy. Increasing citizen participation in AEC proceedings by expanding social impact considerations: the Maine Yankee decision. (Notes) *George Washington law review*, v. 42, Aug. 1974, p. 1062-88.

Rubin, Harvey W. Insuring the nuclear reactor, by Harvey W. Rubin and Stephen H. Andrick. *Risk management*, v. 22, Jan. 1975, p. 28-30, 32.

ATTENDANCE of client at IRS audit may be mandatory. (Practicing before the IRS) *Taxation for accountants*, v. 15, Sept. 1975, p. 190-1.

ATTEST FUNCTION

See Certificate Or Opinion

ATTORNEY-CLIENT PRIVILEGE

See Privileged Communications
Taxation, United States - Privileged Communications

ATTORNEYS' salaries. *Law office economics and management*, v. 16, Spring 1975, p. 106-10.

ATWATER, PIERCE.

Mitigation provisions: avoid them where possible. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 603-4.

Withholding on real estate salespersons. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 611-12.

ATWELL, DONALD L.

- Appraising your partners. (Administration of accountants practice) *CPA* (NYSS), v. 45, Aug. 1975, p. 45-8. (Reprinted from *CA magazine* (Can.), Dec. 1974, p. 47-9.)
- Appraising your partners. (Practitioners' forum) *CA magazine*, v. 105, Dec. 1974, p. 47-9.
- Minicourse on minicomputers. (Practitioners forum) *CA magazine* (Can.), v. 107, Aug. 1975, p. 62-4.
- Off with their heads. (Practitioners' forum) *CA magazine* (Can.), v. 106, June 1975, p. 62, 64.

AUBRECHT, DON E.

- Owner-architect agreement: a mutual understanding. *Real estate review*, v. 5, Fall 1975, p. 105-9.

AUDERIETH, STEVEN.

- Taxation of foreign trusts yesterday, today and tomorrow. *International tax journal*, v. 1, Summer (Aug.) 1975, p. 349-62.

AUDEX

See Audit Extract System

AUDIO-VISUAL AIDS

See Also Visual Aids

- AUDIT** commission lists issues under study. (News report) *Journal of accountancy*, v. 139, May 1975, p. 36.

AUDIT COMMITTEES

- Chalmers, Geoffrey T. Over-accountable accountants? A proposal for clarification of the legal responsibilities stemming from the audit function. *William and Mary law review*, v. 16, Fall 1974, p. 71-105.
- Corey, Gordon R. Directors' Audit Committee and the audit function. *Internal auditor*, v. 32, Jan.-Feb. 1975, p. 29-37.
- Davison, Charles H. Audit committees - the trend and the benefits. *Management controls* (PMM & Co.), v. 22, April-May 1975, p. 57-61.
- Hanson, Walter E. Focus on fraud. *Financial executive*, v. 43, March 1975, p. 14-19.
- Lam, Wai P. Development & significance of corporate audit committees. *CA magazine* (Can.), v. 106, April 1975, p. 32-3, 36-40.
- Lam, Wai P. Management representation on audit committees. *CPA* (NYSS), v. 45, Nov. 1975, p. 33-7.
- Reynolds, William J. How Greenwich used an audit committee. *World* (PMM & Co.), v. 9, Spring 1975, p. 44-7.
- Some examples of audit committee questions. (Auditing and reporting) *CPA* (NYSS), v. 45, July 1975, p. 42-4. (Excerpt from *Management controls* (PMM & Co.), April-May 1975, p. 58-9.)

AUDIT criteria for federal political campaigns.

- Arthur Andersen & Co. Audit criteria for federal political campaigns. Chicago, c1974. 21 p. [*250 Pol]

AUDIT EVIDENCE

See Evidence

AUDIT GUIDES

See Industry Audit Guides

- AUDIT** of government contracts for stores and equipment in the United Kingdom. *International journal of government auditing*, v. 2, April 1975, p. 8-10.

AUDIT of historical records as a learning device in studying environmental and socio-economic influences on accounting.

- Homburger, Richard H. Audit of historical records as a learning device in studying environmental and socio-economic influences on accounting. University, Ala., Academy of Accounting Historians, n.d. 13 p. (*Academy of Accounting Historians, working paper series*, no. 2.) [*109 H]

AUDIT of investment companies.

- American Institute Of Certified Public Accountants. Accounting Standards Division. Financial accounting and reporting by face-amount certificate companies. New York, 1974. 3 p. (*Statement of position*, 74-11, Dec. 10, 1974) [*111.1 A]

- AUDIT** of service stations stresses some income reporting. (Practicing before the IRS) *Taxation for accountants*, v. 15, Aug. 1975, p. 128.

- AUDIT** partner loses appeal; supervisor gets retrial: NSM. (News report) *Journal of accountancy*, v. 140, Sept. 1975, p. 21.

AUDIT PROGRAM

See Auditing - Audit Program
Internal Auditing - Audit Program

AUDIT REPORTS

See Certificate Or Opinion
Reports, Accountants'

AUDITING

See Also Subheading, Auditing, Under Special
Business, Industry Or Trade

- American Institute Of Certified Public Accountants. Auditing Standards Executive Committee. Reliance on internal auditors. (Auditing and reporting) *CPA* (NYSS), v. 45, Nov. 1975, p. 68-9. (Excerpt from an exposure draft issued by the AICPA's Auditing Standards Executive Committee.)
- American Institute Of Certified Public Accountants. Auditing Standards Executive Committee. Reliance on specialists. (Auditing and reporting) *CPA* (NYSS), v. 45, Nov. 1975, p. 67-8. (Excerpt from an exposure draft issued by the AICPA's Auditing Standards Executive Committee.)
- Andreou, George. Internal control, internal audit and external audit. *International journal of government auditing*, Oct. 1975, p. 2-3.
- Bedingfield, James P. Current state of statistical sampling and auditing. *Journal of accountancy*, v. 140, Dec. 1975, p. 48-55.
- Bell, John. Quality control of audits - 2. (In practice) *Accountancy* (Eng.), v. 86, July 1975, p. 62, 64.
- Best, F. Andrew. Obsolescence a do-it-yourself game *Internal auditor*, v. 32, March-April 1975, p. 43, 46-9.
- Carmichael, Douglas Roy. Lawyers' letters. (Accounting & auditing) *Journal of accountancy*, v. 139, March 1975, p. 80-3.
- Catlett, George R. Relationship of auditing standards to detection of fraud. *CPA journal*, v. 45, April 1975, p. 13-21.
- Cheatham, Carole Bartlett. Accountant's participation in a nonfinancial audit. *Woman CPA*, v. 37, April 1975, p. 10-11.
- Corsini, Louis S. Our auditing legacy. (Auditing theory & practice) *Massachusetts CPA review*, v. 49, Jan.-Feb. 1975, p. 25-6.
- Fouts, John D. How to use your auditor. *Cooperative accountant*, v. 28, Fall 1975, p. 56-60.
- Gurry, E. J. Regression analysis as an audit technique, by E.J. Gurry and D.W. Santi. *Australian accountant*, v. 45, April 1975, p. 132-8.

- Gurry, Edward James. Locating potential irregularities. (Practitioners forum) *Journal of accountancy*, v. 140, Sept. 1975, p. 111-14.
- Haldane, J. Martin. Put away your swimsuits (In practice) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 84.
- Hall, Thomas W. Post-completion audit procedure. *Management accounting* (NAA), v. 57, Sept. 1975, p. 33-7.
- Harmeyer, W. J. Audit interview techniques: a behavioral approach, by W. J. Harmeyer and Rodney A. Wood. *Internal auditor*, v. 32, Jan.-Feb. 1975, p. 13-22.
- Holmes, Arthur W. Auditing standards and procedures, by Arthur W. Holmes and Wayne S. Overmyer. 8th ed. Homewood, Ill., Richard D. Irwin, c1975. 985 p. [170 H]
- Howard, Bruce R. Reward dictates output. *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 55-7.
- Institute Of Chartered Accountants Of Scotland. Going concern problems. *Accountant's magazine* (Scot.), v. 79, April 1975, p. 141-2.
- Jancura, Elise G. Auditing in a computerized environment: no longer a choice of through or around the computer. *National public accountant*, v. 20, Aug. 1975, p. 16-19, 22.
- Kaplan, Robert S. Stochastic model for auditing. *Journal of accounting research*, v. 11, Spring 1973, p. 38-46.
- Kramer, Dan G. Peer review of audit practices. (News & views) *CPA* (NYSS), v. 45, Aug. 1975, p. 11.
- Lawyers' responses to accountants in connection with audits, by William H. Webster and others. *Business lawyer*, v. 30, March 1975, p. 207-22.
- Management of capital expenditures - post-completion audits. (Management services) *CPA journal*, v. 45, April 1975, p. 71-2. (Excerpt from *Week in review* (Haskins & Sells), Nov. 23, 1973.)
- McGee, R. S. Discrepancy hunt. *CGA*, (Can.), v. 9, Jan.-Feb. 1975, p. 4-8.
- McMickle, Peter L. Auditing public education: current status and future potential, by Peter L. McMickle and Gene Elrod. Montgomery, Ala., Alabama Dept. of Education, c1974. 255 p. (AIDE project) [250 Sch]
- McNutt, Charles P. Not-so-perfect case. *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 29-30.
- Morgan, W. H. Making money in auditing, by W. H. Morgan and A. S. Omber. (Practitioners forum) *Accountants' journal* (N.Z.), v. 53, Dec. 1974, p. 204.
- Reynolds, Allan L. Audit survey - what and how. (Accountability auditing in the community) *Internal auditor*, v. 32, July-Aug. 1975, p. 83-5.
- Robbins, Richard L. Accounting and administrative controls. (Practitioners forum) *Journal of accountancy*, v. 140, July 1975, p. 85-6.
- Schmidt, L. Lee. Auditor-client relationships. (Focus on accounting and auditing) *Michigan CPA*, v. 26, May-June 1975, p. 9-11.
- Scott, William R. Bayesian approach to asset valuation and audit size. (Research reports) *Journal of accounting research*, v. 2, Autumn 1973, p. 304-30.
- Sneath, Christopher. Fraud and security: an auditing viewpoint. *Accountant* (Eng.), v. 173, Oct. 2, 1975, p. 388, 391.
- Toba, Yoshihide. General theory of evidence as the conceptual foundation in auditing theory. *Accounting review*, v. 50, Jan. 1975, p. 7-24.
- Welsch, Donald. Econometrics and auditing. *World* (PMM & Co.), v. 9, Summer 1975, p. 44-7.
- Audit program**
- Bell, John. Quality control of audits - 2. (In practice) *Accountancy* (Eng.), v. 86, July 1975, p. 62, 64.
- Johnson, Walter L. Audit programs and guides - is there a difference? (Accountability auditing in the community) *Internal auditor*, v. 32, July-Aug. 1975, p. 81-3.
- Knighton, Lennis M. Auditing for effectiveness. *Internal auditor*, v. 32, Jan.-Feb. 1975, p. 81-3.
- Reynolds, Allan L. Audit survey - what and how. (Accountability auditing in the community) *Internal auditor*, v. 32, July-Aug. 1975, p. 83-5.
- Roussey, Robert S. Audex 100 - a computer audit program for larger memory systems. *Arthur Andersen chronicle*, v. 35, July 1975, p. 10-18.
- Schaffer, Eleanor O. Auditing for the future: audit review of systems development. (EDP systems) *Internal auditor*, v. 32, March-April 1975, p. 61-7.
- Australia**
- Steele, D. R. Recommendations of the Auditor-General to the Enquiry into Australian public service. *International journal of government auditing*, v. 2, July 1975, p. 18-19.
- Bangladesh**
- Habibullah, M. Management audit. *Cost and management* (Bangladesh), v. 1, July-Dec. 1974, p. 4-7.
- Canada**
- Canadian Institute Of Chartered Accountants. Auditing Standards Committee. First audit engagement: an audit technique study. Toronto, c1975. 54 p. [*250 Acc]
- Compliance audits**
- Loebbecke, James K. Impact and implementation of the auditing statement on internal control. (Accounting & auditing) *Journal of accountancy*, v. 139, May 1975, p. 80-3.
- Newhouse, Benjamin. Rebuilding confidence in government - what the internal auditor can do. *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 49-54.
- Oliver, Fred M. Relating fiscal auditing to compliance auditing. (In Haskins & Sells. *Selected papers* 1973. New York, c1974. p. 137-46.) [110 H]
- Proctor, John P. Compliance auditing. (Government) *Internal auditor*, v. 32, Jan.-Feb. 1975, p. 76-8.
- Continuous audits**
- Sprague, William Douglas. Interim financial reporting and continuous auditing. *CPA* (NYSS), v. 45, July 1975, p. 15-18.
- Correspondent audits**
- Elliott, Norman Cassleton. Joint audits - from three viewpoints: the accountant's view, the lawyer's view and the insurance aspects, by Norman Cassleton, Denis Marshall and William Batchelor. *Accountancy* (Eng.), v. 86, June 1975, p. 34-6.
- Union Europeenne Des Experts Comptables Economiques Et Financiers (UEC). Draft of a statement by UEC on the use of another auditor's work. *Journal UEC*, v. 10, Oct. 1975, p. 347-8.
- New Zealand**
- New Zealand Society Of Accountants. Board of Research and Publications. Exposure draft of recommendation on auditing practice: no. 2: reliance on other auditors in reporting on group financial statements. *Accountants' journal* (N.Z.), v. 54, July 1975, p. 219-23.
- Costs**
- Fee, Thomas. Controlling the audit fee. *Management accounting* (NAA), v. 56, Feb. 1975, p. 49-51.
- Data processing**
- Adams, Donald L. Alternatives to computer audit software. (Accounting and EDP) *Journal of accountancy*, v. 140, Nov. 1975, p. 54, 56-7.
- Adams, Donald L. Audit review of program code-I. *Edpacs*, v. 3, Aug. 1975, p. 1-5.
- Adams, Donald L. COMBI (COBOL missed branch indicator) as an audit tool. *Edpacs*, v. 2, April 1975, p. 7-8.
- Advanced EDP systems and the auditor's concerns. (Official releases) *Journal of accountancy*, v. 139, Jan. 1975, p. 66-72.
- American Institute Of Certified Public Accountants. Auditing Standards Executive Committee. Statement on auditing standards no. 3 - the effects of EDP on the auditor's study and evaluation of internal control. (Official releases) *Journal of accountancy*, v. 139, Feb. 1975, p. 72-6.
- Anderson, R. J. Guide to computer control and audit guidelines. *CA magazine*, v. 105, Dec. 1974, p. 22-8.
- Appert, Richard H. Computer audit software. *Retail control*, v. 43, Aug. 1975, p. 38-50.

- Auditing and EDP in the Netherlands. (Accounting and EDP) *Journal of accountancy*, v. 140, Dec. 1975, p. 98.
- Bauer, Eckhard. Auditor and the computer. *Footnote*, Special issue, 1975, p. 16-18.
- Belt, Klem. Computer can do the work if we do the thinking. *Footnote*, Special issue, 1975, p. 36-7.
- Bruner, E. C. HEWCAS in a university audit. *Footnote*, Special issue, 1975, p. 32-3.
- Burns, David C. Internal control evaluation: how the computer can help, by David C. Burns and James K. Loebbecke. *Journal of accountancy*, v. 140, Aug. 1975, p. 60-70.
- Chapman, David L. Computer audit packages. *Accountancy Ireland*, v. 7, Aug. 1975, p. 29-31.
- Clark, Gary F. Software to audit computer records. *Journal of systems management*, v. 25, Dec. 1974, p. 26-30.
- Conference report, part 1. *Edpacs*, v. 2, March 1975, p. 10-19. (Report of Fourth Conference on Computer Audit, Control and Security.)
- Conference report, part 2. *Edpacs*, v. 2, June 1975, p. 10-16. (Report of Fourth Conference on Computer Audit, Control and Security.)
- Dorricott, Keith. Audit control over computer-assisted audit techniques. *Edpacs*, v. 3, Sept. 1975, p. 9-11.
- Dorricott, Keith O. Appraising computer assisted audit techniques. *CA magazine* (Can.), v. 107, Aug. 1975, p. 24-9.
- Elmendorff, Karl. Computer auditing - legal and technical issues. *Journal UEC*, v. 10, Oct. 1975, p. 292-7. (Report on the international symposium of UEC at Birlinghoven.)
- Grimes, James R. Auditor's role in system design. *Edpacs*, v. 3, Sept. 1975, p. 1-7.
- Holiner, George P. Getting started using HEWCAS, by George P. Holiner and John D'Angelo. *Footnote*, Special issue, 1975, p. 19-27.
- Jancura, Elise G. Auditing in a computerized environment: no longer a choice of through or around the computer. *National public accountant*, v. 20, Aug. 1975, p. 16-19, 22.
- Jancura, Elise G. Auditor's responsibilities in examining computer processed records. *International journal of government auditing*, v. 2, July 1975, p. 13-17.
- Jancura, Elise G. Evidential matter in the audits of computerized records. (Electronic data processing) *Woman CPA*, v. 37, July 1975, p. 15-16, 30.
- Jauhari, B. S. Computer and audit. *Chartered accountant* (India), v. 24, Nov. 1975, p. 279-82.
- Johnson, Everett C. Computer as an audit tool. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 123-30.) [110 H]
- Kalkman, S. Netherlands - edp cooperation. (Accounting abroad) *CA magazine* (Can.), v. 106, Jan. 1975, p. 17.
- Kraenzlein, H. Germany - auditing through the computer. (Accounting abroad) *CA magazine* (Can.), v. 106, Jan. 1975, p. 16-17.
- Kretz, Paul. HEWCAS assistance with a vocational rehabilitation audit, by Paul Kretz and Klem Belt. *Footnote*, Special issue, 1975, p. 30-1.
- Kropatkin, Philip. Output-oriented auditing - will it respond to the HEWCAS challenge? *Footnote*, Special issue, 1975, p. 8-10.
- Lane, Glenn A. Recognizing HEWCAS opportunities. *Footnote*, Special issue, 1975, p. 11-13.
- Lynn, Robert S. Computer auditing - a broader perspective. *Chartered accountant in Australia*, v. 45, Feb. 1975, p. 15-18.
- McLain, Kenneth L. Developing an effective data base with questionnaires. *GAO review*, Winter 1975, p. 50-4.
- Miller, Timothy L. EDP - a matter of definition. *Internal auditor*, v. 32, July-Aug. 1975, p. 31-8.
- New key to computer-locked data. *E & E* (Ernst & Ernst), v. 14, Winter 1974-75, p. 12-21.
- Perry, William E. Four phases of EDP auditing. *Edpacs*, v. 2, May 1975, p. 1-8.
- Perry, William E. Using SMF as an audit tool - accounting information. *Edpacs*, v. 2, Jan. 1975, p. 1-9.
- Porter, W. Thomas. EDP controls and auditing. Belmont, Calif., Wadsworth Pub. Co., c1974. 240 p. [*170 P]
- Roussey, Robert S. Audex 100 - a computer audit program for larger memory systems. *Arthur Andersen chronicle*, v. 35, July 1975, p. 10-18.
- Samson, Thomas F. Comment on Audits of service-center-produced records. (Letters to the editor) *CPA journal*, v. 45, April 1975, p. 5-6.
- Scanlan, Michael J. Proposal for alternative procedures for audit of real time data systems. (EDP systems) *Internal auditor*, v. 32, Nov./Dec. 1975, p. 77-86.
- Shell, Richard C. Audit control over computer programs. *Edpacs*, v. 2, March 1975, p. 1-3.
- Simmons, Larry K. HEWCAS: an application for measuring EDP data volume. *Footnote*, Special issue, 1975, p. 28-9.
- Smith, Ronald C. Equity Funding: implications for auditing and data processing. *Edpacs*, v. 2, Oct. 1974, p. 1-7.
- Stepnick, Edward W. Other HEWCAS applications. *Footnote*, Special issue, 1975, p. 38-9.
- Weiss, Harold. Audit review of program code-II. *Edpacs*, v. 3, Aug. 1975, p. 6-7.
- Weiss, Harold. Rebuttal to Equity Funding implications. *Edpacs*, v. 2, Oct. 1974, p. 8-11.
- Westfall, Donald G. Computer as an audit tool: a case study. *Footnote*, Special issue, 1975, p. 34-5.
- Wilkerson, William F. HEWCAS and dollar-unit sampling. *Footnote*, Special issue, 1975, p. 43-8.
- Wilkerson, William F. Training the computer auditor. *Footnote*, Special issue, 1975, p. 14-15.
- Woolf, Emile. Your computer know-how. (Mainly for students) *Accountancy* (Eng.), v. 86, Aug. 1975, p. 81-2, 84-5.

Europe

- Elmendorff, Karl. Computer auditing - legal and technical issues. *Journal UEC*, v. 10, Oct. 1975, p. 292-7. (Report on the international symposium of UEC at Birlinghoven.)

Extended procedures

- Bettauer, Arthur. Extending audit procedures - when and how. *Journal of accountancy*, v. 140, Nov. 1975, p. 69-72.

First audits

- Tooman, Lee D. Starting the internal audit of foreign operations. *Internal auditor*, v. 32, Nov./Dec. 1975, p. 56-62.

Germany

- Gassmann, Rosa-Elizabeth. Survey of the development of auditing in Germany. *Accounting historian*, v. 1, April 1974, p. 4.
- Kraenzlein, H. Germany - auditing through the computer. (Accounting abroad) *CA magazine* (Can.), v. 106, Jan. 1975, p. 16-17.

Great Britain

- Association Of Certified Accountants. Audit of current purchasing power statements. *Certified accountant* (Eng.), May 1975, p. 271-2.
- James, Derek. Quality control of audits. (In practice) *Accountancy* (Eng.), v. 86, June 1975, p. 86, 88.
- Woolf, Emile. Your computer know-how. (Mainly for students) *Accountancy* (Eng.), v. 86, Aug. 1975, p. 81-2, 84-5.

Greece

- Zographos, N. J. Facts about auditing institutions in Greece. *Journal UEC*, v. 10, Oct. 1975, p. 305-9. (Reply to an article entitled the Profession in Greece by Theodor Starkos published in *Journal UEC*, no. 3, July 1974.)

History

See Also Accounting - History

- Adelberg, Arthur H. Auditing on the march: ancient times to the twentieth century. *Internal auditor*, v. 32, Nov./Dec. 1975, p. 35-47.
- Gassmann, Rosa-Elizabeth. Survey of the development of auditing in Germany. *Accounting historian*, v. 1, April 1974, p. 4.
- McMickle, Peter L. Auditing public education: current status and future potential, by Peter L. McMickle and Gene Elrod. Montgomery, Ala., Alabama Dept. of Education, c1974. 255 p. (AIDE project) [250 Sch]

India

Shah, P. N. Maintenance of accounts and tax audit under the Income tax act. *Chartered accountant* (India), v. 23, June 1975, p. 569-71.

International

Marshall, A. John. Public accounting & multinationalism. *CA magazine* (Can.), v. 105, Dec. 1974, p. 35-40.
Parker, John W. International auditing: a case history. *Internal auditor*, v. 32, Nov./Dec. 1975, p. 63-6.

Ireland

Rowe, David. Is your audit really necessary? *Accountancy Ireland*, v. 7, April 1975, p. 13-17.

Joint Audits

See Auditing - Correspondent Audits

Legal Audits

See Legal Audits

Netherlands

Chandra, Gyan. Some aspects of professional accounting in the Netherlands: a case of replacement value theory. *Chartered accountant* (India), v. 24, Oct. 1975, p. 230-3.
Kalkman, S. Netherlands - edp cooperation. (Accounting abroad) *CA magazine* (Can.), v. 106, Jan. 1975, p. 17.

Nigeria

Ifezue, J. C. Structure and management of statutory corporations in the Federal Republic of Nigeria (financial management perspective). *Nigerian accountant*, v. 7, Oct./Dec. 1974, p. 14-17, 22-4.

Norway

Breie, Lars. Auditing and control of government accounts in Norway. *International journal of government auditing*, v. 2, Jan. 1975, p. 7-8, 16.

Other procedures

Johnson, Ray A. C. Auditing innovations in Nebraska government. *Nebraska CPA*, v. 10, Fall 1975, p. 11-12, 25.

Principles And Standards

See Also Accounting - Principles And Standards
Accounting Research
Accounting Series Releases
Statements On Auditing Procedure

Adelberg, Arthur H. Auditing on the march: ancient times to the twentieth century. *Internal auditor*, v. 32, Nov./Dec. 1975, p. 35-47.

AICPA issues two auditing standards. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 10.

American Institute Of Certified Public Accountants. Auditing Standards Division. Evidential matter for the carrying amount of marketable securities. (Accounting & auditing) *Journal of accountancy*, v. 139, April 1975, p. 69-70.

American Institute Of Certified Public Accountants. Auditing Standards Division. Unaudited Financial Statements Task Force. Guide for engagements of CPAs to prepare unaudited financial statements. New York, c1975. 34 p. [*150 A]

American Institute Of Certified Public Accountants. Auditing Standards Executive Committee. Statement on auditing standards no. 4 - quality control considerations for firm of independent auditors. (Official releases) *Journal of accountancy*, v. 139, Feb. 1975, p. 76-8.

American Institute Of Certified Public Accountants. Auditing Standards Executive Committee. Statement on auditing standards no. 6 - related party transactions. (Official releases) *Journal of accountancy*, v. 140, Sept. 1975, p. 82-5.

American Institute Of Certified Public Accountants. Auditing Standards Executive Committee. Statement on auditing standards no. 3 - the effects of EDP on the auditor's study and evaluation of internal control. (Official releases) *Journal of accountancy*, v. 139, Feb. 1975, p. 72-6.

American Institute Of Certified Public Accountants. Auditing Standards Executive Committee. Statement on auditing standards no. 5 - the meaning of present fairly in conformity with generally accepted accounting principles in the independent auditor's report. (Official releases) *Journal of accountancy*, v. 140, Sept. 1975, p. 80-2.

American Institute Of Certified Public Accountants. Equity Funding Special Committee. Report of the Special Committee on Equity Funding: the adequacy of auditing standards and procedures currently applied in the examination of financial statements. New York, c1975. 46 p. [*170 A]

American Institute Of Certified Public Accountants. International Practice Executive Committee. Professional accounting in 30 countries. New York, c1975. 792 p. [117 A]

American Institute Of Certified Public Accountants. Professional Ethics Division. AICPA ethics rulings: audit guides issued by governmental agencies. (Official releases) *Journal of accountancy*, v. 139, June 1975, p. 80-1.

Annual reports may get closer scrutiny. (Auditing and reporting) *CPA* (NYSS), v. 45, July 1975, p. 42. (Excerpt from *Executive newsletter* (PMM & Co.), May 4, 1975.)

Ashby, Michael J. Coping with major uncertainties in the audit report. *CA magazine* (Can.), v. 106, March 1975, p. 24-8.

Auditors may review nonfinancial data. (News report) *Journal of accountancy*, v. 139, May 1975, p. 18, 20.

AudSEC proposes guidance on related party transactions. (Auditing and reporting) *CPA* (NYSS), v. 45, Aug. 1975, p. 42. (Excerpt from *News summary* (Main LaFrentz & Co.), May 1975.)

Benston, George J. Accounting standards in the United States and the United Kingdom: their nature, causes and consequences. *Vanderbilt law review*, v. 28, Jan. 1975, p. 235-68. (Symposium on accounting and the Federal securities laws.)

Bettauer, Arthur. Extending audit procedures - when and how. *Journal of accountancy*, v. 140, Nov. 1975, p. 69-72.

Block, Max. Interim financial information of public corporations - recent developments. (SEC commentary) *CPA* (NYSS), v. 45, June 1975, p. 69-70.

Briloff, Abraham J. We often paint fakes. *Vanderbilt law review*, v. 28, Jan. 1975, p. 165-200. (Symposium on accounting and the Federal securities laws.)

Burton, John C. SEC enforcement and professional accountants: philosophy, objectives and approach. *Vanderbilt law review*, v. 28, Jan. 1975, p. 19-29. (Symposium on accounting and the Federal securities laws.)

— Carmichael, Douglas Roy. What is the independent auditor's responsibility for the detection of fraud? (Accounting & auditing) *Journal of accountancy*, v. 140, Nov. 1975, p. 76-9.

— Catlett, George R. Relationship of auditing standards to detection of fraud. *CPA journal*, v. 45, April 1975, p. 13-21.

Catlett, George R. Relationship of auditing standards to detection of fraud. *Cooperative accountant*, v. 28, Summer 1975, p. 60-9. (Reprinted from *Contemporary auditing problems*, Arthur Andersen/Univ. of Kansas symposium on auditing problems, 1974.)

Chalmers, Geoffrey T. Over-accountable accountants? A proposal for clarification of the legal responsibilities stemming from the audit function. *William and Mary law review*, v. 16, Fall 1974, p. 71-105.

Chazen, Charles. Unaudited financial statements - beware of hidden dangers. *Journal of commercial bank lending*, v. 57, July 1975, p. 51-9.

Cheatham, Carole Bartlett. Auditing standards: action or reaction? *National public accountant*, v. 20, May 1975, p. 8-11.

Cohn, Harris. Accounting and auditing developments. *Colorado CPA report*, v. 39, Winter 1975, p. 35-6.

Corsini, Louis S. What's fair. (Auditing theory & practice) *Massachusetts CPA review*, v. 49, July-Aug. 1975, p. 39-40.

- Derieux, Samuel A. Profession's responsibility in developing and adhering to accounting and auditing standards. *Virginia accountant*, v. 27, Sept. 1975, p. 23-5. (Presented before the Twenty-seventh Southeast Regional Group Meeting, American Accounting Association.)
- Donohue, Roger. AICPA guide for preparation of unaudited financial statements. *CPA (NYSS)*, v. 45, June 1975, p. 31-5.
- Earle, Victor M. Fairness myth. *Vanderbilt law review*, v. 28, Jan. 1975, p. 147-63. (Symposium on accounting and the Federal securities laws.)
- Erard, Irene C. Unaudited financial statements. *Management accounting (NAA)*, v. 57, Aug. 1975, p. 45-8.
- Fess, Philip E. Auditor v. client reporting responsibilities. (Auditing & reporting) *CPA journal*, v. 45, May 1975, p. 46-7.
- Fifis, Ted J. Current problems of accountants' responsibilities to third parties. *Vanderbilt law review*, v. 28, Jan. 1975, p. 31-145. (Symposium on accounting and the Federal securities laws.)
- Foster, William C. Related-party transactions - some considerations. *CPA journal*, v. 45, May 1975, p. 15-20.
- James, Derek. Quality control of audits. (In practice) *Accountancy (Eng.)*, v. 86, June 1975, p. 86, 88.
- Keithley, John P. Greater professionalism through internal auditing standards. *Internal auditor*, v. 32, July-Aug. 1975, p. 23-30.
- Kenley, W. J. Auditing standards - are they necessary? *Chartered accountant in Australia*, v. 45, Feb. 1975, p. 7-11.
- Kenley, W. J. Auditing standards - are they necessary? *Australian accountant*, v. 45, Jan.-Feb. 1975, p. 40-2, 45-6.
- Kocher, Paul C. What is your auditor doing? *Cooperative accountant*, v. 28, Fall 1975, p. 47-53, 107.
- Levingston, A. C. Your conscience and political auditing. *Internal auditor*, v. 32, Nov./Dec. 1975, p. 27-8.
- Loebbecke, James K. Impact and implementation of the auditing statement on internal control. (Accounting & auditing) *Journal of accountancy*, v. 139, May 1975, p. 80-3.
- Lowe, Howard D. Auditor's responsibility for the discovery, evaluation, and disclosure of non-arm's-length transactions, by Howard D. Lowe and Jay M. Smith. *California CPA quarterly*, v. 43, Sept. 1975, p. 7-10, 13, 15.
- Oliver, Fred M. Auditing state and local governmental units, by Fred M. Oliver and Gerald D. Brighton. (Accounting & auditing) *Journal of accountancy*, v. 140, Aug. 1975, p. 87-91.
- Oliver, Fred M. Relating fiscal auditing to compliance auditing. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 137-46.) [110 H]
- Picciano, Joseph P. GAO's suggested state auditing acts. (Washington report) *Journal of accountancy*, v. 139, Feb. 1975, p. 33-4.
- Related party transactions. (News report) *Journal of accountancy*, v. 139, May 1975, p. 20.
- Responsibilities and liabilities of auditors and accountants, by William O.E. Henry and others. *Business lawyer*, v. 30, March 1975, p. 169-205.
- Ruder, David S. Factors determining the degree of culpability necessary for violation of the federal securities laws in information transmission cases. *Washington and Lee law review*, v. 32, Summer 1975, p. 571-96.
- Scantlebury, Donald L. Implementation of standards for governmental audits. (Washington report) *Journal of accountancy*, v. 139, May 1975, p. 34, 36, 38, 40, 42.
- Smith, Ronald C. Equity Funding: implications for auditing and data processing. *Edpacs*, v. 2, Oct. 1974, p. 1-7.
- Sprague, William Douglas. Interim financial reporting and continuous auditing. *CPA (NYSS)*, v. 45, July 1975, p. 15-18.
- Statement of position clarifies state, local governmental accounting. (News report) *Journal of accountancy*, v. 140, Sept. 1975, p. 7, 9.
- Strother, James F. Establishment of generally accepted accounting principles and generally accepted auditing standards. *Vanderbilt law review*, v. 28, Jan. 1975, p. 201-33. (Symposium on accounting and the Federal securities laws.)
- Thrasher, Gary. Banker looks at footnotes. *Nebraska CPA*, v. 10, Spring 1975, p. 17, 21-2.
- Titard, Pierre L. Reaction to: Banker looks at footnotes. *Nebraska CPA*, v. 10, Spring 1975, p. 23.
- Weiss, Harold. Rebuttal to Equity Funding implications. *Edpacs*, v. 2, Oct. 1974, p. 8-11.
- Willingham, John J. Discussant's response to relationship of auditing standards to detection of fraud. *Cooperative accountant*, v. 28, Summer 1975, p. 69-76.
- Wolman, Basil. Auditor's report - society's expectation v realities. *South African chartered accountant*, v. 10, Dec. 1974, p. 421-4.
- **Australia**
- Robertson, B. M. Examination of auditing standards. *Chartered accountant in Australia*, v. 45, Dec. 1974, p. 4-9.
- **Canada**
- Adams, Brian F. B.C. Auditors' Certification Board - model for other provinces? *CGA magazine (Can.)*, v. 9, Aug. 1975, p. 24-6.
- Ashby, Michael J. Coping with major uncertainties in the audit report. *CA magazine (Can.)*, v. 106, March 1975, p. 24-8.
- Trites, Jerry D. Set the watchdog free, by Jerry D. Trites and Barry M. Grant. *CA magazine (Can.)*, v. 106, Jan. 1975, p. 23-6.
- **Europe**
- Collins, John D. Understanding Europe's statutory audit requirements. *International accountant (Eng.)*, v. 45, no. 2, 1975, p. 13-17.
- Union Europeenne Des Experts Comptables Economiques Et Financiers (UEC). Draft of a statement by UEC on the object and scope of an annual audit of financial statements. *Journal UEC*, v. 10, July 1975, p. 237-9.
- Union Europeenne Des Experts Comptables Economiques Et Financiers (UEC). Object and scope of an annual audit of financial statements, an exposure draft. *Certified accountant (Eng.)*, Sept. 1975, p. 471-2. (Title in publication: UEC Committee on Auditing.)
- Union Europeenne Des Experts Comptables, Economiques Et Financiers (UEC). UEC draft statement: object and scope of an annual audit of financial statements. *Accountant's magazine (Scot.)*, v. 79, Aug. 1975, p. 281-2.
- **European Economic Community**
- Collins, John D. Understanding Europe's statutory audit requirements. *International accountant (Eng.)*, v. 45, no. 2, 1975, p. 13-17.
- **Great Britain**
- Benston, George J. Accounting standards in the United States and the United Kingdom: their nature, causes and consequences. *Vanderbilt law review*, v. 28, Jan. 1975, p. 235-68. (Symposium on accounting and the Federal securities laws.)
- Bird, Peter. Accountability: standards in financial reporting. London, Haymarket Pub. Ltd., c1973. 149 p. [103.1 B]
- Chartered Institute Of Public Finance And Accountancy. Preface to the abstract of audited accounts. *Public finance & accountancy (Eng.)*, v. 2, Feb. 1975, p. 60-3.
- **Indonesia**
- Flores, Porfirio M. Accountancy profession in Indonesia. *SGV group journal*, no. 3, 1974, p. 2-13.
- **International**
- Layton, LeRoy. International accounting conformity - desirable? possible? *South African chartered accountant*, v. 11, June 1975, p. 195-7, 200-2.
- **Ireland**
- Institute Of Chartered Accountants In Ireland. Technical - proposed statement on auditing: audit problems of companies with limited internal control, exposure draft EK 1. *Accountancy Ireland*, v. 7, Feb. 1975, p. 14-16.
- Rowe, David. Small company: is report qualification inevitable? (Technical) *Accountancy Ireland*, v. 7, Aug. 1975, p. 39-40.

Rowe, David. Statements on auditing. *Accountancy Ireland*, v. 6, Oct. 1974, p. 13-16.

Israel

Freidkes, Nahum. Auditing - tools and objectives. *Israel C. P. A.*, June 1974, p. 9-13.

Institute Of Certified Public Accountants In Israel. Professional recommendations and guidelines. Tel Aviv, Israel, c1974. 104 p. (Translated from the Hebrew original.) [*117 I]

New Zealand

New Zealand Society Of Accountants. Board of Research and Publications. Balance date examination of inventories. *Accountants' journal* (N.Z.), v. 54, Aug. 1975, p. 265-8. (*Exposure draft of recommendation on auditing practice*, no. 3.)

Relation to budgeting

Weisbrod, Hadassah. Audit of the state budget, by Hadassah Weisbrod and Bruce Gibson. (Accountability auditing in the community) *Internal auditor*, v. 32, Nov./Dec. 1975, p. 71-3.

Standards

See Auditing - Principles And Standards

Statistical Methods

See Testing And Sampling

Teaching

See Accounting - Teaching

Testing And Sampling

See Testing And Sampling

AUDITING and EDP in the Netherlands. (Accounting and EDP) *Journal of accountancy*, v. 140, Dec. 1975, p. 98.

AUDITING COSTS

See Auditing - Costs

AUDITING COURSES

See Accounting Courses

AUDITING fast response systems.

Institute Of Internal Auditors. Auditing fast response systems. Orlando, Fla., c1974. 31 p. (Modern concepts of internal auditing) [*175 I]

AUDITING government contracts for building projects in the United Kingdom, contributed by Exchequer and Audit Department, United Kingdom. *International journal of government auditing*, Oct. 1975, p. 12-14, 20.

AUDITING public education: current status and future potential.

McMickle, Peter L. Auditing public education: current status and future potential, by Peter L. McMickle and Gene Elrod. Montgomery, Ala., Alabama Dept. of Education, c1974. 255 p. (AIDE project) [250 Sch]

AUDITING standards and procedures.

Holmes, Arthur W. Auditing standards and procedures, by Arthur W. Holmes and Wayne S. Overmyer. 8th ed. Homewood, Ill., Richard D. Irwin, c1975. 985 p. [170 H]

AUDITORS

See Also Accountants

Internal Auditors

American Institute Of Certified Public Accountants. Auditing Procedure Committee. Statement on auditing standards no. 7 - communications between predecessor and successor auditors. (Official releases) *Journal of accountancy*, v. 140, Nov. 1975, p. 73-5. (Supersedes Statement on auditing standards no. 1, section 543.18.)

American Institute Of Certified Public Accountants. Auditing Standards Executive Committee. Statement on auditing standards no. 4 - quality control considerations for firm of independent auditors. (Official releases) *Journal of accountancy*, v. 139, Feb. 1975, p. 76-8.

Ashton, Robert H. Experimental study of internal control judgments. (Research reports) *Journal of accounting research*, v. 12, Spring 1974, p. 143-57.

Auditors - guardians of morals? (News & views) *CPA* (NYSS), v. 45, Sept. 1975, p. 9-10. (Excerpt from *Week in review* (Haskins & Sells), June 20, 1975.)

Baker, C. Richard. Day in the life of an audit partner. *CPA* (NYSS), v. 45, Sept. 1975, p. 40-3.

Bauer, Eckhard. Auditor and the computer. *Footnote*, Special issue, 1975, p. 16-18.

Brown, Foster. Auditing control and system design. *Journal of systems management*, v. 26, April 1975, p. 24-31.

Drexler, Frederick A. Client looks at the CPA auditor. *CPA journal*, v. 45, Jan. 1975, p. 29-30, 35.

Fouts, John D. How to use your auditor. *Cooperative accountant*, v. 28, Fall 1975, p. 56-60.

Georgen, W. Donald. Rating internal controls. *Financial executive*, v. 43, April 1975, p. 42-6, 48, 50.

Harmeyer, W. J. Audit interview techniques: a behavioral approach, by W. J. Harmeyer and Rodney A. Wood. *Internal auditor*, v. 32, Jan.-Feb. 1975, p. 13-22.

Howard, Bruce R. Reward dictates output. *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 55-7.

Kocher, Paul C. What is your auditor doing? *Cooperative accountant*, v. 28, Fall 1975, p. 47-53, 107.

Lucas, Louis. Using the skills of other professional disciplines. *GAO review*, v. 10, Summer 1975, p. 17-22.

McAuliffe, Thomas. True auditor: virtues of a receptive ear. *Accountant* (Eng.), v. 172, March 27, 1975, p. 405.

Most, Kenneth S. Obligatory outside auditors. (Letters) *Journal of accountancy*, v. 139, March 1975, p. 37.

Newhouse, Benjamin. Rebuilding confidence in government - what the internal auditor can do. *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 49-54.

Novak, Stephen R. Auditor in the field: block proof of cash. *National public accountant*, v. 20, Jan. 1975, p. 24-5.

Perry, William E. Making of a computer auditor. *Computers and people*, v. 24, July 1975, p. 18-23.

Picciano, Joseph P. GAO's suggested state auditing acts. (Washington report) *Journal of accountancy*, v. 139, Feb. 1975, p. 33-4.

Proposed AICPA guidelines for communication between predecessor and successor auditors. (Administration of accountants practice) *CPA journal*, v. 45, April 1975, p. 81-2. (Excerpt from *CPA letter*, Feb. 10, 1975.)

Proposed SAS details communication between old and new auditors. (News report) *Journal of accountancy*, v. 139, March 1975, p. 25-6.

Responsibilities and liabilities of auditors and accountants, by William O.E. Henry and others. *Business lawyer*, v. 30, March 1975, p. 169-205.

Russell, Harold F. Facing the problem. *Internal auditor*, v. 32, July-Aug. 1975, p. 13-22.

Trites, Jerry D. Set the watchdog free, by Jerry D. Trites and Barry M. Grant. *CA magazine* (Can.), v. 106, Jan. 1975, p. 23-6.

Warren, Carl S. Comparative survey of audit reliability and independence. *Ohio CPA*, v. 33, Autumn 1974, p. 136-9.
 Wilkerson, William F. Training the computer auditor. *Footnote*, Special issue, 1975, p. 14-15.
 World's most audited auditor. (Businessmen in the news) *Fortune*, v. 92, Aug. 1975, p. 38.

Accountants - Selection
 Accountants' Office - Personnel
 Accounting Testing Program
 Recruitment
 Referrals

Appointment

See Auditors - Selection

As Directors

See Accountants - As Directors

Australia

Cuming, J. S. Auditor and management. *Chartered accountant in Australia*, v. 46, July 1975, p. 28-33.
 Robertson, B. M. Examination of auditing standards. *Chartered accountant in Australia*, v. 45, Dec. 1974, p. 4-9.
 Steele, D. R. Recommendations of the Auditor-General to the Enquiry into Australian public service. *International journal of government auditing*, v. 2, July 1975, p. 18-19.

Canada

Adams, Brian F. B.C. Auditors' Certification Board - model for other provinces? *CGA magazine* (Can.), v. 9, Aug. 1975, p. 24-6.

Duties And Responsibilities

See Accountants - Duties And Responsibilities

Government

Ahart, Gregory J. Value of surveys in audit work. *International journal of government auditing*, v. 2, April 1975, p. 2-4.
 Dorrian, Hugh. Independence of the government auditor's position in the political organization. (Accountability auditing in the community) *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 89-91.
 Independence and the government auditor. *International journal of government auditing*, v. 2, Jan. 1975, p. 1.
 Leslie, D. A. Monetary-unit sampling in auditing. *International journal of government auditing*, v. 2, April 1975, p. 5-7.
 Rine, E. William. Personal impairments - their impact on the independence of the government auditor. (Accountability auditing in the community) *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 83-6.
 Smithyman, Jack. External influences affecting the independence of the governmental auditor. (Accountability auditing in the community) *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 86-9.

Great Britain

Aranya, Nissim. Role of auditors in financial reporting: a behavioural approach. *International accountant* (Eng.), v. 44, July-Sept. 1974, p. 72-5.

Independence

See Accountants - Independence

Liability

See Accountants - Liability

Rotation

See Accountants - Rotation

Selection

See Also Accountancy Profession - Selection Of Personnel

AUDITOR'S approach to statistical sampling.

American Institute Of Certified Public Accountants. Continuing Professional Education Division. Field manual for statistical sampling. New York, 1974. 165 p. (*Auditor's approach to statistical sampling*, v. 6) [*170 A]

AUDITOR'S CERTIFICATE

See Certificate Or Opinion

AUDITORS - guardians of morals? (News & views) *CPA* (NYSS), v. 45, Sept. 1975, p. 9-10. (Excerpt from *Week in review* (Haskins & Sells), June 20, 1975.)

AUDITORS may review nonfinancial data. (News report) *Journal of accountancy*, v. 139, May 1975, p. 18, 20.

AUDITORS' REPORTS

See Certificate Or Opinion
 Reports, Accountants'

AUDITORS sentenced in National Student Marketing case. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 24, 26.

AudSEC proposes guidance on related party transactions. (Auditing and reporting) *CPA* (NYSS), v. 45, Aug. 1975, p. 42. (Excerpt from *News summary* (Main Lafrentz & Co.), May 1975.)

AUERBACH, BARRY S.

REITs: tax considerations in troubled times, by Barry S. Auerbach and Burton M. Mirsky. *Tax adviser*, v. 6, Oct. 1975, p. 582-9.

AUERBACH, NORMAN E.

Switching to LIFO. *Financial executive*, v. 43, Feb. 1975, p. 42-4.

AUGER, GEORGE.

Current trends in bankruptcy - a practitioner's review. *Certified accountant* (Eng.), Sept. 1975, p. 467-9.

AULD, DOUGLAS A. L.

Counter-cyclical budget effects in Ontario: some preliminary evidence. *Canadian tax journal*, v. 23, March-April 1975, p. 173-83.

AULINO, CHARLES M.

Estate distributions to charitable remainder trusts. *Estates & trusts*, v. 114, July 1975, p. 458-60.

AUMANN, G. W.

Van Brocklin, P. G. Automatic assembly - don't stumble on the first critical steps By P. G. Van Brocklin and G. W. Aumann. *Automation*, v. 22, Feb. 1975, p. 66-9.

AUSTIN, JOHN E.

Educating management in the use of information systems. *Advanced management journal*, v. 40, Spring 1975, p. 37-42.

AUSTRALIAN SOCIETY OF ACCOUNTANTS.

- Bottrill, G. W. Society - quo vadis? *Australian accountant*, v. 45, April 1975, p. 144-7.
- Salmon, J. R. Society entry and advancement requirements and approved list for principals in public practice. *Australian accountant*, v. 45, Jan.-Feb. 1975, p. 15-16, 19-20.
- Salmon, J. R. Society's educational policies and the Solomons report. *Australian accountant*, v. 45, April 1975, p. 148-50.
- Structure of the profession in Australia. *Chartered accountant in Australia*, v. 46, Oct. 1975, p. 17-18.
- Submission on the Corporations and securities industry bill 1974. *Australian accountant*, v. 45, May 1975, p. 196-202, 205-7.

General Council.

- Statement of accounting standards: DS7 materiality in financial statements. *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 12-14.

AUTHORITIES

- See Public Authorities
Also Under Specific Type
E.G., Bridges

AUTHORITY of the United States Internal Revenue Service to obtain information solely to aid foreign tax authorities: United States-Canada Tax Treaty, decision of the United States District Court for the Southern District of New York, July 31, 1974. (Case note) *Bulletin for international fiscal documentation*, v. 28, Dec. 1974, p. 497-500.

AUTHORS

- Johnston, Derek Lukin. Charles Lamb accountant and author. *CA magazine* (Can.), v. 106, Feb. 1975, p. 36-41.
- Kasyan, Lorraine. Philosopher's accounts. *Arthur Young journal*, Spring 1975, p. 32-7.

AUTOBIOGRAPHY

- See Biography

AUTOMATED adjuster offices cut costs, improve service. (Methods and management) *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 82-3.

AUTOMATIC DATA PROCESSING

- See Computers
Data Processing

AUTOMATIC data processing: principles and procedures.

- Awad, Elias. Automatic data processing: principles and procedures. 3rd ed. Englewood Cliffs, N.J., Prentice-Hall, c1973. 566 p. (Appendices.-A. Computer associations.-B. Selected periodicals.-C. Certificate in data processing.-D. Glossary.-E. Bibliography.) [203.9 A]

AUTOMATIC MERCHANDISING

- See Vending Machines

AUTOMATIC TYPING

- See Also Data Processing - Word Processing Systems

- deAtley, Elizabeth. Word processing and the computerized office. *Computers and people*, v. 24, Sept. 1975, p. 27-30.
- Office of the future: an in-depth analysis of how word-processing will reshape the corporate office. *Business week*, June 30, 1975, p. 48-84 *passim*.

AUTOMATION

- See Also Computers
Data Processing

- Mannette, Arthur W. Automatic gages check machining costs. *Automation*, v. 21, Dec. 1974, p. 45-9.
- Office of the future: an in-depth analysis of how word-processing will reshape the corporate office. *Business week*, June 30, 1975, p. 48-84 *passim*.
- Van Brocklin, P. G. Automatic assembly - don't stumble on the first critical steps By P. G. Van Brocklin and G. W. Aumann. *Automation*, v. 22, Feb. 1975, p. 66-9.
- Yasaki, Edward K. Toward the automated office. *Datamation*, v. 21, Feb. 1975, p. 59-62.

AUTOMOBILE DEALERS

- See Also Used-Car Dealers

Statistics

- Linden, Fabian. Retail roundup - 1974. (Consumer markets) *Conference Board record*, v. 12, Jan. 1975, p. 62-4.

AUTOMOBILE FINANCE COMPANIES

- Corenswet, Ellen Barrie. I can get it for you wholesale: the lingering problem of automobile deficiency judgments. (Notes) *Stanford law review*, v. 27, April 1975, p. 1081-1107.

AUTOMOBILE INSURANCE

- See Insurance, Automobile

AUTOMOBILE LAUNDRIES

- See Car Washes

AUTOMOBILE LEASING COMPANIES

- Sundblad, Harry A. Automobile leasing. *Management accounting* (NAA), v. 56, March 1975, p. 53-4.

AUTOMOBILE MANUFACTURERS

- Barrett, C. A. Canada's automotive products industry. *Canadian business review*, v. 2, Autumn 1975, p. 55-8.
- Duncombe, Henry L. Automobiles, energy and product planning risks, by Henry L. Duncombe and H. Paul Root. *Journal of contemporary business*, v. 4, Winter 1975, p. 39-51.
- Feldman, Laurence P. Identifying buyers of a major automotive innovation, by Laurence P. Feldman and Gary M. Armstrong. *Journal of marketing*, v. 39, Jan. 1975, p. 47-53.
- Products liability ... second collision issue. *American Bar Association journal*, v. 61, April 1975, p. 496-7.
- Selected business forecasts for 1975, by S. Fred Singer and others. *Conference Board record*, v. 11, Dec. 1974, p. 33-45.
- Vanderwicken, Peter. What's really wrong at Chrysler. *Fortune*, v. 91, May 1975, p. 176-9, 274, 276.

Europe

- Ball, Robert. Europe's auto crack-up is worse than ours. *Fortune*, v. 91, May 1975, p. 180-5, 256-9.

Great Britain

- British Leyland's financing problems. (Finance and commerce) *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 220-1.

Reports and statements

- Lelievre, Clara C. Comparability means to have like things reported alike - Trueblood Commission report. (Financial statements) *Woman CPA*, v. 37, Oct. 1975, p. 9-10, 30.

AUTOMOBILE OPERATION

- Clingman, William F. Company car: a management decision. *Management accounting* (NAA), v. 56, May 1975, p. 51-5.
- Schenck, Willard W. Employees using own cars get monthly allowance plus mileage. *Newspaper controller*, v. 28, Jan. 1975, p. 7-8.

Costs

- Cooke, Peter N. C. Vehicle replacement cycle analysis: a reassessment. *Public finance & accountancy* (Eng.), v. 2, Jan. 1975, p. 6-13.

- Harris, Curtis C. Rail, truck, or small car - which is the energy saver? By Curtis C. Harris and Stanley J. Hille. *Business horizons*, v. 17, Dec. 1974, p. 57-64.
- Sales Management (Magazine). Survey of selling costs. 1975. *Sales management*, v. 114, Jan. 6, 1975, entire issue. (Contents: 1. Introduction. 2. Metro sales costs. 3. Compensation. 4. Salesmeetings and sales training. 5. Sales-support activities. 6. International. 7. Transportation.)

AUTOMOBILE PARTS AND ACCESSORIES MANUFACTURERS

- Barrett, C. A. Canada's automotive products industry. *Canadian business review*, v. 2, Autumn 1975, p. 55-8.

AUTOMOBILE RACING

See Racing Cars

AUTOMOBILE RENTAL COMPANIES

See Automobile Leasing Companies

AUTOMOBILE SERVICE STATIONS

See Also Garages

- Audit of service stations stresses some income reporting. (Practicing before the IRS) *Taxation for accountants*, v. 15, Aug. 1975, p. 128.

AUTOMOBILES

- Barrett, C. A. Canada's automotive products industry. *Canadian business review*, v. 2, Autumn 1975, p. 55-8.
- Newman, Joseph W. Automobile brand loyalty, by Joseph W. Newman and Richard A. Werbel. *Journal of the Academy of Marketing Science*, v. 2, Fall 1974, p. 593-601.
- Shiffler, Neil F. Small car buying preferences: a note on psychological traits and the energycrisis. *University of Michigan business review*, v. 27, July 1975, p. 8-15.
- Tesar, George. Role of marketing in the introduction of technologically new products: the case of the electric car, by George Tesar, Gerald G. Udell and G.M. Naidu. *Journal of the Academy of Marketing Science*, v. 2, Fall 1974, p. 642-50.

AVERILL, RICHARD W.

- Staffing short-term job requirements. *Association management*, v. 27, Feb. 1975, p. 56-8.

AVERSA, ANDRE A.

- Adventures of international taxation. *Touche Ross tempo*, v. 21, no. 1, 1975, p. 21-3.

AVERY, LUTHER J.

- Is it safe to be an estate planner? *Law office economics and management*, v. 16, Summer 1975, p. 240-6.

AVILA, ALFONSO.

- Cerullo, Michael J. Sales forecasting practices: a survey, by Michael J. Cerullo and Alfonso Avila. *Managerial planning*, v. 24, Sept./Oct. 1975, p. 33-9.

AVIO, KENNETH L.

- On the effects of statutory interest rate ceilings. *Journal of finance*, v. 29, Dec. 1974, p. 1383-95.

AWAD, ELIAS.

- Automatic data processing: principles and procedures. 3rd ed. Englewood Cliffs, N.J., Prentice-Hall, c1973. 566 p. (Appendices.-A. Computer associations.-B. Selected periodicals.-C. Certificate in data processing.-D. Glossary.-E. Bibliography.) [203.9 A]
- Business data processing. 4th ed. Englewood Cliffs, N.J., Prentice-Hall, c1975. 722 p. [203.9 A]

AWARDS, PRIZES AND CONTESTS

See Also Arbitration And Award

Taxation, United States - Awards And Prizes
Taxation, United States - Damages

- Eugene, Ann Arbor and Stockton win top awards. *Management accounting* (NAA), v. 57, Aug. 1975, p. 56-9.
- Murphy, Lois B. NSPA's scholarship foundation. (Debits and credits) *National public accountant*, v. 20, Sept. 1975, p. 4, 6.
- SEC accounting fellow program. (News & views) *CPA journal*, v. 45, Dec. 1975, p. 9-10.

- AWFUL truth. (Numbers game) *Forbes*, v. 115, Feb. 15, 1975, p. 53-4.

AWNINGS

See Canvas Products

AXELSON, KENNETH S.

- Businessman's views on disclosure. *Journal of accountancy*, v. 140, July 1975, p. 42-6.

AXIOMATIC METHOD

See Accounting - Axiomatic Method

AXLEY, HARTMAN.

- National Association of Estate Planning Councils - its origins, programs and purposes. *Estate planning*, v. 2, Autumn 1974, p. 60-1.

AYAL, IGAL.

- Simple models for monitoring new product performance. *Decision sciences*, v. 6, April 1975, p. 221-36.

AYDELOTTE, MYRTLE K.

- Administration and directors of nursing. *Hospitals*, v. 24, Dec. 16, 1974, p. 61-3.

AYRE, J. RANDOLPH.

- Negotiating commercial contracts with the Soviets. *American Bar Association journal*, v. 61, July 1975, p. 35-9.

AZEVEDO, ROSS E.

- Mitchell, Daniel J. B. Price controls and shortages: a note, by Daniel J.B. Mitchell and Ross E. Azevedo. *Journal of business* (U. of Chicago), v. 48, Oct. 1975, p. 571-4.

AZRACK, JOSEPH F.

- Pension fund manager's investment strategy today: equity, mortgages or what? (Fresh look at real estate) *Pension world*, v. 11, April 1975, p. 21-3, 25, 65.

B

BABAYEV, DJANGIR A.

Mathematical models for optimal timing of drilling on multilayer oil and gasfields. *Management science*, v. 21, Aug. 1975, p. 1361-9.

BABB, EMERSON M.

Jones, Larry D. Analysis of behavior and performance in the food retailing industry using experimental business gaming, by Larry D. Jones and Emerson M. Babb. *Decision sciences*, v. 6, July 1975, p. 541-55.

BABCOCK, DANIEL L.

Continuing education of professional employees - a benefit-cost model. *Engineering economist*, v. 20, Summer 1975, p. 281-93.

BABCOCK, FREDERICK M.

Basic valuation principles revisited. *Valuation*, v. 22, June 1975, p. 8-22.

BABSON, STANLEY M.

Fringe benefits - the depreciation, obsolescence, and transience of man. New York, John Wiley & Sons, Inc., c1974. 178 p. (Wiley series on systems and controls for financial management) [208.9 B]

BACHELDER, JOSEPH E.

Compensation of professionals in acquisitions, SEC registrations or other large fee one-shot transactions. (In *Institute On Federal Taxation*, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1047-72.) [751 N]

BACHMAN, JAMES E.

Premium-to-surplus ratios, investment portfolio composition and insurer solvency. *Best's review* (Property/liability ed.), v. 75, April 1975, p. 10, 12, 82, 84, 86-90.

BACIGALUPO, PAUL F.

Can inventories be managed? *Production and inventory management*, v. 16, First quarter 1975, p. 17-24.

BACON, DONALD W.

Ten tax audit areas that practitioners are asking about. (In *Tulane Tax Institute*, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 279-323.) [750.2 T]

BACON, PETER W.

Simulation and the capital asset pricing model: a comment, by Peter W. Bacon and Robert W. Haessler. *Decision sciences*, v. 6, Jan. 1975, p. 202-4.

BAD debt reserve gives greater tax benefit than charge-off. *Taxation for accountants*, v. 14, May 1975, p. 291-2.

BAD DEBTS

See Debt

Reserves - Bad Debt

Taxation, United States - Bad Debts

BADDERS, DONALD L.

Credit - a right or a privilege? *Retail control*, v. 43, Jan. 1975, p. 2-12.

Privacy issue. *Credit and financial management*, v. 77, May 1975, p. 16-17, 36.

BADEN, E. J.

Sandilands report. *Accountant's magazine* (Scot.), v. 79, Oct. 1975, p. 341-3.

BADLER, MITCHELL M.

Exelbert, Rodd. Meet the world's largest microfilm user, by Rodd Exelbert and Mitchell M. Badler. *Information and records management*, v. 8, Dec. 1974, p. 44-6, 48, 50, 65.

Who doesn't use microfilm? *Information & records management*, v. 9, March 1975, p. 38, 40, 66, 68-70.

BAER, WALTER S.

Impact of competition on an independent telephone company, by Walter S. Baer and Bridger M. Mitchell. *Public utilities fortnightly*, v. 96, Oct. 23, 1975, p. 23-9.

BAESEL, JEROME B.

On the assessment of risk: some further considerations. *Journal of finance*, v. 29, Dec. 1974, p. 1491-4.

BAETZ, REUBEN C.

Canadian Council on Social Development: a broad approach to social issues. *Canadian business review*, v. 2, Winter 1975, p. 15-18.

BAGLEY, RON N.

How to maximize investment tax credits: planning under the cases and rulings. (Accounting) *Journal of taxation*, v. 43, Sept. 1975, p. 154-9, 162.

BAGOZZI, RICHARD P.

Marketing as exchange. *Journal of marketing*, v. 39, Oct. 1975, p. 32-9.

BAHIN, JAMES M.

We switched to LIFO. *Financial executive*, v. 43, Feb. 1975, p. 45-50, 52.

BAHR, GARY R.

ERISA and total benefits: a bird's-eye view, by Gary R. Bahr and Frederick A. Teague. *Financial executive*, v. 43, June 1975, p. 38-42.

BAILEY, ANDREW D.

Jensen, Daniel L. Discriminant analysis as an aid to employee selection: a comment, by Daniel L. Jensen and Andrew D. Bailey. (Correspondence) *Accounting review*, v. 50, July 1975, p. 588-92.

Welker, Robert B. Discriminant analysis as an aid to employee selection: a reply. (Correspondence) *Accounting review*, v. 50, July 1975, p. 593-4.

BAILEY, D. T.

National chart of accounts of the U.S.S.R. *Australian accountant*, v. 45, June 1975, p. 286-90.

Product cost structure in the Soviet Union. *Management accountant* (India), v. 9, Oct. 1974, p. 755-8.

BAILEY, DANIEL A.

Closing the GAAP on acquisition costs for stock life companies. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 55-60.) [110 H]

FASB's impact to date on property/liability insurers. *Best's review* (Property/liability ed.), v. 76, Oct. 1975, p. 28, 30, 86, 88-92.

BAILEY, E. NORMAN.

Future of REITs. *REIT review*, v. 3, Spring 1975, p. 33-8.

BAILEY, HENRY J.

UCC cases: group no. 20. *Practical lawyer*, v. 21, June 1, 1975, p. 41-50.

BAILEY, JOSEPH T.

From product creation to servicing, successful marketing is a team effort. (Perspectives) *Industrial marketing*, v. 60, April 1975, p. 48, 51, 54.

BAILEY, LESTER D.

DISC and the foreign tax credit. *International tax journal*, v. 1, May 1975, p. 225-9.

BAILEY, RICHARD.

British problem. (Common market commentary) *Accountant* (Eng.), v. 172, Feb. 27, 1975, p. 278-9.

Community economic climate. (Common market commentary) *Accountant* (Eng.), v. 171, Dec. 19/26, 1974, p. 823-4.

That free trade option. (Common market commentary) *Accountant* (Eng.), v. 172, May 29, 1975, p. 693-4.

Year of the market. (Common market commentary) *Accountant* (Eng.), v. 172, Jan. 30, 1975, p. 137-8.

BAILOUTS

See Also Taxation, United States - Stock Bailouts

Lowe, Ronald E. Bailouts: their role in corporate planning. *Tax law review*, v. 30, Spring 1975, p. 357-418.

BAILY, MARTIN NEIL.

Dynamic monopsony and structural change. *American economic review*, v. 65, June 1975, p. 338-49.

BAIRD, LINDSAY L.

Safeguarding computer software from damage or manipulation. *Newspaper controller*, v. 28, June 1975, p. 10.

BAIRD, R. G.

Management accounting in the banking system. *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 211.

BAKER, C. RICHARD.

Day in the life of an audit partner. *CPA* (NYSS), v. 45, Sept. 1975, p. 40-3.

BAKER, DONALD L.

Competition and regulation: Charles River Bridge recrossed. *Cornell law review*, v. 60, Jan. 1975, p. 159-82.

BAKER, EDWIN H.

Corporate and noncorporate qualified plans: a comparison after ERISA, by Edwin H. Baker and Howard J. Rothman. *Trusts & estates*, v. 114, July 1975, p. 462-5, 505-8.

ACCOUNTANTS' INDEX 1975

BAKER, GEOFFREY M. N.

Human resource accounting. *Accountancy Ireland*, v. 6, Oct. 1974, p. 22-5.

BAKER, JAMES C.

ICSID, a little-known solution to investment disputes in high risk countries, by James C. Baker and John K. Ryans. *Akron business and economic review*, v. 6, Fall 1975, p. 8-12.

BAKER, KENNETH R.

Comparative study of flow-shop algorithms. *Operations research*, v. 23, Jan.-Feb. 1975, p. 62-73.

Elimination method for the flow-shop problem. (Technical notes) *Operations research*, v. 23, Jan.-Feb. 1975, p. 159-62.

BAKER, M. N.

Dickinson, K. C. Inflation accounting - the need for action, by K.C. Dickinson and M.N. Baker. *South African chartered accountant*, v. 11, Jan. 1975, p. 11-13.

BAKER, NORMAN.

Recent advances in R&D benefit measurement and project selection methods, by Norman Baker and James Freeland. *Management science*, v. 21, June 1975, p. 1164-75.

BAKER, RICHARD T.

Competition within the profession - an unprofessional situation. *Georgia CPA*, v. 16, Winter 1974-75, p. 22, 32.

BAKER, RUSSELL.

Things are so bad even Marcus Welby gets sued *Medical economics*, v. 52, Sept. 1, 1975, p. 92-3.

BAKER, TERRY F.

Pros and cons of structured programming. *Data management*, v. 13, Sept. 1975, p. 60-71.

BALADOUNI, VAHE.

It is up to us --- Arnold J. Toynbee. *Accounting historian*, v. 2, Fall 1975, p. 1-2.

BALANCE OF PAYMENTS

Aghehvi, Bijan B. Balance of payments and money supply under the gold standard regime: U.S. 1879-1914. *American economic review*, v. 65, March 1975, p. 40-58.

Bell, Ian H. Nationalism vs. the multinationals. *Touche Ross tempo*, v. 21, no. 1, 1975, p. 11-13.

Branson, William H. Monetarist and Keynesian models of the transmission of inflation. *American economic review*, v. 65, May 1975, p. 115-19.

Claassen, Emil-Maria. Demand for international reserves and the optimum mix and speed of adjustment policies. *American economic review*, v. 65, June 1975, p. 446-53.

Costanzo, G. A. International liquidity and the recycling of petrodollars - myths and realities. *Trusts & estates*, v. 114, April 1975, p. 250-3, 273-4.

Downs, J. R. Oil and gas and the balance of payments: prospects to the mid-1980's. *Canadian business review*, v. 2, Autumn 1975, p. 23-5.

Duerr, Michael G. Impact of commodity shortages: a world survey. New York, Conference Board, c1975. 28 p. (*Conference Board report*, no. 648.) [*250 Com 2]

Frenkel, Jacob A. Portfolio equilibrium and the balance payments: a monetary approach, by Jacob A. Frenkel and Carlos A. Rodriguez. *American economic review*, v. 65, Sept. 1975, p. 674-88.

Hein, John. OPEC and the redistribution of the world's wealth. *Conference Board record*, v. 12, May 1975, p. 28-9.

Hein, John. U.S. trade and payments - the numbers game. (Worldwise) *Conference Board record*, v. 12, Jan. 1975, p. 38-40.

Incentive travel aids productivity, helps even up balance of payments. *Commerce today*, v. 5, May 26, 1975, p. 4-7.

- It's all in the balance. (Below the line) *Accountancy* (Eng.), v. 86, March 1975, 86.
- Klopstock, Fred H. Recycling Arab oil money. *Bankers magazine*, v. 158, Winter 1975, p. 50-8.
- Robichek, E. Walter. Payments impact of the oil crisis: the case of Latin America. *Finance and development*, v. 11, Dec. 1974, p. 12-17.
- Whitman, Marina V. N. Payments adjustment process and the exchange rate regime: what have we learned? *American economic review*, v. 65, May 1975, p. 133-46.

Australia

- Zecher, Richard. Monetary equilibrium and international reserve flows in Australia. *Journal of finance*, v. 29, Dec. 1974, p. 1523-30.

Canada

- Chart story: balance of payments. *Canadian business review*, v. 2, Spring 1975, p. 8-9.

Germany

- Mirus, Rolf. Impact of bank portfolio decisions on the balance of payments: the German experience. *Journal of finance*, v. 29, Dec. 1974, p. 1513-22.

Great Britain

- Holland, F. A. No salvation in North Sea oil, by F. A. Holland, J. K. Wilkinson and F. A. Watson. *Accountancy* (Eng.), v. 86, April 1975, p. 40-2.

Ireland

- Smith, Louis P. F. What we should do about sterling. *Management* (Irish), v. 22, Jan. 1975, p. 19-22, 24.

Japan

- Amano, Akihiro. Quarterly econometric model of the Japanese current account balance of payments, 1961-1970. *Annals of the School of Business Administration, Kobe University*, 1974, p. 17-50.

New Zealand

- Low, A. R. Inflation and deflation. *Accountants' journal* (N.Z.), v. 54, May 1975, p. 125-8.
- New Zealand's overseas reserves: what level should we hold? (Economic review) *Accountants' journal* (N.Z.), v. 53, Sept. 1974, p. 78-80.

BALANCE SHEETS

- Berry, R. N. Systems model for accountants. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 203-12.
- Betancourt, Richard C. Plan your own cash flow system. *Financial executive*, v. 43, Jan. 1975, p. 28-30, 32.
- Carr, Donald. Hidden value of the balance sheet. *Motor freight controller*, Sept. 1975, p. 8-9.
- Cook, Gregory A. Computer accounting methods, featuring BASIC programming on a time-sharing computer, by Gregory A. Cook, Barbara J. Wade and Clark C. Upton. New York, Mason & Lipscomb, c1975. 184 p. [*250 C]
- Dearden, John. Financial accounting and reporting, by John Dearden and John Shank. Englewood Cliffs, N.J., Prentice-Hall, c1975. 626 p. [150 D]
- Edwards, James Don. Financial statements in the U.S. - the impact of current developments, by J.D. Edwards and C.S. Warren. *Australian accountant*, v. 45, April 1975, p. 156-60.
- Financial Accounting Standards Board. Accounting for foreign currency translation - dated February 21, 1974. Stamford, Conn., 1974. 4 v. (704, 298 p.) (*Public record*, Discussion Memorandum. Pt. 1: Position papers submitted in respect of Discussion Memorandum - Pt. 2: Transcript of public hearing held June 10-11, 1974., [*111.1 F])
- Financial Accounting Standards Board. Financial reporting in units of general purchasing power. Stamford, Conn., 1974. 95 p. (Exposure draft, Dec. 31, 1974. Proposed statement of financial accounting standards.) [*111.1 F]
- Korn, S. Winton. Managerial accounting: a short course for non-financial managers, by S. Winton Korn and Thomas Boyd. New York, John Wiley & Sons, c1975. 295 p. [110 K]

- Nadler, Paul S. Director views the balance sheet. *Bankers monthly*, v. 92, Sept. 15, 1975, p. 9-12.
- Rosenfield, Paul. GPP accounting - relevance and interpretability. *Journal of accountancy*, v. 140, Aug. 1975, p. 52-9.
- Smith, James E. Financial reporting and disclosure requirements of the Pension reform act of 1974. *Virginia accountant*, v. 27, March 1975, p. 37-44.
- Weston, Frank T. Adjust your accounting for inflation. (Thinking ahead) *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 22-4, 28-9, 146.
- When the balance sheet distorts spending decisions. (Accounting) *Business week*, Sept. 22, 1975, p. 106, 109.

Analysis

- See Statements, Financial - Analysis

Consolidated

- See Statements, Financial - Consolidated

Disclosure

- See Statements, Financial - Disclosure

Great Britain

- Allen, Richard. Plea for greater clarity. *Accountancy* (Eng.), v. 86, March 1975, p. 44, 46, 48, 50.
- Holmes, Geoffrey. Printer's point of view. *Accountancy* (Eng.), v. 86, March 1975, p. 52, 54.
- Institute Of Chartered Accountants In England And Wales. General Educational Trust. Accounting for inflation: a working guide to the accounting procedures. London, c1973. 2 v. (56, 64 p.) (Part 1: text, part 2: tables) [*715 I]

India

- Sinha, M. Legal dimensions of company accounts. *Finance and commerce* (India), v. 17, May-June 1974, p. 209-17.

Ireland

- Rowe, David. Statements on auditing. *Accountancy Ireland*, v. 6, Oct. 1974, p. 13-16.

Italy

- Mazza, Gilberto. Some aspects of the new Italian fiscal system with particular relevance to the taxing of business income. *Journal UEC*, v. 10, Oct. 1975, p. 257-64.

BALAS, EGON.

- On the set-covering problem: II. An algorithm for set partitioning, by Egon Balas and Manfred Padberg. *Operations research*, v. 23, Jan.-Feb. 1975, p. 74-90.

BALCAREK, R. J.

- Loss reserve deficiencies and underwriting results. *Best's review* (Property/liability ed.), v. 76, July 1975, p. 20, 22, 88.

BALCH, CHARLES A.

- Auditing the data processing function: an external auditor's observations. *Magazine of bank administration*, v. 50, Dec. 1974, p. 32-3.

BALDERSTON, JACK L.

- Tiger in the management jungle. *Journal of systems management*, v. 26, May 1975, p. 7-9.

BALDRIDGE, J. VICTOR.

- Organizational innovation: individual, organizational, and environmental impacts, by J. Victor Baldrige and Robert A. Burnham. *Administrative science quarterly*, v. 20, June 1975, p. 165-76.

BALDWIN, ROBERT E.

International trade and economic growth: a diagrammatic analysis. *American economic review*, v. 65, March 1975, p. 187-93.

BALDWIN, ROBERT F.

Planning for the financial and legal management of the affairs of an incompetent family member. *Estate planning*, v. 2, Spring 1975, p. 130-6.

BALK, WALTER L.

Technological trends in productivity measurement. *Public personnel management*, v. 4, March-April 1975, p. 128-33.

BALL, GEORGE W.

How to control the multinationals, by George W. Ball and Herbert C. Knortz. *Touche Ross tempo*, v. 21, no. 1, 1975, p. 34-5.

BALL, MARION J.

Computers: prescription for hospital ills. *Datamation*, v. 21, Sept. 1975, p. 50-1.

Maybe a network of mini-computers can fill your data systems needs, by Marion J. Ball and Gary L. Hammon. *Hospital financial management*, v. 5, April 1975, p. 48-51.

BALL, RAY.

Changes in accounting techniques and stock prices. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. Chicago, 1974. p. 1-44.) [*102 C]

Inflation - its causes and effects. *Australian accountant*, v. 45, July 1975, p. 322-4, 329-32.

BALL, ROBERT.

Bankruptcy, Italian style. *Fortune*, v. 91, Feb. 1975, p. 88-92, 146, 150, 152.

Europe's auto crack-up is worse than ours. *Fortune*, v. 91, May 1975, p. 180-5, 256-9.

Grim failure of Britain's nationalized industries. *Fortune*, v. 92, Dec. 1975, p. 94-9, 166, 168, 170.

Michelin man rolls into Akron's backyard. *Fortune*, v. 90, Dec. 1974, p. 138-43, 186, 188.

BALLANGER, N. J.

Westwick, C. A. How companies account for inflation: 1 - SSAP 7 inflation-adjusted statements, by C. A. Westwick and N. J. Ballanger. *Accountant* (Eng.), v. 172, April 10, 1975, p. 455-61.

Westwick, C. A. How companies account for inflation: 2 - other forms of accounting for the impact of inflation, by C. A. Westwick and N. J. Ballanger. *Accountant* (Eng.), v. 172, April 17, 1975, p. 496-500.

Westwick, C. A. Institute's field test results, by C. A. Westwick and N. J. Ballanger. *Accountancy* (Eng.), v. 86, Aug. 1975, p. 32-3, 36.

BALLARD, A. KENT.

Growth and effectiveness of regulated planning. *Hospitals*, v. 49, Feb. 1, 1975, p. 61.

BALLARD, RICHARD E.

Rimler, George W. Humor in management: sad commentary on training efforts, by G. Warren Rimler and Richard E. Ballard. *University of Michigan business review*, v. 27, May 1975, p. 19-23.

BALOG, JAMES.

Why the stock market reacts the way it does to announcements of mergers and acquisitions. *Financial analysts journal*, v. 31, March/April 1975, p. 84-8.

Why the stock market reacts the way it does to announcements of mergers and acquisitions. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 24-6.

BALTER, HARRY GRAHAM.

Accountants' papers held by taxpayer not barred by 5th. (Fraud & negligence) *Journal of taxation*, v. 43, Dec. 1975, p. 361-2.

Corporation not entitled to Miranda warning when Special Agent starts fraud audit, edited by Harry Graham Balter. (Fraud & negligence) *Journal of taxation*, v. 43, Aug. 1975, p. 124.

New split among circuits of definition of willful, edited by Harry Graham Balter. (Fraud & negligence) *Journal of taxation*, v. 42, May 1975, p. 301-2.

Seizure of dentist's records upheld; no Fourth, Fifth amendment violation. (Fraud and negligence) *Journal of taxation*, v. 43, Oct. 1975, p. 210-11.

BANCROFT, MARGARET A.

Kapp, Roger W. Activist shareholders and the shareholder proposal rule: the 1974 experience, by Roger W. Kapp and Margaret A. Bancroft. (No-action letter highlights) *Securities regulation law journal*, v. 3, Spring 1975, p. 71-82.

BANDHYOPADHYAY, RANGALAL.

Information and decision. *Management Accountant* (India), v. 10, Feb. 1, 1975, p. 77-81.

BANDY, DALE.

Tax planning through the use of the installment sales method. *Taxes - the tax magazine*, v. 53, July 1975, p. 417-23.

BANERJEE, BHABATOSH.

Management of working capital - derivation from a case study. *Management accountant* (India), v. 9, Aug. 1974, p. 569-74.

BANERJEE, S.

Problems of workers' participation in industrial management. (Students' section) *Management accountant* (India), v. 9, Nov. 1974, p. 875-8.

BANGOR'S Eastern Maine Center. *Modern healthcare*, v. 4, Sept. 1975, p. 16q-16u.

BANGS, SCHOLER.

Costs and codes are revising kitchen design. *Hospitality* (Food and lodging), v. 14, Aug. 1975, p. R57-R58, R60.

BANK ACCOUNTS

Surridge, Stephen Z. Individual retirement account plans: a potentially attractive source of new bank deposits. *Magazine of bank administration*, v. 51, June 1975, p. 27-33.

BANK ADMINISTRATION INSTITUTE.

BAI accounting commission responds on regulation F. (Of note in banking) *Magazine of bank administration*, v. 51, Sept. 1975, p. 70.

Bank administration manual, by the Technical Division staff under project leader Charles D. Coen. Park Ridge, Ill., c1974. 2 v. (432, 919 p.) [600 B]

Bank bulletins stress trend toward CPA use. (News report) *Journal of accountancy*, v. 140, July 1975, p. 22.

Daniel, Donnie L. Utilizing industry ratios to assess and improve your bank profitability. *Magazine of bank administration*, v. 51, April 1975, p. 27-31.

Kahl, Michael H. Increasing concern with internal crimes. (Speaking of banking) *Magazine of bank administration*, v. 51, April 1975, p. 54, 56.

ACCOUNTANTS' INDEX 1975

Stafeil, Walter W. Check collection system: how it performed in 1974. *Magazine of bank administration*, v. 51, May 1975, p. 45-7.

BANK administration manual.

Bank Administration Institute. Bank administration manual, by the Technical Division staff under project leader Charles D. Coen. Park Ridge, Ill., c1974. 2 v. (432, 919 p.) [600 B]

BANK bulletins stress trend toward CPA use. (News report) *Journal of accountancy*, v. 140, July 1975, p. 22.

BANK cards take over the country. (Finance) *Business week*, Aug. 4, 1975, p. 44-7, 52-4.

BANK CHARGE ACCOUNTS

See Credit Cards

BANK CONFIRMATIONS

Warren, Carl S. Confirmation reliability - the evidence. (Accounting and auditing) *Journal of accountancy*, v. 139, Feb. 1975, p. 85-9.

BANK CREDIT CARDS

See Credit Cards

BANK DEPOSIT SLIPS

See Deposit Slips

BANK DIRECTORS

See Directors

BANK-FINANCED INSURANCE PLANS

See Insurance, Bank-Financed Plans

BANK GIRO CENTER.

Kraa, J. Look at the Dutch Bank Giro. (International report) *Magazine of bank administration*, v. 50, Dec. 1974, p. 8, 10, 86.

BANK HOLDING COMPANIES

See Banks And Banking, Group

BANK HOLDING COMPANY ACT

Rose, Peter S. Wide world of bank leasing, I: bank leasing - an overview, by Peter S. Rose and Donald R. Fraser. *Bankers magazine*, v. 158, Summer 1975, p. 22-6.

BANK-HOLDING company statements. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 14, 16.

BANK MERGER ACT OF 1966

Wallens, William M. Antitrust - bank mergers. (Recent decisions) *Brooklyn law review*, v. 41, Winter 1975, p. 711-27.

BANK NUMBERING SYSTEMS

See Banks And Banking - Numbering Systems

BANK OF AMERICA.

Building maintenance services. San Francisco, c1974. 20 p. (*Small business reporter*, v. 12, no. 3) [*165.5 B]

Exporting. San Francisco, c1974. 20 p. (*Small business reporter*, v. 12, no. 6) [*250 Exp 3]

Langton, James F. Corporate responsibility and mainstream decisions. *Trusts & estates*, v. 114, July 1975, p. 470-3.

BANK ADMINISTRATION INSTITUTE-(Continued)

Plant shops. San Francisco, c1974. 16 p. (*Small business reporter*, v. 12, no. 4) [*250 Flo 3]

Shoe stores. San Francisco, c1974. 20 p. (*Small business reporter*, v. 12, no. 5.) [*250 Sho 2]

BANK OF ENGLAND.

Whitman, George E. State industry at the crossroads - II. *Certified accountant* (Eng.), Jan. 1975, p. 3-4, 9-10.

BANK PROTECTION ACT OF 1968

Schnabok, Charles. How safe is your bank? *Bankers magazine*, v. 158, Autumn 1975, p. 78-84.

BANK PROTECTION ACT OF 1968

See Also Banks And Banking - Security

BANK RECONCILIATIONS

See Reconciliations

BANK regulatory agencies' proposals. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 14.

BANK regulatory agencies propose securities rules. (News report) *Journal of accountancy*, v. 139, April 1975, p. 12, 14.

BANK SECRECY ACT

Stark, Fortney H. There's no financial privacy in banks. *Bankers magazine*, v. 158, Winter 1975, p. 34-7.

BANK software directory, compiled by Carolyn Rosenberg. *Magazine of bank administration*, v. 50, Dec. 1974, p. 34-8, 40-1, 48-52, 54-8, 60-4.

BANK TELLERS

Zimmer, Linda Fenner. Cash dispensing equipment and automatic tellers. *Magazine of bank administration*, v. 51, May 1975, p. 25-36.

BANKERS AND CREDIT PEOPLE

Agemian, Charles A. Straight talk about bank directors, by Charles A. Agemian and Paul S. Nadler. *Bankers magazine*, v. 158, Winter 1975, p. 27-32.

Bankers in conference. *Accountant* (Eng.), v. 171, Nov. 21, 1974, p. 696-8.

Brannen, James S. Illogical conflict. *Credit and financial management*, v. 77, Nov. 1975, p. 16-17, 29.

Brock, William E. Federal policy trends: will they eliminate the bank loan officer? *Journal of commercial bank lending*, v. 57, Jan. 1975, p. 31-9.

Castle, Grover R. Project financing - guidelines for the commercial banker. *Journal of commercial bank lending*, v. 57, April 1975, p. 14-30.

Collins, Norman J. Professionalism: an activity closely related to banking and a proper incident thereto. *Journal of commercial bank lending*, v. 57, Jan. 1975, p. 2-10.

Corn, Merton. Choosing a number two man. (Small bank scene) *Magazine of bank administration*, v. 51, March 1975, p. 62, 83.

Cummings, Richard H. International credits - milestones or millstones. *Journal of commercial bank lending*, v. 57, Jan. 1975, p. 40-52.

Dyer, Frank R. Our jobs ahead. *Journal of commercial bank lending*, v. 57, Jan. 1975, p. 11-14.

Eckstrom, C. L. Shared expectations of bankers and commercial credit managers, by C. L. Eckstrom and David T. Snowden. *Journal of commercial bank lending*, v. 58, Oct. 1975, p. 10-20.

Elkins, Scott W. Profile of the commercial loan officer. *Journal of commercial bank lending*, v. 58, Sept. 1975, p. 48-55.

- Fagan, Harry T. Education of a credit executive. *Credit and financial management*, v. 77, Jan. 1975, p. 12-14.
- Goddu, George A. Executive compensation plans - trends in banking. *Management controls* (PMM & Co.), v. 22, Dec. 1975, p. 196-200.
- Gorsky, Richard F. Independence day is near. *Credit and financial management*, v. 77, May 1975, p. 34-5.
- Hutson, T. G. Assessment of new credit accounts. *Accountants digest* (Eng.), no. 13, Autumn 1974, 9 p.
- Jones, Oliver H. Market practice expertise enables MBA committees to analyze trends. *Mortgage banker*, v. 35, Jan. 1975, p. 7-9.
- Leibowitz, Ephraim K. Proposed Bankruptcy act: preferences affecting credit executives. *Credit and financial management*, v. 77, Feb. 1975, p. 30-1, 36.
- Lineberger, Donald R. Training programs for commercial lending officers. *Journal of commercial bank lending*, v. 57, Aug. 1975, p. 49-57.
- Lowrie, Gerald M. Putting an act into action: banker's input needed. *Banking*, v. 67, Feb. 1975, p. 31-2, 66.
- Miller, Richard B. Superbankers of the seventies. *Bankers magazine*, v. 158, Winter 1975, p. 38-49.
- Murray, Thomas J. Credit's the key. *Dun's review*, v. 105, Feb. 1975, p. 54-6.
- Nadler, Paul S. Corporate banking relationships. *Bankers monthly*, v. 92, April 15, 1975, p. 11-12, 35-6.
- National Association Of Credit Management. New NACM system... the national credit information service. *Credit and financial management*, v. 77, Feb. 1975, p. 9-11.
- Oetking, Robert. Will U.S. banks profit from costly lesson? (London finance) *Bankers monthly*, v. 92, May 15, 1975, p. 33-5.
- Sanderson, George R. How to cope with commercial bank competition, by George R. Sanderson and John T. Ponting. *Bankers magazine*, v. 158, Spring 1975, p. 68-73.
- Tesar, Jenny. Banker as patron of the arts, 1974. *Banking*, v. 66, Dec. 1974, p. 28-31, 40, 42, 44.
- Thrasher, Gary. Banker looks at footnotes. *Nebraska CPA*, v. 10, Spring 1975, p. 17, 21-2.
- Titard, Pierre L. Reaction to: Banker looks at footnotes. *Nebraska CPA*, v. 10, Spring 1975, p. 23.
- Who's who in region III. *Banking*, v. 66, Dec. 1974, p. 60, 62, 64-5.
- Winters, Alan J. Banker perceptions of unaudited financial statements. *CPA* (NYSS), v. 45, Aug. 1975, p. 29-33.
- Wright, Edward L. Conflicts of interest - the commercial banker. *Journal of commercial bank lending*, v. 58, Oct. 1975, p. 43-9.
- Zimmerman, Philip. How to help a retailer adopt LIFO. *Practical accountant*, v. 8, July/Aug. 1975, p. 30-4.

Cooperation With

See Also Reports - For Credit Purposes

- Dornburgh, William W. Approaching a bank for credit information. *Credit and financial management*, v. 77, Sept. 1975, p. 36-7.
- Hoke, Charles E. Bankers mean business (for CPAs). *Wisconsin CPA*, March 1975, p. 21-2.
- Sorensen, Kenneth A. Your customers' financial statements and how the lender should view them. *Journal of commercial bank lending*, v. 58, Nov. 1975, p. 33-8.
- Survey reveals inadequate communication between CPAs and banks. *Practical accountant*, v. 8, July/Aug. 1975, p. 50-1.

Disclosure of credit information

- Dagon, Roger. Swiss treaty provisions on disclosure of professional and bank secrets. *Bulletin for international fiscal documentation*, v. 29, Oct. 1975, p. 417-26.
- Donze, Edward A. Easing the way for bank credit information. *Credit and financial management*, v. 77, April 1975, p. 26-8.
- Dornburgh, William W. Approaching a bank for credit information. *Credit and financial management*, v. 77, Sept. 1975, p. 36-7.

Social Responsibility

See Banks And Banking - Social Responsibility

- BANKERS** give high marks to hogs. *Banking*, v. 67, Oct. 1975, p. 214, 250.

- BANKERS** in conference. *Accountant* (Eng.), v. 171, Nov. 21, 1974, p. 696-8.

BANKERS TRUST CO.

- Study of corporate pension plans, 1975. New York, c1975. 301 p. (Tenth in a series.) [*208.9 B]

BANKRUPTCY

See Also Business Failures
Insolvencies
Liquidations And Receiverships

- Barnett, Leslie J. Bankruptcy petition does not put moratorium on tax obligations of the bankrupt. (Procedure) *Taxation for accountants*, v. 15, Oct. 1975, p. 240-3.
- Costa, Joseph V. Bankruptcy: the legal whipping boy. *St. John's law review*, v. 49, Fall 1974, p. 52-73.
- De Franco, Edward J. Anatomy of a scam: a case study of a planned bankruptcy by organized crime. Washington, U.S. Govt. Print. Off., 1973. 85 p. (Grant no. NI 71-143-PO, awarded by the National Institute of Law Enforcement and Criminal Justice.) [*242 D]
- Dickinson, Peter A. What if your hospital went bankrupt? *Medical economics*, v. 52, June 9, 1975, p. 157, 161, 165, 169, 172.
- Elam, Rick. Effect of lease data on the predictive ability of financial ratios. *Accounting review*, v. 50, Jan. 1975, p. 25-43.
- Green, Steven J. Bankruptcy: help or hindrance? *Financial executive*, v. 43, Dec. 1975, p. 30, 32.
- Hershman, Arlene. Big bucks in bankruptcy. *Dun's review*, v. 106, Nov. 1975, p. 48-50, 87.
- Hershman, Arlene. How to figure who's going bankrupt. *Dun's review*, v. 106, Oct. 1975, p. 62-5, 107-8.
- Herzog, Asa S. Herzog's bankruptcy forms and practice, by Asa S. Herzog, Sheldon Lowe and Joel B. Zweibel. 5th ed. New York, Clark Boardman, c1974. 2 v. (looseleaf) [242.81 U]
- Higgins, Robert C. Corporate bankruptcy and conglomerate merger, by Robert C. Higgins and Lawrence D. Schall. *Journal of finance*, v. 30, March 1975, p. 93-113.
- Hunn, Paul H. Big trouble - managing major problem loans. *Bankers magazine*, v. 158, Autumn 1975, p. 22-32.
- Leibowitz, Ephraim K. Proposed Bankruptcy act: preferences affecting credit executives. *Credit and financial management*, v. 77, Feb. 1975, p. 30-1, 36.
- Mourelatos, Anthony. Bankruptcy. *Management accounting* (NAA), v. 57, July 1975, p. 33-4.
- Siegel, Brian N. Traps in terminating the insolvent tenant's lease. *Real estate review*, v. 5, Summer 1975, p. 63-8.

Auditing

- Newton, Grant W. Debtor's watchdog. *Credit and financial management*, v. 77, May 1975, p. 33, 38-9.

Chapter X proceedings

- Christian, Charles Lynch. Baker v. Gold Seal Liquors, Inc: railroad reorganization and the availability of setoff under the Bankruptcy act. (Notes & comments) *Washington and Lee law review*, v. 32, Spring 1975, p. 361-85.
- Herzog, Asa S. Herzog's bankruptcy forms and practice, by Asa S. Herzog, Sheldon Lowe and Joel B. Zweibel. 5th ed. New York, Clark Boardman, c1974. 2 v. (looseleaf) [242.81 U]
- Jackson, Thomas H. Giving substance to the bonus rule in corporate reorganizations: the investment value doctrine analogy. (Notes) *Yale law journal*, v. 84, March 1975, p. 932-51.

Krane, Howard G. Preserving the tax attributes of the financially troubled corporation. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 802-23.

Murphy, Patrick A. Restraint and reimbursement: the secured creditor in reorganization and arrangement proceedings. *Business lawyer*, v. 30, Nov. 1974, p. 15-49.

Chapter XI proceedings

Herzog, Asa S. Herzog's bankruptcy forms and practice, by Asa S. Herzog, Sheldon Lowe and Joel B. Zweibel. 5th ed. New York, Clark Boardman, c1974. 2 v. (looseleaf) [242.81 U]

Krane, Howard G. Preserving the tax attributes of the financially troubled corporation. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 802-23.

Murphy, Patrick A. Restraint and reimbursement: the secured creditor in reorganization and arrangement proceedings. *Business lawyer*, v. 30, Nov. 1974, p. 15-49.

Newton, Grant W. Debtor's watchdog. *Credit and financial management*, v. 77, May 1975, p. 33, 38-9.

Welty, Joanne. Enforceability of bankruptcy forfeiture clauses in commercial leases. (Bankruptcy law) *St. John's law review*, v. 49, Winter 1975, p. 271-82.

Chapter XII proceedings

Chapter XII bankruptcy: a grim case in Atlanta. (Real estate) *Business week*, Nov. 3, 1975, p. 70-1.

Herzog, Asa S. Herzog's bankruptcy forms and practice, by Asa S. Herzog, Sheldon Lowe and Joel B. Zweibel. 5th ed. New York, Clark Boardman, c1974. 2 v. (looseleaf) [242.81 U]

How Chapter XII avoids foreclosure. (Real estate) *Business week*, Nov. 3, 1975, p. 71.

Chapter XIII proceedings

Herzog, Asa S. Herzog's bankruptcy forms and practice, by Asa S. Herzog, Sheldon Lowe and Joel B. Zweibel. 5th ed. New York, Clark Boardman, c1974. 2 v. (looseleaf) [242.81 U]

Fees

Hershman, Arlene. Big bucks in bankruptcy. *Dun's review*, v. 106, Nov. 1975, p. 48-50, 87.

Great Britain

Auger, George. Current trends in bankruptcy - a practitioner's review. *Certified accountant* (Eng.), Sept. 1975, p. 467-9.

Sutherland, C. I. On the rocks - the Court Line case. *South African chartered accountant*, v. 11, Jan. 1975, p. 28-9.

Italy

Ball, Robert. Bankruptcy, Italian style. *Fortune*, v. 91, Feb. 1975, p. 88-92, 146, 150, 152.

Law

Christian, Charles Lynch. Baker v. Gold Seal Liquors, Inc: railroad reorganization and the availability of setoff under the Bankruptcy act. (Notes & comments) *Washington and Lee law review*, v. 32, Spring 1975, p. 361-85.

Coogan, Peter F. Comments on some reorganization provisions of the pending bankruptcy bills, by Peter F. Coogan, Richard Broude and Herman Glatt. *Business lawyer*, v. 30, July 1975, p. 1149-80.

Creditor setoffs in bankruptcy reorganizations: an analysis of Baker v. Gold Seal Liquors, Inc. (Notes) *Michigan law review*, v. 73, April 1975, p. 932-52.

Herzog, Asa S. Herzog's bankruptcy forms and practice, by Asa S. Herzog, Sheldon Lowe and Joel B. Zweibel. 5th ed. New York, Clark Boardman, c1974. 2 v. (looseleaf) [242.81 U]

Kennedy, Frank R. Restructuring bankruptcy administration: the proposals of the Commission on Bankruptcy laws. *Business lawyer*, v. 30, Jan. 1975, p. 399-409.

Klee, Kenneth N. Congress and the Bankruptcy act of 1976. (Lawyer's Washington) *American Bar Association journal*, v. 61, Oct. 1975, p. 1268-70.

Mortgagee's right to rents and profits following a petition in bankruptcy. (Comments) *Iowa law review*, v. 60, June 1975, p. 1388-1400.

Plumb, William T. Recommendations of the Commission on the bankruptcy laws - exempt and immuneproperty. *Virginia law review*, v. 61, Feb. 1975, p. 1-153.

Plumb, William T. Tax recommendations of the Commission on the bankruptcy laws - tax procedures. *Harvard law review*, v. 88, May 1975, p. 1360-1481.

Simpson, Joseph C. Comments on the railroad reorganization provisions of the Bankruptcy act of 1973. *Business lawyer*, v. 30, July 1975, p. 1207-49.

Weintraub, Benjamin. New bankruptcy bill offers an alternative, by Benjamin Weintraub and Harris Levin. *Credit and financial management*, v. 77, Feb. 1975, p. 28-9.

Australia

Nash, Gerard. Property available for distribution in a winding up or bankruptcy. (Legal) *Australian accountant*, v. 45, Oct. 1975, p. 547-8, 551-3.

Reports and statements

Newton, Grant W. Debtor's watchdog. *Credit and financial management*, v. 77, May 1975, p. 33, 38-9.

Tax Problems

See Taxation, United States - Bankruptcy Problems

BANKRUPTCY ACT

Albenda, David. Net lease financing transactions under the proposed Bankruptcy act of 1973, by David Albenda and Daniel S. Lief. *Business lawyer*, v. 30, April 1975, p. 713-21.

Barnett, Leslie J. Bankruptcy petition does not put moratorium on tax obligations of the bankrupt. (Procedure) *Taxation for accountants*, v. 15, Oct. 1975, p. 240-3.

Christian, Charles Lynch. Baker v. Gold Seal Liquors, Inc: railroad reorganization and the availability of setoff under the Bankruptcy act. (Notes & comments) *Washington and Lee law review*, v. 32, Spring 1975, p. 361-85.

Fernyhough, C. J. United States Securities and Exchange Commission. *Accountants' journal* (N.Z.), v. 54, July 1975, p. 205-13.

Financial Accounting Standards Board. Imputing interest on debt agreements made under the federal Bankruptcy act - dated June 1974, an interpretation of APB opinion no. 21. Stamford, Conn., 1974. 30 p. (Public record, v. 5, FASB interpretation no. 2.) [*111.1 F]

Herzog, Asa S. Herzog's bankruptcy forms and practice, by Asa S. Herzog, Sheldon Lowe and Joel B. Zweibel. 5th ed. New York, Clark Boardman, c1974. 2 v. (looseleaf) [242.81 U]

Kennedy, Frank R. Interest of a reclaiming seller under Article 2 of the Code. *Business lawyer*, v. 30, April 1975, p. 833-45.

Kennedy, Frank R. Restructuring bankruptcy administration: the proposals of the Commission on Bankruptcy laws. *Business lawyer*, v. 30, Jan. 1975, p. 399-409.

Klee, Kenneth N. Congress and the Bankruptcy act of 1976. (Lawyer's Washington) *American Bar Association journal*, v. 61, Oct. 1975, p. 1268-70.

Leibowitz, Ephraim K. Proposed Bankruptcy act: preferences affecting credit executives. *Credit and financial management*, v. 77, Feb. 1975, p. 30-1, 36.

Newton, Grant W. Debtor's watchdog. *Credit and financial management*, v. 77, May 1975, p. 33, 38-9.

Simpson, Joseph C. Comments on the railroad reorganization provisions of the Bankruptcy act of 1973. *Business lawyer*, v. 30, July 1975, p. 1207-49.

Weintraub, Benjamin. New bankruptcy bill offers an alternative, by Benjamin Weintraub and Harris Levin. *Credit and financial management*, v. 77, Feb. 1975, p. 28-9.

BANKS, DOUGLAS.

Employee or independent contractor? Recent rulings, cases focus on control element, by Douglas Banks and John Brescher. *Taxation for accountants*, v. 15, Nov. 1975, p. 286-7, 290-2.

BANKS, LOUIS.

Mission of our business society. *Harvard business review*, v. 53, May-June 1975, p. 57-65.

BANKS, PETER J.

Is the British national health service coming unglued? *Medical economics*, v. 52, Feb. 17, 1975, p. 27-8, 32, 36, 38, 40.

BANKS, WARREN E.

Accountants in the tax practice. *National public accountant*, v. 20, March 1975, p. 21-3.

Measuring the value of corporate stock. *California Western law review*, v. 11, Fall 1974, p. 1-59.

BANKS AND BANKING

Bank Administration Institute. Bank administration manual, by the Technical Division staff under project leader Charles D. Coen. Park Ridge, Ill., c1974. 2 v. (432, 919 p.) [600 B]

Burns, Arthur F. As Burns views state of banking. *Bankers monthly*, v. 91, Nov. 15, 1974, p. 27-31.

Dornburgh, William W. Economics: its application to banking. *Journal of commercial bank lending*, v. 58, Nov. 1975, p. 44-53.

Dwyer, William T. How community banks achieve high performance. *Bankers monthly*, v. 91, Dec. 15, 1974, p. 25-7.

Farm country banks. *Viewpoint* (Main LaFrentz & Co.), 2nd ed., 1974, p. 22-5.

Golembe, Carter H. Organization of modern banking. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 13-30.) [600 P]

Hart, G. Arnold. Monetary and credit conditions: inflation and the financial system. *Canadian business review*, v. 1, Autumn 1974, p. 15-17.

Haywood, Charles F. Changing character of banking. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 1-12.) [600 P]

Miller, R. B. Mr. Proxmire and Mr. Reuss talk about banking. *Bankers magazine*, v. 158, Autumn 1975, p. 36-42.

Nadler, Paul S. Contentment comes to the medium-sized bank. *Bankers monthly*, v. 91, Nov. 15, 1974, p. 8-11.

Nadler, Paul S. EFTS - new friend of the independent bank. *Bankers monthly*, v. 91, Dec. 15, 1974, p. 9-10, 13, 31.

Nadler, Paul S. Look at the future of American banking. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 380-94.) [600 P]

Nadler, Paul S. Real threat to independent banking. *Bankers monthly*, v. 92, July 15, 1975, p. 11-13.

Naidich, Arnold. Will your bank pass an OSHA test? *Banking*, v. 67, May 1975, p. 87-8, 90.

New readings on loan and investment outlook. *Bankers monthly*, v. 92, July 15, 1975, p. 16-17, 20-3, 29, 36.

Nosker, John L. Examiner's viewpoint. *Journal of commercial bank lending*, v. 58, Sept. 1975, p. 16-26.

Noyes, Guy E. Monetary policy and banking. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 328-46.) [600 P]

O'Leary, James J. Inflation's impact on financial institutions. (Economics & finance) *Bankers monthly*, v. 91, Dec. 15, 1974, p. 4-7, 27-9.

Patman, Wright. What's wrong with the Federal Reserve and what to do about it. *American Bar Association journal*, v. 61, Feb. 1975, p. 179-84.

Prochnow, Herbert W. *Changing world of banking*, edited by Herbert V. Prochnow and Herbert V. Prochnow, Jr. New York, Harper & Row, c1974. 406 p. [600 P]

Proxmire, William. Two men from Wisconsin talk about a third - and about banks' role in 1975, by William Proxmire and Henry S. Reuss. *Banking*, v. 67, April 1975, p. 31-3, 104-8.

Reuss, Henry S. Shaping banking's future. *Credit and financial management*, v. 77, Sept. 1975, p. 12-13, 34.

Roscow, James P. Oil fuels Alaska's bank boom. *Banking*, v. 67, July 1975, p. 46, 51-2, 56.

Sassoon, David M. Financing the mining sector: the bank's role. *Finance & development*, v. 12, Sept. 1975, p. 21-3, 41.

Sherwood, Hugh C. Small banks set pace in options sales. *Burroughs clearing house*, v. 59, Dec. 1974, p. 20-1, 46-7.

Sinkley, Joseph F. Multivariate statistical analysis of the characteristics of problem banks. *Journal of finance*, v. 30, March 1975, p. 21-36.

Storrs, Thomas I. Can the regional banks survive? *Bankers magazine*, v. 158, Winter 1975, p. 103-7.

Williams, Frank E. Country banker copes with inflation. *Bankers magazine*, v. 158, Autumn 1975, p. 85-91.

Yeats, Alexander J. Analysis of new bank growth, by Alexander J. Yeats, Edward D. Irons and Stephen A. Rhoades. *Journal of business* (U. of Chicago), v. 48, April 1975, p. 199-203.

Zambrano, M. T. Minibank revolution, by M.T. and A.L. Zambrano. *Bankers magazine*, v. 158, Autumn 1975, p. 51-7.

Accounting

AICPA's position paper on mortgage banking accounting. (News report) *Journal of accountancy*, v. 139, March 1975, p. 27.

Alexander, Neil A. Current and future impact on the reporting practices of banks. *Magazine of bank administration*, v. 51, May 1975, p. 51-3.

Bank Administration Institute. BAI accounting commission responds on regulation F. (Of note in banking) *Magazine of bank administration*, v. 51, Sept. 1975, p. 70.

Bank Administration Institute. Bank administration manual, by the Technical Division staff under project leader Charles D. Coen. Park Ridge, Ill., c1974. 2 v. (432, 919 p.) [600 B]

Bank bulletins stress trend toward CPA use. (News report) *Journal of accountancy*, v. 140, July 1975, p. 22.

Bank regulatory agencies propose securities rules. (News report) *Journal of accountancy*, v. 139, April 1975, p. 12, 14.

Ernest, John W. Planning and control systems for commercial banks, by John W. Ernest and Gerald E. Patera. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 244-78.) [600 P]

How much should the banks tell investors? (Accounting) *Business week*, Nov. 10, 1975, p. 107-8.

Oglebay, Charles A. Accounting for loan losses. (Speaking of banking) *Magazine of bank administration*, v. 51, May 1975, p. 38-9.

O'Glove, Thornton L. Critique of the AICPA industry audit guide: audits of banks including supplement, by Thornton L. O'Glove and Robert A. Olstein. *Accounting forum*, v. 45, May 1975, p. 51-61.

Seidler, Lee J. Will banks be required to write off more REIT loans? *Accounting issues* (Bear Stearns & Co.), Oct. 15, 1975, p. 2-3. (Reprint file, *A)

Seidler, Lee J. Will banks write off their holdings in New York City bonds? *Accounting issues* (Bear Stearns & Co.), Aug. 6, 1975, p. 2-3. (Reprint file, *A)

Turco, James L. Accrual accounting offers advantages for the smaller bank. *Magazine of bank administration*, v. 51, Oct. 1975, p. 24-8.

Waide, Patrick J. How the SEC's regulation S-X affects banks. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 77-84.) [110 H]

Canada

Baird, R. G. Management accounting in the banking system. *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 211.

Auditing

AICPA comments on SEC-like bank regulations. (News report) *Journal of accountancy*, v. 140, July 1975, p. 10.

- American Bankers Association. Guide for audit and control in the smaller bank. Washington, c1972. 80 p. [*602 A]
- Bank Administration Institute. Bank administration manual, by the Technical Division staff under project leader Charles D. Coen. Park Ridge, Ill., c1974. 2 v. (432, 919 p.) [600 B]
- Bank bulletins stress trend toward CPA use. (News report) *Journal of accountancy*, v. 140, July 1975, p. 22.
- CPA firms' staff suggested as supplementary bank examiners. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 32.
- Droney, Daniel R. MICR verifications: an attractive alternative. *Magazine of bank administration*, v. 51, May 1975, p. 18-19.
- Kelly, Daniel J. Auditing your auditors. *Burroughs clearing house*, v. 59, Aug. 1975, p. 27, 50-2.
- Louderback, Peter D. Modern bank auditor in an EDP environment. *Management controls* (PMM & Co.), v. 22, April-May 1975, p. 62-3.
- McCarthy, James J. Two new approaches to bank auditing. *Magazine of bank administration*, v. 51, July 1975, p. 29-31.
- O'Glove, Thornton L. Critique of the AICPA industry audit guide: audits of banks including supplement, by Thornton L. O'Glove and Robert A. Olstein. *Accounting forum*, v. 45, May 1975, p. 51-61.
- Seink, Edward J. Coordination of external and internal audits. *Magazine of bank administration*, v. 51, March 1975, p. 22-4.
- Wasem, George. Corporate social audit. *Bankers monthly*, v. 92, May 15, 1975, p. 14, 16-17, 35.
- Bad debts**
- Murphy, John S. Are loan-loss reserves adequate? By John S. Murphy and James E. Wert. *Bankers magazine*, v. 158, Autumn 1975, p. 44-9.
- Business planning**
- Blumberg, Lewis F. Operations research and bank planning, by Lewis F. Blumberg and Lawrence Cotter. *Long range planning*, v. 8, Oct. 1975, p. 29-38.
- Ernest, John W. Planning and control systems for commercial banks, by John W. Ernest and Gerald E. Patera. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974, p. 244-78.) [600 P]
- Fletcher, Ronald J. Applying the investment tax credit to new building costs. *Magazine of bank administration*, v. 50, Dec. 1974, p. 26-7.
- Nadler, Paul S. Corporate banking: calling the tune. *Bankers monthly*, v. 92, May 15, 1975, p. 11-13, 40.
- Person, Robert J. Losing customers, keeping customers. (Retail banking) *Banking*, v. 67, Oct. 1975, p. 92, 94, 96.
- Wille, R. Frank. Financial planning in a changing economy. *Magazine of bank administration*, v. 51, May 1975, p. 20-4.
- Canada**
- Bouey, Gerald K. Central bank can cash in on control. *CGA* (Can.), v. 9, Jan.-Feb. 1975, p. 17-20.
- Clark, E. Ritchie. Canada's Industrial Development Bank: lender to 40,000 businesses. *Canadian business review*, v. 2, Spring 1975, p. 30-3.
- Griffiths, D. J. Canadian banking. *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 207-8.
- Levesque, J. R. Merchant banks, REITs and MICs: emerging institutions in the financial sector. *Canadian business review*, v. 1, Autumn 1974, p. 18-21.
- O'Neal, Milton H. For top bank interest, look to Canada. *Medical economics*, v. 52, Feb. 17, 1975, p. 96-7.
- Certificates of deposit**
- Crane, Dwight B. Lessons from the 1974 CD market. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 73-9.
- Kimbel, Monroe. Other sources of funds, by Monroe Kimbel and Arnold A. Dill. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974, p. 75-97.) [600 P]
- Compensating Balances**
- See Also Compensating Balances
- Orr, Daniel. Note on the uselessness of transaction demand models. *Journal of finance*, v. 29, Dec. 1974, p. 1565-72.
- Correspondent relationships**
- Judson, C. James. Impact of state taxation on small banks, part 2. *Magazine of bank administration*, v. 51, June 1975, p. 37-9.
- Ryan, Kerry J. Implementing an automation program through a correspondent bank. *Magazine of bank administration*, v. 51, Aug. 1975, p. 27-9.
- Cost accounting**
- Hairsine, Richard P. Financial information systems: concept and state of the art. *Delaware CPA*, v. 1, Nov. 1974, p. 35-8.
- Thakker, A. Cost accounting in banking industry. (Students' section) *Management accountant* (India), v. 9, Nov. 1974, p. 859-64.
- Costs**
- Donovan, James L. Managing risk in building projects. *Burroughs clearing house*, v. 59, Aug. 1975, p. 22-3.
- Hess, Sidney W. Design and implementation of a new check clearing system for the Philadelphia Federal Reserve district. *Interfaces*, v. 5, part 2, Feb. 1975, p. 22-36.
- Longbrake, William A. Economics of scale in banking, by William A. Longbrake and Marcia K. Johnson. *Magazine of bank administration*, v. 51, July 1975, p. 32-8.
- Pagano, Thomas G. Measuring customer profitability in a commercial bank. *Management accounting* (NAA), v. 56, May 1975, p. 43-7, 50.
- Data processing**
- Balch, Charles A. Auditing the data processing function: an external auditor's observations. *Magazine of bank administration*, v. 50, Dec. 1974, p. 32-3.
- Bank Administration Institute. Bank administration manual, by the Technical Division staff under project leader Charles D. Coen. Park Ridge, Ill., c1974. 2 v. (432, 919 p.) [600 B]
- Bank cards take over the country. (Finance) *Business week*, Aug. 4, 1975, p. 44-7, 52-4.
- Bank software directory, compiled by Carolyn Rosenberg. *Magazine of bank administration*, v. 50, Dec. 1974, p. 34-8, 40-1, 48-52, 54-8, 60-4.
- Bare, George W. COM at Cleveland Trust. *Information & records management*, v. 9, July 1975, p. 37, 44.
- Bates, Charles F. Finding and keeping an EDP manager. *Magazine of bank administration*, v. 51, Oct. 1975, p. 36-41.
- Behling, Robert. Developing employee support for EDP. *Burroughs clearing house*, v. 59, Feb. 1975, p. 28, 61.
- Brennan, Peter J. Here comes the microprocessor. *Banking*, v. 67, Oct. 1975, p. 100, 102, 106, 208, 210, 212.
- Cates, David C. Can bank condition be externally judged? *Journal of commercial bank lending*, v. 57, May 1975, p. 2-14.
- Collopy, Francis W. Word processing enhances trust profits. *Magazine of bank administration*, v. 51, Aug. 1975, p. 60-2.
- Cook, James D. Operational audit of EDP and a review of internal controls. *Magazine of bank administration*, v. 51, April 1975, p. 18-26.
- Cooley, Richard P. Role of automation and the internal payment system, by Richard P. Cooley and Peter L. Overmire. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974, p. 222-43.) [600 P]
- Cozens, Louis C. Statewide bank holding company centralizes EDP function. *Magazine of bank administration*, v. 51, Sept. 1975, p. 75-7.
- Curran, Frank P. Quick picture of where ACH stands - and where it's going, by Frank P. Curran and Douglas D. Anderson. *Banking*, v. 67, July 1975, p. 36-8, 80, 84, 86.
- Darrow, J. W. Harnessing other people's databanks. *Interfaces*, v. 5, Aug. 1975, p. 58-65.
- Dean, John. Financial institution saves 75 percent per transaction. (Users report) *Infosystems*, v. 22, April 1975, p. 65-6.

- Droney, Daniel R. MICR verifications: an attractive alternative. *Magazine of bank administration*, v. 51, May 1975, p. 18-19.
- Ernst, Martin L. EFT and the future of banking. *Banking*, v. 67, Oct. 1975, p. 54, 56, 60, 64.
- Hairsine, Richard P. Financial information systems: concept and state of the art. *Delaware CPA*, v. 1, Nov. 1974, p. 35-8.
- Ingersoll, Ronald L. Small banks can enjoy larger banks' computer benefits, by Ronald L. Ingersoll and Gary Wolan. (Small bank scene) *Magazine of bank administration*, v. 50, Dec. 1974, p. 12-13.
- Lange, Per. Changing face of automation, by Per Lange and Arnold Kaplan. *Banking*, v. 67, Sept. 1975, p. 32-3, 42.
- Latta, Robert. Facilities management: an EDP alternative. *Magazine of bank administration*, v. 51, Feb. 1975, p. 45-6.
- Long, Robert H. EFTS: a look at the future, by Robert H. Long and Jon C. Poppen. *Magazine of bank administration*, v. 51, Feb. 1975, p. 16-21.
- Long, Robert H. Regulation and experimentation. (Central file) *Magazine of bank administration*, v. 50, Dec. 1974, p. 6-7.
- Louderback, Peter D. Electronic funds transfer systems. *World (PMM & Co.)*, v. 9, Spring 1975, p. 9-14.
- McIntyre, Thomas J. Not just a healthy economy, but a fair economy. *National public accountant*, v. 19, Dec. 1974, p. 8-12.
- Microfiche - the chemical reaction to records storage. *Information & records management*, v. 9, Nov. 1975, p. 38-40.
- Microfilm moves to new applications. *Bankers monthly*, v. 92, April 15, 1975, p. 32-4.
- Miller, Gerald W. Going COM? What to do, what to avoid. (Operations) *Banking*, v. 67, June 1975, p. 8, 98-9.
- Northup, Ernest H. Bank cards vs. the underworld. *Banking*, v. 67, Sept. 1975, p. 66, 68, 70, 73.
- Palmer, Bruce. Successful data processing co-op is founded in progressive management. *Magazine of bank administration*, v. 51, April 1975, p. 37-9.
- Pease, David L. Retail EFTS benefits await banks. *Magazine of bank administration*, v. 50, Dec. 1974, p. 72-3.
- Perry, William E. Pre-occurrence auditing: building control into the audit program. *Magazine of bank administration*, v. 51, Feb. 1975, p. 47-50.
- Policing policy by computer. (Portfolio strategy) *Institutional investor*, v. 9, Feb. 1975, p. 31.
- Roberts, John G. On-line tieups spur Japanese banks' unity. (International) *Burroughs clearing house*, v. 59, Aug. 1975, p. 39-40.
- Rosenberg, Carolyn. Bank software directory. *Magazine of bank administration*, v. 51, Sept. 1975, p. 40-6, 54.
- Ryan, Kerry J. Implementing an automation program through a correspondent bank. *Magazine of bank administration*, v. 51, Aug. 1975, p. 27-9.
- Sharkey, James R. Automation alternatives for small trust departments. *Trusts & estates*, v. 114, Nov. 1975, p. 798-9, 816.
- Small bank economizes with large-scale statement processing. (Small bank scene) *Magazine of bank administration*, v. 51, Aug. 1975, p. 50, 52.
- Smart, P. E. Money transmission - today and tomorrow. *Accountant (Eng.)*, v. 171, Dec. 1976, 1974, p. 825-6.
- Stratman, Arthur T. Data processing equipment: lease, rent or buy? by Arthur T. Stratman and J. M. Gross. *Magazine of bank administration*, v. 51, July 1975, p. 24-8.
- Szatrowski, Ted. Management information system for banks. *Burroughs clearing house*, v. 59, March 1975, p. 26-7, 61.
- Van Duyn, J. Distributed computing at Crocker Bank. (Users report) *Infosystems*, v. 21, Dec. 1974, p. 41-3.
- Wadman, Laurence E. SWIFT: building an international communications network. *Magazine of bank administration*, v. 51, Sept. 1975, p. 34-9.
- Weber, R. Jack. Computer-assisted decision making: some necessary conditions for the acceptance of time-sharing. *Magazine of bank administration*, v. 51, July 1975, p. 39-41, 44-5.
- Weber, R. Jack. Computer-assisted decision making: some necessary conditions for the acceptance of time-sharing. *Magazine of bank administration*, v. 51, June 1975, p. 16-21.

- Wells Fargo bank saves 61 percent with in-house computer. (Users report) *Infosystems*, v. 21, Dec. 1974, p. 43.
- Zimmer, Linda Fenner. Cash dispensing equipment and automatic tellers. *Magazine of bank administration*, v. 51, May 1975, p. 25-36.

Deposits

- Arlt, Carl T. Changing character of bank deposits. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 44-74.) [600 P]
- Asher, Joe. Bank earnings: a seesaw year is producing seesaw results. *Banking*, v. 66, Dec. 1974, p. 25-7, 52.
- Becker, William E. Determination of the United States currency-demand deposit ratio. *Journal of finance*, v. 30, March 1975, p. 57-74.
- Blaine, Derek. Why no interest on current accounts? *Accountancy (Eng.)*, v. 86, May 1975, p. 40-3.
- Brown, William J. Get ready to pay interest on demand deposits. *Bankers magazine*, v. 158, Spring 1975, p. 33-6.
- Dwyer, William T. Achieving high performance in your local market. (Speaking of banking) *Magazine of bank administration*, v. 51, Feb. 1975, p. 51-3, 56.
- Eizenaga, Wietze. Pricing personal demand deposits in the United States and the Netherlands. *University of Michigan business review*, v. 27, Jan. 1975, p. 12-18.
- It's marketing's ball in direct deposits. *Banking*, v. 67, March 1975, p. 37, 52, 55-6.
- Klein, Benjamin. Competitive interest payments on bank deposits and the long-run demand for money. *American economic review*, v. 64, Dec. 1974, p. 931-49.
- MacCallum, John S. Marketing social security direct deposit service. *Magazine of bank administration*, v. 51, Sept. 1975, p. 24-7.
- McCord, Thom. Direct deposit of federal recurring payments begins new banking service. *Magazine of bank administration*, v. 51, Aug. 1975, p. 34-7.
- Novelline, William T. Where bank profits go from here. *Bankers magazine*, v. 158, Winter 1975, p. 64-8.
- Rhoades, S. A. Growth, consolidation and mergers in banking, by S. A. Rhoades and A. J. Yeats. *Journal of finance*, v. 29, Dec. 1974, p. 1397-1405.
- Roberts, John G. On-line tieups spur Japanese banks' unity. (International) *Burroughs clearing house*, v. 59, Aug. 1975, p. 39-40.
- Slovin, Myron B. Structural shift in the demand for money, by Myron B. Slovin and Marie Elizabeth Sushka. *Journal of finance*, v. 30, June 1975, p. 721-31.
- Surridge, Stephen Z. Individual retirement account plans: a potentially attractive source of new bank deposits. *Magazine of bank administration*, v. 51, June 1975, p. 27-33.
- Waters, Lawrence A. There's profit in those small accounts. *Burroughs clearing house*, v. 59, Dec. 1974, p. 24-5, 50-1.
- What would happen if a major money center bank cut its dividend, by David C. Cates and others. *Bankers magazine*, v. 158, Winter 1975, p. 12-17.

Directors

See Directors

Europe

- Asher, Joe. For Europe's international money markets, 1975 is a year of rebuilding. *Banking*, v. 67, June 1975, p. 27-30, 74, 76, 78.
- Hewson, John. Qualitative analysis of Euro-currency controls, by John Hewson and Eisuke Sakakibara. *Journal of finance*, v. 30, May 1975, p. 377-400.

Examinations

- Crosse, Howard D. Bank supervision - quality and quantity. *Bankers magazine*, v. 158, Autumn 1975, p. 61-7.
- Rice, R. Michael. SEC urged to go slow on problem loan disclosure. *Bankers monthly*, v. 92, June 15, 1975, p. 26, 31.

Failures

- Benston, George J. How we can learn from past bank failures. *Bankers magazine*, v. 158, Winter 1975, p. 19-24.

- Scheibla, Shirley. Unsettled settlement of USNB. *Bankers magazine*, v. 158, Winter 1975, p. 96-101.
- Smith, James E. Some lessons from recent bank failures. *Journal of commercial bank lending*, v. 57, Jan. 1975, p. 15-22.
- Finance**
- Asher, Joe. Banks adjusting balance between liquidity and profit. *Banking*, v. 67, March 1975, p. 31-2, 94.
- Big bank stocks - views of analysts, by Warren R. Marcus and others. *Bankers monthly*, v. 92, Feb. 15, 1975, p. 16-19, 37.
- Chaps, Benedict D. Capital structure of banks. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 31-43.) [600 P]
- Crosse, Howard D. Capital adequacy revisited. *Bankers magazine*, v. 158, Summer 1975, p. 77-82.
- Dill, Arnold. Effects and implementation of spread management banking, by Arnold Dill and George Gaffney. *Journal of commercial bank lending*, v. 57, April 1975, p. 38-45.
- Fraser, Donald R. Forecasting bank earnings, by Donald R. Fraser and R. Malcolm Richards. *Magazine of bank administration*, v. 51, Aug. 1975, p. 40-5.
- Gaines, Tilford C. How sound is the banking system today? *Bankers monthly*, v. 91, Nov. 15, 1974, p. 4, 6-7.
- Hagaman, T. Carter. What's ahead for floating-rate notes? *Banking*, v. 67, Feb. 1975, p. 33, 92.
- Hempel, George H. Evaluating bank capital trends - the use of convertible debt. *Magazine of bank administration*, v. 51, Feb. 1975, p. 29-36.
- Hempel, George H. Evaluation of recent trends in the raising of bank capital: part IV. *Magazine of bank administration*, v. 51, March 1975, p. 32-40.
- Hempel, George H. Evaluation of recent trends in the raising of bank capital: part 2. *Magazine of bank administration*, v. 50, Dec. 1974, p. 21-5.
- Hewson, John. Effect of U.S. controls on U.S. commercial bank borrowing in the Euro-dollar market, by John Hewson and Eisuke Sakakibara. *Journal of finance*, v. 30, Sept. 1975, p. 1101-10.
- Kimbrel, Monroe. Other sources of funds, by Monroe Kimbrel and Arnold A. Dill. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 75-97.) [600 P]
- Morris, Frank E. Role of the Eurodollar, by Frank E. Morris and Jane S. Little. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 98-125.) [600 P]
- Munder, Barbara. Amid the gloom, some rays of hope. *Institutional investor*, v. 9, Feb. 1975, p. 72-5.
- Nadler, Paul S. Your stock price does matter. *Bankers monthly*, v. 92, Feb. 15, 1975, p. 11-12, 14.
- Wallich, Henry C. As Wallich views capital adequacy. *Bankers monthly*, v. 92, March 15, 1975, p. 28-9, 40.
- India**
- Ambegaokar, Nalini. Role of banks in export promotion in India. *Finance and commerce (India)*, v. 17, Nov.-Dec. 1974, p. 431-3.
- Financial management**
- Allen, B. D. Measuring the profitability of bank customers. *Magazine of bank administration*, v. 51, Sept. 1975, p. 16-20.
- Arnold, Peter R. Cash flow for multi-office independents. *Financial forum*, v. 14, June 1975, p. 9-12.
- Burns, Arthur F. As Burns views state of banking. *Bankers monthly*, v. 91, Nov. 15, 1974, p. 27-31.
- Cates, David C. Analyzing bank overhead. (Bank capital management) *Bankers magazine*, v. 158, Winter 1975, p. 129-31.
- Clifford, John T. Perspective on asset-liability management. *Magazine of bank administration*, v. 51, March 1975, p. 16-21.
- Clifford, John T. Perspective on asset-liability management: rate-mix analysis. *Magazine of bank administration*, v. 51, April 1975, p. 32-6.
- Crosse, Howard D. Bank liquidity revisited. *Bankers magazine*, v. 158, Spring 1975, p. 37-41.
- Crosse, Howard D. Capital adequacy revisited. *Bankers magazine*, v. 158, Summer 1975, p. 77-82.
- Daniel, Donnie L. Utilizing industry ratios to assess and improve your bank profitability. *Magazine of bank administration*, v. 51, April 1975, p. 27-31.
- DePamphilis, Donald M. Guide to profit planning in banks. *Magazine of bank administration*, v. 51, Oct. 1975, p. 29-35.
- Dill, Arnold. Effects and implementation of spread management banking, by Arnold Dill and George Gaffney. *Journal of commercial bank lending*, v. 57, April 1975, p. 38-45.
- Dwyer, William T. How community banks achieve high performance. *Bankers monthly*, v. 91, Dec. 15, 1974, p. 25-7.
- Gable, L. G. Asset and liability management - a supervisor's view. *Journal of commercial bank lending*, v. 57, Aug. 1975, p. 23-40.
- Golembe, Carter H. Capital adequacy and bank losses. *Journal of commercial bank lending*, v. 57, Aug. 1975, p. 11-22.
- Hagaman, T. Carter. Bank leverage doesn't pay, by T. Carter Hagaman and Philip K. Chamberlain. *Bankers magazine*, v. 158, Spring 1975, p. 25-30.
- Heggestad, Arnold A. Capital management by holding company banks, by Arnold A. Heggestad and John J. Mingo. *Journal of business* (U. of Chicago), v. 48, Oct. 1975, p. 500-5.
- Hempel, George H. Evaluating bank capital trends - the use of convertible debt. *Magazine of bank administration*, v. 51, Feb. 1975, p. 29-36.
- Hempel, George H. Evaluation of recent trends in the raising of bank capital: part 2. *Magazine of bank administration*, v. 50, Dec. 1974, p. 21-5.
- Hempel, George H. Fourteen steps to a sound investment policy for a smaller bank. *Banking*, v. 67, Feb. 1975, p. 38, 40, 42, 55-6, 58, 60, 62, 88.
- Hufham, Wilbur B. Credit analysis of interlocking banks. *Journal of commercial bank lending*, v. 57, Aug. 1975, p. 41-8.
- In a word, liquidity. *Banking*, v. 67, Feb. 1975, p. 44, 48, 52.
- Knight, Robert E. Customer-profitability analysis. *Banking*, v. 67, May 1975, p. 126-8, 130, 132-4.
- Knight, Robert E. Customer-profitability analysis, pt. 2. *Banking*, v. 67, Oct. 1975, p. 66-76, 222-30, 250, *passim*.
- Lindow, Wesley. Lessons of the money market strains of 1974. *Banking*, v. 67, June 1975, p. 50, 52, 58, 60.
- Longbrake, William A. Financial management of banks and bank holding companies. *Financial management*, v. 3, Winter 1974, p. 10-24.
- Madrick, Jeffrey G. What the big investment managers expect next. *Money*, v. 3, Dec. 1974, p. 44-7.
- Mingo, John J. Capital management and profitability of prospective holding company banks. *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 191-203.
- Nadler, Paul S. Contentment comes to the medium-sized bank. *Bankers monthly*, v. 91, Nov. 15, 1974, p. 8-11.
- Nadler, Paul S. Corporate banking: calling the tune. *Bankers monthly*, v. 92, May 15, 1975, p. 11-13, 40.
- Nadler, Paul S. Director views the balance sheet. *Bankers monthly*, v. 92, Sept. 15, 1975, p. 9-12.
- Nadler, Paul S. Fresh look at dividend policy. *Bankers monthly*, v. 92, Aug. 15, 1975, p. 13-15.
- Nagan, Peter S. Are forces now bending the yield curve back to normal? *Banking*, v. 67, Feb. 1975, p. 64, 66.
- Nosker, John L. Examiner's viewpoint. *Journal of commercial bank lending*, v. 58, Sept. 1975, p. 16-26.
- Novelline, William T. Where bank profits go from here. *Bankers magazine*, v. 158, Winter 1975, p. 64-8.
- Olson, Dennis A. How high-profit banks get that way. *Banking*, v. 67, May 1975, p. 46, 50, 53-4, 58.
- Smith, James E. Some lessons from recent bank failures. *Journal of commercial bank lending*, v. 57, Jan. 1975, p. 15-22.
- Wallich, Henry C. As Wallich views capital adequacy. *Bankers monthly*, v. 92, March 15, 1975, p. 28-9, 40.
- What would happen if a major money center bank cut its dividend, by David C. Cates and others. *Bankers magazine*, v. 158, Winter 1975, p. 12-17.
- Wille, R. Frank. Financial planning in a changing economy. *Magazine of bank administration*, v. 51, May 1975, p. 20-4.
- Williams, Frank E. Country banker copes with inflation. *Bankers magazine*, v. 158, Autumn 1975, p. 85-91.

Youngquist, A. M. What banker panel sees ahead. *Bankers monthly*, v. 92, Jan. 15, 1975, p. 7-10, 12-13, 31.

Fraud And Defalcation

See Also Banks And Banking - Internal Audit And Control

Kahl, Michael H. Increasing concern with internal crimes. (Speaking of banking) *Magazine of bank administration*, v. 51, April 1975, p. 54, 56.

Kelley, Clarence M. Criminal attacks on financial institutions. *Magazine of bank administration*, v. 51, Sept. 1975, p. 21-3.

Northup, Ernest H. Bank cards vs. the underworld. *Banking*, v. 67, Sept. 1975, p. 66, 68, 70, 73.

Thompson, Patricia C. Forgery detection through handwriting analysis. *Magazine of bank administration*, v. 51, Feb. 1975, p. 22-4.

Warfel, George H. Review of personal identification systems. *Magazine of bank administration*, v. 50, Dec. 1974, p. 16-20.

Germany

Mirus, Rolf. Impact of bank portfolio decisions on the balance of payments: the German experience. *Journal of finance*, v. 29, Dec. 1974, p. 1513-22.

Government regulation

Bank regulatory agencies' proposals. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 14.

Bouey, Gerald K. Central bank can cash in on control. *CGA (Can.)*, v. 9, Jan.-Feb. 1975, p. 17-20.

Browne, Russell C. Regulatory perspective on EFTS. *Magazine of bank administration*, v. 51, Oct. 1975, p. 14-17.

Bunsey, Linda A. Banks and banking - usury - National Bank reserving interest in advance on installment loans yielding an effective rate of return in excess of statutory limit violates section 85 of National bank act if same loan made by state lender would be usurious. (Recent cases) *Vanderbilt law review*, v. 28, May 1975, p. 879-87.

Burns, Arthur F. As Burns views state of banking. *Bankers monthly*, v. 91, Nov. 15, 1974, p. 27-31.

Burton, John C. Bank reserves, disclosure, and the SEC: a conversation with John C. Burton. *Bankers magazine*, v. 158, Summer 1975, p. 50-6.

Cates, David C. SEC regulatory style and the banks. (Bank capital management) *Bankers magazine*, v. 158, Spring 1975, p. 106-8.

Crosse, Howard D. Bank supervision - quality and quantity. *Bankers magazine*, v. 158, Autumn 1975, p. 61-7.

Edwards, Franklin R. Activities and regulatory issues: foreign banks in the United States, by Franklin R. Edwards and Jack Zwick. *Columbia journal of world business*, v. 10, Spring 1975, p. 58-73.

Evans, John R. How much should investors know about a bank's loan portfolio? (Speaking of banking) *Magazine of bank administration*, v. 51, Sept. 1975, p. 64, 66-8.

Hagerman, Robert L. Test of government regulation of accounting principles. *Accounting review*, v. 50, Oct. 1975, p. 699-709.

Hickey, J. Gregory. Evaluating portfolio collectibility and loan-loss reserves. *Journal of commercial bank lending*, v. 57, June 1975, p. 40-8.

Isaac, William M. Loan participations and the securities laws. *Journal of commercial bank lending*, v. 58, Oct. 1975, p. 50-6.

Justice, Jack B. Secured transactions: banks and the revised article 9 of the Uniform commercial code. *Journal of commercial bank lending*, v. 57, May 1975, p. 19-29.

Kane, Edward J. Re-politicization of the Fed. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 743-52.

Longbrake, William A. Economics of scale in banking, by William A. Longbrake and Marcia K. Johnson. *Magazine of bank administration*, v. 51, July 1975, p. 32-8.

Longbrake, William A. Financial management of banks and bank holding companies. *Financial management*, v. 3, Winter 1974, p. 10-24.

Lowrie, Gerald M. Putting an act into action: banker's input needed. *Banking*, v. 67, Feb. 1975, p. 31-2, 66.

Mann, Maurice. Re-politicization of the Fed. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 757-9.

McConnell, Richard M. M. Why not give banks a wider role in the capital markets? *Banking*, v. 67, Jan. 1975, p. 31-2, 98.

Miller, R. B. Mr. Proxmire and Mr. Reuss talk about banking. *Bankers magazine*, v. 158, Autumn 1975, p. 36-42.

Mingo, John J. Regulatory influence on bank capital investment. *Journal of finance*, v. 30, Sept. 1975, p. 1111-21.

Munder, Barbara. Amid the gloom, some rays of hope. *Institutional investor*, v. 9, Feb. 1975, p. 72-5.

Naidich, Arnold. Will your bank pass an OSHA test? *Banking*, v. 67, May 1975, p. 87-8, 90.

Noyes, Guy E. Monetary policy and banking. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 328-46.) [600 P]

Patman, Wright. What's wrong with the Federal Reserve and what to do about it. *American Bar Association journal*, v. 61, Feb. 1975, p. 179-84.

Phillips, Almarin. Regulatory reform for the deposit financial institutions - retrospect and prospects. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 795-802.

Pumphrey, Preston V. New SEC disclosure rules are necessary. *Bankers monthly*, v. 92, Aug. 15, 1975, p. 35-6.

Rappaport, Allen. History of the 10% rule: new light on an old thorn. *Journal of commercial bank lending*, v. 57, April 1975, p. 46-50.

Rice, R. Michael. SEC urged to go slow on problem loan disclosure. *Bankers monthly*, v. 92, June 15, 1975, p. 26, 31.

Stark, Fortney H. There's no financial privacy in banks. *Bankers magazine*, v. 158, Winter 1975, p. 34-7.

Starleaf, Dennis R. Nonmember banks and monetary control. *Journal of finance*, v. 30, Sept. 1975, p. 955-75.

Who should protect the bankers? (Washington views) *Bankers magazine*, v. 158, Spring 1975, p. 16.

Great Britain

Oetking, Robert. British clearing banks imperiled. *Bankers monthly*, v. 92, July 15, 1975, p. 34-6.

Great Britain

Blaine, Derek. Why no interest on current accounts? *Accountancy (Eng.)*, v. 86, May 1975, p. 40-3.

Chester, David. Control of the money supply. (Student roundabout) *Accountant (Eng.)*, v. 173, Oct. 2, 1975, p. 397-8.

Oetking, Robert. British clearing banks imperiled. *Bankers monthly*, v. 92, July 15, 1975, p. 34-6.

Oetking, Robert. Enlarged role for private institution. (London finance) *Bankers monthly*, v. 91, Dec. 15, 1974, p. 22-4.

Oetking, Robert. Will U.S. banks profit from costly lesson? (London finance) *Bankers monthly*, v. 92, May 15, 1975, p. 33-5.

Shaw, E. R. London's complementary money markets. *Accountant (Eng.)*, v. 172, June 26, 1975, p. 819-22.

History

Foltz, Nancy. Two hundred years ago, America needed a bank. *Banking*, v. 67, March 1975, p. 102, 106.

Golembe, Carter H. Organization of modern banking. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 13-30.) [600 P]

Olmstead, Alan L. Mutual savings bank depositors in New York. *Business history review*, v. 49, Autumn 1975, p. 287-311.

Prussia, Leland S. Bank investment portfolio management. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 146-87.) [600 P]

Smart, P. E. Scottish bankers look back in pride. *Accountant (Eng.)*, v. 172, June 12, 1975, p. 756-7.

Two hundred years of U.S. banking. *Banking*, v. 67, Oct. 1975, p. 31-45, 116-76, *passim*. (Collection of eight articles on the history of banking in the United States since the Revolution.)

Information systems

Ernst, Martin L. EFT and the future of banking. *Banking*, v. 67, Oct. 1975, p. 54, 56, 60, 64.

Hairsine, Richard P. Financial information systems: concept and state of the art. *Delaware CPA*, v. 1, Nov. 1974, p. 35-8.

Raup, Richard C. Role of an FIS in measuring product and customer profitability. (In Haskins & Sells. *Selected papers 1973*. New York, c1974, p. 263-71.) [110 H]

Weber, R. Jack. Computer-assisted decision making: some necessary conditions for the acceptance of time-sharing. *Magazine of bank administration*, v. 51, July 1975, p. 39-41, 44-5.

Insurance

Clark, Norman. Principles and practices of managing insurance coverage: potential exposure. (Speaking of banking) *Magazine of bank administration*, v. 51, July 1975, p. 52, 54-5.

Internal Audit And Control

See Also Banks And Banking - Fraud And Defalcation

American Bankers Association. Guide for audit and control in the smaller bank. Washington, c1972. 80 p. [602 A]

Cook, James D. Operational audit of EDP and a review of internal controls. *Magazine of bank administration*, v. 51, April 1975, p. 18-26.

Hartley, Thomas Y. Internal control and auditing in small banks. (In Haskins & Sells. *Selected papers 1974*. New York, c1975, p. 153-8.) [110 H]

Kelley, Clarence M. Criminal attacks on financial institutions. *Magazine of bank administration*, v. 51, Sept. 1975, p. 21-3.

Louderback, Peter D. Modern bank auditor in an EDP environment. *Management controls* (PMM & Co.), v. 22, April-May 1975, p. 62-3.

Ostlund, Dow. Responsibilities of the internal auditor. (Speaking of banking) *Magazine of bank administration*, v. 51, Aug. 1975, p. 46-7.

Perry, William E. Pre-occurrence auditing: building control into the audit program. *Magazine of bank administration*, v. 51, Feb. 1975, p. 47-50.

Seink, Edward J. Coordination of external and internal audits. *Magazine of bank administration*, v. 51, March 1975, p. 22-4.

Srinivasan, N. A. Glowing role of internal audit as an effective aid to progressive bank management. *Chartered accountant* (India), v. 24, Sept. 1975, p. 176-7.

Waide, Patrick J. CPA and the internal auditor. (In Haskins & Sells. *Selected papers 1973*. New York, c1974, p. 147-52.) [110 H]

Waide, Patrick J. Operational auditing function and its place in the bank structure. (In Haskins & Sells. *Selected papers 1973*. New York, c1974, p. 153-8.) [110 H]

Investments

Bank regulatory agencies propose securities rules. (News report) *Journal of accountancy*, v. 139, April 1975, p. 12, 14.

Barfield, H. Lee. Legal status of a national bank's automatic stock investment service under Sections 16 & 21 of the Glass-Steagall Act of 1933. (Notes) *Vanderbilt law review*, v. 27, Nov. 1974, p. 1217-55.

Brown, Marc L. Legality of bank-sponsored investment services. (Notes) *Yale law journal*, v. 84, June 1975, p. 1477-1504.

Clifford, John T. Perspective on asset-liability management: rate-mix analysis. *Magazine of bank administration*, v. 51, April 1975, p. 32-6.

Dwyer, William T. Achieving high performance in your local market. (Speaking of banking) *Magazine of bank administration*, v. 51, Feb. 1975, p. 51-3, 56.

Evans, John R. How much should investors know about a bank's loan portfolio? (Speaking of banking) *Magazine of bank administration*, v. 51, Sept. 1975, p. 64, 66-8.

Falk, Haim. Influence of differences in accounting policies on investment decisions, by H. Falk and T. Ophir. *Journal of accounting research*, v. 11, Spring 1973, p. 108-16.

Farmland: the next pension fund investment? (Real estate) *Institutional investor*, v. 9, Feb. 1975, p. 11.

Harris, Milton M. Leveraged leasing: profits or illusions? *Magazine of bank administration*, v. 51, Sept. 1975, p. 56-63.

Hempel, George H. Fourteen steps to a sound investment policy for a smaller bank. *Banking*, v. 67, Feb. 1975, p. 38, 40, 42, 55-6, 58, 60, 62, 88.

Hunter, William Jay. Cleveland Trust complaint: justice aims Clayton Seven at institutional investors. *Business lawyer*, v. 30, April 1975, p. 807-31.

In a word, liquidity. *Banking*, v. 67, Feb. 1975, p. 44, 48, 52.

James, John W. Wide world of bank leasing, 4: innovative bank leasing, by John W. James and Alan I. Goldman. *Bankers magazine*, v. 158, Summer 1975, p. 39-42.

Kinney, James M. Adequate controls, complete hedging needed to minimize mortgage market losses. *Mortgage banker*, v. 35, July 1975, p. 33, 35-6, 38-9.

Levy, William H. Taking stock - or leaving it, exclusive fourth annual survey of bank pooled pension funds. *Pension world*, v. 11, May 1975, p. 19-20, 22, 58, 67.

Madrick, Jeffrey G. What the big investment managers expect next. *Money*, v. 3, Dec. 1974, p. 44-7.

Matthews, Trevett. Possible GNMA futures market should alert mortgage bankers to workings of commodity exchanges. *Mortgage banker*, v. 35, July 1975, p. 11, 14, 16-18.

Mingo, John J. Regulatory influence on bank capital investment. *Journal of finance*, v. 30, Sept. 1975, p. 1111-21.

Mirus, Rolf. Impact of bank portfolio decisions on the balance of payments: the German experience. *Journal of finance*, v. 29, Dec. 1974, p. 1513-22.

Myers, Ray F. Enhancing our capital markets. *Trusts & estates*, v. 114, Jan. 1975, p. 34-7, 58-9.

Nagan, Peter S. Are forces now bending the yield curve back to normal? *Banking*, v. 67, Feb. 1975, p. 64, 66.

Nevitt, Peter K. Wide world of bank leasing, 5: economics of direct lease investment, by Peter K. Nevitt and Thomas C. Heagy. *Bankers magazine*, v. 158, Summer 1975, p. 43-9.

New readings on loan and investment outlook. *Bankers monthly*, v. 92, July 15, 1975, p. 16-17, 20-3, 29, 36.

Palmer, Thomas G. Wide world of bank leasing, 2: conflicts and competition with bank lending. *Bankers magazine*, v. 158, Summer 1975, p. 28-32.

Russia, Leland S. Bank investment portfolio management. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974, p. 146-87.) [600 P]

Pumphrey, Preston V. New SEC disclosure rules are necessary. *Bankers monthly*, v. 92, Aug. 15, 1975, p. 35-6.

Rose, Peter S. Wide world of bank leasing, 1: bank leasing - an overview, by Peter S. Rose and Donald R. Fraser. *Bankers magazine*, v. 158, Summer 1975, p. 22-6.

Seidler, Lee J. Will banks write off their holdings in New York City bonds? *Accounting issues* (Bear Stearns & Co.), Aug. 6, 1975, p. 2-3. (Reprint file, *A)

Should traders sit on investment policy committees? (Trading) *Institutional investor*, v. 9, Feb. 1975, p. 37.

Singing those blue-chip blues. *Pension & welfare news*, v. 10, Dec. 1974, p. 13-15.

What's ahead for financial markets? by Richard B. Willis and others. *Bankers monthly*, v. 92, March 15, 1975, p. 10, 12-14, 16-19, 22.

Japan

Endo, Teruo. Japanese cash dispenser use grows. *Magazine of bank administration*, v. 51, Sept. 1975, p. 8, 78-80.

Japan's banks start growing again. *Banking*, v. 67, June 1975, p. 66-7.

Roberts, John G. On-line tieups spur Japanese banks' unity. (International) *Burroughs clearing house*, v. 59, Aug. 1975, p. 39-40.

Law

Brown, Marc L. Legality of bank-sponsored investment services. (Notes) *Yale law journal*, v. 84, June 1975, p. 1477-1504.

Layout

Designing a bank office prototype. *Burroughs clearing house*, v. 59, July 1975, p. 24-5.

Donovan, James L. Managing risk in building projects. *Burroughs clearing house*, v. 59, Aug. 1975, p. 22-3.

Full systems approach to branch security. *Burroughs clearing house*, v. 59, July 1975, p. 56.

Lease financing

Harris, Milton M. Does equipment leasing have a place in your bank? - part II. *Journal of commercial bank lending*, v. 58, Oct. 1975, p. 57-60.

James, John W. Wide world of bank leasing, 4: innovative bank leasing, by John W. James and Alan I. Goldman. *Bankers magazine*, v. 158, Summer 1975, p. 39-42.

Malernee, James K. Secured residual values in bank leasing arrangements, by James K. Malernee and Andrew J. Senchack. *Journal of commercial bank lending*, v. 58, Sept. 1975, p. 56-61.

Nevitt, Peter K. Wide world of bank leasing, 5: economics of direct lease investment, by Peter K. Nevitt and Thomas C. Heagy. *Bankers magazine*, v. 158, Summer 1975, p. 43-9.

Palmer, Thomas G. Wide world of bank leasing, 2: conflicts and competition with bank lending. *Bankers magazine*, v. 158, Summer 1975, p. 28-32.

Rose, Peter S. Wide world of bank leasing, 1: bank leasing - an overview, by Peter S. Rose and Donald R. Fraser. *Bankers magazine*, v. 158, Summer 1975, p. 22-6.

Liability

Clifford, John T. Perspective on asset-liability management: rate-mix analysis. *Magazine of bank administration*, v. 51, April 1975, p. 32-6.

Dill, Arnold. Effects and implementation of spread management banking, by Arnold Dill and George Gaffney. *Journal of commercial bank lending*, v. 57, April 1975, p. 38-45.

Lindow, Wesley. Lessons of the money market strains of 1974. *Banking*, v. 67, June 1975, p. 50, 52, 58, 60.

Schweitzer, Stuart A. Liability management: guilty as charged? *Journal of commercial bank lending*, v. 57, May 1975, p. 30-6.

Wright, Edward L. Conflicts of interest - the commercial banker. *Journal of commercial bank lending*, v. 58, Oct. 1975, p. 43-9.

Management

Bank Administration Institute. Bank administration manual, by the Technical Division staff under project leader Charles D. Coen. Park Ridge, Ill., c1974. 2 v. (432, 919 p.) [600 B]

Blaine, Derek. Why no interest on current accounts? *Accountancy* (Eng.), v. 86, May 1975, p. 40-3.

Carroll, John P. How the changing environment impacts the organizational structure in banking. *Management controls* (PMM & Co.), v. 22, Dec. 1975, p. 188-91.

Cates, David C. SEC regulatory style and the banks. (Bank capital management) *Bankers magazine*, v. 158, Spring 1975, p. 106-8.

Coleman, Francis T. Banks, supervisors and the National Labor Relations Board - determining the appropriate bargaining unit, by Francis T. Coleman and Louis J. Sperling. *Magazine of bank administration*, v. 51, Oct. 1975, p. 18-20.

Corn, Merton. Choosing a number two man. (Small bank scene) *Magazine of bank administration*, v. 51, March 1975, p. 62, 83.

Daniel, Donnie L. Utilizing industry ratios to assess and improve your bank profitability. *Magazine of bank administration*, v. 51, April 1975, p. 27-31.

De Genaro, Guy J. Human resource development in banks, by Guy J. De Genaro and George W. Rimler. *Magazine of bank administration*, v. 51, March 1975, p. 47-53.

Dill, Arnold. Effects and implementation of spread management banking, by Arnold Dill and George Gaffney. *Journal of commercial bank lending*, v. 57, April 1975, p. 38-45.

Dwyer, William T. Achieving high performance in your local market. (Speaking of banking) *Magazine of bank administration*, v. 51, Feb. 1975, p. 51-3, 56.

Ernest, John W. Planning and control systems for commercial banks, by John W. Ernest and Gerald E. Patera. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 244-78.) [600 P]

Giving CEOs a chance to trade ideas with the comptroller of the currency. *Banking*, v. 67, Feb. 1975, p. 90-1.

Hairsine, Richard P. Financial information systems: concept and state of the art. *Delaware CPA*, v. 1, Nov. 1974, p. 35-8.

Harfield, Henry. Need for a cookbook on asset and liability management. *Journal of commercial bank lending*, v. 58, Nov. 1975, p. 18-25.

Harrison, Horace H. Importance of bank operations. *Bankers monthly*, v. 91, Dec. 15, 1974, p. 11-13.

Jahnnig, Frederick F. Skills matrixing. *Datamation*, v. 21, Sept. 1975, p. 71-3, 76.

Nadler, Paul S. Director views the balance sheet. *Bankers monthly*, v. 92, Sept. 15, 1975, p. 9-12.

Nadler, Paul S. Spread management - or, back to basics in banking. *Bankers magazine*, v. 158, Autumn 1975, p. 11-14.

Nosker, John L. Examiner's viewpoint. *Journal of commercial bank lending*, v. 58, Sept. 1975, p. 16-26.

Olson, Dennis A. How high-profit banks get that way. *Banking*, v. 67, May 1975, p. 46, 50, 53-4, 58.

Person, Robert J. Losing customers, keeping customers. (Retail banking) *Banking*, v. 67, Oct. 1975, p. 92, 94, 96.

Randall, K. A. Analysis of specific weaknesses in bank management. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 320-7.) [600 P]

Raupp, Richard C. Role of an FIS in measuring product and customer profitability. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 263-71.) [110 H]

Rieder, George A. Changing face of bank personnel management. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 279-98.) [600 P]

Ryan, Kerry J. Implementing an automation program through a correspondent bank. *Magazine of bank administration*, v. 51, Aug. 1975, p. 27-9.

Sanderson, George R. How to cope with commercial bank competition, by George R. Sanderson and John T. Ponting. *Bankers magazine*, v. 158, Spring 1975, p. 68-73.

Small bank economizes with large-scale statement processing. (Small bank scene) *Magazine of bank administration*, v. 51, Aug. 1975, p. 50, 52.

Snowdon, David T. Sound credit administration and the bank director. *Journal of commercial bank lending*, v. 57, May 1975, p. 37-46.

Srinivasan, N. A. Glowing role of internal audit as an effective aid to progressive bank management. *Chartered accountant* (India), v. 24, Sept. 1975, p. 176-7.

Sweeney, Gordon P. Personnel planning: an essential for every bank, regardless of size. *Banking*, v. 67, June 1975, p. 33-4, 99.

Weber, R. Jack. Computer-assisted decision making: some necessary conditions for the acceptance of time-sharing. *Magazine of bank administration*, v. 51, June 1975, p. 16-21.

Wille, R. Frank. Financial planning in a changing economy. *Magazine of bank administration*, v. 51, May 1975, p. 20-4.

Yeats, Alexander J. Analysis of new bank growth, by Alexander J. Yeats, Edward D. Irons and Stephen A. Rhoades. *Journal of business* (U. of Chicago), v. 48, April 1975, p. 199-203.

Management audit

Cook, James D. Operational audit of EDP and a review of internal controls. *Magazine of bank administration*, v. 51, April 1975, p. 18-26.

Marketing

Alagna, John. Make the most of branch openings. *Bankers magazine*, v. 158, Summer 1975, p. 69-72.

Barksdale, Clarence C. CEO looks at essence of bank marketing. *Banking*, v. 67, March 1975, p. 38, 40, 42, 44, 46.

Domme, C. Harry. Electronic banking - a marketing view. *Bankers monthly*, v. 92, Aug. 15, 1975, p. 16-17, 23.

Duome, Joseph J. Who needs public relations in this market? *Burroughs clearing house*, v. 60, Nov. 1975, p. 19, 43-4.

- Feldman, Gerald P. Good morning Mr. Smith: there is more to marketing than advertising and PR. *Burroughs clearing house*, v. 59, Aug. 1975, p. 26, 50.
- Fridholm, Roger. Let's make corporate customers profitable again, by Roger T. Fridholm and Wat H. Tyler. *Bankers magazine*, v. 158, Spring 1975, p. 55-62.
- Heffner, William K. Fashioning a bank branching plan. *Management controls* (PMM & Co.), v. 22, Dec. 1975, p. 192-5.
- How to sell trust services on a low budget. *Banking*, v. 67, March 1975, p. 58.
- It's marketing's ball in direct deposits. *Banking*, v. 67, March 1975, p. 37, 52, 55-6.
- Jones, Oliver H. Market practice expertise enables MBA committees to analyze trends. *Mortgage banker*, v. 35, Jan. 1975, p. 7-9.
- Leuterio, Renato M. Marketing enigma in the business of banking. (Financial management) *Accountants' journal* (P.I.), v. 24, no. 1, 1974, p. 27-9.
- Miller, Walter R. Marketing. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 299-319.) [600 P]
- Preysz, Louis R. F. Training employees for cross-selling bank services. *Magazine of bank administration*, v. 51, May 1975, p. 48-50.
- Sullivan, Barry F. Proper task of marketing in a bank's EFTS effort. *Banking*, v. 67, May 1975, p. 38-40, 118.
- Szatrowski, Ted. Bank marketing with a difference. *Bankers magazine*, v. 158, Spring 1975, p. 46-50.
- Those do-it-yourself retirement plans create a new market for banks. *Banking*, v. 67, Jan. 1975, p. 33, 99-100.
- Wasem, George. Marketer and his city. (Bank marketing) *Bankers monthly*, v. 92, Jan. 15, 1975, p. 18-19, 22-3.
- Wasem, George. Marketing for profits and nonprofits. *Bankers monthly*, v. 92, March 15, 1975, p. 23-4, 26-7.
- Wasem, George. Marketing look ahead. *Bankers monthly*, v. 91, Dec. 15, 1974, p. 19-21, 31-2.
- Wasem, George. Stockholder relations: researching the owners. *Bankers monthly*, v. 92, April 1975, p. 14-19.
- Wasem, George. Stockholder relations: the marketing approach. *Bankers monthly*, v. 91, Nov. 15, 1974, p. 20, 22-3.
- Waters, Lawrence A. There's profit in those small accounts. *Burroughs clearing house*, v. 59, Dec. 1974, p. 24-5, 50-1.
- Mergers**
- Longbrake, William A. Economics of scale in banking, by William A. Longbrake and Marcia K. Johnson. *Magazine of bank administration*, v. 51, July 1975, p. 32-8.
- O'Brien, Stephen J. Legal evolution of potential competition and its application to banking. *Business lawyer*, v. 30, July 1975, p. 1181-1206.
- Rhoades, S. A. Growth, consolidation and mergers in banking, by S. A. Rhoades and A. J. Yeats. *Journal of finance*, v. 29, Dec. 1974, p. 1397-1405.
- Rose, Peter S. Changing structure of banking, by Peter S. Rose and Donald R. Fraser. *Magazine of bank administration*, v. 51, July 1975, p. 47-51.
- Wallens, William M. Antitrust - bank mergers. (Recent decisions) *Brooklyn law review*, v. 41, Winter 1975, p. 711-27.
- Netherlands**
- Eizenga, Wietze. Pricing personal demand deposits in the United States and the Netherlands. *University of Michigan business review*, v. 27, Jan. 1975, p. 12-18.
- Kraa, J. Look at the Dutch Bank Giro. (International report) *Magazine of bank administration*, v. 50, Dec. 1974, p. 8, 10, 86.
- Non-Banking Services**
- See Banks And Banking-Services
- Numbering Systems**
- See Also Account Numbering
- Payment plans**
- Brown, William J. Get ready to pay interest on demand deposits. *Bankers magazine*, v. 158, Spring 1975, p. 33-6.
- Kulczycky, Maria. What are the bankers up to? And why do they want to keep thrifts out? *Savings & loan news*, v. 95, Nov. 1974, p. 62-7.
- Mathis, Marilyn G. How (and where) thrifts are making gains in providing third-party payment services. *Banking*, v. 66, Dec. 1974, p. 32, 36, 38.
- Stafeil, Walter W. Check collection system: how it performed in 1974. *Magazine of bank administration*, v. 51, May 1975, p. 45-7.
- White, George C. Future funds value dating: an EFTS necessity. *Magazine of bank administration*, v. 51, April 1975, p. 40-2.
- Personnel**
- Asher, Joe. Head hunter on your trail? *Banking*, v. 67, July 1975, p. 44, 92.
- Coleman, Francis T. Banks, supervisors and the National Labor Relations Board - determining the appropriate bargaining unit, by Francis T. Coleman and Louis J. Sperling. *Magazine of bank administration*, v. 51, Oct. 1975, p. 18-20.
- Merit-pay plans make a comeback. (Employee relations) *Banking*, v. 67, June 1975, p. 16, 64.
- Preysz, Louis R. F. Training employees for cross-selling bank services. *Magazine of bank administration*, v. 51, May 1975, p. 48-50.
- Rieder, George A. Changing face of bank personnel management. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 279-98.) [600 P]
- Teaching the sales approach. *Burroughs clearing house*, v. 59, Aug. 1975, p. 20-1.
- Rates**
- Blaine, Derek. Why no interest on current accounts? *Accountancy* (Eng.), v. 86, May 1975, p. 40-3.
- Brown, William J. Get ready to pay interest on demand deposits. *Bankers magazine*, v. 158, Spring 1975, p. 33-6.
- Clifford, John T. Perspective on asset-liability management: rate-mix analysis. *Magazine of bank administration*, v. 51, April 1975, p. 32-6.
- Dill, Arnold. Effects and implementation of spread management banking, by Arnold Dill and George Gaffney. *Journal of commercial bank lending*, v. 57, April 1975, p. 38-45.
- Miller, Richard B. Everybody's floating the loan rate. *Bankers magazine*, v. 158, Spring 1975, p. 42-5.
- Novelline, William T. Where bank profits go from here. *Bankers magazine*, v. 158, Winter 1975, p. 64-8.
- Schweitzer, Stuart A. Liability management: guilty as charged? *Journal of commercial bank lending*, v. 57, May 1975, p. 30-6.
- Shaw, E. R. Structure of interest rates. *Accountant* (Eng.), v. 172, May 15, 1975, p. 630-2.
- What's ahead for financial markets? by Richard B. Willis and others. *Bankers monthly*, v. 92, March 15, 1975, p. 10, 12-14, 16-19, 22.
- Wille, R. Frank. Financial planning in a changing economy. *Magazine of bank administration*, v. 51, May 1975, p. 20-4.
- Records retention**
- Badler, Mitchell M. Who doesn't use microfilm? *Information & records management*, v. 9, March 1975, p. 38, 40, 66, 68-70.
- Bare, George W. COM at Cleveland Trust. *Information & records management*, v. 9, July 1975, p. 37, 44.
- Reports and statements**
- AICPA comments on SEC-like bank regulations. (News report) *Journal of accountancy*, v. 140, July 1975, p. 10.
- Alexander, Neil A. Current and future impact on the reporting practices of banks. *Magazine of bank administration*, v. 51, May 1975, p. 51-3.
- Awful truth. (Numbers game) *Forbes*, v. 115, Feb. 15, 1975, p. 53-4.

- Bank Administration Institute. BAI accounting commission responds on regulation F. (Of note in banking) *Magazine of bank administration*, v. 51, Sept. 1975, p. 70.
- Bank regulatory agencies propose securities rules. (News report) *Journal of accountancy*, v. 139, April 1975, p. 12, 14.
- Burton, John C. Bank reserves, disclosure, and the SEC: a conversation with John C. Burton. *Bankers magazine*, v. 158, Summer 1975, p. 50-6.
- Cates, David C. Analyzing bank overhead. (Bank capital management) *Bankers magazine*, v. 158, Winter 1975, p. 129-31.
- Clifford, John T. Unhealthy condition of bank statements. *Bankers magazine*, v. 158, Winter 1975, p. 90-5.
- Daniel, Donnie L. Utilizing industry ratios to assess and improve your bank profitability. *Magazine of bank administration*, v. 51, April 1975, p. 27-31.
- Davidson, Sidney. Case example of effects of proposed general price-level adjustment accounting procedure, by Sidney Davidson, James N. Kelly and Roman L. Weil. *Banking*, v. 67, July 1975, p. 32-3, 90, 94.
- DePamphilis, Donald M. Guide to profit planning in banks. *Magazine of bank administration*, v. 51, Oct. 1975, p. 29-35.
- Dwyer, William T. Achieving high performance in your local market. (Speaking of banking) *Magazine of bank administration*, v. 51, Feb. 1975, p. 51-3, 56.
- Evans, John R. How much should investors know about a bank's loan portfolio? (Speaking of banking) *Magazine of bank administration*, v. 51, Sept. 1975, p. 64, 66-8.
- Hagerman, Robert L. Test of government regulation of accounting principles. *Accounting review*, v. 50, Oct. 1975, p. 699-709.
- How much should the banks tell investors? (Accounting) *Business week*, Nov. 10, 1975, p. 107-8.
- Justice, Jack B. Secured transactions: banks and the revised article 9 of the Uniform commercial code. *Journal of commercial bank lending*, v. 57, May 1975, p. 19-29.
- Landry, Matt. External financial reporting by banks, by Matt Landry and Jerry W. Claiborne. *Bankers magazine*, v. 158, Autumn 1975, p. 68-73.
- Oglebay, Charles A. Accounting for loan losses. (Speaking of banking) *Magazine of bank administration*, v. 51, May 1975, p. 38-9.
- O'Glove, Thornton L. Critique of the AICPA industry audit guide: audits of banks including supplement, by Thornton L. O'Glove and Robert A. Olstein. *Accounting forum*, v. 45, May 1975, p. 51-61.
- Pumphrey, Preston V. New SEC disclosure rules are necessary. *Bankers monthly*, v. 92, Aug. 15, 1975, p. 35-6.
- Rice, R. Michael. SEC urged to go slow on problem loan disclosure. *Bankers monthly*, v. 92, June 15, 1975, p. 26, 31.
- Wasem, George. Stockholder relations: the marketing approach. *Bankers monthly*, v. 91, Nov. 15, 1974, p. 20, 22-3.
- Great Britain
- Travers, Nicolas. Banks' reporting vague, confused and confusing. (Published accounts) *Accountancy* (Eng.), v. 86, Oct. 1975, p. 64, 66-8.
- Reserves
- Bucher, Jeffrey M. Firm no to credit allocation. *Journal of commercial bank lending*, v. 57, Jan. 1975, p. 25-30.
- Cates, David C. SEC regulatory style and the banks. (Bank capital management) *Bankers magazine*, v. 158, Spring 1975, p. 106-8.
- Hickey, J. Gregory. Evaluating portfolio collectibility and loan-loss reserves. *Journal of commercial bank lending*, v. 57, June 1975, p. 40-8.
- Oglebay, Charles A. Accounting for loan losses. (Speaking of banking) *Magazine of bank administration*, v. 51, May 1975, p. 38-9.
- Scotland
- Smart, P. E. Scottish bankers look back in pride. *Accountant* (Eng.), v. 172, June 12, 1975, p. 756-7.
- Security
- See Also Bank Protection Act Of 1968
- Browne, Russell C. Regulatory perspective on EFTS. *Magazine of bank administration*, v. 51, Oct. 1975, p. 14-17.
- Davis, Brandon. Adventures of a PR man beset by bank robberies. *Banking*, v. 67, July 1975, p. 34-5, 78.
- Full systems approach to branch security. *Burroughs clearing house*, v. 59, July 1975, p. 56.
- Kelley, Clarence M. Criminal attacks on financial institutions. *Magazine of bank administration*, v. 51, Sept. 1975, p. 21-3.
- Koblentz, Michael R. Cracking down on stolen and counterfeit securities, by Michael R. Koblentz and Thomas W. Dawson. *Trusts & estates*, v. 114, May 1975, p. 290-3.
- Rosenberg, Carolyn. Directory of bank security products. *Magazine of bank administration*, v. 51, Feb. 1975, p. 25-8, 75.
- Schnabolk, Charles. How safe is your bank? *Bankers magazine*, v. 158, Autumn 1975, p. 78-84.
- Stark, Forney H. There's no financial privacy in banks. *Bankers magazine*, v. 158, Winter 1975, p. 34-7.
- Warfel, George H. Review of personal identification systems. *Magazine of bank administration*, v. 50, Dec. 1974, p. 16-20.
- Why a bank uses closed-circuit TV as its watchdog. (Focus on operations) *Banking*, v. 67, March 1975, p. 22.
- Service Charges
- See Banks And Banking-Pricing
- Services
- Annard, Mary. Banking made easy - for the elderly. *Burroughs clearing house*, v. 59, Feb. 1975, p. 26-7.
- Anton, Chris J. Trust a bank service to help with cash management. *Hospital financial management*, v. 29, June 1975, p. 12-14.
- Bank Administration Institute. Bank administration manual, by the Technical Division staff under project leader Charles D. Coen. Park Ridge, Ill., c1974. 2 v. (432, 919 p.) [600 B]
- Barfield, H. Lee. Legal status of a national bank's automatic stock investment service under Sections 16 & 21 of the Glass-Steagall Act of 1933. (Notes) *Vanderbilt law review*, v. 27, Nov. 1974, p. 1217-55.
- Conatser, R. Gene. Retail banking. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 188-201.) [600 P]
- Duke, R. A. Full disclosure and corporate cash management. *Bankers magazine*, v. 158, Autumn 1975, p. 112-14.
- Easterly, Embree K. Great interstate banking debate. *Bankers magazine*, v. 158, Winter 1975, p. 72-8.
- Endo, Teruo. Japanese cash dispenser use grows. *Magazine of bank administration*, v. 51, Sept. 1975, p. 8, 78-80.
- Fridholm, Roger. Let's make corporate customers profitable again, by Roger T. Fridholm and Wat H. Tyler. *Bankers magazine*, v. 158, Spring 1975, p. 55-62.
- Harrison, Horace H. Importance of bank operations. *Bankers monthly*, v. 91, Dec. 15, 1974, p. 11-13.
- How to sell trust services on a low budget. *Banking*, v. 67, March 1975, p. 58.
- James, John Robert. Before you make that lease deal, do your risk management homework. *Banking*, v. 67, April 1975, p. 74, 76.
- Lee, David. Installment loan profitability analysis: its application in a proposal to finance hospital receivables, by David Lee and McKenna Jordan. *Journal of commercial bank lending*, v. 57, May 1975, p. 47-57.
- Leff, Gary. What now with NOW accounts? *Bankers magazine*, v. 158, Autumn 1975, p. 92-3.
- MacCallum, John S. Marketing social security direct deposit service. *Magazine of bank administration*, v. 51, Sept. 1975, p. 24-7.
- McCord, Thom. Direct deposit of federal recurring payments begins new banking service. *Magazine of bank administration*, v. 51, Aug. 1975, p. 34-7.
- Myers, Ray F. Enhancing our capital markets. *Trusts & estates*, v. 114, Jan. 1975, p. 34-7, 58-9.

- Patocka, Barbara A. Custodian banks: the next pension battleground? *Institutional investor*, v. 9, Sept. 1975, p. 87-90.
- Pearson, Donald E. It's already here, by Donald E. Pearson and Roger Borgen. *Bankers magazine*, v. 158, Winter 1975, p. 79-82.
- Pease, David L. Retail EFTS benefits await banks. *Magazine of bank administration*, v. 50, Dec. 1974, p. 72-3.
- Person, Robert J. Losing customers, keeping customers. (Retail banking) *Banking*, v. 67, Oct. 1975, p. 92, 94, 96.
- Preysz, Louis R. F. Training employees for cross-selling bank services. *Magazine of bank administration*, v. 51, May 1975, p. 48-50.
- Raupp, Richard C. Role of an FIS in measuring product and customer profitability. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 263-71.) [110 H]
- Sanderson, George R. How to cope with commercial bank competition, by George R. Sanderson and John T. Ponting. *Bankers magazine*, v. 158, Spring 1975, p. 68-73.
- St. John, August G. Updating the customer service package. *Banking*, v. 67, March 1975, p. 59-60.
- Sullivan, Barry F. Proper task of marketing in a bank's EFTS effort. *Banking*, v. 67, May 1975, p. 38-40, 118.
- Zambrano, M. T. Minibank revolution, by M.T. and A.L. Zambrano. *Bankers magazine*, v. 158, Autumn 1975, p. 51-7.
- Singapore**
- Chye, Ong Hock. What are Asian dollars? *Singapore accountant*, v. 9, 1974, p. 14-15.
- Social responsibility**
- Hauge, Gabriel. Some comments on the social responsibility of banking. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 365-79.) [600 P]
- Nadler, Paul S. Look at the future of American banking. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 380-94.) [600 P]
- Rubin, David. Chase Manhattan has a friend in David Rockefeller. *Bankers magazine*, v. 158, Winter 1975, p. 84-9.
- Tesar, Jenny. Banker as patron of the arts, 1974. *Banking*, v. 66, Dec. 1974, p. 28-31, 40, 42, 44.
- Wasem, George. Corporate social audit. *Bankers monthly*, v. 92, May 15, 1975, p. 14, 16-17, 35.
- Spain**
- Stewart, Jules. En espana: un banco para las mujeres. *Burroughs clearing house*, v. 59, Feb. 1975, p. 20-1, 56-8.
- Staff training**
- De Genaro, Guy J. Human resource development in banks, by Guy J. De Genaro and George W. Rimler. *Magazine of bank administration*, v. 51, March 1975, p. 47-53.
- Feldman, Gerald P. Good morning Mr. Smith: there is more to marketing than advertising and PR. *Burroughs clearing house*, v. 59, Aug. 1975, p. 26, 50.
- Lineberger, Donald R. Training programs for commercial lending officers. *Journal of commercial bank lending*, v. 57, Aug. 1975, p. 49-57.
- Preysz, Louis R. F. Training employees for cross-selling bank services. *Magazine of bank administration*, v. 51, May 1975, p. 48-50.
- Teaching the sales approach. *Burroughs clearing house*, v. 59, Aug. 1975, p. 20-1.
- Statistics**
- Asher, Joe. Bank earnings: a seesaw year is producing seesaw results. *Banking*, v. 66, Dec. 1974, p. 25-7, 52.
- Daniel, Donnie L. Utilizing industry ratios to assess and improve your bank profitability. *Magazine of bank administration*, v. 51, April 1975, p. 27-31.
- Dwyer, William T. Achieving high performance in your local market. (Speaking of banking) *Magazine of bank administration*, v. 51, Feb. 1975, p. 51-3, 56.
- Rhoades, S. A. Growth, consolidation and mergers in banking, by S. A. Rhoades and A. J. Yeats. *Journal of finance*, v. 29, Dec. 1974, p. 1397-1405.
- Switzerland**
- Dagon, Roger. Swiss treaty provisions on disclosure of professional and bank secrets. *Bulletin for international fiscal documentation*, v. 29, Oct. 1975, p. 417-26.
- Taxation**
- See Taxation, United States - Banks
- Tellers**
- See Bank Tellers
- Transfer systems**
- ABA steps up efforts to aid localities in EFTS planning. *Banking*, v. 67, Jan. 1975, p. 40, 89.
- Allen, Regis C. New bank transfer approach to the payment system. *Magazine of bank administration*, v. 51, March 1975, p. 25-31.
- Asher, Joe. Bank cards. *Banking*, v. 67, Sept. 1975, p. 29-31, 80, 82, 84.
- Bank cards take over the country. (Finance) *Business week*, Aug. 4, 1975, p. 44-7, 52-4.
- Blaine, Derek. Why no interest on current accounts? *Accountancy* (Eng.), v. 86, May 1975, p. 40-3.
- Blanchette, Ernest E. Some thoughts on EFT. *Management controls* (PMM & Co.), v. 22, Dec. 1975, p. 182-7.
- Browne, Russell C. Regulatory perspective on EFTS. *Magazine of bank administration*, v. 51, Oct. 1975, p. 14-17.
- Browning, D. Dale. It's time to de-confuse EFTS. *Banking*, v. 67, Sept. 1975, p. 76.
- Cooley, Richard P. Role of automation and the internal payment system, by Richard P. Cooley and Peter L. Overmire. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 222-43.) [600 P]
- Cox, Edwin B. Developing your own EFT strategy, by Edwin B. Cox and Melyvn S. Klein. *Banking*, v. 67, Sept. 1975, p. 34, 54, 56.
- Curran, Frank P. Quick picture of where ACH stands - and where it's going, by Frank P. Curran and Douglas D. Anderson. *Banking*, v. 67, July 1975, p. 36-8, 80, 84, 86.
- Domn, C. Harry. Electronic banking - a marketing view. *Bankers monthly*, v. 92, Aug. 15, 1975, p. 16-17, 23.
- Dreyer, Jerome L. EFTS: blessing or curse? *Credit and financial management*, v. 77, Sept. 1975, p. 8-11.
- Duwe, J. Rex. Stating the case for community banks' role in EFTS. *Banking*, v. 67, May 1975, p. 31-3.
- EFTS evolution continues despite drawbacks. *Burroughs clearing house*, v. 59, July 1975, p. 17-18, 48, 50.
- Ernst, Martin L. EFT and the future of banking. *Banking*, v. 67, Oct. 1975, p. 54, 56, 60, 64.
- Flanigan, George B. Cash management, part 4: the handling of receipts, by George B. Flanigan and David Newsom. *Magazine of bank administration*, v. 51, April 1975, p. 49-52.
- Fridholm, Roger. Let's make corporate customers profitable again, by Roger T. Fridholm and Wat H. Tyler. *Bankers magazine*, v. 158, Spring 1975, p. 55-62.
- Heller, Christopher E. EFT and the prospects for individual privacy. (Forum) *Datamation*, v. 21, Sept. 1975, p. 174, 176, 178.
- It's marketing's ball in direct deposits. *Banking*, v. 67, March 1975, p. 37, 52, 55-6.
- Kulczycky, Maria. What are the bankers up to? And why do they want to keep thrifts out? *Savings & loan news*, v. 95, Nov. 1974, p. 62-7.
- Long, Robert H. EFTS: a look at the future, by Robert H. Long and Jon C. Poppen. *Magazine of bank administration*, v. 51, Feb. 1975, p. 16-21.
- Long, Robert H. Regulation and experimentation. (Central file) *Magazine of bank administration*, v. 50, Dec. 1974, p. 6-7.
- Louderback, Peter D. Electronic funds transfer systems. *World* (PMM & Co.), v. 9, Spring 1975, p. 9-14.
- Major events in evolution of EFTS are occurring with rising frequency. *Banking*, v. 67, May 1975, p. 79-80, 82, 84, 114.
- Martin, Claude R. Future for electronic business systems. *Business horizons*, v. 19, Oct. 1975, p. 69-74.

- Mathis, Marylin G. How (and where) thrifts are making gains in providing third-party payment services. *Banking*, v. 66, Dec. 1974, p. 32, 36, 38.
- Matthews, Trevvett. Electronic funds transfer an economical move for mortgage bankers, others. *Mortgage banker*, v. 36, Oct. 1975, p. 93-5.
- Mosso, David. Future for Treasury's direct deposit - electronic funds transfer program. *Federal accountant*, v. 24, Sept. 1975, p. 11-15.
- Murphy, William J. Study sees national EFTS within ten years. *Bankers monthly*, v. 92, Jan. 15, 1975, p. 24-6, 35.
- Myers, Edith. EFT: to consumers it's mostly a lot of plastic. (News in perspective) *Datamation*, v. 21, Oct. 1975, p. 112-13, 115, 117.
- Myers, Edith. First Nebraska: now California. (Banking) *Datamation*, v. 21, Feb. 1975, p. 81, 84-5.
- Nadler, Paul S. EFTS - new friend of the independent bank. *Bankers monthly*, v. 91, Dec. 15, 1974, p. 9-10, 13, 31.
- Pease, David L. Retail EFTS benefits await banks. *Magazine of bank administration*, v. 50, Dec. 1974, p. 72-3.
- Schuman, Clifford R. Financial institutions' projected relationship with retail credit. *Retail control*, v. 43, Dec. 1974, p. 2-28.
- Schuman, Clifford R. Retailers and EFTS today. *Retail control*, v. 44, Nov. 1975, p. 42-52.
- Smart, P. E. Money transmission - today and tomorrow. *Accountant* (Eng.), v. 171, Dec. 19/26, 1974, p. 825-6.
- Sullivan, Barry F. Proper task of marketing in a bank's EFTS effort. *Banking*, v. 67, May 1975, p. 38-40, 118.
- Trippett, B. L. Our checkless, cashless future. *Credit and financial management*, v. 77, Sept. 1975, p. 10-11.
- Wadman, Laurence E. SWIFT: building an international communications network. *Magazine of bank administration*, v. 51, Sept. 1975, p. 34-9.
- White, George C. Future funds value dating: an EFTS necessity. *Magazine of bank administration*, v. 51, April 1975, p. 40-2.
- White, George C. Innovations in cash management tomorrow: part 3. *Magazine of bank administration*, v. 51, March 1975, p. 54-5, 58.
- Zimmer, Linda Fenner. Cash dispensing equipment and automatic tellers. *Magazine of bank administration*, v. 51, May 1975, p. 25-36.
- Union of Soviet Socialist Republics**
- Harrison, John W. Unknown competitor - Soviet international banking. *Bankers magazine*, v. 158, Summer 1975, p. 83-5.
- Valuation**
- Asher, Joe. Bank earnings: a seesaw year is producing seesaw results. *Banking*, v. 66, Dec. 1974, p. 25-7, 52.
- Cates, David C. Can bank condition be externally judged? *Journal of commercial bank lending*, v. 57, May 1975, p. 2-14.
- Chaps, Benedict D. Capital structure of banks. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 31-43.) [600 P]
- Dwyer, William T. Achieving high performance in your local market. (Speaking of banking) *Magazine of bank administration*, v. 51, Feb. 1975, p. 51-3, 56.
- Nadler, Paul S. Director views the balance sheet. *Bankers monthly*, v. 92, Sept. 15, 1975, p. 9-12.
- Terry, Ronald. Valuation of banks in acquisitions, by Ronald Terry and Merrill C. Sexton. *Bankers magazine*, v. 158, Summer 1975, p. 86-9.
- BANKS AND BANKING, BRANCHES**
- Alogna, John. Make the most of branch openings. *Bankers magazine*, v. 158, Summer 1975, p. 69-72.
- Bugbee, Bruce A. Bank branching. *Management controls* (PMM & Co.), v. 22, Sept. 1975, p. 137-9.
- Easterly, Embree K. Great interstate banking debate. *Bankers magazine*, v. 158, Winter 1975, p. 72-8.
- Heffner, William K. Fashioning a bank branching plan. *Management controls* (PMM & Co.), v. 22, Dec. 1975, p. 192-5.
- Long, Robert H. EFTS: a look at the future, by Robert H. Long and Jon C. Poppen. *Magazine of bank administration*, v. 51, Feb. 1975, p. 16-21.
- Pearson, Donald E. It's already here, by Donald E. Pearson and Roger Borgen. *Bankers magazine*, v. 158, Winter 1975, p. 79-82.
- Rose, Peter S. Changing structure of banking, by Peter S. Rose and Donald R. Fraser. *Magazine of bank administration*, v. 51, July 1975, p. 47-51.
- Ryan, William H. How good is branch bank performance? By William H. Ryan and John C. Donaker. *Bankers magazine*, v. 158, Autumn 1975, p. 102-8.
- Severius, J. T. More controls over foreign branching here? *Burroughs clearing house*, v. 59, Dec. 1974, p. 22-3, 47-50.
- World of banking. *Bankers monthly*, v. 92, Sept. 15, 1975, p. 32.
- Zambrano, M. T. Minibank revolution, by M.T. and A.L. Zambrano. *Bankers magazine*, v. 158, Autumn 1975, p. 51-7.
- Law**
- Myers, Edith. First Nebraska: now California. (Banking) *Datamation*, v. 21, Feb. 1975, p. 81, 84-5.
- BANKS AND BANKING, COMMERCIAL BANKS**
- Bettinger, Cass. ESOT and the commercial banker. *Journal of commercial bank lending*, v. 57, April 1975, p. 31-7.
- Blumberg, Lewis F. Operations research and bank planning, by Lewis F. Blumberg and Lawrence Cotter. *Long range planning*, v. 8, Oct. 1975, p. 29-38.
- Brown, Marc L. Legality of bank-sponsored investment services. (Notes) *Yale law journal*, v. 84, June 1975, p. 1477-1504.
- Brown, William J. Get ready to pay interest on demand deposits. *Bankers magazine*, v. 158, Spring 1975, p. 33-6.
- Burns, Arthur F. As Burns views state of banking. *Bankers monthly*, v. 91, Nov. 15, 1974, p. 27-31.
- Carson, John J. Inflation & commercial banks. *Connecticut CPA*, v. 38, March 1975, p. 6-7.
- Castle, Grover R. Project financing - guidelines for the commercial banker. *Journal of commercial bank lending*, v. 57, April 1975, p. 14-30.
- Chiattello, Marion L. Comment: on the use of principal components analysis to interpret cross-sectional differences among commercial banks. *Journal of financial and quantitative analysis*, v. 9, Dec. 1974, p. 1047-51.
- Clifford, John T. Perspective on asset-liability management: rate-mix analysis. *Magazine of bank administration*, v. 51, April 1975, p. 32-6.
- Conatser, R. Gene. Retail banking. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 188-201.) [600 P]
- Costanzo, G. A. International liquidity and the recycling of petrodollars - myths and realities. *Trusts & estates*, v. 114, April 1975, p. 250-3, 273-4.
- Crosse, Howard D. Bank liquidity revisited. *Bankers magazine*, v. 158, Spring 1975, p. 37-41.
- Curtin, Mary. Nothing succeeds like a merchant bank. *Management* (Irish), v. 22, Jan. 1975, p. 29-30.
- Deepak, K. Role of banks and financial institutions in reducing socio-economic imbalances. *Finance and commerce* (India), v. 17, July-Aug. 1974, p. 284-91.
- DePamphilis, Donald M. Guide to profit planning in banks. *Magazine of bank administration*, v. 51, Oct. 1975, p. 29-35.
- Doctors, Samuel I. Impact of minority banks on communities, by Samuel I. Doctors, Allan R. Drebin and Edward D. Irons. *Bankers magazine*, v. 158, Spring 1975, p. 84-91.
- Edelstein, Robert H. Improving the selection of credit risks: an analysis of a commercial bank minority lending program. *Journal of finance*, v. 30, March 1975, p. 37-55.
- Ernest, John W. Planning and control systems for commercial banks, by John W. Ernest and Gerald E. Patera. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 244-78.) [600 P]
- Fridholm, Roger. Let's make corporate customers profitable again, by Roger T. Fridholm and Wat H. Tyler. *Bankers magazine*, v. 158, Spring 1975, p. 55-62.

ACCOUNTANTS' INDEX 1975

- Gaines, Tilford C. How sound is the banking system today? *Bankers monthly*, v. 91, Nov. 15, 1974, p. 4, 6-7.
- Gilbert, Gary G. Impact of changes in Federal Reserve membership on commercial bank performance, by Gary G. Gilbert and Manfred O. Peterson. *Journal of finance*, v. 30, June 1975, p. 713-19.
- Hagaman, T. Carter. Bank leverage doesn't pay, by T. Carter Hagaman and Philip K. Chamberlain. *Bankers magazine*, v. 158, Spring 1975, p. 25-30.
- Haywood, Charles F. Changing character of banking. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974, p. 1-12.) [600 P]
- Heldring, Frederick. International banking function of U.S. commercial banks. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974, p. 347-64.) [600 P]
- Hewson, John. Effect of U.S. controls on U.S. commercial bank borrowing in the Euro-dollar market, by John Hewson and Eisuke Sakakibara. *Journal of finance*, v. 30, Sept. 1975, p. 1101-10.
- Johnson, Rodney D. Performance of bank holding company acquisitions: a multivariate analysis, by Rodney D. Johnson and David R. Meinster. *Journal of business* (U. of Chicago), v. 48, April 1975, p. 204-12.
- Kaufman, Henry. Financial roadblocks to a new economic expansion. *Trusts & estates*, v. 114, Feb. 1975, p. 98-101, 117-19.
- Knight, Robert E. Customer-profitability analysis, pt. 2. *Banking*, v. 67, Oct. 1975, p. 66-76, 222-30, 250, *passim*.
- Levesque, J. R. Merchant banks, REITs and MICs: emerging institutions in the financial sector. *Canadian business review*, v. 1, Autumn 1974, p. 18-21.
- Longbrake, William A. Financial management of banks and bank holding companies. *Financial management*, v. 3, Winter 1974, p. 10-24.
- Massaro, Vincent G. Controlling money in 1975. *Conference Board record*, v. 12, May 1975, p. 10-13.
- McGarraugh, Charles T. Changing accounting aspects: bane or boon? *Journal of commercial bank lending*, v. 57, June 1975, p. 2-10.
- Nadler, Paul S. Contentment comes to the medium-sized bank. *Bankers monthly*, v. 91, Nov. 15, 1974, p. 8-11.
- O'Leary, James J. Inflation's impact on financial institutions. (Economics & finance) *Bankers monthly*, v. 91, Dec. 15, 1974, p. 4-7, 27-9.
- Pagano, Thomas G. Measuring customer profitability in a commercial bank. *Management accounting* (NAA), v. 56, May 1975, p. 43-7, 50.
- Prussia, Leland S. Bank investment portfolio management. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974, p. 146-87.) [600 P]
- Rappaport, Allen. History of the 10% rule: new light on an old thorn. *Journal of commercial bank lending*, v. 57, April 1975, p. 46-50.
- Reiersen, Roy L. Key developments in international money markets. *Canadian business review*, v. 1, Autumn 1974, p. 27-8.
- Rhoades, S. A. Growth, consolidation and mergers in banking, by S. A. Rhoades and A. J. Yeats. *Journal of finance*, v. 29, Dec. 1974, p. 1397-1405.
- Sanderson, George R. How to cope with commercial bank competition, by George R. Sanderson and John T. Ponting. *Bankers magazine*, v. 158, Spring 1975, p. 68-73.
- Saunders, Robert J. Further comment: cross-sectional differences among commercial banks. *Journal of financial and quantitative analysis*, v. 9, Dec. 1974, p. 1053-5.
- Trust departments of commercial banks: conflicts of interest explored in recent study. *Estate planning*, v. 3, Autumn 1975, p. 17-19. (Includes excerpts from Edward S. Herman, *Conflict of interest: commercial bank trust departments*. New York, Twentieth Century Fund, c1975.)
- Tyler, Wat H. Internal transfer price of bank funds, by Wat H. Tyler and Roger Fridholm. *Burroughs clearing house*, v. 59, March 1975, p. 18-19, 56, 58-9.
- U.S. commercial banking system. *Conference Board record*, v. 12, Oct. 1975, p. 6-7.

BANKS AND BANKING, COMMERCIAL BANKS-(Continued)

- Warner, Harold G. Changing patterns of corporate finance. *Journal of commercial bank lending*, v. 58, Oct. 1975, p. 2-9.

Statistics

- Fortune directory of the fifty largest commercial-banking companies, life-insurance companies, diversified-financial companies, retailing companies, transportation companies, utilities. *Fortune*, v. 92, July 1975, p. 114-15.
- Fortune directory of the fifty largest commercial-banking companies outside the U.S. *Fortune*, v. 92, Aug. 1975, p. 164-5.
- Stafford, John. FHLB system: success can be embarrassing, by John Stafford and Diana Cheseldine. (Current trends) *Savings & loan news*, v. 95, Dec. 1974, p. 78-9.

BANKS AND BANKING, CONSORTIUM

- See Banks And Banking, One-Bank Holding Companies

BANKS AND BANKING, COOPERATIVE

- See Agriculture - Credit
Credit Unions
Savings And Loan Associations

BANKS AND BANKING, CREDIT DEPARTMENTS

- See Banks And Banking, Loan And Credit Departments

BANKS AND BANKING, FEDERAL RESERVE SYSTEM

- Fraser, Donald R. Federal Reserve membership and bank performance: the evidence from Texas, by Donald R. Fraser, Peter S. Rose and Gary L. Schugart. *Journal of finance*, v. 30, May 1975, p. 641-58.
- Gilbert, Gary G. Impact of changes in Federal Reserve membership on commercial bank performance, by Gary G. Gilbert and Manfred O. Peterson. *Journal of finance*, v. 30, June 1975, p. 713-19.
- Starleaf, Dennis R. Nonmember banks and monetary control. *Journal of finance*, v. 30, Sept. 1975, p. 955-75.

BANKS AND BANKING, FOREIGN OPERATIONS

- Brimmer, Andrew F. Growth of American international banking: implications for public policy, by Andrew F. Brimmer and Frederick R. Dahl. *Journal of finance*, v. 30, May 1975, p. 341-63.
- Cummings, Richard H. International credits - milestones or millstones. *Journal of commercial bank lending*, v. 57, Jan. 1975, p. 40-52.
- Edwards, Franklin R. Activities and regulatory issues: foreign banks in the United States, by Franklin R. Edwards and Jack Zwick. *Columbia journal of world business*, v. 10, Spring 1975, p. 58-73.
- Heldring, Frederick. International banking function of U.S. commercial banks. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974, p. 347-64.) [600 P]
- Morris, Frank E. Role of the Eurodollar, by Frank E. Morris and Jane S. Little. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974, p. 98-125.) [600 P]
- Oetting, Robert. U.S. banks rein in foreign exchange operations. (London finance) *Bankers monthly*, v. 91, Nov. 15, 1974, p. 24-6.
- Severians, J. T. More controls over foreign branching here? *Burroughs clearing house*, v. 59, Dec. 1974, p. 22-3, 47-50.
- World of banking. *Bankers monthly*, v. 92, Sept. 15, 1975, p. 32.

BANKS AND BANKING, FOREIGN SUBSIDIARIES

- Edwards, Franklin R. Activities and regulatory issues: foreign banks in the United States, by Franklin R. Edwards and Jack Zwick. *Columbia journal of world business*, v. 10, Spring 1975, p. 58-73.
- Heldring, Frederick. International banking function of U.S. commercial banks. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974, p. 347-64.) [600 P]

BANKS AND BANKING, GROUP

- Chase, Samuel B. Regulation of bank holding companies, by Samuel B. Chase and John J. Mingo. *Journal of finance*, v. 30, May 1975, p. 281-92.
- Cozens, Louis C. Statewide bank holding company centralizes EDP function. *Magazine of bank administration*, v. 51, Sept. 1975, p. 75-7.
- Easterly, Embree K. Great interstate banking debate. *Bankers magazine*, v. 158, Winter 1975, p. 72-8.
- Fridholm, Roger. Are leasing subsidiaries in trouble? *Credit and financial management*, v. 77, Oct. 1975, p. 30-2.
- Heggestad, Arnold A. Capital management by holding company banks, by Arnold A. Heggestad and John J. Mingo. *Journal of business* (U. of Chicago), v. 48, Oct. 1975, p. 500-5.
- Proposed disclosure guidelines issued by SEC, bank regulators. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 12, 14.
- Rhoades, Stephen A. Effect of bank-holding-company acquisitions of mortgage bankers on mortgage lending activity. *Journal of business* (U. of Chicago), v. 48, July 1975, p. 344-8.
- Rose, Peter S. Changing structure of banking, by Peter S. Rose and Donald R. Fraser. *Magazine of bank administration*, v. 51, July 1975, p. 47-51.
- Storrs, Thomas I. Freedom for banks. *Journal of finance*, v. 30, May 1975, p. 293-302.

Finance

- Coll, Robert B. Holding company membership offers economies of scale. (Small bank scene) *Magazine of bank administration*, v. 51, Feb. 1975, p. 58-9.

Financial management

- Coll, Robert B. Holding company membership offers economies of scale. (Small bank scene) *Magazine of bank administration*, v. 51, Feb. 1975, p. 58-9.

Government regulation

- Bank-holding company statements. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 14, 16.
- Chase, Samuel B. Regulation of bank holding companies, by Samuel B. Chase and John J. Mingo. *Journal of finance*, v. 30, May 1975, p. 281-92.
- Hickey, J. Gregory. Evaluating portfolio collectibility and loan-loss reserves. *Journal of commercial bank lending*, v. 57, June 1975, p. 40-8.

Reports and statements

- Bank-holding company statements. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 14, 16.

BANKS AND BANKING, INTERNATIONAL

- Bates, David J. Changes in emphasis on rural sector lending, by David J. Bates and Graham F. Donaldson. *Finance and development*, v. 12, June 1975, p. 23-6.
- Beaumont, William J. New thrust for Eximbank. *Burroughs clearing house*, v. 59, July 1975, p. 22-3, 50, 52-3.
- Beman, Lewis. How it all came apart in the eurodollar market. *Fortune*, v. 91, Feb. 1975, p. 84-7, 168, 171, 174.
- Brimmer, Andrew F. Growth of American international banking: implications for public policy, by Andrew F. Brimmer and Frederick R. Dahl. *Journal of finance*, v. 30, May 1975, p. 341-63.
- Cummings, Richard H. International credits - milestones or millstones. *Journal of commercial bank lending*, v. 57, Jan. 1975, p. 40-52.
- Delbridge, Richard. Foreign exchange dealings in banks. *Arthur Andersen chronicle*, v. 35, April 1975, p. 39-54.
- Edwards, Franklin R. Activities and regulatory issues: foreign banks in the United States, by Franklin R. Edwards and Jack Zwick. *Columbia journal of world business*, v. 10, Spring 1975, p. 58-73.
- Festetics, Paul. Strategic considerations for foreign bank expansion. *Columbia journal of world business*, v. 9, Winter 1974, p. 81-6.

- Fortune directory of the fifty largest commercial-banking companies outside the U.S. *Fortune*, v. 92, Aug. 1975, p. 164-5.
- Gaines, Tilford C. How sound is the banking system today? *Bankers monthly*, v. 91, Nov. 15, 1974, p. 4, 6-7.
- Ganoe, Charles S. International banking gets stronger. *Bankers magazine*, v. 158, Autumn 1975, p. 109-11.
- Heldring, Frederick. International banking function of U.S. commercial banks. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 347-64.) [600 P]
- International banking changes course, by Charles S. Ganoe and others. *Bankers monthly*, v. 92, June 15, 1975, p. 16-17, 20-1.
- King, John A. Procurement under World Bank projects. *Finance and development*, v. 12, June 1975, p. 6-11, 31.
- Klopstock, Fred H. Bye-bye go-go banking, here's what went wrong in 1974, what's going right today. *Banking*, v. 67, June 1975, p. 31, 80, 82, 84-6.
- Oetking, Robert. Will U.S. banks profit from costly lesson? (London finance) *Bankers monthly*, v. 92, May 15, 1975, p. 33-5.
- Rose, Sanford. Why they call it fat city. *Fortune*, v. 91, Mar. 1975, p. 106-10, 164-7.
- Sassoon, David M. Monitoring the procurement process. *Finance and development*, v. 12, June 1975, p. 11-13.
- Search for a Middle East financial center. (International) *Institutional investor*, v. 9, Feb. 1975, p. 12.

BANKS AND BANKING, INTERNATIONAL DEPARTMENTS

- Cummings, Richard H. International credits - milestones or millstones. *Journal of commercial bank lending*, v. 57, Jan. 1975, p. 40-52.
- Delbridge, Richard. Foreign exchange dealings in banks. *Arthur Andersen chronicle*, v. 35, April 1975, p. 39-54.

BANKS AND BANKING, LOAN AND CREDIT DEPARTMENTS

- See Also Finance Companies
Loan Companies
Loans
Savings And Loan Associations

- Archibald, John C. Loans and discounts. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 126-45.) [600 P]
- Bankers give high marks to hogs. *Banking*, v. 67, Oct. 1975, p. 214, 250.
- Behrens, Robert H. Salvaging the problem loan. *Bankers magazine*, v. 158, Spring 1975, p. 74-8.
- Boland, Thomas E. Asset and risk management. *Journal of commercial bank lending*, v. 57, June 1975, p. 49-55.
- Brannen, James S. Trade creditors and the banks - friends or foes? *Journal of commercial bank lending*, v. 58, Nov. 1975, p. 26-32.
- Bright spot in business loans: commercial finance and factoring. *Banking*, v. 67, March 1975, p. 33-4, 90, 93.
- Bucher, Jeffrey M. Firm no to credit allocation. *Journal of commercial bank lending*, v. 57, Jan. 1975, p. 25-30.
- Castle, Grover R. Project financing - guidelines for the commercial banker. *Journal of commercial bank lending*, v. 57, April 1975, p. 14-30.
- Changing patterns in farm lending - and how banks are meeting them. *Banking*, v. 67, Oct. 1975, p. 108, 110, 112, 114.
- Collins, Norman J. Professionalism: an activity closely related to banking and a proper incident thereto. *Journal of commercial bank lending*, v. 57, Jan. 1975, p. 2-10.
- Cooper, P. J. Four P's for lending (shaking the dust off the four C's of credit). *Journal of commercial bank lending*, v. 57, July 1975, p. 46-50.
- Crosse, Howard D. Bank liquidity revisited. *Bankers magazine*, v. 158, Spring 1975, p. 37-41.
- Cummings, Richard H. International credits - milestones or millstones. *Journal of commercial bank lending*, v. 57, Jan. 1975, p. 40-52.

- Don't count credit allocation out yet. *Bankers magazine*, v. 158, Spring 1975, p. 19-21.
- Draughon, Clyde O. Three basic credit questions. *Journal of commercial bank lending*, v. 58, Oct. 1975, p. 21-7.
- Dyer, Frank R. Our jobs ahead. *Journal of commercial bank lending*, v. 57, Jan. 1975, p. 11-14.
- Dyl, Edward A. Prepayment penalties ... are they adequate? *Burroughs clearing house*, v. 59, March 1975, p. 20-1, 59.
- Eckstrom, C. L. Shared expectations of bankers and commercial credit managers, by C. L. Eckstrom and David T. Snowdon. *Journal of commercial bank lending*, v. 58, Oct. 1975, p. 10-20.
- Ellis, Cato. Loan review: an organizational dilemma. *Journal of commercial bank lending*, v. 58, Oct. 1975, p. 28-42.
- Feld, Lipman G. Real estate as security in business credit. *Burroughs clearing house*, v. 60, Nov. 1975, p. 23, 44, 46.
- Frome, Robert L. Letter stock as loan security. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972. p. 175-83.) [724 C]
- Gable, L. G. Asset and liability management - a supervisor's view. *Journal of commercial bank lending*, v. 57, Aug. 1975, p. 23-40.
- Haley, John C. Pricing commercial loans today. *Banking*, v. 67, March 1975, p. 84, 86.
- Hickey, J. Gregory. Evaluating portfolio collectibility and loan-loss reserves. *Journal of commercial bank lending*, v. 57, June 1975, p. 40-8.
- Holman, John F. Problem loans: centralized vs. decentralized approaches, by John F. Holman, Ralph B. Fifield and F. Walker Lockett. *Journal of commercial bank lending*, v. 57, June 1975, p. 11-28.
- Houget, George R. Techniques of term loan analysis. *Journal of commercial bank lending*, v. 57, March 1975, p. 30-6.
- Hufham, Wilbur B. Credit analysis of interlocking banks. *Journal of commercial bank lending*, v. 57, Aug. 1975, p. 41-8.
- Isaac, William M. Loan participations and the securities laws. *Journal of commercial bank lending*, v. 58, Oct. 1975, p. 50-6.
- James, John W. Wide world of bank leasing, 4: innovative bank leasing, by John W. James and Alan I. Goldman. *Bankers magazine*, v. 158, Summer 1975, p. 39-42.
- Lineberger, Donald R. Training programs for commercial lending officers. *Journal of commercial bank lending*, v. 57, Aug. 1975, p. 49-57.
- Lowrie, Gerald M. Putting an act into action: banker's input needed. *Banking*, v. 67, Feb. 1975, p. 31-2, 66.
- Matthews, William M. Loan indexing: a way to preserve capital? *Journal of commercial bank lending*, v. 57, April 1975, p. 2-5.
- McGarraugh, Charles T. Changing accounting aspects: bane or boon? *Journal of commercial bank lending*, v. 57, June 1975, p. 2-10.
- McGarraugh, Charles T. Changing accounting aspects: bane or boon. *Accounting forum*, v. 45, May 1975, p. 9-16.
- Miller, Fred H. Consumer protection: amendments to Truth in lending act. *Oklahoma law review*, v. 28, Summer 1975, p. 567-77.
- Miller, Richard B. Everybody's floating the loan rate. *Bankers magazine*, v. 158, Spring 1975, p. 42-5.
- Mueller, P. Henry. Learning from lending. *Journal of commercial bank lending*, v. 57, July 1975, p. 16-25.
- Munder, Barbara. Amid the gloom, some rays of hope. *Institutional investor*, v. 9, Feb. 1975, p. 72-5.
- Nadler, Paul S. Corporate banking: calling the tune. *Bankers monthly*, v. 92, May 15, 1975, p. 11-13, 40.
- Nadler, Paul S. Corporate banking relationships. *Bankers monthly*, v. 92, April 15, 1975, p. 11-12, 35-6.
- Nadler, Paul S. Credit allocation: is it on the horizon? *Journal of commercial bank lending*, v. 57, Feb. 1975, p. 2-8.
- Nadler, Paul S. Lessons from recent problem loans. *Bankers monthly*, v. 92, March 15, 1975, p. 7-9, 22, 36.
- New readings on loan and investment outlook. *Bankers monthly*, v. 92, July 15, 1975, p. 16-17, 20-3, 29, 36.
- Oglebay, Charles A. Accounting for loan losses. (Speaking of banking) *Magazine of bank administration*, v. 51, May 1975, p. 38-9.
- O'Leary, James J. Inflation's impact on financial institutions. (Economics & finance) *Bankers monthly*, v. 91, Dec. 15, 1974, p. 4-7, 27-9.
- Palmer, Thomas G. Wide world of bank leasing, 2: conflicts and competition with bank lending. *Bankers magazine*, v. 158, Summer 1975, p. 28-32.
- Rappaport, Allen. History of the 10% rule: new light on an old thorn. *Journal of commercial bank lending*, v. 57, April 1975, p. 46-50.
- Robertson, Wyndham. How the bankers got trapped in the REIT disaster. *Fortune*, v. 91, Mar. 1975, p. 113-15, 168-9, 172-6.
- Sinclair, Alford C. Problem loans - at the eyeball-to-eyeball level. *Journal of commercial bank lending*, v. 57, June 1975, p. 29-39.
- Skelton, Roberta A. Outlook for loanable funds problems and prospects. *Financial forum*, v. 14, June 1975, p. 6-9.
- Smith, James E. Some lessons from recent bank failures. *Journal of commercial bank lending*, v. 57, Jan. 1975, p. 15-22.
- Sorensen, Kenneth A. Your customers' financial statements and how the lender should view them. *Journal of commercial bank lending*, v. 58, Nov. 1975, p. 33-8.
- Stinson, C. David. Trusts: requiring mortgage loan escrow holders to account for profits earned on tax and insurance prepayments. (Notes and comments) *Oklahoma law review*, v. 28, Winter 1975, p. 213-22.
- Winters, Alan J. Banker perceptions of unaudited financial statements. *CPA (NYSS)*, v. 45, Aug. 1975, p. 29-33.
- Woodruff, Charles E. Time for building capital. *Burroughs clearing house*, v. 59, July 1975, p. 19-20.
- ## Accounting
- Coen, Charles D. Maturity control system for accruing loan income. *Magazine of bank administration*, v. 51, Aug. 1975, p. 18-26.
- ## Collection of accounts
- Ettman, Alan R. Delinquencies in perspective. *Banking*, v. 67, April 1975, p. 42, 48, 70.
- Yellon, Donald J. Problem loans in the '70's: some legal pitfalls in drafting and collection. *Journal of commercial bank lending*, v. 57, April 1975, p. 6-13.
- ## Data processing
- Ehlers, Robert J. Mortgage banking firm uses computer as tool for survival and expansion. *Mortgage banker*, v. 35, June 1975, p. 18-21.
- Myers, Bob L. Meld computer skills and credit training and you get - a commercial loan operations officer. *Journal of commercial bank lending*, v. 57, March 1975, p. 56-60.
- ## Government regulation
- Judson, C. James. Impact of state taxation on small banks, part 2. *Magazine of bank administration*, v. 51, June 1975, p. 37-9.
- ## Internal audit and control
- American Bankers Association. Guide for audit and control in the smaller bank. Washington, c1972. 80 p. [*602 A]
- ## Management
- Arnold, Peter R. Cash flow for multi-office independents. *Financial forum*, v. 14, June 1975, p. 9-12.
- Brock, William E. Federal policy trends: will they eliminate the bank loan officer? *Journal of commercial bank lending*, v. 57, Jan. 1975, p. 31-9.
- Elkins, Scott W. Profile of the commercial loan officer. *Journal of commercial bank lending*, v. 58, Sept. 1975, p. 48-55.
- Hunn, Paul H. Big trouble - managing major problem loans. *Bankers magazine*, v. 158, Autumn 1975, p. 22-32.
- Mueller, P. Henry. Learning from lending. *Journal of commercial bank lending*, v. 57, July 1975, p. 16-25.
- Schweitzer, Stuart A. Liability management: guilty as charged? *Journal of commercial bank lending*, v. 57, May 1975, p. 30-6.

- Snowdon, David T. Sound credit administration and the bank director. *Journal of commercial bank lending*, v. 57, May 1975, p. 37-46.
- Woodruff, Charles E. Time for building capital. *Burroughs clearing house*, v. 59, July 1975, p. 19-20.
- Yellon, Donald J. Problem loans in the '70's: some legal pitfalls in drafting and collection. *Journal of commercial bank lending*, v. 57, April 1975, p. 6-13.

Records management

- Manelski, Joseph A. Professional tax service seen as aid to lenders. *Mortgage banker*, v. 35, June 1975, p. 37-9.

BANKS AND BANKING, MINORITY BANKS

See Also Black Capitalism
Minority Enterprise

- Black bank rides out money market storms - with profits, too. *Banking*, v. 67, March 1975, p. 66-7, 70, 74, 77.

BANKS AND BANKING, NEGRO BANKS

See Banks And Banking, Minority Banks

BANKS AND BANKING, ONE-BANK HOLDING COMPANIES

- Childs, Bradley D. Bank holding company acquisitions - the role of non-banking finance affiliates. *Magazine of bank administration*, v. 51, Aug. 1975, p. 30-3.
- Hagaman, T. Carter. What's ahead for floating-rate notes? *Banking*, v. 67, Feb. 1975, p. 33, 92.
- Hufham, Wilbur B. Credit analysis of interlocking banks. *Journal of commercial bank lending*, v. 57, Aug. 1975, p. 41-8.
- Johnson, Rodney D. Performance of bank holding company acquisitions: a multivariate analysis, by Rodney D. Johnson and David R. Meinster. *Journal of business* (U. of Chicago), v. 48, April 1975, p. 204-12.
- Rose, Peter S. Wide world of bank leasing, I: bank leasing - an overview, by Peter S. Rose and Donald R. Fraser. *Bankers magazine*, v. 158, Summer 1975, p. 22-6.
- Vaughan, Jack M. Formation, operation and expansion of bank holding companies. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 161-80.) [110 H]

BANKS AND BANKING, SAVINGS BANKS

- Bartlett, Robert W. Savings contract. *Business lawyer*, v. 30, April 1975, p. 783-805.
- Nadler, Paul S. Prospects for housing, thrift institutions. *Bankers monthly*, v. 92, Jan. 15, 1975, p. 14-16, 38.
- Olmstead, Alan L. Mutual savings bank depositors in New York. *Business history review*, v. 49, Autumn 1975, p. 287-311.

Government regulation

- Gibson, William F. Reform of financial institutions. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 803-14.

Services

- Leff, Gary. What now with NOW accounts? *Bankers magazine*, v. 158, Autumn 1975, p. 92-3.

Transfer systems

- Riordan, P. James. Negotiable orders of withdrawal. *Business lawyer*, v. 30, Nov. 1974, p. 151-64.

BANNER, MARK T.

- Energy outlook for winter. *Hospitals*, v. 24, Dec. 16, 1974, p. 39-42.
- Hospitals cope with the crunch. *Hospitals*, v. 49, Nov. 1, 1975, p. 37-42.

BANNISTER, JIM.

- Role of the broker. (Focus on risk management) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 64.

BANNON, MICHAEL J.

- Changing role of the office in the industrial firm. *Management* (Irish), v. 21, Oct. 1974, p. 39-42, 44.

BANOFF, SHELDON I.

- How IRS new zero-basis approach will affect corporate tax planning. (Corporations) *Journal of taxation*, v. 42, Feb. 1975, p. 96-100.

BANVILLE, GUY R.

- Product elimination function, by Guy R. Banville and Barbara Fletcher. *Journal of the Academy of Marketing Science*, v. 2, Summer 1974, p. 432-46.

BAR EXAMINATIONS

See Examinations, Bar

BARANOWICZ, ISAAC.

- Government-business marketing teamwork: balanced effort could aid balanced trade. *Panorama* (Harris, Kerr, Forster), no. 1, Summer 1975, p. 16-17, 20.

BARBER, GEDDINGS P.

- Internal control. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 131-40.) [110 H]

BARBER, LLOYD I.

- Canadian industrial strategy. *Cost and management* (Can.), v. 49, Sept.-Oct. 1975, p. 19-22.

BARCELONA, CONSTANCE T.

- Ms. CPA: part 2., by Constance T. Barcelona, Clara C. Lelievre and Thomas W. Lelievre. *Journal of college placement*, v. 35, Spring 1975, p. 34-40.
- Profession's underutilized resource: the woman CPA, by Constance T. Barcelona, Clara C. Lelievre and Thomas W. Lelievre. *Journal of accountancy*, v. 140, Nov. 1975, p. 58-64.
- Women in accounting: eddies and midstream currents, by Constance T. Barcelona, Thomas W. Lelievre and Clara C. Lelievre. *Woman CPA*, v. 37, Jan. 1975, p. 3-6, 30.

BARCHI, R. H.

- Production, inventory and capacity expansion scheduling with integer variables, by R. H. Barchi, F. T. Sparrow and R. R. Vemuganti. *Management science*, v. 21, March 1975, p. 783-93.

BarCHRIS CONSTRUCTION CORPORATION.

- Cheek, James H. Professional responsibility and self-regulation of the securities lawyer. *Washington and Lee law review*, v. 32, Summer 1975, p. 597-635.
- Lawyers as directors, by Joseph Hinsey and others. *Business lawyer*, v. 30, March 1975, p. 41-64.
- van Pelt, John V. Materiality. *Management accounting* (NAA), v. 56, June 1975, p. 13-15, 24.

BARD, ROBERT L.

- Public performance right in recordings: how to alter the copyright system without improving it, by Robert L. Bard and Lewis S. Kurlantzick. *George Washington law review*, v. 43, Nov. 1974, p. 152-238.

BARDAHL formula for accumulated earnings. (Taxes in figures) Taxation for accountants, v. 15, Sept. 1975, p. 187.

BARDEN, HORACE G.

- Trouble with accounting research. *Journal of accountancy*, v. 139, Jan. 1975, p. 58-65.

ACCOUNTANTS' INDEX 1975

BARE, GEORGE W.

BARE, GEORGE W.

COM at Cleveland Trust. *Information & records management*, v. 9, July 1975, p. 37, 44.

BAREAU, PAUL

Britain 1980. *Accountant's magazine* (Scot.), v. 79, July 1975, p. 238-43.

BAREFIELD, RUSSELL M.

Hamilton, Robert E. Effect of aggregation on decision-making success: a laboratory study: a comment. (Capsules and comments) *Journal of accounting research*, v. 12, Autumn 1974, p. 355-61.

Kochanek, Richard F. Segmental financial disclosure by diversified firms and security prices: a reply. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 822-5.

Segmental financial disclosure by diversified firms and security prices: a comment, by Russell M. Barefield and Eugene E. Comiskey. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 818-21.

BARFIELD, H. LEE.

Legal status of a national bank's automatic stock investment service under Sections 16 & 21 of the Glass-Steagall Act of 1933. (Notes) *Vanderbilt law review*, v. 27, Nov. 1974, p. 1217-55.

BARFIELD, THOMAS J.

Sizing up construction practices. *Credit and financial management* v. 76, Nov. 1974, p. 8-9, 16.

BARGAINING obligations of successor employers. (Notes) *Harvard law review*, v. 88, Feb. 1975, p. 759-78.

BARKER, NORMAN B.

Collapsible corporation provisions can turn capital gain into ordinary income. *Taxation for lawyers*, v. 3, March/April 1975, p. 280-4.

Collapsible corporation provisions can turn capital gain into ordinary income. (Corporation) *Taxation for accountants*, v. 14, April 1975, p. 212-16.

BARKER, WAYNE M.

Accounting practices in a socialist economy: the case of the Soviet Union, by Wayne M. Barker and Gyan Chandra. *National public accountant*, v. 20, July 1975, p. 8-11.

BARKLEY, BRENT.

Will you outlive your computer terminal system? *Infosystems*, v. 22, May 1975, p. 42-4.

BARKSDALE, CLARENCE C.

CEO looks at essence of bank marketing. *Banking*, v. 67, March 1975, p. 38, 40, 42, 44, 46.

BARKSDALE, HIRAM C.

Causal relationship between money supply and business activity, by Hiram C. Barksdale, Jimmy E. Hilliard and Charles D. DeLorme. *Quarterly review of economics & business*, v. 15, Autumn 1975, p. 79-94.

Cross-spectral analysis of retail inventories and sales, by Hiram C. Barksdale and Jimmy E. Hilliard. *Journal of business* (U. of Chicago), v. 48, July 1975, p. 365-82.

Response to consumerism: how change is perceived by both sides, by Hiram C. Barksdale and Warren A. French. *MSU business topics*, v. 23, Spring 1975, p. 55-67.

Spectral analysis of the interaction between inventories and sales of merchant wholesalers, by Hiram C. Barksdale and Jimmy E. Hilliard. *Decision sciences*, v. 6, April 1975, p. 307-23.

BARLEV, BENZION.

Aranya, Nissim. Auditor-firm conflict of interests: a comment, by Nissim Aranya and Moshe Sarell. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 854-6.

Goldman, Arieh. Auditor-firm conflict of interests: its implications for independence: a reply, by Arieh Goldman and Ben Zion Barlev. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 848-53.

Goldman, Arieh. Auditor-firm conflict of interests: its implications for independence: a reply, by Arieh Goldman and Ben Zion Barlev. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 857-9.

Loeb, Stephen E. Auditor-firm conflict of interests: its implications for independence: a comment. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 844-7.

Loss carryback and carryover provision: effectiveness and economic implications, by Ben Zion Barlev and Haim Levy. *National tax journal*, v. 28, June 1975, p. 173-84.

Management advisory services and accounting, by Ben Zion Barlev and Arieh Goldman. *Abacus*, v. 10, June 1974, p. 74-82.

BARLOW, GEORGE.

On and on with on-line: part 1. *Infosystems*, v. 22, July 1975, p. 36-8.

On and on with on-line: part 2. *Infosystems*, v. 22, Aug. 1975, p. 38-40.

BARLOW, JOEL.

Public relations bookkeeping and phantom profits. *Tax executive*, v. 28, Oct. 1975, p. 48-59.

BARMORE, ELDEN G.

Various methods of financing the heavy construction equipment distributor. *Journal of commercial bank lending*, v. 57, March 1975, p. 44-55.

BARNEA, A.

Coates, Robert. Predictive content of interim reports - a time series analysis. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. Chicago, 1974, p. 132-55.) [*102 C]

Conditional performance review, by Amir Barnea, Simcha Sadan and Michael Schiff. *Management accounting* (NAA), v. 57, Nov. 1975, p. 19-22.

Effect of risk on the market maker's spread, by Amir Barnea and Dennis E. Logue. *Financial analysts journal*, v. 31, Nov.-Dec. 1975, p. 45-9.

Implementation of accounting objectives: an application to extraordinary items, by A. Barnea, J. Ronen and S. Sadan. *Accounting review*, v. 50, Jan. 1975, p. 58-68.

On the decomposition of the estimation problem in financial accounting, by A. Barnea and S. Sadan. *Journal of accounting research*, v. 12, Spring 1974, p. 197-203.

BARNEA, JOSEPH.

Geothermal energy: the most attractive resource of the future. *Columbia journal of world business*, v. 9, Fall 1974, p. 59-64.

BARNES, DONALD A.

Le Febvre, Charles N. Look at annual reports of employee benefit plans, by Charles N. Le Febvre and Donald A. Barnes. *Management accounting* (NAA), v. 57, Dec. 1975, p. 51-3.

BARNES, JIM D.

Reinmuth, James E. Strategic competitive bidding approach to pricing decisions for petroleum industry drilling contractors, by James E. Reinmuth and Jim D. Barnes. (Research notes and communications) *Journal of marketing research*, v. 12, Aug. 1975, p. 362-5.

BARNES, JOHN J.

BARNES, JOHN J.

Control of claim expense. (Losses and claims) *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 34, 36-7.

BARNES, WILLIAM F.

Women's increasing unemployment: a cyclical interpretation, by William F. Barnes and Ethel B. Jones. *Quarterly review of economics and business*, v. 15, Summer 1975, p. 61-9.

BARNETT, BARNEY O.

Financing for cooperatives in the seventies. *Cooperative accountant*, v. 28, Fall 1975, p. 34-9.

BARNETT, BERNARD.

Charitable remainder trusts: 1974 sleeper tax change. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 290-1.

Executive taxes - 1974 style. *Dun's review*, v. 105, March 1975, p. 56-8, 94.

BARNETT, GAVIN G.

Identifying managerial potential for manpower planning. *Long range planning*, v. 8, Oct. 1975, p. 66-75.

BARNETT, LESLIE J.

Bankruptcy petition does not put moratorium on tax obligations of the bankrupt. (Procedure) *Taxation for accountants*, v. 15, Oct. 1975, p. 240-3.

BARNHARDT, RAY.

Crumbley, D. Larry. Marketing of accounting services, by D. Larry Crumbley, Ray Barnhardt and Robert J. Boewadt. (Administration of accountants practice) *CPA journal*, v. 45, May 1975, p. 77-9.

BARNHART, JAMES R.

Profile of an accounting internship program. *Ohio CPA*, v. 34, Spring 1975, p. 81-8.

BARNICLE, EDWARD F.

Expediting construction by enjoining performance. *Practical lawyer*, v. 21, July 15, 1975, p. 59-68.

BARNICOAT, STANLEY M.

Challenge, opportunity enlarge finance officer's contribution. *Newspaper controller*, v. 28, Jan. 1975, p. 1-2.

BARR, DONALD R.

Strong optimality of the shoot-adjust-shoot strategy. *Operations research*, v. 22, Nov.-Dec. 1974, p. 1252-7.

BARR, GREG.

FICA: excluding sick pay from taxable wages. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 741.

BARR, N. A.

Labour's pension plan - a lost opportunity? *British tax review*, no. 2, 1975, p. 107-13.

BARRACK, JOHN B.

Edwards, James Don. Last-in, first-out inventory valuation as a way to control illusory profits, by James Don Edwards and John B. Barrack. *MSU business topics*, v. 23, Winter 1975, p. 19-27.

Edwards, James Don. LIFO inventory valuation as an adjuster for inflation, by James Don Edwards and John B. Barrack. *CPA (NYSS)*, v. 45, Oct. 1975, p. 21-5.

How to determine correct price for goods valued under last-in-first-out method, by John B. Barrack and Lawrence W. McKoy. *Taxation for accountants*, v. 15, July 1975, p. 34-6.

ACCOUNTANTS' INDEX 1975

BARRATT, WILLIAM E.

Macro-economic analysis and the forecasting of interest rates. *Cost and management* (Can.), v. 49, Sept.-Oct. 1975, p. 29-30.

BARRETT, C. A.

Canada's automotive products industry. *Canadian business review*, v. 2, Autumn 1975, p. 55-8.

BARRETT, CHARLES K.

Budget opener: forecasting revenue - area outlook governs ad sales and receipts. *Newspaper controller*, v. 28, April 1975, p. 6-8.

BARRETT, F. DERM.

Metamorphosis by MBO. *CA magazine* (Can.), v. 107, Aug. 1975, p. 35-41.

BARRETT, FRANK J.

At your service. (Technical) *Accountancy Ireland*, v. 7, Aug. 1975, p. 37-9.

Carroll, D. S. A. Inflation debate - commentary. *Accountancy Ireland*, v. 7, Feb. 1975, p. 12-13.

Inflation debate. *Accountancy Ireland*, v. 7, Feb. 1975, p. 9-12.

BARRETT, FREDERICK E.

Commission's approach to consumer product safety. *Risk management*, v. 21, Dec. 1974, p. 31-2.

BARRETT, JOHN D.

Community property states - property settlement incident to divorce. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 81-2.

BARRETT, M. EDGAR.

Accounting determinants of foreign exchange gains and losses, by M. Edgar Barrett and Leslie L. Spero. *Financial analysts journal*, v. 31, March/April 1975, p. 26-30.

BARRETT, NANCY SMITH.

Flanagan, Robert J. U.S. Phillips curve and international unemployment rate differentials: reply. *American economic review*, v. 65, March 1975, p. 222-5.

U.S. Phillips curve and international unemployment rate differentials: comment. *American economic review*, v. 65, March 1975, p. 213-21.

BARRETT, THOMAS.

Federal Maritime Commission jurisdiction under Section 15 of Shipping act does not extend to transactions which are in substance mergers. (Recent decisions) *George Washington law review*, v. 43, Jan. 1975, p. 635-47.

BARRIE, JOHN P.

Liquidation of a partner's interest. (Tax notes) *American Bar Association journal*, v. 61, June 1975, p. 762-4.

BARRINGTON, J. DOUGLAS.

Alexander, Michael O. Feasible method of current value accounting, by Michael O. Alexander and J. Douglas Barrington. *CA magazine* (Can.), v. 107, Sept. 1975, p. 33-9.

BARRON, F. HUTTON.

Behavioral decision theory: a topical bibliography for management scientists. *Interfaces*, v. 5, Nov. 1974, p. 56-62.

BARROW, ROSCOE L.

Program regulation in cable TV: fostering debate in a cohesive audience. *Virginia law review*, v. 61, April 1975, p. 515-39.

BARROWS, DAVID.

Foreign ownership and corporate behavior in Canada, by David Barrows and Peter Lyman. *MSU business topics*, v. 23, Spring 1975, p. 13-20.

BARROWS, RICHARD L.

African land reform policies: the case of Sierra Leone. (Reports and comments) *Land economics*, v. 50, Nov. 1974, p. 402-10.

BARRY, CHRISTOPHER B.

Winkler, Robert L. Bayesian model for portfolio selection and revision, by Robert L. Winkler and Christopher B. Barry. *Journal of finance*, v. 30, March 1975, p. 179-92.

BARRY, JOSEPH K.

Financial management handbook for associations, by Joseph K. Barry and Charles Mundt. rev. ed. Washington, Chamber of Commerce of the United States, c1973. 95 p. [*250 Soc 2]

BARRY (R.G.) CORPORATION.

Caplan, Edwin H. Human resource accounting: past, present and future, by Edwin H. Caplan and Stephen Landekich. New York, National Association of Accountants, 1974. 156 p. [223.8 C]

BARS AND GRILLS

See Also Beverages
Cocktail Lounges
Restaurants

Swan, John E. Drawing power of retail eating establishments as a function of perceived quality, by John E. Swan and Henry O. Pruden. *Akron business and economic review*, v. 6, Fall 1975, p. 24-9.

Accounting

Dittmer, Paul. Accounting practices for hotels, motels, and restaurants. New York, ITT Educational Services, c1971. 192 p. [250 Hot]

BARTH, HOWARD G.

Internal auditing: a primer. *Hospital financial management*, v. 29, June 1975, p. 42-4, 46-7.

BARTHOLOMEW, WAYNE.

Arab petroleum = American food, by Wayne Bartholomew and George A. Wing. (Profiles of the future) *Business horizons*, v. 17, Dec. 1974, p. 5-14.

BARTLETT, DOUGLAS M.

Retirement counseling: making sure employees aren't drop-outs. *Personnel*, v. 51, Nov.-Dec. 1974, p. 26-35.

BARTLETT, ROBERT W.

Savings contract. *Business lawyer*, v. 30, April 1975, p. 783-805.

BARTON, ALLAN D.

Why use current value accounting *Australian accountant*, v. 45, Sept. 1975, p. 444-9.

BARTON, ALLEN H.

Consensus and conflict among American leaders. *Public opinion quarterly*, v. 38, Winter 1975-75, p. 507-30.

BARTON, DAVID.

Taxation without representation? *Accountant* (Eng.), v. 173, July 10, 1975, p. 34-5.

BARTON, ROBERT M.

Methods of terminating stockholder interests in closely held corporations. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 811-31.) [751 N]

BASCHE, JAMES R.

Evolving corporate policy and organization for east-west trade. New York, Conference Board, c1974. 61 p. (*Conference Board report*, no. 635.) [*938 B]

U.S. business support for international public service activities. Part II: support from foreign affiliates - Colombia. New York, Conference Board, c1974. 24 p. (*Conference Board report*, no. 643.) [*938 B]

U.S. business support for international public service activities. Part II: support from foreign affiliates - the Philippines. New York, Conference Board, c1975. 24 p. (*Conference Board report*, no. 657.) [*938 B]

BASHOOK, PHILIP G.

Education plan key to POMR success, by Philip G. Bashook, Leslie J. Sandlow and William H. Hammett. (Medical records) *Hospitals*, v. 49, April 16, 1975, p. 54-8.

BASI, BART A.

Accumulated earnings vs. economic stabilization, by Bart A. Basi and Richard P. Beck. *Management accounting* (NAA), v. 57, Dec. 1975, p. 18-20.

Internal revenue code and its impact on divorce settlements, by Bart A. Basi and Elliott W. Weinstein. *Taxes - the tax magazine*, v. 53, March 1975, p. 132-53.

Tax aspects of leasing: lessee's viewpoint. *Tax executive*, v. 27, July 1975, p. 365-78. (Includes appendix I - problem lease agreement.)

BASIC production management.

Buffa, Elwood S. Basic production management. 2nd ed. New York, John Wiley, c1975. 683 p. [201.8 B]

BASIC steps in developing simulation models, by Stephen F. Hallam and others. *Data management*, v. 13, April 1975, p. 26-9.

BASINGER, ALBERT.

Insufficient data can jeopardize acceptance of loan packages. *Mortgage banker*, v. 35, Dec. 1974, p. 19-20, 22-3.

BASSETT, PRESTON C.

ERISA in dollars and cents. *Financial executive*, v. 43, June 1975, p. 30-5.

Social security crisis. *Pension world*, v. 11, Aug. 1975, p. 48-52. (Excerpts from Pension world's 9th Employee Benefits Conference, May 19-June 6, 1975.)

BASSETT, WILLIAM H.

Putting your accounts receivable to work. *Credit and financial management*, v. 77, May 1975, p. 14-15.

BASSFORD, GERALD.

Practical market research for executive decisions, by Gerald Bassford and John L. Schlacter. *Akron business and economic review*, v. 5, Winter 1974, p. 22-7.

BASSIE, V. LEWIS.

Positive relationship between unemployment and price changes. *Quarterly review of economics & business*, v. 15, Autumn 1975, p. 7-15.

BASSON, DAVID.

Yager, Ronald. Decision making with fuzzy sets, by Ronald Yager and David Basson. *Decision sciences*, v. 6, July 1975, p. 590-600.

BASTABLE, C. W.

Fifo in an inflationary environment, by C. W. Bastable and Jacob D. Merriwether. *Journal of accountancy*, v. 139, March 1975, p. 49-55.

BASU, S.

Hanna, John R. New muscle behind current value accounting, by John R. Hanna and S. Basu. (Publisher's forum) *Cost and management* (Can.), v. 49, Sept.-Oct. 1975, p. 4-5.

BATCHELOR, WILLIAM.

Elliott, Norman Cassleton. Joint audits - from three viewpoints: the accountant's view, the lawyer's view and the insurance aspects, by Norman Cassleton, Denis Marshall and William Batchelor. *Accountancy* (Eng.), v. 86, June 1975, p. 34-6.

BATEMAN, FRED.

Market structure before the age of big business: concentration and profit in early Southern manufacturing, by Fred Bateman and Thomas Weiss. *Business history review*, v. 49, Autumn 1975, p. 312-36.

BATEMAN, LYNN.

Miller, Terry. Caveat vendor, by Terry Miller and Lynn Bateman. *Modern data*, v. 7, Nov. 1974, p. 24.

Miller, Terry. Invitation for bids, by Terry Miller and Lynn Bateman. (Government marketing report) *Modern data*, v. 7, Dec. 1974, p. 21.

Miller, Terry. Request for proposals: the best bet for federal ADP contracting, by Terry Miller and Lynn Bateman. *Modern data*, v. 8, March 1975, p. 24.

Miller, Terry. True value through the RFP, by Terry Miller and Lynn Bateman. *Modern data*, v. 8, May 1975, p. 33.

BATES, CHARLES F.

Finding and keeping an EDP manager. *Magazine of bank administration*, v. 51, Oct. 1975, p. 36-41.

BATES, DAVID J.

Changes in emphasis on rural sector lending, by David J. Bates and Graham F. Donaldson. *Finance and development*, v. 12, June 1975, p. 23-6.

BATES, RICHARD C.

Recertification: put yourself to the test. *Medical economics*, v. 52, Feb. 3, 1975, p. 63-9.

BATES, ROBERT C.

Title companies provide wide range of services for mortgage banker. *Mortgage banker*, v. 35, Aug. 1975, p. 17-18.

BATES, TIMOTHY.

Government as financial intermediary for minority entrepreneurs: an evaluation. *Journal of business* (U. of Chicago), v. 48, Oct. 1975, p. 541-57.

BATTAGLIA, JACK M.

Section 333 liquidation benefits: how to insure success in light of recent developments. (Corporations, stockholders) *Journal of taxation*, v. 43, July 1975, p. 34-7.

BATTERSBY, MARK E.

Swapping risk for reward. *Financial executive*, v. 43, May 1975, p. 22-5.

BATTLE, FRANK V.

Dividends, redemptions and stock purchases in connection with reorganizations. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 845-56.

BAUER, DAVID.

Greene, James. Examination of foreign investments to make 58 products overseas, by James Greene and David Bauer. New York, Conference Board, c1975. 47 p. (*Conference Board report*, no. 656.) [*720 G]

Indefinitely defined multinational. *Conference Board record*, v. 12, July 1975, p. 21-4.

BAUER, ECKHARD.

Auditor and the computer. *Footnote*, Special issue, 1975, p. 16-18.

BAUER, JUDITH.

Balanced marketing planning in a period of sudden change. *Conference Board record*, v. 12, May 1975, p. 14-17.

BAUER, RAYMOND A.

Auditing the management process for social performance, by Raymond A. Bauer, L. Terry Cauthorn and Ranne P. Warner. *Business and society review*, Fall 1975, p. 39-45.

BAUER, ROBERT W.

Management information systems and HRA, by Robert W. Bauer and Rensis Likert. *Accounting forum*, v. 45, Dec. 1975, p. 9-16.

BAUGH, EDDIE W.

Scamell, Richard W. Team approach to systems analysis, by Richard W. Scamell and Eddie W. Baugh. *Journal of systems management*, v. 26, April 1975, p. 32-5.

BAUM, BERNARD H.

Emergent organizational models, by Bernard H. Baum, Peter F. Sorensen and Stan Czerniak. *Atlanta economic review*, v. 25, Sept.-Oct. 1975, p. 46-50.

BAUMLER, JOHN V.

Watson, David J. H. Transfer pricing: a behavioral context, by David J.H. Watson and John V. Baumler. *Accounting review*, v. 50, July 1975, p. 466-73.

BAUMOL, WILLIAM J.

Payment by performance in rail passenger transportation: an innovation in Amtrak's operations. *Bell journal of economics*, v. 6, Spring 1975, p. 281-98.

BAWA, VIJAY S.

On optimal pollution control policies. *Management science*, v. 21, Aug. 1975, p. 1397-1404.

BAWDEN, D. LEE.

Lidman, Russell. Impact of government programs on wheat acreage, by Russell Lidman and D. Lee Bawden. *Land economics*, v. 50, Nov. 1974, p. 327-35.

BAWLY, DAN.

Who threw the first monkey wrench into the world economy. *Laventhol & Horwath perspective*, v. 1, Spring 1975, p. 26-9.

BAXT, R.

Exclusive dealing. (Company law & secretarial section) *Chartered accountant in Australia*, v. 45, June 1975, p. 30-2.

Financial corporations act. (Company law & secretarial section) *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 23-4.

Prices justification tribunal strengthened. (Company law & secretarial section) *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 24-5.

BAXTER, GEORGE C.

Closer look at consolidated financial statement theory, by George C. Baxter and James C. Spinney. *CA magazine* (Can.), v. 106, Jan. 1975, p. 31-6.

Closer look at consolidated financial statement theory, part 2, by George C. Baxter and James C. Spinney. *CA magazine* (Can.) v. 106, Feb. 1975, p. 31-5.

BAXTER, HARRY.

Definition of plant. *Accountancy* (Eng.), v. 86, April 1975, p. 74, 76, 78.

Redundancy and retirement. (Taxation) *Accountancy* (Eng.), v. 86, June 1975, p. 60, 62, 64.

BAXTER, W. T.

England: more work for the tax expert. (Accounting abroad) *CA magazine* (Can.), v. 106, March 1975, p. 14.

English accountant's work and training. (Education) *CA magazine* (Can.), v. 106, May 1975, p. 73-6.

Valuation of stocks and transferred assets. *British tax review*, no. 1, Jan.-Feb. 1975, p. 10-18.

BAYDIN, LYNDA DIANE.

Corporate models in health care delivery, by Lynda Diane Baydin and Alan Sheldon. *Hospital administration*, v. 20, Winter 1975, p. 40-52.

BAYESIAN STATISTICS

Blattberg, Robert C. Bayesian technique to discriminate between stochastic models of brand choice, by Robert C. Blattberg and Subrata K. Sen. *Management science*, v. 21, Feb. 1975, p. 682-96.

Burton, Richard M. Patient states and the technology matrix, by Richard M. Burton, William W. Damon and David C. Dellinger. (Practice of management science) *Interfaces*, v. 5, Aug. 1975, p. 43-53.

Corless, John C. Comment on assessing prior distributions for applying Bayesian statistics in auditing: a reply. (Correspondence) *Accounting review*, v. 50, Jan. 1975, p. 158-9.

Gardiner, Richard C. Work measurement with Bayesian backup. *Journal of systems management*, v. 26, Oct. 1975, p. 40-3.

Howson, Joseph T. Bayesian equilibria of finite two-person games with incomplete information, by Joseph T. Howson and Robert W. Rosenthal. *Management science*, v. 21, Nov. 1974, p. 313-15.

Kaplan, Robert S. Stochastic model for auditing. *Journal of accounting research*, v. 11, Spring 1973, p. 38-46.

Ponssard, Jean-Pierre. Zero-sum games with almost perfect information. *Management science*, v. 21, March 1975, p. 794-805.

Scott, William R. Bayesian approach to asset valuation and audit size. (Research reports) *Journal of accounting research*, v. 2, Autumn 1973, p. 304-30.

Swinth, Robert L. Decision making processes: using discrimination nets for security selection, by Robert L. Swinth, Jack E. Gaumnitz and Carlos Rodriguez. *Decision sciences*, v. 6, July 1975, p. 439-48.

Thomas, Joseph. Bayesian models for new product pricing, by Joseph Thomas and Prem Chhabria. *Decision sciences*, v. 6, Jan. 1975, p. 51-64.

Ward, Bart H. Assessing prior distributions for applying Bayesian statistics in auditing: a comment. (Correspondence) *Accounting review*, v. 50, Jan. 1975, p. 155-7.

Winkler, Robert L. Bayesian model for portfolio selection and revision, by Robert L. Winkler and Christopher B. Barry. *Journal of finance*, v. 30, March 1975, p. 179-92.

BAZARAA, MOKHTAR S.

Cutting-plane algorithm for the quadratic set-covering problem, by Mokhtar S. Bazaraa and Jamie J. Goode. *Operations research*, v. 23, Jan.-Feb. 1975, p. 150-8.

BAZLEY, JOHN D.

Comparison of published accounting research and qualities of accounting faculty and doctoral programs, by John D. Bazley and Loren A. Nikolai. (Education research) *Accounting review*, v. 50, July 1975, p. 605-15.

Nikolai, Loren A. Organizational set prestige ranking and its impact upon accounting department faculties, by Loren A. Nikolai and John D. Bazley. (Education research) *Accounting review*, v. 50, Oct. 1975, p. 881-8.

BEACH, DONALD I.

Estate planning: can you freeze your real estate? *Canadian tax journal*, v. 23, March-April 1975, p. 155-9.

BEACH, FRANKLIN F.

To sell or not sell? That is the question. (Trusts, estates, and life insurance) *Trusts and estates*, v. 113, Dec. 1974, p. 844-6.

BEAN, D. G.

Gare, R. J. Future prospects in commodity markets, by R. J. Gare and D. G. Bean. *Long range planning*, v. 8, June 1975, p. 2-9.

BEAN, VIRGINIA L.

Schattke, Rudolph W. Managerial accounting: concepts and uses, by Rudolph W. Schattke, Howard G. Jensen and Virginia L. Bean. Boston, Allyn and Bacon, c1974. 641 p. [110 S]

BEAR, ROBERT M.

Unseasoned equity financing, by Robert M. Bear and Anthony J. Curley. *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 311-25.

BEATTY, RICHARD W.

Case for positive reinforcement, by Richard W. Beatty and Craig Eric Schneier. *Business horizons*, v. 18, April 1975, p. 57-66.

BEAUMONT, WILLIAM J.

New thrust for Eximbank. *Burroughs clearing house*, v. 59, July 1975, p. 22-3, 50, 52-3.

BEAVER, WILLIAM.

Association between market-determined and accounting-determined measures of systematic risk: some further evidence, by William Beaver and James Manegold. *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 231-84.

Depreciation methods: some analytical results, by W. H. Beaver and R. E. Dukes. *Journal of accounting research*, v. 12, Autumn 1974, p. 205-15.

BEAVIS, BRIAN.

Control of industrial discharges to tidal rivers and estuaries, by Brian Beavis and Charles Rowley. *Long range planning*, v. 7, Dec. 1974, p. 53-8.

BEBEE, RICHARD F.

Graphical comparison of four tax concepts: regular tax, alternative tax, maximum tax and income averaging. *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 32-8.

Managing the income number, by Richard F. Bebee, Lawrence L. Steinmetz and William D. Wilsted. *Management accounting* (NAA), v. 56, Feb. 1975, p. 40-2.

BECK, LEIF C.

Developing a procedure for recruiting and hiring secretarial help. *Law office economics and management*, v. 16, Spring 1975, p. 23-30.

Pension reform act: its effect on law firms. *Law office economics and management*, v. 15, Winter 1975, p. 476-84.

Should a group doctor keep his side earnings? *Medical economics*, v. 52, June 23, 1975, p. 81.

BECK, RICHARD P.

Basi, Bart A. Accumulated earnings vs. economic stabilization, by Bart A. Basi and Richard P. Beck. *Management accounting* (NAA), v. 57, Dec. 1975, p. 18-20.

BECK, SANFORD E.

How to submit an insurance claim, by Sanford E. Beck and Russell J. Humphries. *Credit and financial management*, v. 77, Oct. 1975, p. 10-12, 37.

BECKER, B. M.

How to reduce the estate tax bite on qualified plans and corporate insurance, by B.M. Becker, J.C. Johnson and A.A. Aronson. *Taxation for lawyers*, v. 3, May-June 1975, p. 366-72.

BECKER, CHARLES E.

Deciding when it's time for a change in organizational climate. *Personnel*, v. 52, May-June 1975, p. 25-31.

BECKER, MURRAY L.

Coming to grips with plan termination insurance. *Financial executive*, v. 43, June 1975, p. 50-2, 57.

BECKER, SELWYN W.

Opportunity costs - an experimental approach, by Selwyn W. Becker, Joshua Ronen and George H. Sorter. (Research report) *Journal of accounting research*, v. 12, Autumn 1974, p. 317-29.

BECKER, STUART.

Overview of the pension reform act of 1974. *CPA journal*, v. 45, Feb. 1975, p. 27-31.

BECKER, WILLIAM E.

Determination of the United States currency-demand deposit ratio. *Journal of finance*, v. 30, March 1975, p. 57-74.

BECKERMAN, WILFRED.

Myth of finite resources. *Business and society review*, Winter 1974-75, no. 12, p. 21-5.

BECKETT, H. L.

Elder, Peter. Comparison of rapid amortization v. tax credit for pollution control facilities, edited by Peter Elder and H. L. Beckett. (Accounting) *Journal of taxation*, v. 43, Aug. 1975, p. 84.

Elder, Peter. Courts expand IRS control over accounting methods, edited by Peter Elder and H. L. Beckett. (Accounting) *Journal of taxation*, v. 43, Nov. 1975, p. 284.

Elder, Peter. IRS finally publishes its ruling on prepaid feed costs, edited by Peter Elder and H. L. Beckett. (Accounting) *Journal of taxation*, v. 43, July 1975, p. 30.

Elder, Peter. IRS unveils new rules for full absorption valuation, edited by Peter Elder and H. L. Beckett. (Accounting) *Journal of taxation*, v. 43, July 1975, p. 30-1.

Elder, Peter. Tax act of 1975 makes far-reaching changes affecting individuals, corporations, edited by Peter Elder and H. L. Beckett. (Accounting) *Journal of taxation*, v. 42, May 1975, p. 304-5.

Elder, Peter. TC ignores leasehold in allowing loss on sale, edited by Peter Elder and H. L. Beckett. (Accounting) *Journal of taxation*, v. 43, Aug. 1975, p. 83-4.

Elder, Peter. TC says prepayment of year's interest distorts income, edited by Peter Elder and H. L. Beckett. (Accounting) *Journal of taxation*, v. 42, May 1975, p. 305.

Elder, Peter. TC spells out rules for capital gain on option sale, edited by Peter Elder and H. L. Beckett. (Accounting) *Journal of taxation*, v. 43, Aug. 1975, p. 83.

Elder, Peter. When interest deductible on life insurance, edited by Peter Elder and H. L. Beckett. (Accounting) *Journal of taxation*, v. 43, July 1975, p. 29-30.

BECKHAM, WILLIAM G.

California - residency defined, edited by William G. Beckham and Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, Feb. 1975, p. 41-2.

Michigan - penalty for failure to pay refunds, edited by William G. Beckham and Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, Feb. 1975, p. 42.

Michigan - unitary theory, edited by William G. Beckham and Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, Feb. 1975, p. 42.

New Jersey - regular place of corporate business, edited by William G. Beckham and Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, Feb. 1975, p. 42.

New York - allocating nonresident's compensation, edited by William G. Beckham and Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, Feb. 1975, p. 42.

New York - computation of unincorporated business NOL, edited by William G. Beckham and Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, Feb. 1975, p. 41.

BECKMAN, BOB.

Lines, bars and o's and x's. (Investment) *Accountancy* (Eng.), v. 86, Jan. 1975, p. 69-72.

Shape of things to come, part 1. (Investment) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 98, 100-1.

Shape of things to come - 2. *Accountancy* (Eng.), v. 86, March 1975, p. 74, 76, 78.

Shape of things to come - 3. *Accountancy* (Eng.), v. 86, April 1975, p. 50, 52-4.

Share for all seasons. *Accountancy* (Eng.), v. 86, Sept. 1975, p. 66, 68, 70, 72.

Stock market myths exposed. (Investment) *Accountancy* (Eng.), v. 86, July 1975, p. 56, 58-9, 61.

Wolf pack theory - 2. *Accountancy* (Eng.), v. 85, Dec. 1974, p. 92, 94-6.

BECKMAN, GAIL McKNIGHT.

Woman's perspective. (Estate planning) *Trusts & estates*, v. 114, March 1975, p. 136-8.

BECKWITH, NEIL E.

Importance of halo effects in multi-attribute attitude models, by Neil E. Beckwith and Donald R. Lehmann. *Journal of marketing research*, v. 12, Aug. 1975, p. 265-75.

BEDEIAN, ARTHUR G.

Grider, Douglas T. Personnel practices in Georgia manufacturing companies - development and compensation, by Douglas T. Grider and Arthur G. Bedeian. *Atlanta economic review*, v. 25, May-June 1975, p. 36-9.

BEDEL, DONALD P.

Mains, John D. Insurance accounting, by John D. Mains and Donald P. Bedel. (Letters) *Journal of accountancy*, v. 139, April 1975, p. 34, 38.

Tocco, Anthony L. Accounting, the accountant, and the management information system, by Anthony L. Tocco and Donald P. Bedel. *National public accountant*, v. 20, Oct. 1975, p. 32-4.

Upton, Joe. Insurance accounting. (Letters) *Journal of accountancy*, v. 139, April 1975, p. 34.

BEDELL, DENNIS P.

Interest deduction: its current status. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1117-70.) [751 N]

BEDENBAUGH, JOHN A.

Your fees need adjusting. *National public accountant*, v. 20, Feb. 1975, p. 16-17.

BEDFORD, NORTON M.

Contributions of A.C. Littleton to accounting thought and practice, by Norton M. Bedford and Richard E. Ziegler. *Accounting review*, v. 50, July 1975, p. 435-43.

International analytical comparison of the structure and content of annual reports in the European Economic Community, Switzerland, and the United States, by Norton M. Bedford and Jacques P. Gautier. *International journal of accounting education and research*, v. 9, Spring 1974, p. 1-44.

BEDINGFIELD, JAMES P.

Current state of statistical sampling and auditing. *Journal of accountancy*, v. 140, Dec. 1975, p. 48-55.

Selected reporting issues: a survey, by James P. Bedingfield and Stephen E. Loeb. (Auditing & reporting) *CPA journal*, v. 45, Feb. 1975, p. 57-9.

BEDNARZ, ROBERT S.

Berry, Brian J. L. Hedonic model of prices and assessments for single-family homes: does the assessor follow the market or the market follow the assessor? By Brian J.L. Berry and Robert S. Bednarz. *Land economics*, v. 51, Feb. 1975, p. 21-40.

BEDNARZIK, ROBERT W.

Involuntary part-time work: a cyclical analysis. *Monthly labor review*, v. 98, Sept. 1975, p. 12-17.

BEDNERIK, JON C.

Tax return preparers subject of legislative action. (Washington outlook) *National public accountant*, v. 20, Oct. 1975, p. 6-7.

BEECROFT, KENNER.

Going international, by Kenner Beecroft, Dieter Schmidt and Stanley Weinstein. *CA magazine* (Can.), v. 106, April 1975, p. 46-50.

International association for the smaller accounting firm, by Kenner Beecroft, Stanley Weinstein and Dieter Schmidt. *South African chartered accountant*, v. 11, March 1975, p. 82-5.

BEENHAKKER, HENRI L.

Sensitivity analysis of the present value of a project. *Engineering economist*, v. 20, Winter 1975, p. 123-49.

BEESON, LYNDA J.

Accounting internship in industry. *Management accounting* (NAA), v. 56, March 1975, p. 59-61.

BEEVOR, JOHN.

Financing of growth. *Accountancy* (Eng.), v. 86, March 1975, p. 56, 58.

BEGHE, RENATO.

Tax planning for the financially troubled corporation. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 795-820.

BEGOLE, CATHERINE.

AHA research capsules - no. 18 hospital service charges, 1975. *Hospitals*, v. 49, Aug. 1, 1975, p. 106-7.

BEGOSH, DONALD G.

Career planning: not leaving the future to chance. *Advanced management journal*, v. 40, Spring 1975, p. 43-9.

BEHAVIORAL ACCOUNTING

Dermer, J. D. Role of behavioral measures in accounting for human resources: a reply, by J.D. Dermer and J.P. Siegel. (Correspondence) *Accounting review*, v. 50, July 1975, p. 579-81.

Gupta, Gouri S. Managerial accounting and behavioural sciences - a review. *Chartered accountant* (India), v. 24, Sept. 1975, p. 172-5.

Milani, Ken. Relationships of participation in budget-setting to industrial supervisor performance and attitudes: a field study. *Accounting review*, v. 50, April 1975, p. 274-84.

Ryder, Paul A. Role of behavioral measures in accounting for human resources: a comment. (Correspondence) *Accounting review*, v. 50, July 1975, p. 574-7.

Swieringa, Robert J. Relationship between managers' budget-oriented behavior and selected attitude, position, size, and performance measures, by Robert J. Swieringa and Robert H. Moncur. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. Chicago, 1974. p. 194-214.) [*102 C]

BEHAVIORAL SCIENCE

Aiken, Maxwell E. Modeling behavioral interdependencies for stewardship reporting, by Maxwell E. Aiken, Lawrence A. Blackett and Geoffrey Isaacs. *Accounting review*, v. 50, July 1975, p. 544-62.

Altorf, Otto. Emotional job fitness: the education of the heart. *Personnel*, v. 52, Sept./Oct. 1975, p. 32-7.

Appelbaum, Stephen H. Experimental case study of organizational suboptimization and problem solving. *Akron business and economic review*, v. 6, Fall 1975, p. 13-16.

Bauer, Robert W. Management information systems and HRA, by Robert W. Bauer and Rensis Likert. *Accounting forum*, v. 45, Dec. 1975, p. 9-16.

Beatty, Richard W. Case for positive reinforcement, by Richard W. Beatty and Craig Eric Schneider. *Business horizons*, v. 18, April 1975, p. 57-66.

Belkaoui, Ahmed. Learning order and acceptance of accounting techniques. (Education research) *Accounting review*, v. 50, Oct. 1975, p. 897-9.

Benke, Ralph Louis. Human behavior and control. *Managerial planning*, v. 24, July-Aug. 1975, p. 18-23.

Bennett, Dudley. Transactional analysis in management. *Personnel*, v. 52, Jan.-Feb. 1975, p. 34-44.

Bowers, David G. Current value approach to human resources accounting, by David G. Bowers and Patricia A. Pecorella. *Accounting forum*, v. 45, Dec. 1975, p. 25-40.

Braunstein, Daniel N. Behavioral science. *Interfaces*, v. 5, Nov. 1974, p. 53-5.

Cherrington, David J. Participation, performance, and appraisal, by David J. Cherrington and J. Owen Cherrington. *Business horizons*, v. 17, Dec. 1974, p. 35-44.

DeButts, Thomas C. Work ethic is alive and well. *Personnel*, v. 52, Sept./Oct. 1975, p. 22-31.

Dermer, J. D. Role of behavioral measures in accounting for human resources: a reply, by J.D. Dermer and J.P. Siegel. (Correspondence) *Accounting review*, v. 50, July 1975, p. 579-81.

Derr, C. Brooklyn. Conflict: a neglected resource. *Conference Board record*, v. 12, March 1975, p. 39-42.

Diffuse decision-making in hierarchical organizations: an empirical examination, by C.R. Shumway and others. *Management science*, v. 21, Feb. 1975, p. 697-707.

Dimian, Fawzi G. Behavioral implications of human resource accounting, by Fawzi G. Dimian and Charles A. Venskus. *Cost & management* (Can.), v. 49, March-April 1975, p. 29-33.

Edwards, James B. People problems and human solutions. *Management accounting* (NAA), v. 56, Feb. 1975, p. 32-4.

Elbing, Alvar O. Forecasting organizational changes. *Long range planning*, v. 7, Dec. 1974, p. 43-8.

- Fiedler, Fred E. Contingency model - new directions for leadership utilization. *Journal of contemporary business*, v. 3, Autumn 1974, p. 65-79.
- Findlay, M. Chapman. Beyond shareholder wealth maximization, by M. Chapman Findlay and G.A. Whitmore. *Financial management*, v. 3, Winter 1974, p. 25-35.
- Flamholtz, Eric G. Metaphysics of human resource accounting and its implications for managerial accounting. *Accounting forum*, v. 45, Dec. 1975, p. 51-61.
- Frew, David R. Unstressing the stressed-up executive. *Conference Board record*, v. 12, July 1975, p. 57-60.
- Gross, Steven Jay. Attitude-behavior consistency: a review, by Steven Jay Gross and C. Michael Niman. *Public opinion quarterly*, v. 39, Fall 1975, p. 358-68.
- Gupta, Gouri S. Managerial accounting and behavioural sciences - a review. *Chartered accountant (India)*, v. 24, Sept. 1975, p. 172-5.
- Harvey, Michael. Informing employees for better relations. (Management services) *CFA journal*, v. 45, Feb. 1975, p. 53-4. (Reprinted from *Accountancy age*, May 31, 1974.)
- Hawthorne revisited: the legend and the legacy. *Organizational dynamics*, v. 3, Winter 1975, p. 66-80.
- Heisler, W. J. Patterns of OD in practice. *Business horizons*, v. 18, Feb. 1975, p. 77-84.
- Hollander, Edwin P. Processes of leadership emergence. *Journal of contemporary business*, v. 3, Autumn 1974, p. 19-33.
- House, Robert J. Path-goal theory of leadership, by Robert J. House and Terence R. Mitchell. *Journal of contemporary business*, v. 3, Autumn 1974, p. 81-97.
- Jones, Larry D. Analysis of behavior and performance in the food retailing industry using experimental business gaming, by Larry D. Jones and Emerson M. Babb. *Decision sciences*, v. 6, July 1975, p. 541-55.
- Kast, Fremont E. Organization and management: a systems approach, by Fremont E. Kast and James E. Rosenzweig. 2nd ed. New York, McGraw-Hill, c1974. 655 p. [201 K]
- Koprowski, Eugene J. What managers can learn from artists. *Business horizons*, v. 18, June 1975, p. 83-90.
- Kreitner, Robert. PM - a new method of behavior change. *Business horizons*, v. 18, Dec. 1975, p. 79-86.
- Lawrence, Raymond J. Consumer brand choice - a random walk? *Journal of marketing research*, v. 12, Aug. 1975, p. 314-24.
- Lazer, Robert I. Behavior modification as a managerial technique. *Conference Board record*, v. 12, Jan. 1975, p. 22-5.
- Mahoney, Thomas A. Justice and equity: a recurring theme in compensation. *Personnel*, v. 52, Sept./Oct. 1975, p. 60-6.
- Malone, Erwin L. Non-linear systems experiment in participative management. *Journal of business (U. of Chicago)*, v. 48, Jan. 1975, p. 52-64.
- Margerison, Charles J. Behavioural theories and training systems for organisational improvement. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 96-110.) [223.8 M]
- Markin, Rom J. Sales managers get what they expect, by Rom J. Markin and Charles M. Lillis. *Business horizons*, v. 18, June 1975, p. 51-8.
- McLaren, Donald G. Combining behavioural science and industrial engineering for operating improvements. (Management services) *CA magazine (Can.)*, v. 106, Feb. 1975, p. 48-9.
- McRae, Thomas W. Human resource accounting: nature and prospects. *Accounting forum*, v. 45, Dec. 1975, p. 1-8.
- Narayana, Chem L. Consumer behavior and product performance: an alternative conceptualization, by Chem L. Narayana and Rom J. Markin. *Journal of marketing*, v. 39, Oct. 1975, p. 1-6.
- Nottingham, C. Behavioural science and the accountant. *Certified accountant (Eng.)*, Oct. 1975, p. 543-6.
- Parke, E. Lauck. Mythology of job enrichment: self-actualization revisited, by E. Lauck Parke and Curt Tausky. *Personnel*, v. 52, Sept./Oct. 1975, p. 12-21.
- Pledger, Rosemary. TA applied to communication. *Hospital financial management*, v. 29, Feb. 1975, p. 26-8.
- Reynolds, Fred D. Developing an image of the store-loyal customer - a life-style analysis to probe a neglected market, by Fred D. Reynolds, William R. Darden and Warren S. Martin. *Journal of retailing*, v. 50, Winter 1974-1975, p. 73-84.
- Richardson, F. L. W. Anthropological alternative. *Conference Board record*, v. 12, Feb. 1975, p. 52-4.
- Robinson, Dwight E. Style changes: cyclical, inexorable, and foreseeable. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 121-31.
- Robinson, R. S. In-company management courses as an aid to dealing with change. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 127-33.) [223.8 M]
- Rogers, Robert T. Performance appraisals: why don't they work better? *GAO review*, v. 10, Fall 1975, p. 73-81.
- Rosenbaum, Bernard L. New approach to changing supervisory behavior. *Personnel*, v. 52, March-April 1975, p. 37-44.
- Ross, Gerald H. B. Stress: a new bottom line in human resource accounting. *Accounting forum*, v. 45, Dec. 1975, p. 41-9.
- Ryder, Paul A. Role of behavioral measures in accounting for human resources: a comment. (Correspondence) *Accounting review*, v. 50, July 1975, p. 574-7.
- Scobel, Donald N. Doing away with the factory blues. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 132-42.
- Scott, W. E. Development of knowledge in organizational behavior and human performance. *Decision sciences*, v. 6, Jan. 1975, p. 142-65.
- Selfridge, Richard J. Comprehensive view of organization development, by Richard J. Selfridge and Stanley L. Sokolik. *MSU business topics*, v. 23, Winter 1975, p. 46-61.
- Shuprine, F. Kelly. On the validity of using students as subjects in consumer behavior investigations. *Journal of business (U. of Chicago)*, v. 48, July 1975, p. 383-90.
- Stogdill, Ralph M. Historical trends in leadership theory and research. *Journal of contemporary business*, v. 3, Autumn 1974, p. 1-17.
- Student, Kurt R. Coping with psychological responsibilities. *Conference Board record*, v. 12, July 1975, p. 61-4.
- Thompson, Paul. Secrecy or disclosure in management compensation? by Paul Thompson and John Pronsky. *Business horizons*, v. 18, June 1975, p. 67-74.
- Watson, David J. H. Structure of project teams facing differentiated environments: an exploratory study in public accounting firms. *Accounting review*, v. 50, April 1975, p. 259-73.
- Weinstein, David. Market segmentation and parameter inequalities in a buyer behavior model, by David Weinstein and John U. Farley. *Journal of business (U. of Chicago)*, v. 48, Oct. 1975, p. 526-40.
- Whitsett, David A. Making sense of management theories. *Personnel*, v. 52, May-June 1975, p. 44-52.
- Whyte, William F. Interview with William F. Whyte. (Conversation) *Organizational dynamics*, v. 3, Spring 1975, p. 51-66.
- Wilkie, William L. Comparison advertising: problems and potential, by William L. Wilkie and Paul W. Farris. *Journal of marketing*, v. 39, Oct. 1975, p. 7-15.
- Young viewers' troubling response to TV ads, by T.G. Bever and others. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 109-20.

BEHEDE, V. B.

Cost control and inflation. (Students' section) *Management accountant (India)*, v. 10, Feb. 1, 1975, p. 160-2.

BEHLING, ROBERT.

Developing employee support for EDP. *Burroughs clearing house*, v. 59, Feb. 1975, p. 28, 61.

BEHR, LOUIS J.

Review of the Clark approach to international marketing. (International) *Industrial marketing*, v. 59, Dec. 1974, p. 50, 52, 54, 56.

BEHREN, ROBERT A.

Tulane Tax Institute, 23rd, New Orleans, 1973. Proceedings, edited by Robert A. Behren and Alex Cohen. New York: Institute for Continuing Professional Development, c1974. 518 p. (Sponsored by the School of Law and the Graduate School of Business Administration, Tulane University, New Orleans.) [750.2 T]

BEHRENS, ROBERT H.

Salvaging the problem loan. *Bankers magazine*, v. 158, Spring 1975, p. 74-8.

BEDLEMAN, CARL R.

Imhoff, Eugene A. Income smoothing: the role of management: a comment. (Correspondence) *Accounting review*, v. 50, Jan. 1975, p. 118-21.

Income smoothing: the role of management: a reply. (Correspondence) *Accounting review*, v. 50, Jan. 1975, p. 122-6.

BEIGIE, CARL E.

Government role in the economy. *Cost and management* (Can.), v. 49, Sept.-Oct. 1975, p. 15-18.

Inflation: new policy approaches. *Canadian business review*, v. 2, Winter 1975, p. 37-9.

BEINHART, IRVING.

Lump sum distributions. *Pension and profit-sharing tax journal*, v. 1, Spring (March) 1975, p. 105-20.

BEJA, AVRAHAM.

Optimal priority assignment with heterogeneous waiting costs, by Avraham Beja and Esther Sid. *Operations research*, v. 23, Jan.-Feb. 1975, p. 107-17.

Relevant policies for Markovian queueing systems with many types of service, by Avraham Beja and Ariela Teller. *Management science*, v. 21, May 1975, p. 1049-54.

BELATED rules for the IRA boom. (Investments) *Business week*, Dec. 8, 1975, p. 26-7.

BELFI, JOHN R.

Transferring technology in a multinational service industry. *Arthur Andersen chronicle*, v. 35, Jan. 1975, p. 16-21.

BELFORD, J. A.

For the foreign manager in business in the U.S. - relations with labor. *Conference Board record*, v. 12, Feb. 1975, p. 61-4.

BELKAOUI, AHMED.

Learning order and acceptance of accounting techniques. (Education research) *Accounting review*, v. 50, Oct. 1975, p. 897-9.

Whys and wherefores of measuring externalities. *CGA* (Can.), v. 9, Jan.-Feb. 1975, p. 29-32.

BELL, CECIL A.

Businessman's view of women in business. *Management* (Irish), v. 22, April 1975, p. 38-40.

BELL, DAVID E.

Market share theorem, by David E. Bell, Ralph L. Keeney and John D. C. Little. *Journal of marketing research*, v. 12, May 1975, p. 136-41.

BELL, DONALD R.

Prevalence of private retirement plans. *Monthly labor review*, v. 98, Oct. 1975, p. 17-20.

BELL, HARVEY L.

Plastiras, George N. Legal professional corporation in Arkansas, fact or fad? By George N. Plastiras and Harvey L. Bell. *Law office economics and management*, v. 15, Fall 1974, p. 368-76.

BELL, IAN H.

Nationalism vs. the multinationals. *Touche Ross tempo*, v. 21, no. 1, 1975, p. 11-13.

BELL, JOHN.

Quality control of audits - 2. (In practice) *Accountancy* (Eng.), v. 86, July 1975, p. 62, 64.

BELL, JOHN P. A.

Corporate law and securities regulation, by John P. A. Bell and Craig G. Goodman. *University of Miami law review*, v. 28, Summer 1974, p. 922-51.

BELL, R. L.

New arrangements for the working week. *Australian accountant*, v. 44, Nov. 1974, p. 586, 591-3.

BELL, THEODORE M.

Corporate plan can change investor's potential capital loss into ordinary loss at no cost. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 14-17.

BELL AEROSPACE CO.

Chesrow, George W. NLRB policymaking: the rulemaking - adjudication dilemma revisited in NLRB v. Bell Aerospace Co. (Comments) *University of Miami law review*, v. 29, Spring 1975, p. 559-83.

BELLENGER, DANNY N.

Goldstucker, Jac L. How scientific is marketing? What do marketing executives think? By Jac L. Goldstucker, Barnett A. Greenberg and Danny N. Bellenger. *MSU business topics*, v. 22, Spring 1974, p. 35-43.

BELLER, HERBERT N.

More-than-80% requirement of Section 1239: identifying and avoiding its pitfalls. (Corporations, stockholders) *Journal of taxation*, v. 43, Oct. 1975, p. 194-8.

BELLIVEAU, NANCY.

New challenges to in-house management. *Institutional investor*, v. 9, Oct. 1975, p. 81-2, 84-5, 156.
Wall street's last-ditch effort to hold back negotiated rates. *Institutional investor*, v. 8, Dec. 1974, p. 55-61, 121, 123-4.

BELLORD, NICHOLAS J.

Use of computers in a solicitor's office. *Law office economics and management*, v. 16, Summer 1975, p. 215-21.

BELMONTE, CHRISTOPHER R.

Jury trial in penalty action for deceptive advertising. (Administrative law) *St. John's law review*, v. 49, Winter 1975, p. 239-48.

BELSHAW, HUGH.

Example to the rest. (Focus on charities) *Accountancy* (Eng.), v. 85, Dec. 1974, p. 58, 60.

BELT, KLEM.

Computer can do the work if we do the thinking. *Footnote*, Special issue, 1975, p. 36-7.

Kretz, Paul. HEWCAS assistance with a vocational rehabilitation audit, by Paul Kretz and Klem Belt. *Footnote*, Special issue, 1975, p. 30-1.

BEMAN, LEWIS.

- How it all came apart in the eurodollar market. *Fortune*, v. 91, Feb. 1975, p. 84-7, 168, 171, 174.
- Slow road back to full employment. *Fortune*, v. 91, June 1975, p. 84-7, 186.

BEMER, ROBERT W.

- Frictional interface between computers and society. *Computers and people*, v. 24, Jan. 1975, p. 14-19.

BEN-ZION, URI.

- Shalit, Sol S. Expected impact of the wage-price freeze on relative shares, by Sol S. Shalit and Uri Ben-Zion. *American economic review*, v. 64, Dec. 1974, p. 904-14.
- Size, leverage, and dividend record as determinants of equity risk, by Uri Ben-Zion and Sol S. Shalit. *Journal of finance*, v. 30, Sept. 1975, p. 1015-26.

BENBASAT, IZAK.

- Schroeder, Roger G. Experimental evaluation of the relationship of uncertainty in the environment to information used by decision makers, by Roger G. Schroeder and Izak Benbasat. *Decision sciences*, v. 6, July 1975, p. 556-67.

BENDER, LOUIS.

- Review of privileged communications as applied to tax fraud proceedings. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 237-72.) [750.2 T]

BENDOCK, CHARLES M.

- Measuring social costs. *Management accounting* (NAA), v. 56, Jan. 1975, p. 13-15.

BENEDICT, FREDRIC A.

- Ditmer, Joanne. Fredric A. Benedict. *Condominium world*, v. 1, Winter 1975, p. 70-5.

BENEFIT-COST RATIO

See Cost-Benefit Analysis

BENICO, DALISAY.

- SEC regulations on financial reporting. *Accountants' journal* (P.I.), v. 24, no. 2, 1974, p. 62-5, 72. (Reprinted from *SGV Group journal*, no. 1, 1974.)

BENIS, MARTIN.

- Gains and losses on early extinguishment of debt, by Martin Benis and Robert T. Johnson. *CPA* (NYSS), v. 45, Nov. 1975, p. 39-41.
- Johnson, Robert T. Premature retirement of debt, by Robert T. Johnson and Martin Benis. *Management accounting* (NAA), v. 56, Jan. 1975, p. 43-4, 47.

BENJAMIN, JAMES J.

- Annual reports for public accounting firms, by James J. Benjamin and Vincent C. Brenner. *Ohio CPA*, v. 33, Autumn 1974, p. 140-7.
- Change in the content of annual reports, by James J. Benjamin and Robert H. Strawser. *Managerial planning*, v. 23, March/April 1975, p. 6-11, 22.
- Corporate presidents' reaction to the New York Stock Exchange white paper, by James J. Benjamin and Vincent C. Brenner. *Journal of business* (Seton Hall), v. 13, May 1975, p. 3-15.
- Dascher, Paul E. Present value: a review, by Paul E. Dascher, Vincent C. Brenner and James J. Benjamin. *National public accountant*, v. 20, June 1975, p. 18-21.
- Financial accounting, by James J. Benjamin, Arthur J. Francia and Robert H. Strawser. Dallas, Business Pub., c1975. 530 p. [110 B]
- Planning approach to the computer access problem, by James J. Benjamin and Paul E. Dascher. *Managerial planning*, v. 24, Sept./Oct. 1975, p. 18-22.

- Public disclosure for CPA firms, by James J. Benjamin and Vincent C. Brenner. *Financial executive*, v. 18, Aug. 1975, p. 37-41.

- Publication of forecasts: an experiment, by James J. Benjamin and Robert H. Strawser. *Abacus*, v. 10, Dec. 1974, p. 138-46.

- Reaction to NYSE white paper's call for disclosure, by James J. Benjamin and Vincent C. Brenner. *Management accounting* (NAA), v. 56, May 1975, p. 13-18, 38.

BENJAMIN, LEO J.

- Doctors incorporated? *Management accounting* (NAA), v. 57, Nov. 1975, p. 37-9.

BENJAMIN, ROBERT W.

- How tax treaties affect international leasing. *International tax journal*, v. 1, Summer (Aug.) 1975, p. 363-9.

BENKE, NORMAN R.

- Casual labor or overtime? *Motor freight controller*, Nov. 1974, p. 3-6.

BENKE, RALPH LOUIS.

- Human behavior and control. *Managerial planning*, v. 24, July-Aug. 1975, p. 18-23.

BENNET, WILLIAM E.

- Internal auditor's responsibilities and opportunities with respect to tax liabilities. *Taxation for accountants*, v. 14, March 1975, p. 148-51.

BENNETT, DUDLEY.

- Transactional analysis in management. *Personnel*, v. 52, Jan.-Feb. 1975, p. 34-44.

BENNETT, GEORGE.

- Public interest and public unions. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 545-50.

BENNETT, JOHN C.

- Trans-Alaskan gas pipeline. *Public utilities fortnightly*, v. 96, Oct. 9, 1975, p. 22-3.

BENNETT, R. CALVIN.

- Tax reduction act severely cuts depletion allowance, tax credit on foreign operations, by R. Calvin Bennett and Joel Heath. (Taxation of oil & gas) *Journal of taxation*, v. 42, June 1975, p. 337, 339-44.

BENNETT, ROBERT E.

- Approach to auditing EDP system testing, by Robert E. Bennett and Walter F. Maurer. (EDP systems) *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 65-8.
- Look at base-case testing, by Robert E. Bennett and Walter F. Maurer. (EDP systems) *Internal auditor*, v. 32, July-Aug. 1975, p. 64-8.

BENNINGER, L. J.

- Method for integrating materials price changes with the operation of a standard cost system. *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 16-19.

BENSON, BENJAMIN.

- Strategy of tax shelter. *Journal of accountancy*, v. 140, July 1975, p. 47-55.
- Strategy of tax shelter. *Laventhol & Horwath perspective*, v. 1, Fall-Winter 1975, p. 16-23.

BENSON, GEORGE C. S.

Business ethics in American society. *Journal of contemporary business*, v. 4, Summer 1975, p. 59-74.

BENSON, KIRK A.

Randall, Boyd C. Family dissension and the attribution rules of Sections 267, 318 and 544, by Boyd C. Randall and Kirk A. Benson. *Taxes - the tax magazine*, v. 53, Sept. 1975, p. 534-9.

BENSON, STUART WELLS.

Technological piracy in the reprographic revolution. (Notes) *University of Pittsburgh law review*, v. 36, Fall 1974, p. 153-73.

BENSON, TONY.

Changing needs of industry. (Focus on risk management) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 66.

BENSTON, GEORGE J.

Accountants' integrity and financial reporting. *Financial executive*, v. 18, Aug. 1975, p. 10-14.

Accounting standards in the United States and the United Kingdom: their nature, causes and consequences. *Vanderbilt law review*, v. 28, Jan. 1975, p. 235-68. (Symposium on accounting and the Federal securities laws.)

Baffling new numbers game at the FTC. *Fortune*, v. 92, Oct. 1975, p. 174-7, 179.

How we can learn from past bank failures. *Bankers magazine*, v. 158, Winter 1975, p. 19-24.

Why so little change in accounting procedures? (News & views) *CPA journal*, v. 45, Dec. 1975, p. 8-9. (From *Financial executive*, Aug. 1975.)

BENTLEY, HARRY CLARK.

Gurry, Edward James. Early Massachusetts accountants: Harry Clark Bentley. *Massachusetts CPA review*, v. 49, July-Aug. 1975, p. 17-18.

Gurry, Edward James. Profile of Harry Clark Bentley. *Accounting historian*, v. 2, Winter 1975, p. 12.

BENTLEY, TREVOR.

Identifying unnecessary costs. *Management accounting* (Eng.), v. 53, Dec. 1975, p. 398-400.

BENTON, CURTIS D.

How to keep your shirt despite a super tax audit. *Medical economics*, v. 52, March 17, 1975, p. 161, 163, 167.

BENTSEN, LLOYD.

Reviving the role of the small investor. (Viewpoint) *Conference Board record*, v. 12, April 1975, p. 32-5.

BENTZ, WILLIAM F.

Learning transfer in professional education and training for accounting. (Education research) *Accounting review*, v. 50, April 1975, p. 370-9.

BERANEK, WILLIAM.

Cost of capital, capital budgeting, and the maximization of shareholder wealth. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 1-20.

BERARDUCCI, ARTHUR A.

Toward economic self-sufficiency. *Hospitals*, v. 49, March 1, 1975, p. 63-5.

BEREN, JACK.

Tax aspects of condominium conversions. (Condominium corner) *Journal of real estate taxation*, v. 2, Winter 1975, p. 221-6.

BERESFORD, DENNIS R.

FASB proposes that deferred taxes for oil and gas intangible drilling costs be recorded, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) *Financial executive*, v. 43, June 1975, p. 10.

FASB rules on contingent losses, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) *Financial executive*, v. 43, June 1975, p. 10.

Favorable rules for changing to full absorption costing will end soon, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) *Financial executive*, v. 43, April 1975, p. 10.

Materiality being studied by the FASB, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) *Financial executive*, v. 43, June 1975, p. 10.

SEC proposes alternative plan for quarterly financials - public hearings set, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) *Financial executive*, v. 43, June 1975, p. 8, 10.

SEC proposes rules for forecasts, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) *Financial executive*, v. 43, June 1975, p. 8.

SEC to take a hard look at going private, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) *Financial executive*, v. 43, April 1975, p. 10.

Understanding the new rules for interim financial reporting. *Ohio CPA*, v. 34, Winter 1975, p. 27-35.

Understanding the new rules for interim financial reporting. (Focus on accounting & auditing) *Michigan CPA*, v. 27, Sept.-Oct. 1975, p. 41-6.

BERG, CHARLES J.

Australia: a discussion of the new business regulations. *Tax management international journal*, March 1975, p. 3-6.

Australia: tax implications of the 1974 budget. *Tax management international journal*, Nov. 1974, p. 3-6.

BERG, ERNEST A.

Public accounting in western Massachusetts: seventy-five years of growth and progress. *Massachusetts CPA review*, v. 49, March-April 1975, p. 7-8, 10.

BERG, JOHN L.

Federal privacy act countdown - is the private sector ready? *Infosystems*, v. 22, July 1975, p. 25-6.

BERG, KENNETH E.

Cost effective approach to managing fire loss risk. *Risk management*, v. 22, April 1975, p. 13-14, 16.

BERG, ROGER E.

France: the tax conjoncturelle, by Roger E. Berg and Jean-Michel Tron. *Bulletin for international fiscal documentation*, v. 29, March 1975, p. 105-16.

BERG, SANFORD V.

Planning for computer networks: the trade analogy. *Management science*, v. 21, Aug. 1975, p. 1458-65.

BERGER, CURTIS J.

Condominium v. home owner association arrangements - an overview, by Curtis J. Berger and Patrick J. Rohan. *St. John's law review*, v. 48, May 1974, p. 736-48.

BERGER, IRWIN.

Financing a hospital in a distant state, by Irwin Berger, Daniel J. Klavans and William F. Whitbeck. (MAS) *Journal of accountancy*, v. 140, Aug. 1975, p. 104-6.

Organizational study. *Virginia accountant*, v. 27, Sept. 1975, p. 30-1.

BERGER, MARC H.

Fischer, Robert L. New tax benefit - individual retirement plans under the '74 act, by Robert L. Fischer and Marc H. Berger. *Tax adviser*, v. 6, April 1975, p. 215-19.

BERGER, PAUL D.

Harper, William K. How about original-issue deep-discount bonds? By William K. Harper, Paul D. Berger and Earl M. Foster. (Ideas for action) *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 8, 12, 16.

BERGER, PAUL S.

Effect of ERISA on multi-employer plans: funding, insurance, and state preemption, part 2, by Paul S. Berger and Stephen L. Hester. (Taxation of compensation) *Journal of taxation*, v. 42, March 1975, p. 138-42.

Effect of ERISA on multi-employer plans: participation, vesting, accrual of benefits, part 1, by Paul S. Berger and Stephen L. Hester. (Compensation) *Journal of taxation*, v. 42, Feb. 1975, p. 82-6.

BERGERON, LIONEL L.

Managing a correspondence center. *Journal of systems management*, v. 26, Sept. 1975, p. 22-5.

BERGERON, PIERRE G.

Investment appraisal yardsticks: a financial smorgasbord. *CA magazine* (Can.), v. 106, June 1975, p. 43-9.

Look before you leap: a call to appraise the environment before you invest. *CA magazine*, v. 105, Dec. 1974, p. 29-34.

BERGIN, DENIS.

Things that go bleep in the night. *Management* (Irish), v. 22, Jan. 1975, p. 53-4, 57.

BERGIN, J. LAWRENCE.

Ryans, John K. Marketing theory: a current status report, by John K. Ryans, Willem Van't Spijker and J. Lawrence Bergin. *Journal of the Academy of Marketing Science*, v. 2, Fall 1974, p. 620-8.

BERGMAN, BRUCE J.

When the subcontractor fails to perform - the notice problem. *Practical lawyer*, v. 21, April 15, 1975, p. 85-91.

BERGMAN, STANLEY N.

Termination and distribution of pension and profit sharing plans. *Connecticut CPA*, v. 39, Sept. 1975, p. 14-15.

BERIN, BARNET N.

Corralling the conglomerates. *Pension world*, v. 11, July 1975, p. 35-6.

BERKMAN, ROBERT E.

Selecting a business computer: decision criteria. *Computers and people*, v. 24, June 1975, p. 9-12.

BERLIN, ALAN D.

Leveraged leasing transactions: an analysis of the Service's two recent rulings. (Accounting) *Journal of taxation*, v. 43, July 1975, p. 26-9.

BERLIN, MARVIN N.

Raby, William L. How - and when - to get a ruling, by William L. Raby, Marvin N. Berlin and Albert B. Ellentuck. *Practical accountant*, v. 8, May-June 1975, p. 16-23.

Subchap. S: offsetting nonbusiness expenses with dividends. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 607.

BERMAN, ALAN M.

Federal securities law and the sale of condominiums, homes, and homesites, by Alan M. Berman and Andrew D. Stone. *Business lawyer*, v. 30, Jan. 1975, p. 411-31.

BERMAN, HARVEY C.

Protection of plan participants under the Employee retirement income security act of 1974. *Pension and profit-sharing tax journal*, v. 1, Winter (Dec.) 1974, p. 46-57.

BERMUDA business guide.

Bermuda National Bank Ltd. Bermuda business guide. Hamilton, Bermuda, n.d. 12 p. [*759.1 B]

BERMUDA NATIONAL BANK LTD.

Bermuda business guide. Hamilton, Bermuda, n.d. 12 p. [*759.1 B]

BERNSTEIN, ARNOLD S.

Financial reporting in units of general purchasing power. *Connecticut CPA*, v. 38, March 1975, p. 12-13.

Reporting in units of general purchasing power. (Auditing and reporting) *CPA* (NYSS), v. 45, June 1975, p. 83-4. (Excerpt from Financial reporting in units of general purchasing power: oneman's thoughts on the FASB exposure draft, *Connecticut CPA*, March 1975.)

BERNSTEIN, ARTHUR H.

Challenging hospitals' tax exemption. (Law in brief) *Hospitals*, v. 49, June 1, 1975, p. 100, 102, 104, 126.

Price of malpractice: damages. (Law in brief) *Hospitals*, v. 49, Sept. 1, 1975, p. 107-9, 137-8.

BERNSTEIN, ELLIOTT.

Mortgages with changing monthly payments. *Money*, v. 4, Sept. 1975, p. 65-6.

Those plan-your-own pension plans. *Money*, v. 4, Nov. 1975, p. 110-11, 116, 120.

BERNSTEIN, JOSEPH E.

Prevention and detection of internal theft. *Retail control*, v. 43, Dec. 1974, p. 55-79.

BERNSTEIN, LEOPOLD A.

CPA's stake in financial statement analysis. *CPA journal*, v. 45, Feb. 1975, p. 23-6.

In defense of fundamental investment analysis. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 57-61.

Understanding corporate reports: a guide to financial statement analysis. Homewood, Ill., Dow Jones-Irwin, 1974. 598 p. [150 B]

BERNSTEIN, MERTON C.

Title VII and the problem of sex classifications in pension programs, by Merton C. Bernstein and Lois G. Williams. *Columbia law review*, v. 74, Nov. 1974, p. 1203-30.

BERNSTEIN, ROBERT.

Institute elects officers. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 21-2.

BERRA, P. BRUCE.

Stevenson, William J. Predicting changes in NASA satellite contracts, by William J. Stevenson and P. Bruce Berra. *Management science*, v. 21, Feb. 1975, p. 626-37.

BERRY, BRIAN J. L.

Hedonic model of prices and assessments for single-family homes: does the assessor follow the market or the market follow the assessor? By Brian J.L. Berry and Robert S. Bednarz. *Land economics*, v. 51, Feb. 1975, p. 21-40.

BERRY, HASKELL

Expert answers the Pension World's 5 key questions. (Fresh look at real estate) *Pension world*, v. 11, April 1975, p. 28-30.

BERRY, LEONARD L.

Burke, Marian C. Do social actions of a corporation influence store image and profits? By Marian C. Burke and Leonard L. Berry. *Journal of retailing*, v. 50, Winter 1974-1975, p. 62-72.

BERRY, R. N.

Nature of purchased goodwill and its treatment. *Accountancy* (Eng.), v. 86, Sept. 1975, p. 54-6.

Systems model for accountants. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 203-12.

BERRY, W. L.

Research perspectives for material requirements planning systems, by W. L. Berry and D. Clay Whybark. *Production and inventory management*, v. 16, second quarter 1975, p. 19-26.

BERSCH, DENNIS W.

What do bankers want from a contractor's CPA? (Guest column) *Wisconsin CPA*, June 1975, p. 12, 20.

BERSCH, NEIL R.

How to resolve the conflict between financial and tax aspects of business combinations, by Neil R. Bersch and Harold L. Fuller. (Corporations) *Taxation for accountants*, v. 14, April 1975, p. 226-30.

Para-professional tax accountant - can you afford not to have one? *California CPA quarterly*, v. 43, June 1975, p. 28-33.

Tax consequences of reorganizations involving tender offers, by Neil R. Bersch and Stewart P. Shane. *Journal of corporate taxation*, v. 2, Spring 1975, p. 52-68.

BERTRAND, DAVID F.

Tax problems resulting from the temporary activity abroad of employees of enterprises with international operations, by David F. Bertrand and Michael Mulroney. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 227-51.) [110 H]

BERWIND, MICHAEL W.

Charitable remainder trusts under Section 664. (Tax notes) *American Bar Association journal*, v. 61, May 1975 p. 635-7.

BERZOWSKI, MICHAEL M.

Sales and use tax appellate procedures. (Wisconsin tax topics) *Wisconsin CPA*, Dec. 1974, p. 18-19.

BESANA, MARIO.

Automatic settlement of tax disputes in Italy. *Tax management international journal*, Jan. 1974, p. 12.

BESHARA, R. L.

Bradford, William D. Price-level restated accounting and the measurement of inflation gains and losses: a reply. (Correspondence) *Accounting review*, v. 50, July 1975, p. 586-7.

Price-level restated accounting and the measurement of inflation gains and losses: a comment. (Correspondence) *Accounting review*, v. 50, July 1975, p. 582-5.

BESSOM, RICHARD M.

Service retailing: a strategic marketing approach, by Richard M. Bessom and Donald W. Jackson. *Journal of retailing*, v. 51, Summer 1975, p. 75-84.

BEST, F. ANDREW.

Obsolescence a do-it-yourself game *Internal auditor*, v. 32, March-April 1975, p. 43, 46-9.

BEST, PETER J.

Leo, Kenneth J. Equity method of accounting for investments, by Kenneth J. Leo and Peter J. Best. *Australian accountant*, v. 44, Nov. 1974, p. 602-6.

Unauthorized remote access in an on-line real-time system. *Australian accountant*, v. 45, March 1975, p. 106-8, 111.

BEST, RONALD D.

Role of education in energy management. (What others think) *Public utilities fortnightly*, v. 95, Jan. 30, 1975, p. 39-40.

BEST (A.M.) COMPANY.

Comment on the state of and prospects for the property/liability insurance industry. *Best's review* (Property/liability ed.), v. 76, June 1975, p. 10, 12, 90-3.

BETANCOURT, RICHARD C.

Plan your own cash flow system. *Financial executive*, v. 43, Jan. 1975, p. 28-30, 32.

BETHKE, FREDERICK J.

Future of computing: is the sky the limit? *Computers and people*, v. 24, Sept. 1975, p. 25-6, 30.

BETTAUER, ARTHUR.

Extending audit procedures - when and how. *Journal of accountancy*, v. 140, Nov. 1975, p. 69-72.

External control - a necessary supplement to internal control. *CPA* (NYSS), v. 45, Aug. 1975, p. 21-3.

BETTINGER, CASS.

ESOT and the commercial banker. *Journal of commercial banking*, v. 57, April 1975, p. 31-7.

BETTMAN, JAMES R.

Cognitive algebra in multi-attribute attitude models, by James R. Bettman, Noel Capon and Richard J. Lutz. *Journal of marketing research*, v. 12, May 1975, p. 151-64.

BEVAN, RICHARD V.

Hulme, Robert D. Blue-collar worker goes on salary, by Robert D. Hulme and Richard V. Bevan. *Harvard business review*, v. 53, March-April 1975, p. 104-112.

BEVER, T. G.

Young viewers' troubling response to TV ads, by T.G. Bever and others. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 109-20.

BEVERAGES

See Also Bottling
Liquor

BEVIS, DONALD J.

How it feels to be a gored ox. *Touche Ross tempo*, v. 21, no. 1, 1975, p. 44-9.

BEY, ROGER P.

Porter, R. Burr. Evaluation of the empirical significance of optimal seeking algorithms in portfolio selection, by R. Burr Porter and Roger P. Bey. *Journal of finance*, v. 29, Dec. 1974, p. 1479-90.

BEYER, CHARLES E.

Developing departmental standards, by Charles E. Beyer and Pauline Buchanan. *Cornell hotel and restaurant administration quarterly*, v. 16, Nov. 1975, p. 70-5, 81.

BEYER symposium looks at management accounting. *Management accounting* (NAA), v. 57, Dec. 1975, p. 57-8.

BEZDEK, ROGER H.

State of the art - long range economic and manpower forecasting. *Long range planning*, v. 8, Feb. 1975, p. 31-42.

B.F. Goodrich and vinyl chloride: a study in corporate reaction. *Business and society review*, Winter 1974-75, no. 12, p. 44-9.

BHADADA, B. M.

Lifo and fifo inventories and income determination. *Management accountant* (India), v. 9, Sept. 1974, p. 647-51.

BHALLA, SURJIT S.

de Menil, George. Direct measurement of popular price expectations, by George de Menil and Surjit S. Bhalia. *American economic review*, v. 65, March 1975, p. 169-80.

BHANDARI, B. C.

Company deposits under the Companies (amendment) act, 1974. *Chartered accountant* (India), v. 24, Aug. 1975, p. 66-71.

BHARGAVA, P. K.

Agricultural taxation and economic development. *Finance and society* (India), v. 1, Jan. 1975, p. 14-18.

BHASIN, M. L.

Profit and corporate goals (or objectives). *Chartered accountant* (India), v. 24, Sept. 1975, p. 185-9.

BHATIA, M. L.

Decision-making process and the role of accounting data. *Management accountant* (India), v. 9, Oct. 1974, p. 810-14.

BHATT, V. V.

Some aspects of financial policies in developing countries. *Finance and development*, v. 11, Dec. 1974, p. 29-31, 42.

BHATTACHARYA, K. K.

Project report and feasibility studies. (Student's section) *Chartered accountant* (India), v. 23, Feb. 1975, p. 47-51.
Working capital management and inflation. *Management accountant* (India), v. 10, April 1975, p. 252-7.

BHATTACHARYA, SUKUMAR.

Appeal against denial of continuation of registration under the Income-tax act to a partnership firm. *Chartered accountant* (India), v. 23, Nov. 1974, p. 197-9.

BIAGIONI, LOUIS F.

Impact of accounting on managerial performance, by Louis F. Biagioni and Joseph A. Lavelly. *Managerial planning*, v. 24, July-Aug. 1975, p. 30-4.
Roles and rules for accountants. *Business horizons*, v. 18, Feb. 1975, p. 67-75.

BIALKIN, KENNETH J.

Summary of the meeting between members of the Securities and Exchange Commission and representatives of the Federal Regulation of Securities Committee, Washington, D.C. - January 2, 1975, by Kenneth J. Bialkin and Warren F. Grienberger. *Business lawyer*, v. 30, July 1975, p. 1341-8.

BIBBY, J. B.

Would you let your son marry an accountant? *Accountant* (Eng.), v. 171, Dec. 19/26, 1974, p. 819-21.

BIBEAULT, DONALD B.

Corporate growth: a conceptual framework. *Managerial planning*, v. 24, July-Aug. 1975, p. 1-10, 29.

BIBLIOGRAPHIES, INDEXES, CATALOGUES

Barron, F. Hutton. Behavioral decision theory: a topical bibliography for management scientists. *Interfaces*, v. 5, Nov. 1974, p. 56-62.
Bolton, Kathleen M. Sources of information on business organizations in the British Isles. *Accountants digest* (Eng.), no. 3, Autumn 1973, 31 p.
Epstein, Marc. Annotated bibliography of scientific management and standard costing to 1920, by Marc J. Epstein and Joanne B. Epstein. *Abacus*, v. 10, Dec. 1974, p. 165-74.
Gray, S. J. Financial reporting in the EEC and the international economy: a selected bibliography. Univ. of Lancaster, Eng., International Centre for Research in Accounting, c1974. 56 p. (*ICRA occasional paper*, no. 4.) [1938.1 G]
Lapinsky, Martin. Guide to the sources of the economics of regulation literature. *Public utilities fortnightly*, v. 96, July 17, 1975, p. 21-9.
Nishikawa, Kojiro. Historical studies in recent years in Japan. *Accounting historian*, v. 2, Summer 1975, p. 1, 7.
Rose, Stanley F. Introduction to Peruvian law for lawyers and businessmen. *Tax management international journal*, Feb. 1975, p. 3-43.
Social accounting bibliography. *Federal accountant*, v. 23, Dec. 1974, p. 65-71.
Spinney, Katherine. Bibliography: hotel and restaurant administration and related subjects. *Cornell hotel and restaurant administration quarterly*, v. 16, Aug. 1975, p. 49-106.
Twedt, Dik. Management handbooks for continuing education. *Harvard business review*, v. 53, July-Aug. 1975, p. 36-8, 40, 44, 46, 161.
Williams, Wade. Unlocking the federal information system. (Washington report) *Journal of accountancy*, v. 139, April 1975, p. 71-6.

BICKERTON, PATRICIA.

Owen, Barbara. Fund meeting 1974, by Barbara Owen and Patricia Bickerton. *Finance and development*, v. 11, Dec. 1974, p. 2-6.

BICKLE, JOHN W.

Structure of CPA firms - time for a change? (Practitioners forum) *Journal of accountancy*, v. 139, June 1975, p. 102-4. (Excerpted from *California CPA quarterly*, Dec. 1973.)

BICKSLER, JAMES L.

Ball, Ray. Changes in accounting techniques and stock prices. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*, Chicago, 1974, p. 1-44.) [*102 C]

BICYCLE MANUFACTURERS

Tomasch, Mark R. Trying to win the bicycle production race. *Automation*, v. 21, Dec. 1974, p. 34-9.

BIDDING

See Also Estimating
Professional Ethics - Bidding

Altimus, Cyrus A. Competitive bidding strategy: a probabilistic approach, by Cyrus A. Altimus and Richard J. Tersine. *Atlanta economic review*, v. 25, July-Aug. 1975, p. 16-19.
Castel, P. Kevin. Competitive bidding under the Robinson-Patman act, by P. Kevin Castel and Anthony R. Daniele. (Notes and comments) *St. John's law review*, v. 49, Spring 1975, p. 512-42.

- Competitive bidding news. (Administration of accountants practice) *CPA* (NYSS), v. 45, July 1975, p. 55. (Excerpt from *NASBA news*, Jan. 17, 1975.)
- Gray, Alfred A. Responsiveness versus responsibility: policy and practice in government contracts. *Public contract law journal*, v. 7, Oct. 1974, p. 46-80.
- Miller, Terry. Invitation for bids, by Terry Miller and Lynn Bateman. (Government marketing report) *Modern data*, v. 7, Dec. 1974, p. 21.
- Morse, Wayne J. Probabilistic bidding models: a synthesis. *Business horizons*, v. 18, April 1975, p. 67-74.
- Pfeffer, Irving. Competitive bidding for insurance. *Risk management*, v. 22, Jan. 1975, p. 22-4, 26.
- Reinmuth, James E. Strategic competitive bidding approach to pricing decisions for petroleum industry drilling contractors, by James E. Reinmuth and Jim D. Barnes. (Research notes and communications) *Journal of marketing research*, v. 12, Aug. 1975, p. 362-5.
- Stephens, Robert F. Using audit assistance in bid protests, by Robert F. Stephens and Ronald Wartow. *GAO review*, Winter 1975, p. 43-9.
- BIDDLE, A. G. W.**
Anti-monopoly and pro-competition: the Antitrust enforcement act of 1975. *Computers and people*, v. 24, Sept. 1975, p. 12-14.
Federal legislation on antitrust and monopoly: improvements needed. *Computers and people*, v. 24, Oct. 1975, p. 10-15.
IBM versus AT&T: its meaning to the user and the public. *Computers and people*, v. 24, Jan. 1975, p. 20-4.
- BIEBEL, ROBERT.**
Aliens: obtaining IRS recognition of resident status. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 735-6.
- BIEGLER, JOHN C.**
Recapitalizing American capitalism. (News & views) *CPA journal*, v. 45, Dec. 1975, p. 7.
Recapitalizing American capitalism. *Price Waterhouse review*, v. 20, no. 3, 1975, p. 6-12.
- BIERMAN, HAROLD.**
Accounting for research and development costs, by Harold Bierman and Roland E. Dukes. *Journal of accountancy*, v. 139, April 1975, p. 48-55.
Interest during construction. *Chartered accountant in Australia*, v. 46, Aug. 1975, p. 8-10.
Ruin considerations: optimal working capital and capital structure, by H. Bierman, K. Chopra and J. Thomas. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 119-28.
- BIERMAN, JACQUIN D.**
Background: prior decisions in the Section 265(2) area. (Personal tax problems) *Journal of taxation*, v. 43, Dec. 1975, p. 338-9.
CA-4 limits home office deduction for employee, edited by Jacquin D. Bierman. (Personal tax problems) *Journal of taxation*, v. 42, April 1975, p. 217.
Death benefit not a gift, says CA-4, joining CA-5. (Personal tax problems) *Journal of taxation*, v. 43, Oct. 1975, p. 216-17.
Expenses of abandoned vacation home held for sale are deductible says district court, edited by Jacquin D. Bierman. (Personal tax problems) *Journal of taxation*, v. 42, March 1975, p. 169-70.
Guidelines for valuing music scores issued by TC, edited by Jacquin D. Bierman. (Personal tax problems) *Journal of taxation*, v. 43, Sept. 1975, p. 185-6.
Important year-end tax considerations for spread positions in call options, edited by Jacquin D. Bierman. *Journal of taxation*, v. 43, Nov. 1975, p. 310.
Insurance proceeds not taxed as grantor trust is ignored, edited by Jacquin D. Bierman. (Personal tax problems) *Journal of taxation*, v. 43, Sept. 1975, p. 185.
- IRS and FDIC moving on IRAs, edited by Jacquin D. Bierman. (Personal tax problems) *Journal of taxation*, v. 43, Sept. 1975, p. 184-5.
- Not all business contractions qualify as partial liquidations under Section 346, by Jacquin D. Bierman and James P. Fuller. (Corporations, stockholders) *Journal of taxation*, v. 42, April 1975, p. 194-200.
- Prepayment proviso is no bar to alimony deduction, edited by Jacquin D. Bierman. (Personal tax problems) *Journal of taxation*, v. 42, April 1975, p. 216-17.
- Recent decisions clarify the scope of the innocent spouse provisions of Section 6013(e), edited by Jacquin D. Bierman. (Personal tax problems) *Journal of taxation*, v. 43, July 1975, p. 52-3.
- Scope of mileage allowance viewed by IRS and Tax Court, edited by Jacquin D. Bierman. (Personal tax problems) *Journal of taxation*, v. 42, March 1975, p. 170.
- TC says payment to protect job is deductible by shareholder, edited by Jacquin D. Bierman. (Personal tax problems) *Journal of taxation*, v. 43, July 1975, p. 53.
- Techniques for buying and selling options. (Personal tax problems) *Journal of taxation*, v. 43, Oct. 1975, p. 214-16.
- Tips are taxable but tokens are not tips, says DC, edited by Jacquin D. Bierman. (Personal tax problems) *Journal of taxation*, v. 42, May 1975, p. 260-1.
- Trust-leaseback upset in independent trustee situation. (Personal tax problems) *Journal of taxation*, v. 43, Oct. 1975, p. 217.
- Wife's installment sale to husband upheld by district court, edited by Jacquin D. Bierman. (Personal tax problems) *Journal of taxation*, v. 43, Sept. 1975, p. 184.
- BIG bank stocks** - views of analysts, by Warren R. Marcus and others. *Bankers monthly*, v. 92, Feb. 15, 1975, p. 16-19, 37.
- BIG one**: the Justice Department takes on AT&T in a fight to the finish. *Modern data*, v. 8, Jan. 1975, p. 26-7.
- BIGELOW, ROBERT P.**
Privacy act of 1974. *Practical lawyer*, v. 21, Sept. 1, 1975, p. 15-24.
- BIGER, NAHUM.**
Assessment of inflation and portfolio selection. *Journal of finance*, v. 30, May 1975, p. 451-67.
- BIGG, P. H.**
Anderton, Pamela. Changing to the metric system: conversion factors, symbols and definitions, by Pamela Anderton and P. H. Bigg. 4th ed. London, National Physical Laboratory, c1972, 58 p. [*198 A]
- BIGGS, JAMES F. A.**
Employee retirement income security act of 1974 - a summary analysis, by James F. A. Biggs and Marilyn Schwarz. *Management controls* (PMM & Co.), v. 22, Jan.-Feb. 1975, p. 5-14.
- BILDERSEE, JOHN S.**
Association between a market-determined measure of risk and alternative measures of risk. *Accounting review*, v. 50, Jan. 1975, p. 81-98.
Some new bond indexes. *Journal of business* (U. of Chicago), v. 48, Oct. 1975, p. 506-25.
- BILLING**
See Also Accountants' Office - Billing
Cycle Billing
Lawyers - Billing
- Carbone, Tobias C. Are your customers paying on time? *Management accounting* (NAA), v. 57, Nov. 1975, p. 46-8.

- Donahue, Richard B. New society billing and information system. (Management services) *Massachusetts CPA review*, v. 49, Jan.-Feb. 1975, p. 27, 29-30.
- Hochberg, Martin J. Interest charges - problem-child or prodigy? *Credit and financial management*, v. 77, Aug. 1975, p. 10-11.
- Klein, Charles E. Computerizing accounts receivable. *Credit and financial management*, v. 77, Aug. 1975, p. 30-1, 33.

BILLINGS, C. DAVID.

- Differential tax incidence of state educational grant-in-aid programs in Iowa: a correction, by C. David Billings and Andy Sherbo. (Notes and comments) *National tax journal*, v. 27, Dec. 1974, p. 663-7.
- Foeller, William H. Differential tax incidence of state educational grant-in-aid programs in Iowa: a reply to a correction. (Notes and comments) *National tax journal*, v. 27, Dec. 1974, p. 669-70.

BINFORD, CHARLES W.

- Best approach to governmental budgeting: the large governmental unit. *Governmental finance*, v. 4, Feb. 1975, p. 20-2, 27-9.

BINNS, W. GORDON.

- ESOPs: a joint piece of the action. *Financial executive*, v. 43, Sept. 1975, p. 48-52, 54.

BINSWANGER, HANS P.

- Measurement of technical change biases with many factors of production. *American economic review*, v. 64, Dec. 1974, p. 964-76.

BIOGRAPHY

See Also Obituaries

- Accounting hall of fame. *Arthur Andersen chronicle*, v. 35, Oct. 1975, p. C 6.
- Anibaba, M. O. Focus on Kenneth Johnson Sharp. (Focus) *Nigerian accountant*, v. 7, Oct./Dec. 1974, p. 6.
- Baladouni, Vahe. It is up to us --- Arnold J. Toynbee. *Accounting historian*, v. 2, Fall 1975, p. 1-2.
- Bryson, Roscoe Eugene. Perry Mason. (Profile) *Accounting historian*, v. 2, Summer 1975, p. 8.
- Flowers, William Baker. Biography and accounting history. *Accounting historian*, v. 1, Oct. 1974, p. 1.
- Fox, Lafe P. Profile: Lafe P. Fox. *Management accounting (NAA)*, v. 57, July 1975, p. 13-14, 70.
- Galbraith, John Kenneth. Coming of J. M. Keynes. *Business and society review*, Fall 1975, p. 32-8.
- Goelzer, Gerald H. Founding father Schneider. (History corner) *Wisconsin CPA*, March 1975, p. 20.
- Gurry, Edward James. Early Massachusetts accountants: Harry Clark Bentley. *Massachusetts CPA review*, v. 49, July-Aug. 1975, p. 17-18.
- Gurry, Edward James. Profile of Harry Clark Bentley. *Accounting historian*, v. 2, Winter 1975, p. 12.
- Krzysztofki, Anthony T. Robert Hiester Montgomery. (Profile) *Accounting historian*, v. 2, Fall 1975, p. 8.
- Linden, Jack. Mary A. Finan, national firm partner. (Profile) *Journal of accountancy*, v. 140, July 1975, p. 34-6.
- London, Paul. Rene Dubos, the eternal optimist. *Business and society review*, Winter 1974-75, no. 12, p. 4-11.
- Merino, Barbara Dubis. Profile of Joseph E. Sterrett. *Accounting historian*, v. 2, Spring 1975, p. 8.
- Morton, James R. Profile of DR Scott. *Accounting historian*, v. 1, April 1974, p. 5.
- Mosich, A. N. Profile of Henry Whitcomb Sweeney. *Accounting historian*, v. 1, Jan. 1974, p. 4.
- Olakunri, O. O. Mallam Ahmadu Coomassie. (Focus) *Nigerian accountant*, v. 8, Jan./March 1975, p. 5-6.
- Randall, Robert F. Forty three years of Cy Marshall. *Management accounting (NAA)*, v. 57, Nov. 1975, p. 52-5.
- Smith, William Robert. Profile of John Bennett Canning. *Accounting historian*, v. 1, July 1974, p. 6.

ACCOUNTANTS' INDEX 1975

- Zeff, Stephen A. Profile of F.R.M. de Paula. *Accounting historian*, v. 1, Oct. 1974, p. 6.

BIRCH, PHILIP.

- Accountants - their value as managers. (Student roundabout) *Accountant (Eng.)*, v. 173, Aug. 28, 1975, p. 245-6.

BIRD, A. P.

- Some hypotheses on the valuation of stock warrants: a comment. *Journal of business finance & accounting (Eng.)*, v. 2, Summer 1975, p. 219-32.

BIRD, MONROE M.

- Petty, J. William. Capital expenditure decision making process of large corporations, by J. William Petty, David F. Scott and Monroe M. Bird. *Engineering economist*, v. 20, Spring 1975, p. 159-72.

BIRD, PETER.

- Accountability: standards in financial reporting. London, Haymarket Pub. Ltd., c1973. 149 p. [103.1 B]
- Objectives and methods of financial reporting: a generalised search procedure. *Accounting and business research (Eng.)*, v. 5, Summer 1975, p. 162-7.

BIRD, REGINALD.

- Competition, economic demands make Europe a tougher market. (Perspectives) *Industrial marketing*, v. 59, Dec. 1974, p. 46.

BIRD, RICHARD M.

- International aspects of integration. *National tax journal*, v. 28, Sept. 1975, p. 302-14.

BIRD'S eye look at what the Pension reform act of 1974 means to you.

- Institute For Business Planning. Bird's eye look at what the Pension reform act of 1974 means to you. Englewood Cliffs, N.J., 1974. 39 p. (*Executive wealth report*, sect. 2, Oct. 1974.) [*208.91 I]

BIRDZELL, L. E.

- Moral basis of the business system. *Journal of contemporary business*, v. 4, Summer 1975, p. 75-87.

BIRENBAUM, DAVID E.

- Legal requirements for practice of public accounting in the United States byforeign accountants, by David E. Birenbaum and William S. Rhodes. *Arthur Andersen chronicle*, v. 35, July 1975, p. 19-25.
- Legal requirements for practice of public accounting in the United States byforeign accountants, by David E. Birenbaum and William S. Rhodes. (Statements in quotes) *Journal of accountancy*, v. 140, Dec. 1975, p. 73-7. (Updated version of article appearing in July 1975 *Arthur Andersen Chronicle*.)

BIRKENSTOCK, JOHN.

- Career executive assignments - report on a California innovation, by John Birkenstock, Ronald Kurtz and Steven Phillips. *Public personnel management*, v. 4, May-June 1975, p. 151-5.

BIRKES, SHERMAN W.

- FmHA expands livestock loan options. *Banking*, v. 67, Oct. 1975, p. 114, 225.

BIRNBERG, JACOB G.

Swieringa, Robert J. Relationship between managers' budget-oriented behavior and selected attitude, position, size, and performance measures, by Robert J. Swieringa and Robert H. Moncur. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. Chicago, 1974. p. 194-214.) [102 C]

BISCHEL, JON ERIC.

Taxation of patents, trademarks, copyrights, and know-how. Boston, Warren, Gorham & Lamont, c1974. 1 v. (looseleaf) (Includes bibliographies, table of cases, table of statutes, and table of rulings.) [754 B]

BISGAY, LOUIS.

MAP-CASB liaison: an update. *Management accounting* (NAA), v. 57, Sept. 1975, p. 57-9.

BISHOP, JACK L.

Experience with a successful system for forecasting and inventory control. *Operations research*, v. 22, Nov.-Dec. 1974, p. 1224-31.

BISHOP, MICHAEL E.

Mullen, James J. Clinical interviewing in public relations research, by James J. Mullen and Michael E. Bishop. *Public relations quarterly*, v. 20, Spring 1975, p. 23-7.

BISSELL, JEAN G.

ERISA's impact on estate planning. *Pension and profit-sharing tax journal*, v. 1, Summer (June) 1975, p. 220-7.

Fresh look at estate planning in view of the pension reform legislation. (Estates, trusts & gifts) *Journal of taxation*, v. 42, Jan. 1975, p. 47-9.

BITTKER, BORIS I.

Federal income taxation and the family. *Stanford law review*, v. 27, July 1975, p. 1389-1463.

Federal income taxation of corporations and shareholders - forms. Boston, Warren, Gorham & Lamont, c1975. 1 v. (looseleaf) [754.2 B]

Goldstein, Gershman. Tax articles on corporate redemptions, by Gershman Goldstein and Boris I. Bittker. *Journal of corporate taxation*, v. 1, Summer 1974, p. 158-72.

Tax reform and tax simplification. *University of Miami law review*, v. 29, Fall 1974, p. 1-20.

BITZER, DONALD L.

Ware, Willis H. Meet DPMA's computer sciences men-of-the year, interviews with Willis H. Ware and Donald L. Bitzer. *Data management*, v. 13, June 1975, p. 19-26.

BIXLER, JOHN M.

Is the answer to the Chartier principle dilemma contained in Subchapter L? Edited by John M. Bixler and F. Brook Voght. (Corporations, stockholders) *Journal of taxation*, v. 43, Dec. 1975, p. 344-6.

BLACK, ANN.

Garris, Steve. Revising personnel management procedures, by Steve Garris and Ann Black. *Personnel*, v. 51, Nov.-Dec. 1974, p. 50-8.

BLACK, D. I.

Talk to management in linear programme language. *Management accounting* (Eng.), v. 53, Jan. 1975, p. 11-13.

BLACK, DAVID E.

Davies, David G. Equity effects of including housing services in a sales tax base, by David G. Davies and David E. Black. *National tax journal*, v. 28, March 1975, p. 135-7.

BLACK, FISCHER.

Fact and fantasy in the use of options. *Financial analysts journal*, v. 31, July-Aug. 1975, p. 36-41, 61-72.

BLACK, J. THOMAS.

Priest, Donald E. Time may have arrived for central cities' resurgence, by Donald E. Priest & J. Thomas Black. *Mortgage banker*, v. 35, Nov. 1974, p. 24, 26-8.

BLACK, JOSEPH S.

Ma, James C. Investors' services study: how trust institutions use and evaluate outside research, by James C. Ma and Joseph S. Black. *Trusts & estates*, v. 114, Oct. 1975, p. 722-4, 726, 765.

BLACK, LEWIS S.

Arsht, S. Samuel. Delaware general corporation law: recent amendments, by S. Samuel Arsht and Lewis S. Black. *Business lawyer*, v. 30, July 1975, p. 1021-51.

BLACK bank rides out money market storms - with profits, too. *Banking*, v. 67, March 1975, p. 66-7, 70, 74, 77.

BLACK CAPITALISM

See Also Banks And Banking, Minority Banks
Minority Enterprise

Black bank rides out money market storms - with profits, too. *Banking*, v. 67, March 1975, p. 66-7, 70, 74, 77.

Edelstein, Robert H. Improving the selection of credit risks: an analysis of a commercial bank minority lending program. *Journal of finance*, v. 30, March 1975, p. 37-55.

Lent, Charles W. Socio-economic assistance program. *Management accounting* (NAA), v. 57, Aug. 1975, p. 11-13, 16.

BLACK EXECUTIVES

See Also Executives - Minority Groups

Black bank rides out money market storms - with profits, too. *Banking*, v. 67, March 1975, p. 66-7, 70, 74, 77.

Koehn, Hank E. Emerging minority worker. *Journal of systems management*, v. 26, Sept. 1975, p. 6-11.

Williams, Cortez H. Employing the black administrator. *Public personnel management*, v. 4, March-April 1975, p. 76-83.

BLACKBURN, JOSEPH D.

Planning horizons for the dynamic lot size model with backlogging, by Joseph D. Blackburn and Howard Kunreuther. *Management science*, v. 21, Nov. 1974, p. 251-5.

BLACKER, N.

Management accounting in the gas industry. *Public finance & accountancy* (Eng.), v. 2, April 1975, p. 119-23.

BLACKETT, LAWRENCE A.

Aiken, Maxwell E. Modeling behavioral interdependencies for stewardship reporting, by Maxwell E. Aiken, Lawrence A. Blackett and Geoffrey Isaacs. *Accounting review*, v. 50, July 1975, p. 544-62.

BLACKLEDGE, W. W.

Cooperative crop contracting. *Cooperative accountant*, v. 28, Summer 1975, p. 52-9, 84.

BLACKMAN, IRVING.

Choosing pension or profit sharing plans: what to look for when selecting plans for a client. *Taxation for accountants*, v. 15, Sept. 1975, p. 148-52.

BLAINE, DEREK.

Why no interest on current accounts? *Accountancy* (Eng.), v. 86, May 1975, p. 40-3.

BLAIR, CHARLES R.

Gray, James P. IBM's Systems Network Architecture, by James P. Gray and Charles R. Blair. *Datamation*, v. 21, April 1975, p. 51-6.

BLAIR, PATRICIA N.

Union security agreements in public employment. *Cornell law review*, v. 60, Jan. 1975, p. 183-230.

BLAKE, STAN.

How insurers are adapting. (Focus on risk management) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 62.

BLANC, RONALD L.

Current income tax developments of interest to the entertainment industry. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 1083-1113.) [750.2 S]

BLANCHETTE, ERNEST E.

Some thoughts on EFT. *Management controls* (PMM & Co.), v. 22, Dec. 1975, p. 182-7.

BLAND, MALCOLM.

Leasing and hire purchase. (Focus on finance for small companies) *Accountancy* (Eng.), v. 86, June 1975, p. 48, 50.

BLANDING, WARREN.

Physical distribution decisions that only sales executives can make. (Physical distribution) *Sales management*, v. 114, Feb. 3, 1975, p. 52-4.

Twelve tips no salesman wants to hear (or can afford to live without). *Sales management*, v. 114, Feb. 17, 1975, p. 26-30.

When a cataclysm helps. *Sales management*, v. 113, Nov. 25, 1974, p. 36, 39.

BLANKENSHIP, A. B.

Will shortages bankrupt the marketing concept? By A. B. Blankenship and John H. Holmes. *MSU business topics*, v. 22, Spring 1974, p. 13-18.

BLANKENSHIP, J. W.

Marsten, R. E. BOXSTEP method for large-scale optimization, by R. E. Marsten, W. W. Hogan and J. W. Blankenship. *Operations research*, v. 23, May-June 1975, p. 389-405.

BLANKSON, B. H.

Ghana: tax consequences of domestic and foreign interests establishing corporations as vehicles for joint ventures. *Bulletin for international fiscal documentation*, v. 28, Nov. 1974, p. 462-7.

BLANNING, ROBERT W.

Kleijnen, Jack P. C. Comment on Blanning's metamodel for sensitivity analysis: the regression metamodel in simulation. *Interfaces*, v. 5, May 1975, p. 21-3.

Michel, Allen J. Comment on Blanning's the sources and uses of sensitivity information, by Allen J. Michel and Steven E. Permut. *Interfaces*, v. 5, May 1975, p. 19-23.

Response to Michel, Kleijnen and Permut. *Interfaces*, v. 5, May 1975, p. 24-5.

BLASCH, HOWARD F.

New technique for managing insurance underwriting, by Howard F. Blasch, J. D. Hammond, and Ned Shilling. *World* (PMM & Co.), v. 9, Winter 1975, p. 36-41.

BLASENHEIM, SEYMOUR P.

Accountant's role in helping a small client get financing: a case study. *Practical accountant*, v. 8, March-April 1975, p. 26-32.

BLATTBERG, ROBERT C.

Bayesian technique to discriminate between stochastic models of brand choice, by Robert C. Blattberg and Subrata K. Sen. *Management science*, v. 21, Feb. 1975, p. 682-96.

BLAU, EDWARD H.

Case for no-fault. *Risk management*, v. 22, April 1975, p. 47-8, 50.

BLAU, ROGER A.

Random-payoff two-person zero-sum games. *Operations research*, v. 22, Nov.-Dec. 1974, p. 1243-51.

Stochastic programming and decision analysis: an apparent dilemma. *Management science*, v. 21, Nov. 1974, p. 271-6.

BLIN, J. M.

Discriminant functions and majority voting, by J. M. Blin and Andrew B. Whinston. *Management science*, v. 21, Jan. 1975, p. 557-66.

BLINICK, MICHAEL.

Avoiding affirmative action pitfalls. *Practical lawyer*, v. 21, April 15, 1975, p. 45-60.

BLOCK, BERNARD F.

Budgeting for newspapers: process and possibilities. *Newspaper controller*, v. 28, March 1975, p. 1-2.

BLOCK, JULIAN.

Advance planning can cut tax payments. *Veterinary economics*, v. 16, March 1975, p. 34-8.

Casualty-loss deductions. *Veterinary economics*, Oct. 1975, p. 26, 28-9.

Maneuvering deductibles. *Veterinary economics*, v. 15, Oct. 1974, p. 26, 28-9.

Tax-saving short-term trusts. *Veterinary economics*, v. 16, Aug. 1975, p. 21-3.

BLOCK, MAX.

Cooperative association for local practitioners. (Administration of accountants practice) *CPA* (NYSS), v. 45, July 1975, p. 54-5.

Fitting annual reports of public corporations to investors' needs. *Accounting forum*, v. 45, May 1975, p. 17-30.

Improving nonpublic company financial reports. (Auditing and reporting) *CPA* (NYSS), v. 45, Oct. 1975, p. 76-7.

Interim financial information of public corporations - recent developments. (SEC commentary) *CPA* (NYSS), v. 45, June 1975, p. 69-70.

Management service department in a local accounting firm. (Administration of accountants practice) *CPA* (NYSS), v. 45, June 1975, p. 76-7.

Reporting to many publics. (Auditing & reporting) *CPA journal*, v. 45, Dec. 1975, p. 49-52. (Excerpt from Fitting annual reports of public corporations to investors' needs, *Accounting forum*, May 1975.)

Write-up services and the auditor's independence. *CPA journal*, v. 45, March 1975, p. 25-30.

BLOCK, RENATE C.

Focus on office planning. *Australian accountant*, v. 45, Nov. 1975, p. 592-6.

BLOCKED CURRENCY

See Foreign Exchange

Taxation, United States - Blocked Currency

Taxation, United States - Foreign Exchange

BLOHM, W. D.

Why veterinary medical centers will be needed in the 1980's, by W. D. Blohm and others. *Veterinary economics*, v. 16, May 1975, p. 23-6.

BLOOD, ROGER.

Private insurer deemed partner to mortgage banker. *Mortgage banker*, v. 35, May 1975, p. 48-52.

BLOOD BANKS

American Association Of Blood Banks. Administrative procedures and practices: a guide for blood banks and transfusion services. 2nd ed. Washington, 1974. 404 p. [250 Blo]

American Association Of Blood Banks. Technical methods and procedures of the American Association of Blood Banks. 6th ed. Washington, c1974. 374 p. [250 Blo]

American Association Of Blood Banks. Committee on Standards. Standards for blood banks and transfusion services. 7th ed. Washington, c1974. 34 p. [*250 Blo]

Frankfurter, George M. Management control of blood through a short-term supply-demand forecast system, by George M. Frankfurter, Kenneth E. Kendall and C. Carl Pegels. *Management science*, v. 21, Dec. 1974, p. 444-52.

Gallagher, Richard. Case study: how one hospital system audited its blood units. *Hospital financial management*, v. 29, June 1975, p. 48-53.

BLOOM, GILBERT D.

How to use a non-liquidating C reorg and avoid running afoul of the overlaps. (Corporations, stockholders) *Journal of taxation*, v. 42, June 1975, p. 358-65.

BLOOM, HERSCHEL M.

Anderson, Robert L. Collapsible partnerships: the complexities of Section 751, by Robert L. Anderson and Herschel M. Bloom. *Journal of real estate taxation*, v. 2, Summer 1975, p. 425-49.

BLOOM, PAUL N.

Strategies for high market-share companies, by Paul N. Bloom and Philip Kotler. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 63-72.

BLOOMFIELD, E. C.

Grinyer, John R. Lease evaluation solution: a comment and alternative. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 231-5.

BLUE SKY LAWS

Polubinski, Edmund. Effect of state securities or Blue sky law regulation upon the organizational structure and operations of real estate investment trusts. *Business lawyer*, v. 30, Nov. 1974, p. 179-202.

BLUM, JAMES D.

Lease disclosure by lessees, by James D. Blum and Dale A. Buckmaster. *Delaware CPA*, v. 1, May 1974, p. 9-15.

Variability in price level changes: inventory, expenses or revenue adjustments, by James Blum, LeRoy Brooks and Dale Buckmaster. *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 24-8.

BLUM, MARC.

Failing company discriminant analysis. *Journal of accounting research*, v. 12, Spring 1974, p. 1-25.

BLUM, WALTER J.

Earnings and profits limitation on dividend income: a reappraisal. *Taxes - the tax magazine*, v. 53, Feb. 1975, p. 68-87.

Taxing the corporate shareholder - some old problems reconsidered. *Taxes - the tax magazine*, v. 53, April 1975, p. 217-30.

BLUMBERG, LEWIS F.

Operations research and bank planning, by Lewis F. Blumberg and Lawrence Cotter. *Long range planning*, v. 8, Oct. 1975, p. 29-38.

BLUME, MARSHALL E.

Asset structure of individual portfolios and some implications for utility functions, by Marshall E. Blume and Irwin Friend. *Journal of finance*, v. 30, May 1975, p. 585-603.

Betas and their regression tendencies. *Journal of finance*, v. 30, June 1975, p. 785-95.

BLUMENFELD, PHILIP M.

Saving problem loans on residential income properties. *Real estate review*, v. 5, Summer 1975, p. 58-62.

BLUMENFELD, WARREN S.

Use of personnel selection techniques in Atlanta, by Warren S. Blumenfeld, Donald K. Thurman and Ralph A. Peterson. *Atlanta economic review*, v. 25, July-Aug. 1975, p. 48-51.

BOADEN, BRUCE.

Should the university be the cradle of the profession? *South African chartered accountant*, v. 10, Oct. 1974, p. 348.

BOARDS OF ACCOUNTANCY

See State Boards Of Accountancy

BOAT BUILDING

See Shipbuilding

BOATS

Doctor's yacht sails smoothly through rough T&E waters. *Taxation for accountants*, v. 15, Nov. 1975, p. 267-8.

Jordan, William F. Yachtsman must steer a hazardous course through rough waters to secure a taxdeduction. *Taxation for accountants*, v. 15, Aug. 1975, p. 104-6.

BOATSMAN, JAMES R.

Example of controlling the risk of a type II error for substantive tests in auditing. (Education research) *Accounting review*, v. 50, July 1975, p. 610-15.

BOBROW, EDWIN E.

How to price your way into the mass merchandiser's heart. *Sales management*, v. 115, Sept. 8, 1975, p. 57-9.

BOCK, BETTY.

Concentration as an economic scapegoat. *Conference Board record*, v. 12, June 1975, p. 6-12.

From administered pricing to concentrated market pricing. *Conference Board record*, v. 12, Feb. 1975, p. 20-6.

Line-of-business reporting: a quest for a snark? *Conference Board record*, v. 12, Nov. 1975, p. 10-19.

Line-of-business reporting: problems in the formulation of a data program. New York, Conference Board, c1975. 109 p. (*Conference Board report*, no. 654.) [*223.1 B]

Notes on the future of competition. *Conference Board record*, v. 12, March 1975, p. 28-34.

BOCK, RUSSELL S.

Guidebook to California taxes, with special emphasis on relationship to federal taxes. 26th ed. Chicago, Commerce Clearing House, c1975. 460 p. [*758.1 C]

BOCKELMAN, MELVIN F.

Police department's computer security kept under surveillance. (Users report) *Infosystems*, v. 22, May 1975, p. 65-6.

BODDEWYN, J. J.

Tornedon, Roger L. Foreign divestments: too many mistakes, by Roger L. Tornedon and J.J. Boddewyn. *Columbia journal of world business*, v. 9, Fall 1974, p. 87-104.

BODNAR, GEORGE.

Reliability modeling of internal control systems. *Accounting review*, v. 50, Oct. 1975, p. 747-57.

BOECKMANN, HENRY.

High cost of money and its effect on real estate valuations. *Appraisal journal*, v. 43, Oct. 1975, p. 577-80.

BOEHM, R. T.

Travel expenses not always deductible when attending seminars. *Law office economics and management*, v. 15, Winter 1975, p. 545-7.

BOEHRET, JOSEPH A.

Lowry, Peter H. New pension law filing requirements postponed, by Peter H. Lowry and Joseph A. Boehret. *Association management*, v. 27, Aug. 1975, p. 85-7.

BOER, GERMAIN.

An integrated approach to make planning work. *Hospital financial management*, v. 29, Feb. 1975, p. 12-14, 16-19.
Hospital management and resource control, by Germain Boer and Harold M. Nix. *Management accounting* (NAA), v. 57, Sept. 1975, p. 47-8.

BOERSEMA, JOHN M.

Case for general price-level accounting. (Accounts world) *Management accountant* (India), v. 9, Aug. 1974, p. 593-8.
Monetary, non-monetary distinction in accounting for inflation. *Cost and management* (Can.), v. 49, May-June 1975, p. 6-11.
Reporting price-level gains on long term debt. *CA magazine* (Can.), v. 106, May 1975, p. 24-7.

BOETTINGER, HENRY M.

Is management really an art? *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 54-64.
New directions for management and consultants. *Conference Board record*, v. 12, March 1975, p. 53-6.

BOETTNER, JOHN.

Techniques for winning a pollution case. *Practical lawyer*, v. 21, June 1, 1975, p. 51-4.

BOEWADT, ROBERT J.

Crumbly, D. Larry. Marketing of accounting services, by D. Larry Crumbly, Ray Barnhardt and Robert J. Boewadt. (Administration of accountants practice) *CPA journal*, v. 45, May 1975, p. 77-9.

BOFFA, ROBERT C.

Tax problems arising out of alleged improper conduct of corporate officers and directors. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 395-467.) [750.2 S]

BOGART, LEO.

Marketing of public goods. *Conference Board record*, v. 12, Nov. 1975, p. 20-5.

BOGART, RAYMOND G.

Pavord, William C. Dynamics of the decision to export, by William C. Pavord and Raymond G. Bogart. *Akron business and economic review*, v. 6, Spring 1975, p. 6-11.

BOGERT, DAVID C.

Need for professional appraisers in the field of property insurance. *Valuation*, v. 22, June 1975, p. 34-8.

BOISSEVAIN, H.

Effectiveness of phase II price controls, by H. Boissevain and others. *Interfaces*, v. 5, part 1, Feb. 1975, p. 33-43.

BOISSONEAU, ROBERT.

Matter of degree: education in health care administration. *Hospital administration*, v. 20, Summer 1975, p. 22-32.

BOKOR, BRUCE H.

Life insurance premiums paid in contemplation-of-death: a return to uncertainty. *University of Miami law review*, v. 29, Fall 1974, p. 31-46.
Lipoff, Norman H. Scope of professional responsibility in tax practice is fraught with confusion, uncertainty, by Norman H. Lipoff and Bruce H. Bokor. (Practice) *Taxation for accountants*, v. 15, Oct. 1975, p. 234-8.

BOLAND, THOMAS E.

Asset and risk management. *Journal of commercial bank lending*, v. 57, June 1975, p. 49-55.

BOLEN, WILLIAM H.

Bad checks = bad profits, by William H. Bolen and Anthony J. Faria. *Retail control*, v. 43, Feb. 1975, p. 20-31.

BOLTON, KATHLEEN M.

Sources of information on business organizations in the British Isles. *Accountants digest* (Eng.), no. 3, Autumn 1973, 31 p.

BOLTON, R. J.

Taxation of oil producing companies. *Nigerian accountant*, v. 7, Oct./Dec. 1974, p. 25-6, 29.

BOLTS AND NUTS MANUFACTURERS

See Also Screw Manufacturers

BOMBALL, MARK R.

Five practical guidelines for successful completion of simulation models, by Mark R. Bomball and others. *Data management*, v. 13, Aug. 1975, p. 14-18.
Forecasting stage 2 of the family life cycle, by Mark R. Bomball, Walter J. Primeaux and Donald E. Pursell. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 65-73.
Successful director of EDP in the field of education, by Mark R. Bomball and Roland D. Spaniol. *Data management*, v. 13, May 1975, p. 22-3.
Understanding simulation, by Mark R. Bomball and others. *Data management*, v. 13, Feb. 1975, p. 30-2.

BONAPART, ALAN D.

Estate planning and women: consciousness raising for estate planners. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-10.) [750.2 I]

BOND DISCOUNT

See Discount, Bond

BOND PREMIUMS

- Frankle, Alan W. Estimate of convertible bond premiums: comment. (Communications) *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 369-73.
- Hoffman, Arthur S. Amortizable bond premium may result from exchange of old bonds for new, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, March 1975, p. 44-5.
- Jennings, Edward H. Estimate of convertible bond premiums, a reply. (Communications) *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 375-6.

BOND RATING

- Ang, James S. Bond rating methods: comparison and validation, by James S. Ang and Kiritkumar A. Patel. *Journal of finance*, v. 30, May 1975, p. 631-40.
- Pinches, George E. Role of subordinate and industrial bond ratings. (Notes) *Journal of finance*, v. 30, March 1975, p. 201-6.
- Schwendiman, Carl J. Analysis of alternative measures of investment risk, by Carl J. Schwendiman and George S. Pinches. *Journal of finance*, v. 30, March 1975, p. 193-200.

BONDS

- Ang, James S. Two faces of bond refunding. (Notes) *Journal of finance*, v. 30, June 1975, p. 869-74.
- Bildersee, John S. Some new bond indexes. *Journal of business* (U. of Chicago), v. 48, Oct. 1975, p. 506-25.
- Crestol, Jack. Investment planning with tax-exempt bonds. New York, Coopers & Lybrand, c1975. 18 p. [*753 C]
- Dreyfus, Patricia A. How bonds could outperform stocks. *Money*, v. 4, Oct. 1975, p. 52-4, 56.
- Duties connected with corporate ownership and funded debt. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975. p. 381-406.) [223.5 P]
- Ederington, Louis H. Yield spread on new issues of corporate bonds. *Journal of finance*, v. 29, Dec. 1974, p. 1531-43.
- Emery, John T. Revenue bonds study shows hospitals pay higher interest, by John T. Emery and Robert J. Halonen. *Hospital financial management*, v. 29, Aug. 1975, p. 26-30, 35.
- Eurodollar bond issue: 1974 in review. (International) *Institutional investor*, v. 9, Jan. 1975, p. 15, 87.
- Findlay, M. Chapman. Toward more adequate debt service coverage ratios, by M. Chapman Findlay and Edward E. Williams. *Financial analysts journal*, v. 31, Nov.-Dec. 1975, p. 58-61.
- Gunnar, Peter M. Vacation bonds in resort hotel financing. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 73-5.
- Harper, William K. How about original-issue deep-discount bonds? By William K. Harper, Paul D. Berger and Earl M. Foster. (Ideas for action) *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 8, 12, 16.
- Hoffman, Arthur S. Amortizable bond premium may result from exchange of old bonds for new, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, March 1975, p. 44-5.
- Joehnk, Michael D. Return and risk characteristics of speculative grade bonds, by Michael D. Joehnk and James F. Nielsen. *Quarterly review of economics & business*, v. 15, Spring 1975, p. 27-46.
- Johnson, Rodney. Corporate motives in repurchases of discounted bonds, by Rodney Johnson and Richard Klein. *Financial management*, v. 3, Autumn 1974, p. 44-9.
- Kanter, Burton W. Treasury's right to refuse flower bonds challenged, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 43, Dec. 1975, p. 383.
- Kazinetz, Sandra. ERISA: a boost for bond managers. (Pension management) *Institutional investor*, v. 9, Aug. 1975, p. 57-8.

- Layne, Abner A. Beat sliding interest rates with long-term bonds. *Medical economics*, v. 52, March 1975, p. 196, 199.
- Layne, Abner A. Bond funds: income portfolios at a discount. *Medical economics*, v. 52, Oct. 27, 1975, p. 74-5.
- Mattlin, Everett. Is long-term debt living on borrowed time? *Institutional investor*, v. 9, July 1975, p. 41-4, 46-7.
- Mayor, Thomas H. Rate of discount in bond refunding, by Thomas H. Mayor and Kenneth G. McCain. *Financial management*, v. 3, Autumn 1974, p. 54-8.
- Nagan, Peter S. Long-term bond yields drift lower. Now the question is, where will they touch bottom? (Focus on investments) *Banking*, v. 66, Dec. 1974, p. 16.
- Sibley, A. M. Some evidence on the cash flow effects of bond refunding. *Financial management*, v. 3, Autumn 1974, p. 50-3.
- White, Shelby. Where the bond bargains are. (Portfolio strategy) *Institutional investor*, v. 9, Jan. 1975, p. 39.
- Wright, Kenneth M. Corporate long-term financing. *Conference Board record*, v. 12, April 1975, p. 62-4.
- Yawitz, Jess B. Use of average maturity as a risk proxy in investment portfolios, by Jess B. Yawitz, George H. Hempel and William J. Marshall. *Journal of finance*, v. 30, May 1975, p. 325-33.

Construction

See Also Bonds - Surety
Contracts - Surety Bonds
Contracts, Government - Surety Bonds

Convertible

- Dawson, Steven M. Timing interest payments for convertible bonds. *Financial management*, v. 3, Summer 1974, p. 14-16.
- Frank, Werner G. Classifying conversions of convertible debentures over four years, by Werner G. Frank and Charles O. Kroncke. *Financial management*, v. 3, Summer 1974, p. 33-9.
- Frankle, Alan W. Estimate of convertible bond premiums: comment. (Communications) *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 369-73.
- Hempel, George H. Evaluating bank capital trends - the use of convertible debt. *Magazine of bank administration*, v. 51, Feb. 1975, p. 29-36.
- Jennings, Edward H. Estimate of convertible bond premiums, a reply. (Communications) *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 375-6.

Valuation

- Frankle, Alan W. Beta coefficients for convertible bonds, by A. W. Frankle and C. A. Hawkins. (Notes) *Journal of finance*, v. 30, March 1975, p. 207-10.

Government

- Hoey, Matthew J. Automation of U.S. government and agency securities operations. *Trusts & estates*, v. 114, Nov. 1975, p. 794-6, 826-8.
- Pick, J. F. Index linked bond in Israel. *Israel C.P.A.*, June 1974, p. 23-31.
- Weidenbaum, Murray L. Case against government guarantees of electric utility bonds. *Financial management*, v. 3, Autumn 1974, p. 24-30.
- Wood, W. Edward. Buying a company with state bonds: little Rhode Island does a big deal. *Mergers and acquisitions*, v. 10, Sept. 1975, p. 4-9.
- Yawitz, Jess B. Use of average maturity as a risk proxy in investment portfolios, by Jess B. Yawitz, George H. Hempel and William J. Marshall. *Journal of finance*, v. 30, May 1975, p. 325-33.

Income

- McCulloch, J. Huston. Tax-adjusted yield curve. *Journal of finance*, v. 30, June 1975, p. 811-30.

Industrial development

- Arkuss, Neil P. Corporate finance: using tax-exempt government obligations to raise low interest capital. (Corporations) *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 100-6.

- Forster, Joel M. Tax Division comments on proposed regulations. (Washington report) *Tax adviser*, v. 6, May 1975, p. 296-9.
- Huff, Barry W. Financing with industrial development bonds. *Public utilities fortnightly*, v. 96, July 3, 1975, p. 32-5.
- Powers, Leslie A. State constitution - debt limitations - municipality's issuance of revenue bonds. (Recent developments) *Washington law review*, v. 50, Feb. 1975, p. 440-80.
- Wood, W. Edward. Buying a company with state bonds: little Rhode Island does a big deal. *Mergers and acquisitions*, v. 10, Sept. 1975, p. 4-9.
- Zwick, Jude P. Industrial development bonds - accounting and tax treatment, by Jude P. Zwick and N. Richard Lange. *Arthur Andersen chronicle*, v. 3N, Jan. 1975, p. 36-46.

Accounting

- Zwick, Jude P. Industrial development bonds - accounting and tax treatment, by Jude P. Zwick and N. Richard Lange. *Arthur Andersen chronicle*, v. 3N, Jan. 1975, p. 36-46.

Industrial revenue

- Cooper, Robert P. Alternative financing. (Municipal forum) *Michigan CPA*, v. 27, Sept.-Oct. 1975, p. 49-50.

Municipal

- See Also Taxation, United States - Municipal Bonds*
- Appel, Gerald. Tax-exempt glow for the not-so-very-rich. *Money*, v. 4, Aug. 1975, p. 36-8.
- Cooper, Robert P. Alternative financing. (Municipal forum) *Michigan CPA*, v. 27, Sept.-Oct. 1975, p. 49-50.
- Hawthorne, Bruce N. Municipal bonds and the federal securities laws: the results of forty years of indirect regulation. (Notes) *Vanderbilt law review*, v. 28, April 1975, p. 561-619.
- Hershman, Arlene. Fast shuffle in municipals. *Dun's review*, v. 105, Feb. 1975, p. 46-8.
- Hopewell, Michael H. Costs to municipalities of selling bonds by NIC, by Michael H. Hopewell and George G. Kaufman. *National tax journal*, v. 27, Dec. 1974, p. 531-41.
- Horowitz, Gedale B. Bond market. *Governmental finance*, v. 4, Feb. 1975, p. 47.
- Kaufman, George G. Improved bidding constraints on municipal bonds sold competitively by NIC. (Bond market) *Governmental finance*, v. 4, Feb. 1975, p. 40-3.
- Kidwell, David S. Call provisions and their effect on municipal bond issues. *Governmental finance*, v. 4, Aug. 1975, p. 28, 30-2.
- Madrick, Jeffrey G. Swapping municipals for a tax break. (Inside Wall Street) *Business week*, Dec. 1, 1975, p. 58.
- Powers, Leslie A. State constitution - debt limitations - municipality's issuance of revenue bonds. (Recent developments) *Washington law review*, v. 50, Feb. 1975, p. 440-80.
- Rohn, Fred H. How to apply for bond ratings. *Touche Ross tempo*, v. 21, no. 2, 1975, p. 35.
- Rose, Sanford. Trouble with municipal bonds is not just New York. *Fortune*, v. 92, Dec. 1975, p. 104-7, 176, 178, 180, 182.
- Seidler, Lee J. Will banks write off their holdings in New York City bonds? *Accounting issues* (Bear Stearns & Co.), Aug. 6, 1975, p. 2-3. (Reprint file, *A)
- Tanner, J. Ernest. Determinants of interest cost on new municipal bonds: a reevaluation. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 74-80.

Pricing

- Pillsbury, Wilbur F. Computer augmented accounting: CompuGuide two. Cincinnati, South-Western Pub. Co., c1971. 184 p. [*203.9 P]

Revenue

- See Also Bonds - Municipal Taxation, United States - Revenue Bonds*

Surety

- See Also Bonds - Construction Contracts - Surety Bonds Contracts, Government - Surety Bonds*
- Brenner, Richard B. Surety bonds and accountants. *Delaware CPA*, v. 1, Nov. 1974, p. 27.

Valuation

- Laden, Ben E. Impact of inflation on the investor. *Trusts & estates*, v. 114, Jan. 1975, p. 22-5.

BONESS, A. J.

- Chen, A. H. Effects of uncertain inflation on the investment and financing decisions of a firm, by A. H. Chen and A. J. Boness. *Journal of finance*, v. 30, May 1975, p. 469-83.

BONFITTO, MARCO T.

- Resource management schemes, by Marco T. Bonfitto, Robert B. Hager and Frank A. Lapointe. *Long range planning*, v. 8, June 1975, p. 46-53.

BONIN, JOSEPH M.

- Seasonal variations in prices of individual Dow Jones industrial stocks, by Joseph M. Bonin and Edward A. Moses. *Journal of financial and quantitative analysis*, v. 9, Dec. 1974, p. 963-91.

BONINI, CHARLES P.

- Bussey, Lynn E. Reply to comment on formulating correlated cash flow streams, by Lynn E. Bussey and G. T. Stevens. *Engineering economist*, v. 20, Spring 1975, p. 215-21.
- Comment on formulating correlated cash flow streams. *Engineering economist*, v. 20, Spring 1975, p. 209-14.

BONOVITZ, SHELDON M.

- Brother-sister controlled groups under Section 1563: the 80 percent ownership test. *Tax lawyer*, v. 28, Spring 1975, p. 511-31.

BONUS

- See Also Employee Benefits Incentives Motivation*

- Acheson, Richard M. Employee stock ownership plan: something for everybody. *Valuation consultant*, v. 12, Aug. 1975, p. 1-3.
- Bettinger, Cass. ESOT and the commercial banker. *Journal of commercial bank lending*, v. 57, April 1975, p. 31-7.
- Binns, W. Gordon. ESOPs: a joint piece of the action. *Financial executive*, v. 43, Sept. 1975, p. 48-52, 54.
- Canan, Michael J. Employee stock ownership plans. (Tax notes) *American Bar Association journal*, v. 61, July 1975, p. 880-3.
- De Beer, Dion. Remuneration and executive incentives. *South African chartered accountant*, v. 10, Sept. 1974, p. 308.
- Fan, Liang-Shing. On the reward system. *American economic review*, v. 65, March 1975, p. 226-9.
- Fox, Harland. Top executive compensation under pay controls. *Conference Board record*, v. 12, June 1975, p. 23-5.
- Gaffney, Francis M. Compensating the executive in today's economic climate, by Francis M. Gaffney and Robert F. Wright. *CPA (NYSS)*, v. 45, Sept. 1975, p. 27-9.
- Jackson, Thomas H. Giving substance to the bonus rule in corporate reorganizations: the investment value doctrine analogy. (Notes) *Yale law journal*, v. 84, March 1975, p. 932-51.
- Menke, John D. Employee stock ownership trust: a new trend in employee benefits and corporate finance. *CLU journal*, v. 29, Jan. 1975, p. 31-6.
- Miller, Ralph Gano. Buying closely held stock with tax-deductible dollars. *CLU journal*, v. 29, Jan. 1975, p. 8-16.

Miller, Ralph Gano. ESOPs/stock bonus plans: comments on their past, present and future. *Pension and profit-sharing tax journal*, v. 1, Summer (June) 1975, p. 167-90.
 Scrip issues. *Certified accountant* (Eng.), June 1975, p. 370-1.
 Wolff, Michael S. Is there an ESOP in your future? *Retail control*, v. 43, June-July 1975, p. 2-12.

BOOCHEVER, LOUIS C.

State of the industry, 1975. *Hospitality* (Food and lodging), v. 14, Oct. 1975, p. R59-62.

BOOK PAPER INDUSTRY

See Paper And Cardboard Manufacturers

BOOK PUBLISHERS

See Publishers

BOOK VALUE

Boatsman, James R. Example of controlling the risk of a type II error for substantive tests in auditing. (Education research) *Accounting review*, v. 50, July 1975, p. 610-15.
 Parker, James E. Testing comparability and objectivity of exit value accounting. *Accounting review*, v. 50, July 1975, p. 512-24.
 Starkey, Lawrence V. Valuation of closely-held corporation stock: book value v. capitalization of earnings. *Estate planning*, v. 2, Autumn 1974, p. 37-41.

BOOKKEEPING

Drews, Alison L. Bookkeeping for a small business. *Management accounting* (NAA), v. 57, Oct. 1975, p. 33-4, 40.
 Lee, Geoffrey A. Florentine bank ledger fragments of 1211: some new insights. *Journal of accounting research*, v. 11, Spring 1973, p. 47-61.
 Rausch, Barbara I. Stretching the accounting dollar. (Small business) *Woman CPA*, v. 37, July 1975, p. 22-3.

Bookless

See Bookkeeping - Ledgerless

History

See Accounting - History

BOOKLESS BOOKKEEPING

See Bookkeeping - Ledgerless

BOOKS AND RECORDS AS EVIDENCE

See Evidence

BOOKS OF ACCOUNT

See Also Journals
 Ledgers
 Records

BOOKSTORES

See Book Stores

BOOT, JOHN C. G.

Reply: the dynamics of corporate debt management, decision rules and some empirical evidence, by John C. G. Boot and George M. Frankfurter. *Journal of financial and quantitative analysis*, v. 9, Dec. 1974, p. 1067-8.

BOOTH, JAMES R.

Budget opener: forecasting revenue - population growth best clue to circulation. *Newspaper controller*, v. 28, April 1975, p. 6.

Computer keeps tabs on home deliveries. *Newspaper controller*, v. 28, Sept. 1975, p. 2.

BORDEN, ARTHUR M.

Drafting problems under Rule 144. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972, p. 81-105.) [724 C]
 Going private - old tort, new tort or no tort? *New York University law review*, v. 49, Dec. 1974, p. 987-1042.

BORDEN, NEAL D.

Supreme Court's Ivan Allen holding based on economic reality may cause 531 problems, by Neal D. Borden and Robert K. Briskin. (Corporations, stockholders) *Journal of taxation*, v. 43, Sept. 1975, p. 130-4.

BORDER TAXES

See Taxation - Border Taxes

BORGEN, ROGER.

Pearson, Donald E. It's already here, by Donald E. Pearson and Roger Borgen. *Bankers magazine*, v. 158, Winter 1975, p. 79-82.

BORGHESE, PHYLLIS.

Debt payment does not constitute dividend income. (Tax talk) *National public accountant*, v. 20, April 1975, p. 36.
 FICA and FUTA not deductible until compensation is paid. (Tax talk) *National public accountant*, v. 20, Oct. 1975, p. 37.
 Gift motivated by thoughts of death. (Tax talk) *National public accountant*, v. 20, May 1975, p. 28-9.
 Household absence because of marital discord does not bar use of head of household rates. (Tax talk) *National public accountant*, v. 20, July 1975, p. 33.
 Housing credit liberalized. (Tax talk) *National public accountant*, v. 20, Oct. 1975, p. 37.
 Income averaging elected at trial. (Tax talk) *National public accountant*, v. 20, April 1975, p. 35.
 Innocent spouse rule not applicable in community property states. (Tax talk) *National public accountant*, v. 20, May 1975, p. 28.
 IRS announces new audit program. (Tax talk) *National public accountant*, v. 20, Oct. 1975, p. 37-8.
 IRS nationwide field structure for ERISA activities. (Tax talk) *National public accountant*, v. 20, June 1975, p. 32-3.
 IRS stresses importance of submitting complete and accurate information documents. (Tax talk) *National public accountant*, v. 20, Aug. 1975, p. 34-5.
 IRS will continue test to discuss private letter ruling requests. (Tax talk) *National public accountant*, v. 20, Aug. 1975, p. 35-6.
 One-month liquidation requirements not met. (Tax talk) *National public accountant*, v. 20, May 1975, p. 29.
 Principal or interest? (Tax talk) *National public accountant*, v. 20, Sept. 1975, p. 36-7.
 Second time around not necessarily better. (Tax talk) *National public accountant*, v. 20, April 1975, p. 35-6.
 Tax Court disallows yacht entertainment expenses. *National public accountant*, v. 20, Aug. 1975, p. 35.
 Taxability of unsolicited sample. (Tax talk) *National public accountant*, v. 20, July 1975, p. 32.

BORINI, MARIO P.

IRAs: employee's voluntary withdrawal from qualified plan, edited by Mario P. Borini. (Tax clinic) *Tax adviser*, v. 6, Sept. 1975, p. 534.
 Personal holding company as an estate planning tool. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974, p. 143-79.) [750.2 S]
 Ryan, John J. Transfer of life insurance contracts in Sec. 334(b)(2) liquidations, edited by Mario P. Borini. (Tax clinic) *Tax adviser*, v. 6, Sept. 1975, p. 537-8.

- Sullivan, Anthony J. PHC may reduce individual's tax on dividends from depreciated stocks, edited by Mario P. Borini. (Tax clinic) *Tax adviser*, v. 6, Sept. 1975, p. 534-5.
- Vacation pay: Sec. 463 election vs. change in business practice or accounting method, edited by Mario P. Borini. (Tax clinic) *Tax adviser*, v. 6, Sept. 1975, p. 532-4.
- Written evidence of intercorporate business loan may convert bad debt into capital loss, edited by Mario P. Borini. (Tax clinic) *Tax adviser*, v. 6, Sept. 1975, p. 536-7.

BORLAND, H. H.

- Managing municipal deposits. *Governmental finance*, v. 4, Nov. 1975, p. 11-15.

BORSUK, MICHAEL L.

- California - property tax - exemptions - original package doctrine, edited by Michael L. Borsuk and Joseph Ginsburg. (State taxation) *CPA (NYSS)*, v. 45, June 1975, p. 50.
- New York - effect of ERISA on modifications to federal AGI by professional service corporation shareholders, edited by Michael L. Borsuk and Joseph Ginsburg. (State taxation) *CPA (NYSS)*, v. 45, June 1975, p. 51-2.
- New York - recent changes in sales tax law, edited by Michael L. Borsuk. (State taxation) *CPA journal*, v. 45, May 1975, p. 59-60.
- New York - shortcut for income tax calculation, edited by Michael L. Borsuk. (State taxation) *CPA journal*, v. 45, May 1975, p. 60.
- New York - treatment of lump-sum distributions under ERISA, edited by Michael L. Borsuk and Joseph Ginsburg. (State taxation) *CPA (NYSS)*, v. 45, June 1975, p. 51.
- New York - treatment of the current recognition of gain previously deferred, edited by Michael L. Borsuk. (State taxation) *CPA journal*, v. 45, March 1975, p. 48-9.
- Washington - company held taxable although it had only one employee and no place of business in state, edited by Michael L. Borsuk and Joseph Ginsburg. (State taxation) *CPA (NYSS)*, v. 45, June 1975, p. 52.

BORTH, DANIEL.

- Dynamic accounting for defense. *Federal accountant*, v. 24, June 1975, p. 21-6.

BOSHER, WILLIAM.

- Investigating the condominium industry in Southeast Florida. *GAO review*, v. 10, Spring 1975, p. 44-9.

BOST, KEN.

- McLean, James H. Close corporations must be careful when redeeming preferred stock, by James H. McLean and Ken Bost. *Taxes - the tax magazine*, v. 53, June 1975, p. 370-2.

BOSTER, ALYCE.

- Marketing the time-share unit. *Real estate review*, v. 5, Spring 1975, p. 104-108.

BOSTICK, C. DENT.

- Tennessee rule against perpetuities: a proposal for statutory reform. *Vanderbilt law review*, v. 27, Nov. 1974, p. 1153-76.

BOSTON CONSULTING GROUP, INC.

- Financial planning in ambulatory health programs. Washington, U.S. Dept. of Health, Education and Welfare, 1973. 243 p. (National Center for Health Services Research and Development, Contract HSM110-73-53.) [*250 Ins 3]

BOTKIN, SANFORD.

- Separation of corporate operations to minimize state taxes. (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 142.

BOTSFORD, HERBERT S.

- Employee stock ownership plans. (Tax clinic) *Tax adviser*, v. 6, 1975, p. 32.

BOTT, JOSEPH C.

- How to be a hero and squeeze more production from your machine tools: expert opinion - don't baby N/C turning machines. *Automation*, v. 22, Sept. 1975, p. 85-6.

BOTTLED GAS

- See Liquefied Petroleum Gas

BOTTLING

- See Also Beverages
Liquor

BOTTRILL, G. W.

- Society - quo vadis? *Australian accountant*, v. 45, April 1975, p. 144-7.

BOUDREAUX, KENNETH J.

- Competitive rates, market efficiency, and the economics of security analysis. *Financial analysts journal*, v. 31, March/April 1975, p. 18-19, 22-4, 92.

BOUEY, GERALD K.

- Central bank can cash in on control. *CGA (Can.)*, v. 9, Jan.-Feb. 1975, p. 17-20.

BOULDEN, LARRY L.

- Does certification promise fame and riches? *Automation*, v. 22, Feb. 1975, p. 44-9.
- Employment guidelines for engineers - howitzer or popgun? *Automation*, v. 22, Aug. 1975, p. 34-9.
- Production engineers call for howitzer employment guidelines. *Automation*, v. 22, Oct. 1975, p. 45-7.
- Test yourself - do you have what it takes to manage people? *Automation*, v. 22, June 1975, p. 50-6.

BOURKE, DECLAN.

- Technical: not more standards. (Technical) *Accountancy Ireland*, v. 6, Oct. 1974, p. 30-1.

BOURKE, PHILIP.

- Are our financial services adequate? *Management (Irish)*, v. 22, Feb. 1975, p. 14, 17.

BOURQUE, FRANCIS I.

- Individual retirement account: a new concept of individual savings. *Louisiana CPA*, v. 34, Winter 1974-75, p. 42-8.

BOVENDER, JACK O.

- Engagement: a client's views. (Professional notes) *Journal of accountancy*, v. 139, April 1975, p. 86-8.

BOWEN, IAN.

- Membership of the Fund. *Finance and development*, v. 12, March 1975, p. 42-6. (Article drafted by Ian Bowen, based on the final chapter of Gold, Joseph *Membership and nonmembership in the International Monetary Fund*.)

BOWER, JAMES B.

- Activities of the Accounting Examining Board. *Wisconsin CPA*, Oct. 1975, p. 8-9.

BOWER, RICHARD S.

- Incremental cost pricing of residential electric service, by Richard S. Bower and Robert J. Rohr. (What others think) *Public utilities fortnightly*, v. 94, Dec. 5, 1974, p. 45-7.

BOWERS, DAN M.

- Data acquisition and logging. (Technology profile) *Modern data*, v. 8, Sept. 1975, p. 55-6, 58-60.
- Data communications - a systems mentality is needed. *Modern data*, v. 8, April 1975, p. 51-8.
- Small-scale computing - it's like doing your laundry: part 1: computation and processing. *Modern data*, v. 8, May 1975, p. 43-6.
- Small-scale computing - it's time to get with the future: part 2: data entry. *Modern data*, v. 8, June 1975, p. 43-9.

BOWERS, DAVID G.

- Current value approach to human resources accounting, by David G. Bowers and Patricia A. Pecorella. *Accounting forum*, v. 45, Dec. 1975, p. 25-40.

BOWES, K. D.

- Current value of current-value accounting, by K. D. Bowes and G. D. Searle. *Financial executive*, v. 43, Nov. 1975, p. 16-24.

BOWLES, DAVID A.

- Law society act. *CA magazine* (Can.), v. 106, April 1975, p. 55-7.

BOWLES, LLOYD S.

- Bowles: '75 is the year for change. *Savings & loan news*, v. 95, Dec. 1974, p. 50-3.

BOWLES: '75 is the year for change. *Savings & loan news*, v. 95, Dec. 1974, p. 50-3.

BOWLING, ARLIE L.

- Hair, Joseph F. Profit-cost relationship of franchise operations, by Joseph F. Hair, Richard L. Cattanch and Arlie L. Bowling. *Managerial planning*, v. 24, Nov./Dec. 1975, p. 17-24.

BOWMAN, JAMES S.

- Attitudes towards the public service: a survey of university students, by James S. Bowman and David L. Norman. *Public personnel management*, v. 4, March-April 1975, p. 113-21.

BOWMAN, R. A. J.

- Relief for increases in the value of stock in trade. *International accountant* (Eng.), v. 45, no. 3, 1975, p. 8-9.

BOWMAN, ROBERT G.

- Role of utility in the state-preference framework. *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 341-52.

BOWS, ALBERT J.

- Inflation - a new dimension. *Arthur Andersen chronicle*, v. 35, Oct. 1975, p. 15-23. (Adapted from a speech given before the 1975 Arthur Andersen Annual Partners' Meeting.)

BOXBOARD CONTAINERS

See Paper Box Manufacturers

BOYD, JAMES H.

- Family discord may negate attribution rules and allow capital gain treatment of a redemption, by James H. Boyd and Mary Jane Boyd. *Taxation for accountants*, v. 15, Dec. 1975, p. 362-5.

BOYD, MARY JANE.

- Boyd, James H. Family discord may negate attribution rules and allow capital gain treatment of a redemption, by James H. Boyd and Mary Jane Boyd. *Taxation for accountants*, v. 15, Dec. 1975, p. 362-5.

BOYD, THOMAS.

- Korn, S. Winton. Managerial accounting: a short course for non-financial managers, by S. Winton Korn and Thomas Boyd. New York, John Wiley & Sons, c1975. 295 p. [110 K]

BOYD, THOMAS D.

- Whatever happened to the National Alliance of Businessmen? *Business and society review*, Winter 1974-75, no. 12, p. 50-1.

BOYER, ROBERT.

- How to convince your banker you're a good risk. *Laventhol & Horwath perspective*, v. 1, Fall-Winter 1975, p. 32-7.

BOYLAN, MYLES G.

- Gold, Bela. Capital budgeting, industrial capacity, and imports, by Bela Gold and Myles G. Boylan. *Quarterly review of economics & business*, v. 15, Autumn 1975, p. 17-32.

BOYLE, GERALD J.

- Comprehensive tax credit for achieving proportionality in state and local tax structures. *National tax journal*, v. 27, Dec. 1974, p. 569-82.

BOYLE, JOSEPH T.

- Peer review in the accounting profession - who audits the auditor? By Joseph T. Boyle and Thomas L. Holton. *CPA journal*, v. 45, Jan. 1975, p. 15-18.

BOYLES, HARLAN E.

- Statewide accounting system for local government, by Harlan E. Boyles and Randall P. Martin. *Management controls* (PMM & Co.), v. 22, June 1975, p. 93-5.

BOYSEN, RICHARD A.

- Employee retirement income security act of 1974... overview. *Pennsylvania CPA spokesman*, v. 45, March 1975, p. 5-8.

BRACELAND, JOSEPH J.

- Appraiser and the money market. *Appraisal journal*, v. 43, Jan. 1975, p. 46-50.

BRACEWELL-MILNES, BARRY.

- Myth of tax progressiveness. *British tax review*, no. 6, Nov.-Dec. 1974, p. 378-89.

BRACK, GEORGE E.

- Allocating personnel department costs. *Management accounting* (NAA), v. 56, May 1975, 48-50.

BRACKMAN, THEODORE P.

- Bank's practical approach to ERISA. *Trusts & estates*, v. 114, Nov. 1975, p. 782-5, 822.

BRADEN, STEPHEN.

- Morton, C. W. H. Value added tax system of the European Economic Community, by C. W. H. Morton and Stephen Braden. *Panorama* (Harris, Kerr, Forster), no. 1, Summer 1975, p. 14-15, 25-6.

BRADFIELD, W. G.

- Inflation accounting - a practitioner's view of SSAP. *Accountant* (Eng.) v. 172, Jan. 23, 1975, p. 100-2.

BRADFORD, SAMUEL R.

- Foreign exchange exposure. (Finance) *Accountancy* (Eng.), v. 86, Sept. 1975, p. 74, 77-8.
- Managing foreign exchange. *Accountancy* (Eng.), v. 86, March 1975, p. 80, 82, 84.

BRADFORD, WILLIAM D.

- Beshara, R. L. Price-level restated accounting and the measurement of inflation gains and losses: a comment. (Correspondence) *Accounting review*, v. 50, July 1975, p. 582-5.
- Price-level restated accounting and the measurement of inflation gains and losses: a reply. (Correspondence) *Accounting review*, v. 50, July 1975, p. 586-7.

BRADLEY, J. F.

- Economic aspects of a net wealth tax for the Republic of Ireland. *British tax review*, no. 3, 1975, p. 142-51.

BRADLEY, JAMES A.

- Liquidation of a corporation followed by a reincorporation may be a reorganization. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 94-5, 98-9.
- Liquidation of a corporation followed by a reincorporation may be a reorganization. *Taxation for accountants*, v. 15, Dec. 1975, p. 374-7.
- Tax reform: statutory clarification of the F reorganization. *Taxes - the tax magazine*, v. 53, Aug. 1975, p. 490-4.

BRADNER, WILLIAM M.

- Conflicts of interest in commercial bank trust departments and corporate fund asset management. *Trusts & estates*, v. 114, Nov. 1975, p. 786-8.

BRADSHAW, THORNTON F.

- Oil - at a price. *Conference Board record*, v. 12, Jan. 1975, p. 59-61.

BRADT, JOHN D.

- Spirit of professional performance. *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 12-18.

BRAGG, ERROL R.

- Freshwater, John F. Improving food service productivity, by John F. Freshwater and Errol R. Bragg. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 12-18.

BRAGG, JOHN P.

- Control of costs in an inflationary spiral. *Australian accountant*, v. 45, Aug. 1975, p. 396-400.

BRAHMANANDAM, G. N.

- Input shortages hamper the growth of the engineering industry. *Finance and commerce* (India), v. 17, Nov.-Dec. 1974, p. 435-6.

BRAINARD, W. C.

- Empirical monetary macroeconomics: what have we learned in the last 25 years? By W. C. Brainard and R. N. Cooper. *American economic review*, v. 65, May 1975, p. 167-75.

BRAKEL, SAMUEL J.

- Regulating the multistate practice of law, by Samuel J. Brakel and Wallace D. Loh. *Washington law review*, v. 50, June 1975, p. 699-738.

BRANCHES, FOREIGN

See Also Foreign Operations

Holding Companies And Subsidiaries,
Foreign Subsidiaries

- Storey, Rollyn L. Everything you always wanted to know

about broker services, internationally. *Risk management*, v. 22, May 1975, p. 6-8, 10-12, 14-15.

- Storey, Rollyn L. Everything you always wanted to know about broker services internationally -continued. *Risk management*, v. 22, June 1975, p. 6-8, 10, 12-13.

Taxation

See Taxation, Foreign Branches, Under Name Of
Specific Country

BRANDA, CHRISTOPHER.

- Net operating losses and capital gains - some bizarre consequences of the alternative tax computation. *Tax lawyer*, v. 28, Spring 1975, p. 455-70.

BRANDON, CHARLES H.

- Social responsibility financial statement, by Charles H. Brandon and Joseph P. Matoney. *Management accounting* (NAA), v. 57, Nov. 1975, p. 31-4.

BRANDON, DICK H.

- Data processing management: methods and standards, by Dick H. Brandon, Arnold D. Palley and A. Michael O'Reilly. New York, Macmillan Information, c1975. 520 p. [203.9 B]

BRANDT, WILLIAM F.

- Hastie, K. Larry. Adjusted earnings per share a concept for acquisition evaluation, by K. Larry Hastie and William F. Brandt. *Managerial planning*, v. 23, March/April 1975, p. 30-6.

BRANDWYNNE, JACQUELINE B.

- Limits of advocacy: advertising. *Public relations quarterly*, v. 18, Winter 1974, p. 11-12.

BRANNEN, JAMES S.

- Illogical conflict. *Credit and financial management*, v. 77, Nov. 1975, p. 16-17, 29.
- Trade creditors and the banks - friends or foes? *Journal of commercial bank lending*, v. 58, Nov. 1975, p. 26-32.

BRANNON, GERARD M.

- Energy taxes and subsidies. Cambridge, Mass., Ballinger Pub. Co., c1974. 177 p. [*751.9 B]
- Oil and taxes or snake oil and rock oil. *Journal of real estate taxation*, v. 2, Spring 1975, p. 320-4.
- Treasury on DISC: the evidence is thin. *Journal of corporate taxation*, v. 1, Summer 1974, p. 139-57.
- U.S. taxes on energy resources. *American economic review*, v. 65, May 1975, p. 397-404.

BRANDSDORFER, STEPHEN.

- Medical malpractice insurance. *Law office economics and management*, v. 15, Winter 1975, p. 549-50.

BRANSON, WILLIAM H.

- Monetarist and Keynesian models of the transmission of inflation. *American economic review*, v. 65, May 1975, p. 115-19.

BRASS

See Foundries, Brass
Metal Work

BRATTIN, PRICE.

- Ford, Allen. Rapid amortization of pollution-control equipment is not always the best taxmove, by Allen Ford and Price Brattin. (Accounting) *Taxation for accountants*, v. 14, April 1975, p. 234-7.

BRAUDY, SIDNEY M.

Consumer magazines. *Viewpoint* (Main Lafrentz & Co.), 1st ed., 1974, p. 2-6.

BRAUN, ANNE ROMANIS.

What is incomes policy and what can it achieve? *Finance and development*, v. 12, March 1975, p. 34-7.

BRAUN, PETER C. M. S.

Avoiding pitfalls in real estate. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 125-34.

Surviving a real estate crisis. *Business horizons*, v. 18, April 1975, p. 31-40.

BRAUN, STEVEN A.

Adopting LIFO - previous change in inventory method and 33 1/3% reduction problem. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 82-3.

Inventories - the average cost method. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 84-5.

BRAUNSTEIN, DANIEL N.

Behavioral science. *Interfaces*, v. 5, Nov. 1974, p. 53-5.

Meaning in measurement and management science. *Interfaces*, v. 5, May 1975, p. 26-8.

Relating the logic of management science to executive decision-making. *Interfaces*, v. 5, part 1, Feb. 1975, p. 44-6.

BRAUW-HAY, ELIZABETH A. de.

Investment in Nigeria and the Nigerian enterprises promotion decree, 1972. *Bulletin for international fiscal documentation*, v. 29, May 1975, p. 200-3.

BRAVENEC, L. L.

Farm recapture provisions and tax planning for corporations. *Journal of corporate taxation*, v. 1, Winter 1975, p. 391-408.

Recapture of farmer's land improvement deductions. *Journal of real estate taxation*, v. 2, Winter 1975, p. 163-74.

Tax consequences when farm owner and operator are different taxpayers. (Taxation of farmers) *Journal of taxation*, v. 43, Nov. 1975, p. 296-300.

Tax planning to control recapture of farm losses: how to manage excess deduction. (Taxation of farmers) *Journal of taxation*, v. 42, May 1975, p. 312-16.

BRAY, DOUGLAS W.

Management development without frills. *Conference Board record*, v. 12, Sept. 1975, p. 47-50.

BRAY, EDWARD C.

Rating finance company commercial paper. *Financial forum*, v. 14, June 1975, p. 2-6.

BRAY, JOHN M.

Production of documents and seizure of evidence. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1223-50.) [751 N]

BRAZIER, GRAHAM.

New scholarship and a new course. (Program development) *CGA magazine* (Can.), v. 9, Aug. 1975, p. 10.

BREACH by firms of auditors section 165(2) of Companies acts.

Australian accountant, v. 45, May 1975, p. 217.

BREAK, GEORGE.

Relationship between the corporation and individual income taxes. by George Break and Joseph A. Pechman. *National tax journal*, v. 28, Sept. 1975, p. 341-52.

BREAK-EVEN POINT

See Also Budgets, Business

Anderson, Lane K. Expanded breakeven analysis for a multi-product company. *Management accounting* (NAA), v. 57, July 1975, p. 30-2.

Brown, David. Break-even analysis and advertising costs. *Accountancy* (Eng.), v. 86, Jan. 1975, p. 42-5.

Chandra, Prasanna. Breakeven analysis of life insurance policies, some comments. *Chartered accountant* (India), v. 24, Oct. 1975, p. 234-6.

How to compute and use the break-even point. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975. p. 283-307.) [223.5 P]

Snook, I. Donald. Break-even analysis gives manager flexibility and control in making decisions. *Hospital financial management*, v. 5, Sept. 1975, p. 58-60, 62.

Spivak, Melton L. Future for computers in real estate valuation. *Appraisal journal*, v. 43, Jan. 1975, p. 80-9.

BREAKSTONE, ARTHUR L.

Wolinsky, Daniel. Reporting for the rehabilitation and sheltered workshop, by Daniel Wolinsky and Arthur L. Breakstone. *Journal of accountancy*, v. 140, July 1975, p. 56-62.

BREAKWELL, G. H.

Morris, R. C. Manipulation of earnings figures in the United Kingdom, by R. C. Morris and G. H. Breakwell. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 177-84.

BREALEY, R. A.

Playing with portfolios, by R. A. Brealey and S. D. Hodges. *Journal of finance*, v. 30, March 1975, p. 125-34.

BRECHT, WARREN F.

Auditing Treasury's diverse missions. *Federal accountant*, v. 24, Sept. 1975, p. 16-19.

What management wants from its records program and managers. *Records management journal*, v. 12, Autumn 1974, p. 2-6.

BRECHWALD, DAVID R.

How to plan effective industrial insurance coverage. *Wisconsin CPA*, Dec. 1974, p. 15-16.

BRECKER, RICHARD L.

Ten common mistakes in college recruiting - or how to try without really succeeding. *Personnel*, v. 52, March-April 1975, p. 19-28.

BREEN, FRANCIS F.

Lewis, Kenneth A. Empirical issues in the demand for currency: a multinational study, by Kenneth A. Lewis and Francis F. Breen. *Journal of finance*, v. 30, Sept. 1975, p. 1065-79.

BREIE, LARS.

Auditing and control of government accounts in Norway. *International journal of government auditing*, v. 2, Jan. 1975, p. 7-8, 16.

BREMS, HANS.

Inflation and indexation. *University of Michigan business review*, v. 27, Jan. 1975, p. 19-23.

BREMSEMER, WAYNE G.

Accounting careers in perspective, by Wayne G. Bremser and Paul E. Dascher. (Administration of accountants practice) *CPA journal*, v. 45, Jan. 1975, p. 46-8.

Earnings characteristics of firms reporting discretionary accounting changes. *Accounting review*, v. 50, July 1975, p. 563-73.

External peer quality review. (Administration of accountants practice) *CPA journal*, v. 45, Dec. 1975, p. 73-4.

BRENER, STEPHEN.

Capital outlook for the hospitality industry. *Hospitality* (Food and lodging), v. 13, Nov. 1974, p. L32.

Hospitality task force. *Hospitality* (Food and lodging), v. 14, Aug. 1975, p. L24-L25.

Management's new role. *Hospitality* (Food and lodging), v. 13, Oct. 1974, p. L70, L72.

BRENGANDE, BARBARA J.

Modular units offer design flexibility. *Hospitals*, v. 49, Oct. 1, 1975, p. 66-9.

BRENNAN, EDWARD V.

Holding company - a creative estate planning tool. *Trusts & estates*, v. 114, Oct. 1975, p. 716-17, 764.

BRENNAN, JOHN M.

Small business gets big DP help. (Management input) *Journal of systems management*, v. 26, June 1975, p. 26-7.

BRENNAN, PETER J.

Here comes the microprocessor. *Banking*, v. 67, Oct. 1975, p. 100, 102, 106, 208, 210, 212.

BRENNER, CHARLES.

Speno, M. Jeffrey. Fast work needed to forestall rail line abandonments, by M. Jeffrey Speno and Charles Brenner. (Ideas for action) *Harvard business review*, v. 53, May-June 1975, p. 8, 10.

BRENNER, GEORGE J.

CPAs: do you speak management accounting? *Management accounting* (NAA), v. 57, Sept. 1975, p. 29-30.

BRENNER, MENACHEM.

On the stability of the distribution of the market component in stock price changes. *Journal of financial and quantitative analysis*, v. 9, Dec. 1974, p. 945-61.

BRENNER, RICHARD B.

Surety bonds and accountants. *Delaware CPA*, v. 1, Nov. 1974, p. 27.

BRENNER, VINCENT C.

Benjamin, James J. Annual reports for public accounting firms, by James J. Benjamin and Vincent C. Brenner. *Ohio CPA*, v. 33, Autumn 1974, p. 140-7.

Benjamin, James J. Corporate presidents' reaction to the New York Stock Exchange white paper, by James J. Benjamin and Vincent C. Brenner. *Journal of business* (Seton Hall), v. 13, May 1975, p. 3-15.

Benjamin, James J. Public disclosure for CPA firms, by James J. Benjamin and Vincent C. Brenner. *Financial executive*, v. 18, Aug. 1975, p. 37-41.

Benjamin, James J. Reaction to NYSE white paper's call for disclosure, by James J. Benjamin and Vincent C. Brenner. *Management accounting* (NAA), v. 56, May 1975, p. 13-18, 38.

Dascher, Paul E. Present value: a review, by Paul E. Dascher, Vincent C. Brenner and James J. Benjamin. *National public accountant*, v. 20, June 1975, p. 18-21.

Financial community's support for APB opinion no. 15, by Vincent C. Brenner, Paul E. Dascher and Gerald W. Rosson. *Delaware CPA*, v. 1, Nov. 1974, p. 28-31.

BRESCHER, JOHN.

Banks, Douglas. Employee or independent contractor? Recent rulings, cases focus on control element, by Douglas Banks and John Brescher. *Taxation for accountants*, v. 15, Nov. 1975, p. 286-7, 290-2.

BRETZ, THOMAS R.

Pension reform law: state taxation of lump sum distributions. (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 142-3.

BREWSTER, ROBERT S.

Controlling inventory: on-line computer systems. *CPA* (NYSS), v. 45, Sept. 1975, p. 35-9.

BRICK MANUFACTURERS

See Also Clay Products Manufacturers
Concrete Products Manufacturers

BRICKMAN, DICK.

Reduce landscape maintenance costs by proper planning. *Journal of property management*, v. 40, Jan.-Feb. 1975, p. 26-32.

BRIDGEWATER, B. A.

Competition game has changed, by B.A. Bridgewater, Donald K. Clifford and Thomas Hardy. *Business horizons*, v. 19, Oct. 1975, p. 5-20.

BRIEF, ARTHUR.

Contingency management, poor people, and the firm, by Arthur Brief and Alan Filley. *MSU business topics*, v. 22, Spring 1974, p. 45-52.

BRIEF, RICHARD P.

Accountant's responsibility in historical perspective. *Accounting review*, v. 50, April 1975, p. 285-97.

Reformulation of the estimation problem, by Richard P. Brief and Joel Owen. *Journal of accounting research*, v. 11, Spring 1973, p. 1-15.

Role of the accountant in investment analysis, by Richard P. Brief and Joel Owen. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 52-6.

BRIEF guide to Sandilands. *Management accounting* (Eng.), v. 53, Oct. 1975, p. 312-13.

BRIEF introduction to managerial and social uses of accounting,

May, Robert G. Brief introduction to managerial and social uses of accounting, by Robert G. May, Gerhard G. Mueller and Thomas H. Williams. Englewood Cliffs, N.J., Prentice-Hall, c1975. 128 p. [*110 M]

BRIGHT spot in business loans: commercial finance and factoring. *Banking*, v. 67, March 1975, p. 33-4, 90, 93.

BRIGHTON, GERALD D.

Oliver, Fred M. Auditing state and local governmental units, by Fred M. Oliver and Gerald D. Brighton. (Accounting & auditing) *Journal of accountancy*, v. 140, Aug. 1975, p. 87-91.

Oliver, Fred M. New audit guide for state and local governmental units, by Fred M. Oliver and Gerald D. Brighton. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 91-103.) [110 H]

BRILL, ALAN E.

Reducing conflict between computer programming and operations. *CPA journal*, v. 45, April 1975, p. 39-42.

BRILLOFF, ABRAHAM J.

We often paint fakes. *Vanderbilt law review*, v. 28, Jan. 1975, p. 165-200. (*Symposium on accounting and the Federal securities laws.*)

BRIMMER, ANDREW F.

Growth of American international banking; implications for public policy, by Andrew F. Brimmer and Frederick R. Dahl. *Journal of finance*, v. 30, May 1975, p. 341-63.

BRINDISI, LOUIS J.

Executive compensation program for savings and loan associations. *Management controls* (PMM & Co.), v. 22, March 1975, p. 44-7.

Target approach to the management of capital accumulation plans. *Management controls* (PMM & Co.), v. 22, Jan.-Feb. 1975, p. 23-8.

BRINER, ERNST K.

New horizons for internal auditing in Europe. *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 58-64.

BRINK, DAVID R.

Automation in estate planning. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1-78.) [751 N]

BRINKMAN, DONALD R.

Replacement cost and current-value measurement: how to do it, by Donald R. Brinkman and Paul H. Prentiss. *Financial executive*, v. 43, Oct. 1975, p. 20-6.

BRION, JOHN P.

Getting ready for annual reports. *Financial executive*, v. 43, Nov. 1975, p. 39-41.

BRISCOE, G.

Further appreciation of demand forecasting models: some methods based on survey information, by G. Briscoe and M. Hirst. *Long range planning*, v.8, Feb. 1975, p. 87-97.

BRISKIN, ROBERT K.

Borden, Neal D. Supreme Court's Ivan Allen holding based on economic reality may cause 531 problems, by Neal D. Borden and Robert K. Briskin. (Corporations, stockholders) *Journal of taxation*, v. 43, Sept. 1975, p. 130-4.

BRITAIN must stay in EEC. *Accountant* (Eng.), v. 172, Feb. 6, 1975, p. 192.

BRITISH approach to inflation accounting. (Corporate cash) *Business week*, Sept. 29, 1975, p. 33-4.

BRITISH INSTITUTE OF MANAGEMENT.

McNulty, Nancy G. And now, professional codes for the practice of management. *Conference Board record*, v. 12, April 1975, p. 21-4.

BRITISH LEYLAND MOTOR CORPORATION.

British Leyland's financing problems. (Finance and commerce) *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 220-1.

BRITISH Leyland's financing problems. (Finance and commerce) *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 220-1.

BRITISH RAILWAYS BOARD.

Fowler, Derek. Organisation of the British Railways Board, part 1. *Public finance and accountancy* (Eng.), v. 2, July 1975, p. 221-5, 236.

Fowler, Derek. Organisation of the British Railways Board, part 2. *Public finance and accountancy* (Eng.), v. 2, Sept. 1975, p. 282-5.

BRITT, STEUART HENDERSON.

Applying learning principles to marketing. *MSU business topics*, v. 23, Spring 1975, p. 5-12.

How Weber's law can be applied to marketing. *Business horizons*, v. 18, Feb. 1975, p. 21-9.

Standardizing advertising for the international market. *Columbia journal of world business*, v. 9, Winter 1974, p. 39-45.

BRITTAİN, W. BRUCE.

Management by objectives: planning, programming and budgeting. *Governmental finance*, v. 4, Nov. 1975, p. 32-5.

BROAD, MICHAEL M.

Huffstutler, Clyde. Productivity in structural clay products, by Clyde Huffstutler and Michael M. Broad. *Monthly labor review*, v. 98, Oct. 1975, p. 29-33.

BROADCASTING and cable television: policies for diversity and change.

Committee For Economic Development. Broadcasting and cable television: policies for diversity and change. New York, 1975. 119 p. [*250 Rad 5]

BROCK, HORACE.

Klammer, Thomas P. Resolving accounting issues without a conceptual framework, by Thomas P. Klammer and Horace Brock. *CPA* (NYSS), v. 45, Aug. 1975, p. 15-20.

BROCK, WILLIAM E.

Federal policy trends: will they eliminate the bank loan officer? *Journal of commercial bank lending*, v. 57, Jan. 1975, p. 31-9.

BROCKETT, DONALD C.

Case-tracking/evaluation system for law office, by Donald C. Brockett and Malcolm E. McClain. *Journal of systems management*, v. 26, Aug. 1975, p. 38-44.

BROCKHAUS, WILLIAM L.

Model for success in mergers and acquisitions. *Advanced management journal*, v. 40, Winter 1975, p. 40-9.

BRODEN, BARRY C.

Toward certifying tax specialists in law and accounting, by Barry C. Broden and Jerome S. Horvitz. *Tax adviser*, v. 6, Aug. 1975, p. 469-75.

BRODER, BARRY C.

Lubell, Myron S. Masters degree in taxation: an academic survey, by Myron S. Lubell and Barry C. Broden. (Education research) *Accounting review*, v. 50, Jan. 1975, p. 170-6.

BRODSKY, EDWARD.

Guide to securities litigation. New York, Law Journal Press, c1974. 401 p. (Includes table of cases) [720 B]

BRODY, PAUL E.

How costly is a strike? By Paul E. Brody and Jordan London. *Hospitals*, v. 49, Sept. 16, 1975, p. 53-6.

BROENEN, DARWIN.

Tax benefit rule and Sections 332, 334(b)(2) and 336. *Taxes - the tax magazine*, v. 53, April 1975, p. 231-6.

Undistributed PHC income: the Sixth Circuit in *H. Wetter Mfg. Co.* is historically sound, by Darwin Broenen and R. Jeffrey Preston. *Journal of corporate taxation*, v. 2, Spring 1975, p. 69-79.

BROGAN, FRANCIS B.

Levey, Marc M. Analysis of the impact of Quick on estate planning where there is IRD, by Marc M. Levey and Francis B. Brogan. (Estates, trusts & gifts) *Journal of taxation*, v. 42, May 1975, p. 293-7.

Levey, Marc M. Planning for advantageous use of pre-death sale in new climate created by Quick decision, by Marc M. Levey and Francis B. Brogan. *Estate planning*, v. 2, Spring 1975, p. 168-70.

BROGAN, JAMES A.

Control of paperwork problems that can cause inventory shortage. *Retail control*, v. 43, March 1975, p. 18-27.

BROILER PROCESSING

See Poultry Processing

BROKERS

See Commodity Brokers
Investment Companies
Security Brokers

BROLEY, JOHN A.

Strain, William J. Stormy weather for the mining industry, by William J. Strain and John A. Broley. *CA magazine* (Can.), v. 106, Jan. 1975, p. 37-42.

BROMBERG, ROBERT S.

Effect of tax policy on the delivery and cost of health care. *Taxes - the tax magazine*, v. 53, Aug. 1975, p. 452-78.

BROMWICH, M.

Individual purchasing power indices and accounting reports: a comment on a suggestion by Professor Gynther. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 118-22.

BRONFELD, SAUL.

Agmon, Tamir. International mobility of short-term covered arbitrage capital, by Tamir Agmon and Saul Bronfeld. *Journal of business finance & accounting* (Eng.), v. 2, Summer 1975, p. 269-78.

BRONSTEIN, RICHARD J.

Cost of living and salary administration. *Personnel*, v. 52, March-April 1975, p. 11-18.

BROOKE, COLIN A.

Canadian manufacturing and processing tax incentives. *Tax executive*, v. 26, July 1974, p. 297-306.

BROOKE, DONALD L.

Orange production costs and returns in Florida season 1968-69 with comparisons. Gainesville, Fla., Cooperative Extension Service, Institute of Food and Agricultural Sciences, Univ. of Florida, 1970. 19 p. (*Cooperative Extension Service econ. series*, 70-3.) [*271 B]

BROOKE, MICHAEL Z.

Multinational company in Europe: some key problems, edited by Michael Z. Brooke and H. Lee Remmers. Ann Arbor, Mich., Univ. of Michigan Press, 1974, c1972. 194 p. [938 B]

BROOKER, W. MICHAEL A.

Eliminating intergroup conflicts through interdepartmental problem solving. *Advanced management journal*, v. 40, Spring 1975, p. 16-25.

BROOKING, S. A.

Inventory policies for returnable parts in the capital goods industry, by S. A. Brooking, M. J. Fox and A. R. Burgess. *Production and inventory management*, v. 16, First quarter 1975, p. 53-66.

BROOKLYN Union wins rate increase. (Review of current cases) *Public utilities fortnightly*, v. 94, Dec. 5, 1974, p. 55-6.

BROOKS, DOUGLAS G.

Cost-oriented pricing: a realistic solution to a complicated problem. *Journal of marketing*, v. 39, April 1975, p. 72-4.

BROOKS, JOHN.

Bradner, William M. Conflicts of interest in commercial bank trust departments and corporate fund asset management. *Trusts & estates*, v. 114, Nov. 1975, p. 786-8.

BROOKS, LeROY.

Blum, James D. Variability in price level changes: inventory, expenses or revenue adjustments, by James Blum, LeRoy Brooks and Dale Buckmaster. *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 24-8.

BROOKSHIRE, MICHAEL L.

Women, jobs and mobility, by Michael L. Brookshire and Howard H. Lumsden. *Journal of college placement*, v. 35, Spring 1975, p. 75-9.

BROOM, H. N.

Small business management, by H.N. Broom and Justin G. Longenecker. 4th ed. Cincinnati, South-Western Pub. Co., c1975. 558 p. [209.5 B]

BROPHY, THEODORE F.

Utility problem of regulatory lag. *Public utilities fortnightly*, v. 95, Jan. 30, 1975, p. 21-7.

BROSTER, E. J.

Brass tacks of inflation accounting. *Certified accountant* (Eng.), Sept. 1975, p. 451-2, 457.

BROTHERTON, DALE E.

Computer performance measurement, by Dale E. Brotherton and Donald C. Harder. *Data management*, v. 13, Jan. 1975, p. 12-15.

BROUDE, JOHN S.

Controlled foreign corporations. (Recent developments) *Texas international law journal*, v. 9, Fall 1974, p. 377-82.

BROUDE, RICHARD.

Coogan, Peter F. Comments on some reorganization provisions of the pending bankruptcy bills, by Peter F. Coogan, Richard Broude and Herman Glatt. *Business lawyer*, v. 30, July 1975, p. 1149-80.

BROWDER, OLIN L.

Trusts and the doctrine of estates. *Michigan law review*, v. 72, Aug. 1974, p. 1509-76.

BROWDY, SOL.

H.M.O. vs. fee-for-service: an insider's story. *Medical economics*, v. 52, Jan. 20, 1975, p. 71-4.

BROWER, PIETER.

Estate tax - transfers in contemplation of death - flight insurance: Berman v. United States. (Recent cases) *Misouri law review*, v. 39, Summer 1974, p. 455-61.

BROWN, ALEC.

Nadler, Richard S. Analysis and text of the Tax reduction act of 1975, by Richard S. Nadler and Irwin S. Epstein with the assistance of Alec Brown. New York, Matthew Bender, c1975. 112 p. (For use in conjunction with other tax publications of Matthew Bender.) [*751.5 N]

BROWN, BARRY.

State plans under the Occupational safety and health act of 1970. *Law and contemporary problems*, v. 38, Summer-Autumn 1974, p. 745-57.

BROWN, BART A.

Tax refund cases in the Court of Claims. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1305-14.) [751 N]

BROWN, C. C.

Illusions and delusions. (Presidents' report) *CGA magazine* (Can.), v. 9, Aug. 1975, p. 15.

BROWN, C. GORDON.

Trust busting down on the farm: narrowing the scope of antitrust exemptions for agricultural cooperatives. (Notes) *Virginia law review*, v. 61, March 1975, p. 341-89.

BROWN, CHARLES R.

Some auto rebates may be taxable. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 740.

BROWN, DAVID.

Break-even analysis and advertising costs. *Accountancy* (Eng.), v. 86, Jan. 1975, p. 42-5.

BROWN, DENNIS.

Practical guide to preparing federal estate tax return. 5th ed. Tucson, Ariz., Lawyers and Judges Pub. Co., c1973, 1974. 53 p. [*755 B]

BROWN, FOSTER.

Auditing control and system design. *Journal of systems management*, v. 26, April 1975, p. 24-31.

BROWN, GEORGE.

Forecasting and timesharing. (Current matters relating to management advisory services) *Virginia accountant*, v. 27, June 1975, p. 17-18.

BROWN, GEORGE H.

Stagflation is the word. *Conference Board record*, v. 12, Jan. 1975, p. 7-11.

BROWN, GORDON T.

Predicting future land values via regression. *Valuation*, v. 21, Oct. 1974, p. 32-45.

BROWN, HOWARD B.

California mechanic's lien rights and other remedies. *Credit and financial management*, v. 77, Nov. 1975, p. 12-13, 35.

BROWN, J. EVERETT.

Taxation of farm lands. *Governmental finance*, v. 4, May 1975, p. 25-6.

BROWN, JOHN P.

Pros and cons of self-insured workmen's compensation plans. *Newspaper controller*, v. 28, Jan. 1975, p. 4-5, 10.

BROWN, JUDY.

Designing an accounting system for a small business. *Retail control*, v. 44, Oct. 1975, p. 40-53.

Designing an accounting system for a small business. *Management accounting* (NAA), v. 56, June 1975, p. 27-30.

BROWN, KEITH C.

Case for decontrolling gas producer prices. *Public utilities fortnightly*, v. 95, May 8, 1975, p. 23-6.

BROWN, LARRY.

Linden, Jack. Larry Brown, first graduate of the Minnesota Society's minority scholarship/internship program. (Profile) *Journal of accountancy*, v. 139, April 1975, p. 26, 28, 30-2.

BROWN, MARC L.

Legality of bank-sponsored investment services. (Notes) *Yale law journal*, v. 84, June 1975, p. 1477-1504.

BROWN, MONTAGUE.

Shared laboratory services? what to consider, by Montague Brown and others. (Laboratory) *Hospitals*, v. 49, May 1, 1975, p. 48-51.

BROWN, NICHOLAS.

Lessor points of leasing. *CGA* (Can.), v. 9, April-May 1975, p. 12-15.

BROWN, PATRICIA L.

Iadarola, Angelo A. Private foundation: still viable in the post-'69 era, by Angelo A. Iadarola and Patricia L. Brown. *National public accountant*, v. 20, Feb. 1975, p. 18-19, 22-3.

BROWN, PAUL I.

Coincidence of interest. (Ideational items) *Business horizons*, v. 17, Dec. 1974, p. 32-4.

BROWN, R. D.

Canada-United States tax relations problems. *Tax executive*, v. 28, Oct. 1975, p. 1-19.

Tax increases for oil and gas: what do they mean for Canada? *Canadian business review*, v. 2, Autumn 1975, p. 29-33.

BROWN, RICHARD K.

Deductibility of state unemployment and disability withheld tax - recent rulings wrong? (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 422.

BROWN, ROBERT N.

Changing format to save newsprint: standard ad width and area rates would help. *Newspaper controller*, v. 28, July/Aug. 1975, p. 3-4, 12.

BROWN, THOMAS L.

Peat, Nancy C. Comment on: Identifying buyers of a major automotive innovation, by Nancy C. Peat, James W. Gentry and Thomas L. Brown. (Marketing notes and communications) *Journal of marketing*, v. 39, Oct. 1975, p. 61-2.

BROWN, WILLIAM J.

Get ready to pay interest on demand deposits. *Bankers magazine*, v. 158, Spring 1975, p. 33-6.

BROWNE, P. ANTHONY.

Australia: tax consequences of domestic and foreign interests establishing corporations as joint ventures, by P. Anthony Browne and John McD. McAuley. *Bulletin for international fiscal documentation*, v. 28, Nov. 1974, p. 447-61.

BROWNE, RUSSELL C.

Regulatory perspective on EFTS. *Magazine of bank administration*, v. 51, Oct. 1975, p. 14-17.

BROWNING, D. DALE.

It's time to de-confuse EFTS. *Banking*, v. 67, Sept. 1975, p. 76.

BRUCE, CHARLES M.

Liquidations and reorganizations: Madison Square Garden and Kass. *Tax law review*, v. 30, Spring 1975, p. 303-55.

BRUCKER, JACK E.

Quantitative techniques and risk management, by Jack E. Brucker and John J. O'Connell. *Risk management*, v. 22, May 1975, p. 16-19.

BRUDNEY, VICTOR.

Fair shares in corporate mergers and takeovers, by Victor Brudney and Marvin A. Chirelstein. *Harvard law review*, v. 88, Dec. 1974, p. 297-346.

Note on going private. *Virginia law review*, v. 61, June 1975, p. 1019-56.

BRUNINGSEN, ARTHUR F.

Kodak's financial information and reporting system. *Management accounting (NAA)*, v. 57, Sept. 1975, p. 21-4.

BRUNER, E. C.

HEWCAS in a university audit. *Footnote*, Special issue, 1975, p. 32-3.

BRUSCHI, WILLIAM C.

Institute's local firm quality review program. New York, American Institute of CPAs, 1974. 4 p. (Reprinted from the members' section, *Journal of Accountancy*, March 1974.) [*250 Acc]

BRUSSAT, WILLIAM K.

A-95 review system can be asset to mortgage banker, not obstacle. *Mortgage banker*, v. 35, Nov. 1974, p. 30, 34-6.

BRUTON, RICHARD.

Link with sterling. *Management (Irish)*, v. 22, May 1975, p. 46-8.

BRYAN, BILL.

Holton, John B. Structured top-down flowcharting, by John B. Holton and Bill Bryan. *Datamation*, v. 21, May 1975, p. 80-4.

BRYAN, W. BURTON.

\$50,000 surtax exemption: maximizing benefit for controlled group. (Tax clinic) *Tax adviser*, v. 6, Aug. 1975, p. 485-6.

BRYANT, BARBARA E.

Respondent selection in a time of changing household composition. *Journal of marketing research*, v. 12, May 1975, p. 129-35.

BRYSON, ROSCOE EUGENE.

Perry Mason. (Profile) *Accounting historian*, v. 2, Summer 1975, p. 8.

BUCCI, EARL M.

Clearing titles of heirs to intestate real property, by Earl M. Bucci and others. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 454-63.

BUCHANAN, BRUCE.

Building organizational commitment: the socialization of managers in work organizations. *Administrative science quarterly*, v. 19, Dec. 1974, p. 533-46.

To walk an extra mile: the whats, whens, and whys of organizational commitment. (Research) *Organizational dynamics*, v. 3, Spring 1975, p. 67-80.

BUCHANAN, JAMES M.

Polluters' profits and political response: direct controls versus taxes, by James M. Buchanan and Gordon Tullock. *American economic review*, v. 65, March 1975, p. 139-47.

Public finance and public choice. *National tax journal*, v. 28, Dec. 1975, p. 383-94.

BUCHANAN, PAULINE.

Beyer, Charles E. Developing departmental standards, by Charles E. Beyer and Pauline Buchanan. *Cornell hotel and restaurant administration quarterly*, v. 16, Nov. 1975, p. 70-5, 81.

BUCHER, GEORGE C.

How to put the off-the-job trainee back to work. *Personnel*, v. 52, March-April 1975, p. 52-6.

BUCHER, JEFFREY M.

Firm no to credit allocation. *Journal of commercial bank lending*, v. 57, Jan. 1975, p. 25-30.

BUCK, JAMES R.

Additions to the Laplace transform methodology for economic analysis, by James R. Buck and Thomas W. Hill. *Engineering economist*, v.20, Spring 1975, p. 197-208.

BUCKING a boondoggle. *E & E* (Ernst & Ernst), v. 14, Summer 1975, p. 31-7.

BUCKLEY, ADRIAN.

Company liquidity in 1974. (Finance) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 68, 70, 72.

Distorting effect of surplus advance corporation tax in project appraisal. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 168-76.

Growth by acquisition. *Long range planning*, v. 8, Aug. 1975, p. 53-60.

High or low share prices? - 1. *Accountancy* (Eng.), v. 86, April 1975, p. 56, 58-9.

High or low share prices? - 2. *Accountancy* (Eng.), v. 86, May 1975, p. 82, 84, 86.

Note on stock dividends. *Accounting and business research* (Eng.), v. 4, Winter 1974, p. 53-60.

Review of acquisition valuation models - a comment. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 147-51.

Sandilands balance sheet. *Accountant* (Eng.), v. 173, Oct. 23, 1975, p. 466-8.

Sandilands income statement. *Accountant* (Eng.), v. 173, Nov. 6, 1975, p. 522-3.

BUCKLEY, JOHN W.

Management problem-solving with APL: a guide to the solution of typical accounting and finance problems through APL time-sharing, by John W. Buckley and others. Los Angeles, Melville Pub. Co., c1974. 1 v. (various pagings) [203.9 B]

BUCKLEY, JOSEPH J.

Moll, Dennis B. O.R. information system implemented, by Dennis B. Moll, Marilyn A. Lande and Joseph J. Buckley. *Hospitals*, v. 49, Jan. 1, 1975, p. 55-60.

BUCKMASTER, DALE.

Blum, James D. Lease disclosure by lessees, by James D. Blum and Dale A. Buckmaster. *Delaware CPA*, v. 1, May 1974, p. 9-15.

Blum, James D. Variability in price level changes: inventory, expenses or revenue adjustments, by James Blum, LeRoy Brooks and Dale Buckmaster. *Cost and management (Can.)*, v. 49, July-Aug. 1975, p. 24-8.

Hassler, Eugene C. Implications of volatility in quarterly accounting data: a comment, by Eugene C. Hassler and Dale Buckmaster. (Correspondence) *Accounting review*, v. 50, Jan. 1975, p. 127-9.

Kiger, Jack E. Implications of volatility in quarterly accounting data: a reply. (Correspondence) *Accounting review*, v. 50, Jan. 1975, p. 130-2.

BUDGET analysis. *Accountant (Eng.)* v. 171, Nov. 21, 1974, p. 670-2.

BUDGETED FINANCIAL STATEMENTS

See Statements, Financial - Budgeted

BUDGETING model for an institution of higher education.

Said, Kamal el Dien. Budgeting model for an institution of higher education. Austin, Tex., University of Texas at Austin, Graduate School of Business, Bureau of Business Research, c1974. 202 p. (*Studies in accounting*, no. 6.) [*250 Sch]

BUDGETS, BUSINESS

See Also Responsibility Budgeting
Special Kinds Of Businesses, E.G.,
Retail Trade - Budgeting

Administering a budget program. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975. p. 129-40.) [223.5 P]

Anthony, Robert N. Fundamentals of management accounting, by Robert N. Anthony and Glenn A. Welsch. Homewood, Ill., Richard D. Irwin, c1974. 558 p. [110 A]

Burton, Robert E. Formula budgeting: an example. *Special libraries*, v. 66, Feb. 1975, p. 61-7.

Cherrington, David J. Participation, performance, and appraisal, by David J. Cherrington and J. Owen Cherrington. *Business horizons*, v. 17, Dec. 1974, p. 35-44.

Copeland, Ronald M. Managerial accounting: an introduction to planning, information processing, and control, by Ronald M. Copeland and Paul E. Dascher. Santa Barbara, Calif., Hamilton Pub. Co., c1974. 533 p. [110 C]

Curran, Michael W. How bracket budgeting helps managers cope with uncertainty. *Management review*, v. 64, May 1975, p. 16-24.

Davis, K. Roscoe. Budgeting by level of activity. *Managerial planning*, v. 23, May-June 1975, p. 10-14.

Developing and installing a budget program. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975. p. 91-127.) [223.5 P]

Edwards, James Don. Financial planning and control, by James Don Edwards and Jack E. Kiger. *Managerial planning*, v. 24, Nov./Dec. 1975, p. 1-9, 32.

Halsall, J. H. How to prepare an operating budget, by J.H. Halsall in association with Ibucon Learning Systems Ltd. London, Longman Group Ltd.; Turin, Italy, International Center for Advanced Technical and Vocational Training, c1974. 106 p. (A programmed book) [*205.4 H]

Hayya, Jack C. On extensions of probabilistic profit budgets, by Jack C. Hayya, Ronald M. Copeland and K. Hung Chan. *Decision sciences*, v. 6, Jan. 1975, p. 106-119.

Health Service Treasurers' annual conference. *Public finance & accountancy (Eng.)*, v. 2, Jan. 1975, p. 23-5.

Kirkby, D. Budgetary control. *Certified accountant (Eng.)*, June 1975, p. 367-9.

Kivetz, Jack. Imaginative approach to budgeting & expense control. *Retail control*, v. 44, Nov. 1975, p. 35-41.

Milani, Ken. Relationships of participation in budget-setting to industrial supervisor performance and attitudes: a field study. *Accounting review*, v. 50, April 1975, p. 274-84.

Murphy, Richard C. Computer model approach to budgeting. *Management accounting (NAA)*, v. 56, June 1975, p. 34-6, 38.

Pilcher, Roy. Appraisal and control of project costs. London, McGraw-Hill (UK) Ltd., c1973. 324 p. [201.6 P]

Ronen, J. Expectancy theory approach to the motivational impacts of budgets, by J. Ronen and J. L. Livingstone. *Accounting review*, v. 50, Oct. 1975, p. 671-85.

Rose, David R. Preparing for budgets. *Cooperative accountant*, v. 28, Fall 1975, p. 40-6.

Schachner, Leopold. Published forecasts and internal budgets. *CPA journal*, v. 45, Jan. 1975, p. 19-24.

Schattko, Rudolph W. Managerial accounting: concepts and uses, by Rudolph W. Schattko, Howard G. Jensen and Virginia L. Bean. Boston, Allyn and Bacon, c1974. 641 p. [110 S]

Sizer, John. Budget planning and control. (Management) *Accountancy (Eng.)*, v. 86, Feb. 1975, p. 78, 80-1.

Smith, Harold W. Budgeting: a motivating force. *Motor freight controller*, Sept. 1975, p. 4-6.

Swick, Myra A. Planning and budgeting: past, present, and future. *Woman CPA*, v. 37, April 1975, p. 3-5.

Swieringa, Robert J. Behavioral approach to participative budgeting. *Management accounting (NAA)*, v. 56, Feb. 1975, p. 35-9.

Swieringa, Robert J. Relationship between managers' budget-oriented behavior and selected attitude, position, size, and performance measures, by Robert J. Swieringa and Robert H. Moncur. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. Chicago, 1974. p. 194-214.) [*102 C]

Tosi, Henry L. Human effects of budgeting systems on management. *MSU business topics*, v. 22, Autumn 1974, p. 53-63.

Tsuji, Atsuo. Shades of the past budgeting in early 1900s. *Managerial planning*, v. 23, March/April 1975, p. 23-9.

Advertising

See Advertising

Capital

Beranek, William. Cost of capital, capital budgeting, and the maximization of shareholder wealth. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 1-20.

Carter, E. Eugene. Portfolio aspects of capital budgeting. Lexington, Mass., Lexington Books, c1974. 222 p. [205.4 C]

Chandra, Gyan. Cut-off rate for investment decisions in growth companies. *Long range planning*, v. 8, April 1975, p. 95-9.

Chapin, Troy A. Selling DCFR. *Management accounting (NAA)*, v. 57, Dec. 1975, p. 45-6.

Chateau, Jean-Pierre D. Capital budgeting problem under conflicting financial policies. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 83-103.

Dakshinamurthy, D. Capital budgeting decisions in a business firm. *Chartered accountant (India)*, v. 23, Dec. 1974, p. 255-61.

de la Mare, R. F. Investigation into the discounting formulae used in capital budgeting models. *Journal of business finance & accounting (Eng.)*, v. 2, Summer 1975, p. 203-17.

Forsyth, J. D. Rationing capital in a telephone company, by J.D. Forsyth and D.J. Laughunn. *Financial management*, v. 3, Autumn 1974, p. 36-43.

Gold, Bela. Capital budgeting, industrial capacity, and imports, by Bela Gold and Myles G. Boylan. *Quarterly review of economics & business*, v. 15, Autumn 1975, p. 17-32.

- Grinyer, J. R. Relevant criterion rates in capital budgeting. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 357-74.
- Hastie, K. Larry. One businessman's view of capital budgeting. *Financial management*, v. 3, Winter 1974, p. 36-44.
- Hinson, Dolan R. Time-adjusted capital budgeting models. *Management accounting* (NAA), v. 57, July 1975, p. 55-8.
- Johnson, Rodney. Corporate motives in repurchases of discounted bonds, by Rodney Johnson and Richard Klein. *Financial management*, v. 3, Autumn 1974, p. 44-9.
- Keating, Maryann O. Rapid inflation and capital budgeting, by Maryann O. Keating and Barry P. Keating. *Journal of business* (Seton Hall), v. 13, May 1975, p. 16-22.
- King, Paul. Is the emphasis of capital budgeting theory misplaced? *Journal of business finance & accounting*, v. 2, Spring 1975, p. 69-82.
- Litzenberger, Robert H. Decentralized capital budgeting decisions and shareholder wealth maximization, by Robert H. Litzenberger and O. Maurice Joy. *Journal of finance*, v. 30, Sept. 1975, p. 993-1002.
- Lockett, A. Geoffrey. Multistage capital budgeting under uncertainty, by A. Geoffrey Lockett and Anthony E. Gear. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 21-36.
- Mayor, Thomas H. Rate of discount in bond refunding, by Thomas H. Mayor and Kenneth G. McCain. *Financial management*, v. 3, Autumn 1974, p. 54-8.
- Morris, James R. Application of the decomposition principle to financial decision models. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 37-65.
- Okafor, F. O. Capital budgeting under imperfect capital market condition. *Nigerian accountant*, v. 7, Oct./Dec. 1974, p. 7-9, 11-13.
- Perrakis, Stylianos. Certainty equivalents and timing uncertainty. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 109-18.
- Petry, Glenn H. Effective use of capital budgeting tools. *Business horizons*, v. 19, Oct. 1975, p. 57-65.
- Prodhan, B. Portfolio theory and capital budgeting - I. *Management accounting* (Eng.), v. 53, Nov. 1975, p. 365-6, 367-9.
- Prodhan, B. Portfolio theory and capital budgeting - 2. *Management accounting* (Eng.), v. 53, Dec. 1975, p. 406-8.
- Rockley, Lawrence E. Planning capital investment. (Management) *Accountancy* (Eng.), v. 86, June 1975, p. 74.
- Stapleton, Richard C. Acquisition decision as a capital budgeting problem. *Journal of business finance & accounting* (Eng.), v. 2, Summer 1975, p. 187-201.
- Stapleton, Richard C. Capital budgeting under uncertainty: a reformation: comment. (Comments) *Journal of finance*, v. 29, Dec. 1974, p. 1583-4.
- Sully, J. M. Capital budgeting. (Student roundabout) *Accountant* (Eng.), v. 172, June 5, 1975, p. 737-9.
- Sundem, Gary L. Evaluating capital budgeting models in simulated environments. *Journal of finance*, v. 30, Sept. 1975, p. 977-92.
- Thompson, Howard E. Inventory management and capital budgeting: a pedagogical note. *Decision sciences*, v. 6, April 1975, p. 383-98.
- Zlatkovich, Charles. Accounting under inflation and its implications for management. *Cost & management* (Can.), v. 49, March-April 1975, p. 7-16.
- Cash**
- Davis, K. R. Cash budget simulation for independent insurance agents, by K. R. Davis, B. W. Taylor and E. J. Leverett. *Best's review* (Property/liability ed.), v. 76, June 1975, p. 26, 28, 30.
- Dutta, Sankar. Cash budget - preparation and importance. (Students' section) *Management accountant* (India), v. 10, Jan. 2, 1975, p. 55-7.
- Malbourne, Michael J. Effective cash management. *Australian accountant*, v. 45, Jan.-Feb. 1975, p. 6-9, 12-14.
- Parker, Richard D. Effective cash management - or, are you your banker's best friend? (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 369-78.) [110 H]
- Pesando, James E. On the accuracy and formation of life insurance company cash flow forecasts. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 20-6.
- Data processing**
- Murphy, Richard C. Computer model approach to budgeting. *Management accounting* (NAA), v. 56, June 1975, p. 34-6, 38.
- Perry, Clyde. Computerized estimating. *Management accounting* (NAA), v. 56, Jan. 1975, p. 37-42.
- Flexible**
- Mullis, Elbert N. Variable budgeting for financial planning and control. *Management accounting* (NAA), v. 56, Feb. 1975, p. 43-5.
- Sweeney, Donald H. Flexible budgeting: the great escape. *Hospital financial management*, v. 29, Aug. 1975, p. 36-8.
- Great Britain**
- Sizer, John. Company liquidity crisis. *Accountant* (Eng.), v. 171, Dec. 5, 1974, p. 744-6.
- Manufacturing**
- Halsall, J. H. How to prepare an operating budget, by J.H. Halsall in association with Ibucon Learning Systems Ltd. London, Longman Group Ltd.; Turin, Italy, International Center for Advanced Technical and Vocational Training, c1974. 106 p. (A programmed book) [*205.4 H]
- Program**
- Bonfitto, Marco T. Resource management schemes, by Marco T. Bonfitto, Robert B. Hager and Frank A. Lapointe. *Long range planning*, v. 8, June 1975, p. 46-53.
- Granof, Michael H. Zero-based budgeting: modest proposal for reform, by Michael H. Granof and Dale A. Kinzel. *Federal accountant*, v. 23, Dec. 1974, p. 50-6.
- Swick, Myra A. Planning and budgeting: past, present, and future. *Woman CPA*, v. 37, April 1975, p. 3-5.
- Sales**
- Halsall, J. H. How to prepare an operating budget, by J.H. Halsall in association with Ibucon Learning Systems Ltd. London, Longman Group Ltd.; Turin, Italy, International Center for Advanced Technical and Vocational Training, c1974. 106 p. (A programmed book) [*205.4 H]
- Sales Management (Magazine). Survey of selling costs, 1975. *Sales management*, v. 114, Jan. 6, 1975, entire issue. (Contents: 1. Introduction. 2. Metro sales costs. 3. Compensation. 4. Salesmeetings and sales training. 5. Sales-support activities. 6. International. 7. Transportation.)
- Strong, Sally. Inflation-plus ad budgets planned. *Industrial marketing*, v. 60, Feb. 1975, front cover, p. 58, 60, 62.
- Variable**
- See Budgets, Business - Flexible
- Zero-base**
- Garbutt, Douglas. Incremental, planned-programmed and zero-base budgeting, by Douglas Garbutt and George S. Minnier. *Public finance & accountancy* (Eng.), v. 1, Nov. 1974, p. 350-7.
- Granof, Michael H. Zero-based budgeting: modest proposal for reform, by Michael H. Granof and Dale A. Kinzel. *Federal accountant*, v. 23, Dec. 1974, p. 50-6.
- BUDGETS, COUNTIES**
- Great Britain**
- Osborn, C. S. Inflation and local authority budgets. *Public finance & accountancy* (Eng.), v. 1, Dec. 1974, p. 380-3.
- BUDGETS, MILITARY**
- Cooley, John W. Arrival, evolution and prospects of PPBS at the Pentagon, by John W. Cooley and Calvin R. Nelson. *Armed forces comptroller*, v. 20, April 1975, p. 10-13.
- Edmonds, Edmund W. FY 1976 Federal budget. *Air force comptroller*, v. 9, April 1975, p. 1-5.

- Laird, James L. Budget's role in the energy crisis. *Air force comptroller*, v. 9, Jan. 1975, p. 34-6.
- Mason, W. L. Cost estimates: are they for budgets, too? *Air force comptroller*, v. 9, July 1975, p. 38.
- O'Sullivan, David. Irish defense policy: the need to reassess. *Management (Irish)*, v. 22, June-July 1975, p. 18-19.
- Peterson, M. R. USAF FY 1976 budget. *Air force comptroller*, v. 9, April 1975, p. 6-9.
- Smith, Richard F. Installation budgets - impacts and reforms. *Armed forces comptroller*, v. 20, April 1975, p. 16-17, 25.
- Woodruff, William W. Effect of inflation on military spending. *Armed forces comptroller*, v. 20, Winter 1975, p. 12-14, 37.

BUDGETS, MUNICIPAL

- Coppie, Comer S. Fiscal planning for the nation's capital. *Management accounting (NAA)*, v. 56, Feb. 1975, p. 15-19.
- Davis, Charles L. City of Atlanta's budget process. *Georgia CPA*, v. 16, Winter 1974-75, p. 8-10.
- Hogan, James A. Need to recognize and budget for the real costs of retirement and unusual sick leave and vacation accumulation benefits. (Focus on accounting & auditing) *Michigan CPA*, v. 27, Nov.-Dec. 1975, p. 5-9.
- Scott, Claudia Devita. Forecasting local government spending. Washington, Urban Institute, c1972. 142 p. (Prepared in cooperation with the Municipal Finance Officers Association) [344 S]

Great Britain

- Osborn, C. S. Inflation and local authority budgets. *Public finance & accountancy (Eng.)*, v. 1, Dec. 1974, p. 380-3.

Program

- Guy, Robert S. Program budgeting for smaller governmental units. *Governmental finance*, v. 4, Aug. 1975, p. 37-8.
- Swick, Myra A. Planning and budgeting: past, present, and future. *Woman CPA*, v. 37, April 1975, p. 3-5.

BUDGETS, NATIONAL

- Andrews, Harry R. What should we expect from Congress's latest attempt at budget reform? *Armed forces comptroller*, v. 20, Winter 1975, p. 24-6, 39.
- Dawson, John E. Origins of the Federal budget process: the challenge of particularism and synthesis. *Armed forces comptroller*, v. 20, April 1975, p. 2-7.
- Linowes, David F. Where the great society stumbled on its way to utopia. *Laventhol & Horwath perspective*, v. 1, Spring 1975, p. 2-7.
- McIntyre, Thomas J. Not just a healthy economy, but a fair economy. *National public accountant*, v. 19, Dec. 1974, p. 8-12.
- Morton, Rogers C. B. T-dollars' make huge spending programs intelligible to consumer. *Commerce today*, v. 6, Oct. 13, 1975, p. 5-6.
- Moyer, Burton B. Congressional budget reform... trial run now. *Armed forces comptroller*, v. 20, April 1975, p. 14-15.
- Patton, Carl Vernon. Budgeting under crisis: the confederacy as a poor country. *Administrative science quarterly*, v. 20, Sept. 1975, p. 355-70.
- Premchand, A. Budgetary reforms in developing countries: need for renewal. *Finance and development*, v. 12, March 1975, p. 25-8, 46.

Australia

- Berg, Charles J. Australia: tax implications of the 1974 budget. *Tax management international journal*, Nov. 1974, p. 3-6.

Program

- Pugh, Cedric. Introduction of a planning-programming-budgeting system. *Australian accountant*, v. 44, Dec. 1974, p. 646-8, 651-6, 661.

Bangladesh

- Kamal, M. A. Critical path analysis technique in budget preparation. *Cost and management (Bangladesh)*, v. 1, July-Dec. 1974, p. 8-16.

Canada

- Brown, R. D. Tax increases for oil and gas: what do they mean for Canada? *Canadian business review*, v. 2, Autumn 1975, p. 29-33.
- Crozier, Robert B. Federal budget and the economy. *Canadian business review*, v. 2, Winter 1975, p. 44-8.
- Vasoff, James D. Comparing and contrasting the U.S. and Canadian budgets. (Economic outlook) *CA magazine (Can.)*, v. 106, March 1975, p. 49-50.
- Vasoff, James D. Rationale and logic of the budget. (Economic outlook) *CA magazine (Can.)*, v. 106, Jan. 1975, p. 53-5.
- Verchere, Bruce. Canada 1974 Budget - No. 2. (Special item) *Tax management international journal*, Nov. 1974, p. 16-17.
- Verchere, Bruce. Canada: budget provision to change the withholding tax on interest. *Tax management international journal*, July 1975, p. 26-7.

Program

- Yeomans, Donald R. Canadian federal PPBS system and its development. *Cost and management (Can.)*, v. 49, Sept.-Oct. 1975, p. 23-8.

Great Britain

- Budget analysis. *Accountant (Eng.)* v. 171, Nov. 21, 1974, p. 670-2.
- Cooper, J. M. Budget commentary. *Certified accountant (Eng.)*, May 1975, p. 279-80.
- Edwardes-Ker, Michael. United Kingdom budget of April 15, 1975. *Tax management international journal*, April 1975, p. 30-2.
- Garbutt, Douglas. Incremental, planned-programmed and zero-base budgeting, by Douglas Garbutt and George S. Minnier. *Public finance & accountancy (Eng.)*, v. 1, Nov. 1974, p. 350-7.
- Ilersic, A. R. British budget: 1974 model 3. *Canadian tax journal*, v. 22, Nov.-Dec. 1974, p. 619-23.
- Ilersic, A. R. U. K. budget 1975. *Canadian tax journal*, v. 23, July-Aug. 1975, p. 407-12.
- Newbury, D. R. Water authorities' budgets. *Public finance & accountancy*, v. 1, Oct. 1974, p. 330-3.
- Sizer, John. Company liquidity crisis. *Accountant (Eng.)*, v. 171, Dec. 5, 1974, p. 744-6.
- Waiting for Godot. *Accountant (Eng.)*, v. 172, April 17, 1975, p. 485-7.

Program

- Abernethy, W. L. Corporate planning - a personal viewpoint. *Long range planning*, v. 7, Dec. 1974, p. 49-52.
- Garbutt, Douglas. Incremental, planned-programmed and zero-base budgeting, by Douglas Garbutt and George S. Minnier. *Public finance & accountancy (Eng.)*, v. 1, Nov. 1974, p. 350-7.

India

- Raj, A. S. Role of accountants in public expenditure programmes. *Chartered accountant (India)*, v. 24, Aug. 1975, p. 79-85.

Ireland

- McConnell, John. Mild measures to meet the storm. *Management (Irish)*, v. 22, Jan. 1975, p. 5-6.
- Murphy, R. H. Business and the budget. *Management (Irish)*, v. 22, Jan. 1975, p. 7-8.

Nigeria

- Olaloku, F. Akin. Budget with a difference: some reflections on the 1974/75 Nigerian federal government budget. *Bulletin for international fiscal documentation*, v. 29, April 1975, p. 147-50.

United States

- Binford, Charles W. Best approach to governmental budgeting: the large governmental unit. *Governmental finance*, v. 4, Feb. 1975, p. 20-2, 27-9.
- End of the decline is now in sight, by Sanford S. Parker and others. (Business roundup) *Fortune*, v. 91, March 1975, p. 13-14, 18.
- Freeman, Gaylord. Program to fight inflation. *Broadcast financial journal*, v. 3, Nov. 1974, p. 6-11.
- Levy, Michael E. Congressional budget process again reformed, by Michael E. Levy and Delos R. Smith. *Conference Board record*, v. 12, March 1975, p. 12-17.
- Moyer, Burton B. Shape of things to come. *Federal accountant*, v. 23, Dec. 1974, p. 40-9.
- Rosensteel, Robert. Program evaluation as an integral part of public policy. *GAO review*, v. 10, Summer 1975, p. 44-52.
- Simonet, Gilbert. Congressional scorekeeping: review of the 93rd Congress. (Washington report) *Journal of accountancy*, v. 139, Jan. 1975, p. 35-40.
- Staats, Elmer B. Federal budget, the economy, and inflation. *GAO review*, v. 10, Fall 1975, p. 1-10.
- Stubbing, Richard A. Office of Management & Budget. *Air force comptroller*, v. 9, July 1975, p. 2-4.
- Vasoff, James D. Comparing and contrasting the U.S. and Canadian budgets. (Economic outlook) *CA magazine* (Can.), v. 106, March 1975, p. 49-50.

Program

- Binford, Charles W. Best approach to governmental budgeting: the large governmental unit. *Governmental finance*, v. 4, Feb. 1975, p. 20-2, 27-9.
- Cooley, John W. Arrival, evolution and prospects of PPBS at the Pentagon, by John W. Cooley and Calvin R. Nelson. *Armed forces comptroller*, v. 20, April 1975, p. 10-13.
- Cronin, Richard P. Years of reform and development - from the Budget and accounting act of 1921 to the eve of PPBS. *Armed forces comptroller*, v. 20, April 1975, p. 8-9, 31.
- DeWoolfson, B. H. Federal PPB a ten year perspective. *Federal accountant*, v. 24, Sept. 1975, p. 52-61.
- Granof, Michael H. Zero-based budgeting: modest proposal for reform, by Michael H. Granof and Dale A. Kinzel. *Federal accountant*, v. 23, Dec. 1974, p. 50-6.
- Peterson, M. R. USAF FY 1976 budget. *Air force comptroller*, v. 9, April 1975, p. 6-9.
- Richter, Stephen S. Planning programming budgeting system (PPBS). *Virginia accountant*, v. 27, June 1975, p. 13-15.
- Staats, Elmer B. Challenges and problems in the evaluation of governmental programs. *Interfaces*, v. 5, Nov. 1974, p. 25-32.
- Staats, Elmer B. Evaluating the effectiveness of federal social programs. *Federal accountant*, v. 23, Dec. 1974, p. 30-5.

BUDGETS, PROVINCIAL

- Auld, Douglas A. L. Counter-cyclical budget effects in Ontario: some preliminary evidence. *Canadian tax journal*, v. 23, March-April 1975, p. 173-83.
- Campbell, D. S. Planning programming and budgeting in the Ontario government. *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 6-12.
- Perry, David B. Round-up of 1975 provincial budgets, by David Perry, Millie Goodman and Mary Gurney. *Canadian tax journal*, v. 23, May-June 1975, p. 237-56.
- Wilson, T. A. Economic effects of provincial fiscal policies, 1975-76, by T. A. Wilson and G. V. Jump. *Canadian tax journal*, v. 23, May-June 1975, p. 257-62.

BUDGETS, STATES

- Weisbrod, Hadassah. Audit of the state budget, by Hadassah Weisbrod and Bruce Gibson. (Accountability auditing in the community) *Internal auditor*, v. 32, Nov./Dec. 1975, p. 71-3.

Program

- Tjersland, Tory N. PDS is a better way. *Governmental finance*, v. 4, Feb. 1975, p. 10-19.

BUDIN, MORRIS.

- Rule-of-thumb theory of cash holdings by firms, by Morris Budin and Robert J. Van Handel. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 85-108.

BUDNER, LAWRENCE H.

- Uniform performance measurement system for the trust new business specialist. *Trusts & estates*, v. 114, Aug. 1975, p. 544-6, 565.
- What's wrong with the unfunded irrevocable life insurance trust. *Trusts & estates*, v. 114, Feb. 1975, p. 88-9, 128.

BUUEHLMANN, DAVID M.

- ISU's use of the AICPA's college testing program. (Education) *Journal of accountancy*, v. 139, May 1975, p. 93-6.

BUUELL, E. RICK.

- Business start up costs: analyzing and planning for current deductibility. (Accounting) *Journal of taxation*, v. 43, Nov. 1975, p. 278-84.

BUUELL, VICTOR P.

- Changing role of the product manager in consumer goods companies. *Journal of marketing*, v. 39, July 1975, p. 3-11.

BUUESSER, FREDERICK G.

- Kit age and unauthorized practice (divorce, will, and corporation kits). *Unauthorized practice news*, v. 39, Fall-Winter 1974, p. 12-16.

BUUEFF, JEROME H.

- Inherent dangers in earnings forecasts. (Auditing and reporting) *CPA* (NYSS), v. 45, June 1975, p. 81-2. (Excerpt from Disclosure requirements and the investor, *Retail control*, Sept. 1974.)

BUUEFFA, ELWOOD S.

- Basic production management. 2nd ed. New York, John Wiley, c1975. 683 p. [201.8 B]

BUUEFFA, FRANK P.

- Application of a dynamic forecasting model with inventory control properties. *Decision sciences*, v. 6, April 1975, p. 298-306.

BUUEFKIN, RICHARD.

- Malloy, John M. Critical tax and financial factors that must be considered when planning a private annuity, by John M. Malloy and Richard Bufkin. *Estate planning*, v. 3, Autumn 1975, p. 2-6.

BUUEFORD, JAMES A.

- Neighborhood health centers need backup. *Hospitals*, v. 49, July 16, 1975, p. 43-6.

BUUEGBEE, BRUCE A.

- Bank branching. *Management controls* (PMM & Co.), v. 22, Sept. 1975, p. 137-9.
- Marketing challenge for S&L's. *Management controls* (PMM & Co.), v. 22, March 1975, p. 30-3.

- BUILDING** a better board of directors. *Arthur Young journal*, Summer-Autumn 1975, p. 61-4.

- BUILDING** a history. *South African chartered accountant*, v. 10, Dec. 1974, p. 419.

ACCOUNTANTS' INDEX 1975

BUILDING a pension portfolio that won't let you down.
Medical economics, v. 52, Sept. 1, 1975, p. 110, 113.

BUILDING AND LOAN SAVINGS ASSOCIATIONS
See Savings And Loan Associations

BUILDING CONSTRUCTION

See Also Construction

Construction Companies
Construction Costs
Contractors

Construction modernization '75. (Futurescope) *Buildings*, v. 69, Jan. 1975, p. 62, 66.

Hall, Cary H. Engineer/appraiser: the draw inspector. *Valuation*, v. 21, Oct. 1974, p. 10-19.

Selected business forecasts for 1975, by S. Fred Singer and others. *Conference Board record*, v. 11, Dec. 1974, p. 33-45.

Costs

Cost escalation clauses in building contracts. *Accountants' journal* (N.Z.), v. 53, Nov. 1974, p. 160.

Elmore, Robert L. Construction industry - project control through work packaging concepts, by Robert L. Elmore and David C. Sullivan. *Arthur Andersen chronicle*, v. 35, July 1975, p. 54-65.

Fletcher, Ronald J. Applying the investment tax credit to new building costs. *Magazine of bank administration*, v. 50, Dec. 1974, p. 26-7.

Hathaway, Bruce R. Controlling new facilities cost. *Management accounting* (NAA), v. 56, April 1975, p. 47-9.

New Zealand Society Of Accountants. Council. Recommendation on auditing practice no. 3: reporting on increased costs. *Accountants' journal* (N.Z.), v. 53, Dec. 1974, p. 184-5.

BUILDING CONTRACTORS

See Contractors

BUILDING maintenance services.

Bank Of America. Building maintenance services. San Francisco, c1974. 20 p. (*Small business reporter*, v. 12, no. 3) [*165.5 B]

BUILDING MANAGEMENT

See Real Estate Management

BUILDING MATERIAL RETAILERS

See Also Lumber Retailers

Statistics

See Also Lumber Wholesalers

BUILDING OWNERS AND MANAGEMENT INSTITUTE.

Graebner, Herbert C. Education as a timesaver in career advancement. *Skyscraper management*, v. 59, Nov.-Dec. 1974, p. 28.

BUILDING OWNERS AND MANAGERS ASSOCIATION INTERNATIONAL

BOMA International's October 1974 survey of office space: occupancy firm. *Skyscraper management*, v. 60, Jan.-Feb. 1975, p. 26-8.

Nineteen seventy-five economic forecast, sponsored by the Economic Council of BOMA International. *Skyscraper management*, v. 60, Jan.-Feb. 1975, p. 6-8, 10-13.

BUILDING SOCIETIES (GREAT BRITAIN)

Osborn, Fuller M. Index-linking and building societies. *Accountancy* (Eng.), v. 86, April 1975, p. 44-5.

Problems of building societies. *Accountant* (Eng.), v. 172, May 15, 1975, p. 625-6.

BUILDING a pension portfolio that won't let you down.

BUILDINGS

See Also Apartment Houses

Medical Buildings
Office Buildings
Real Estate
Real Estate Management

Building Owners And Managers Association International. Nineteen seventy-five economic forecast, sponsored by the Economic Council of BOMA International. *Skyscraper management*, v. 60, Jan.-Feb. 1975, p. 6-8, 10-13.

Flood, Ted. Solid waste system design in building. *Skyscraper management*, v. 60, May-June 1975, p. 19.

Friedman, Kenneth M. Are multi-use buildings here to stay? *Real estate review*, v. 5, Summer 1975, p. 69-71.

McDonogh, G. F. Elevator safety in fire emergencies. *Skyscraper management*, v. 60, July-Aug. 1975, p. 24-5.

Menkus, Belden. Give your building a security blanket. *Buildings*, v. 69, March 1975, p. 49-52.

Wiggs, Robert C. How big is the high-rise office building market? *Skyscraper management*, v. 60, May-June 1975, p. 21-3.

Costs

McDonogh, G. F. Service improvement proves energy saver. *Skyscraper management*, v. 60, March/April 1975, p. 12-13, 34.

Minich, Quaid. Energy conservation - or conversation? *Skyscraper management*, v. 60, March/April 1975, p. 11, 33.

Ruhlin, Robert R. Roll back your operating costs in '75. *Buildings*, v. 69, Feb. 1975, p. 66-71.

Wiggs, Robert C. Why for energy management and the energy cost ratio. *Skyscraper management*, v. 60, March/April 1975, p. 6-7, 8, 10.

Management

Downs, James C. Principles of real estate management. 11th ed. Chicago, Institute of Real Estate Management, c1975. 488 p. (Appendix includes sample agreements and report forms.) [250 Rea 2]

BULDAK, ROBERT C.

Systems approach to accounts receivable. (Focus on fiance) *Hospitals*, v. 49, March 1, 1975, p. 25.

BULK INVENTORIES

See Inventories - Bulk

BULL, IVAN.

Institute elects officers. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 21-2.

Linden, Jack. Ivan Bull - AICPA chairman 1975-76. (Profile) *Journal of accountancy*, v. 140, Dec. 1975, p. 35-6.

BULLOCK, CLAYTON L.

Reconciling economic depreciation with tax allocation. (In Haskins & Sells. *Selected papers* 1973. New York, c1974. p. 79-88.) [110 H]

BULTEZ, ALAIN V.

Naert, Philippe A. Model of a distribution network aggregate performance, by Philippe A. Naert and Alain V. Bultez. *Management science*, v. 21, June 1975, p. 1102-12.

BUMSTEAD, DENNIS C.

Lund, Robert T. Inverse seniority: timely answer to the layoff dilemma? By Robert T. Lund, Dennis C. Bumstead and Sheldon Friedman. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 65-72.

BUND, MELVIN.

Security in an electronic data processing environment. *CPA journal*, v. 45, Feb. 1975, p. 33-5.

BUNDRED, D. G.

New ventures management is proven success not just new jargon. *Management accounting* (Eng.), v. 53, Jan. 1975, p. 17-19.

BUNNELL, RHODA.

Impact of Geduldig v. Aiello on the EEOC guidelines on sex discrimination. (Notes) *Indiana law journal*, v. 50, Spring 1975, p. 592-606.

BUNSEY, LINDA A.

Banks and banking - usury - National Bank reserving interest in advance on installment loans yielding an effective rate of return in excess of statutory limit violates section 85 of National bank act if same loan made by state lender would be usurious. (Recent cases) *Vanderbilt law review*, v. 28, May 1975, p. 879-87.

BUOY, ROGER M.

Job accounting data: a resource for the computer auditor, by Roger M. Buoy and John Donahue. (EDP systems) *Internal auditor*, v. 32, Jan.-Feb. 1975, p. 63-7.

BURCH, ROBERT D.

Powers to the people: the use of discretionary powers in estate planning. *Trusts & estates*, v. 114, July 1975, p. 450-53, 498-502.

BURCK, CHARLES G.

Intricate politics of the corporation. *Fortune*, v. 91, April 1975, p. 109-12, 188, 190, 192.

BURDEN

See Overhead

BURENGA, KENNETH L.

Computer simulation: practical tool for planning and analysis. *Newspaper controller*, v. 28, Dec. 1974, p. 8-9.

BURES, JAROSLAV P.

Deflating long-term contract costs. *Management accounting* (NAA), v. 57, Aug. 1975, p. 43-4, 48.

BURFORD, ROGER L.

Better additive congruential random number generator?: Reply. *Decision sciences*, v. 6, Jan. 1975, p. 199-201.

BURGE, MARIANNE.

Current trends in the taxation of multinational enterprises. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 746-55.

Foreign tax credit: ruling on Belgian tax may affect other foreign taxes. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 417-18.

International tax planning under the 1975 Tax reduction act. *International tax journal*, v. 1, Summer (Aug.) 1975, p. 295-300, 383-4.

BURGER, CHESTER.

How to meet the press. *Harvard business review*, v. 53, July-Aug. 1975, p. 62-70.

BURGESS, A. R.

Brooking, S. A. Inventory policies for returnable parts in the capital goods industry, by S. A. Brooking, M. J. Fox and A. R. Burgess. *Production and inventory management*, v. 16, First quarter 1975, p. 53-66.

BURKE, EDWARD J.

Accounting profession and change. *Chartered accountant in Australia*, v. 46, Sept. 1975, p. 8-11.

BURKE, FRANK M.

Sec. 351 - problems, planning, and procedures. *Tax adviser*, v. 6, Feb. 1975, p. 103-12.

BURKE, HENRY G.

Charitable giving and estate planning. *Tax lawyer*, v. 28, Winter 1975, p. 289-302.

BURKE, MARIAN C.

Do social actions of a corporation influence store image and profits? By Marian C. Burke and Leonard L. Berry. *Journal of retailing*, v. 50, Winter 1974-1975, p. 62-72.

BURKE, RONALD J.

How to make better management decisions, by Ronald J. Burke and Tamara Weir. *CA magazine* (Can.), v. 107, July 1975, p. 47-53.

BURKE, WALTER L.

Capital expenditure analysis. *International journal of accounting, education and research*, v. 9, Spring 1974, p. 143-54.

BURLEY, JAMES R.

Territorial restriction in distribution systems: current legal developments. (Marketing notes and communications) *Journal of marketing*, v. 39, Oct. 1975, p. 52-6.

BURN, CHRISTOPHER.

Auditing the computer - a time for reappraisal. *Accountant* (Eng.), v. 172, Jan. 30, 1975, p. 131-3.

BURN, CHRISTOPHER C.

Auditing the computer. *Certified accountant* (Eng.), Sept. 1975, p. 482-4.

Documentation retention periods... the need for consistency, by Christopher C. Burn and Peter R. Pennington Leigh. *Certified accountant* (Eng.), April 1975, p. 205-6, 211.

BURNETT, ED.

Computers in use: analyzed by Standard Industrial Classification: 1974 compared with 1968 - part 1. *Computers and people*, v. 24, May 1975, p. 26-8, 31.

Computers in use: analyzed by Standard Industrial Classification: 1974 compared with 1968 - part 2. *Computers and people*, v. 24, June 1975, p. 27-30.

BURNETT, GERALD J.

At last, major roles for minicomputers, by Gerald J. Burnett and Richard L. Nolan. *Harvard business review*, v. 53, May-June 1975, p. 148-56.

BURNETT, W. J.

What unit trusts have to offer. *Certified accountant* (Eng.), Jan. 1975, p. 29-30, 59.

BURNHAM, ROBERT A.

Baldrige, J. Victor. Organizational innovation: individual, organizational, and environmental impacts, by J. Victor Baldrige and Robert A. Burnham. *Administrative science quarterly*, v. 20, June 1975, p. 165-76.

BURNS, ARTHUR F.

As Burns views state of banking. *Bankers monthly*, v. 91, Nov. 15, 1974, p. 27-31.

BURNS, CHRIS.

Anita comes to Natal. *South African chartered accountant*, v. 11, Feb. 1975, p. 60-2.

BURNS, DAVID C.

Internal control evaluation: how the computer can help, by David C. Burns and James K. Loebbecke. *Journal of accountancy*, v. 140, Aug. 1975, p. 60-70.

BURNS, JEFFREY H.

Hayden, Peter R. Canadian foreign investment review act, by Peter R. Hayden and Jeffrey H. Burns. *Practical lawyer*, v. 21, Oct. 1975, 55-62.

BURNS, JOSEPH H.

Managing of the profit of conflict. *Management accounting* (NAA), v. 57, Dec. 1975, p. 21-4.

BURNS, R. EMERSON.

Administrative manager and the managing partner. *Law office economics and management*, v. 16, Spring 1975, p. 31-7.

BURNS, ROGER J.

Thrifty is as thrifty does, by Roger J. Burns and C. Allen Stiteler. *Pension world*, v. 11, Oct. 1975, p. 51-3.

BURNS, THOMAS J.

Accounting Hall of Fame. *Accounting historian*, v. 2, Summer 1975, p. 4.

BURNS, WARD.

What top management expects of internal audit now *Internal auditor*, v. 32, May-June 1975, p. 16-24.

BURRELL, FRED.

Warden, Norman. Management by objectives: the key to organizational effectiveness, by Norman Warden and Fred Burrell. *Armed forces comptroller*, v. 20, Winter 1975, p. 3-5, 33-5.

BURROUGHS CORPORATION.

Macdonald, Ray W. Transition of the Burroughs. *University of Michigan business review*, v. 27, May 1975, p. 1-8.

BURROW, E. EDWARD.

Coinsurance enhances benefits plan. (Personnel) *Hospitals*, v. 49, Feb. 16, 1975, p. 53-6.

BURTLE, JAMES.

International economic outlook. *Conference Board record*, v. 12, June 1975, p. 45-6.

BURTON, BILLY J.

Manpower estimating for systems projects. *Journal of systems management*, v. 26, Jan. 1975, p. 29-33.

BURTON, GENE E.

Credit services for the exporter. *Credit and financial management*, v. 77, March 1975, p. 28-31.

Some problems of minority recruiting. *Journal of college placement*, v. 35, Winter 1975, p. 71-3.

BURTON, J.

First step in analysing flow of financial resources is to define funds. *Management accounting* (Eng.), v. 53, Jan. 1975, p. 20-2.

BURTON, JAMES A.

Simon, H. Paul. Deductions: tests for determining when an activity is a business rather than a hobby, by H. Paul Simon and James A. Burton. *Taxation for accountants*, v. 15, Dec. 1975, p. 332-4.

Simon, H. Paul. Deductions: tests for determining when an activity is a business rather than a hobby, by H. Paul Simon and James A. Burton. (Personal) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 132-5.

BURTON, JOHN C.

Bank reserves, disclosure, and the SEC: a conversation with John C. Burton. *Bankers magazine*, v. 158, Summer 1975, p. 50-6.

Duality in the accounting profession. (Auditing & reporting) *CPA journal*, v. 45, April 1975, p. 86-7. (Excerpt from One man's view of the accounting profession, by John C. Burton, *Week in review* (Haskins & Sells), Dec. 27, 1974.)

Evolution of reporting and auditing: from periodic to continuous. *Massachusetts CPA review*, v. 49, May-June 1975, p. 7-8, 11.

Fair presentation: another view. *CPA* (NYSS), v. 45, June 1975, p. 13-19.

Fair presentation: another view. *Accountant* (Eng.), v. 173, July 17, 1975, p. 64-7.

Financial reporting in an age of inflation. (Statements in quotes) *Journal of accountancy*, v. 139, Feb. 1975, p. 68-71.

Interview with John C. Burton. *Management accounting* (NAA), v. 56, May 1975, p. 19-23.

Rosenfield, Paul. GPP accounting - relevance and interpretability. *Journal of accountancy*, v. 140, Aug. 1975, p. 52-9.

SEC enforcement and professional accountants: philosophy, objectives and approach. *Vanderbilt law review*, v. 28, Jan. 1975, p. 19-29. (*Symposium on accounting and the Federal securities laws*.)

BURTON, KENNETH J.

Better pensions - but not for present pensioners. *Accountant* (Eng.), v. 172, June 5, 1975, p. 724-6.

Insurance levy bill: policy-holders pay the price. *Accountant* (Eng.), v. 173, Oct. 16, 1975, p. 433-4.

Third time unlucky? The Social security pensions bill. *Accountant* (Eng.), v. 172, April 24, 1975, p. 528-30.

BURTON, RICHARD M.

Patient states and the technology matrix, by Richard M. Burton, William W. Damon and David C. Dellinger. (Practice of management science) *Interfaces*, v. 5, Aug. 1975, p. 43-53.

BURTON, ROBERT E.

Formula budgeting: an example. *Special libraries*, v. 66, Feb. 1975, p. 61-7.

BUSES

See Motor Buses
School Buses

BUSH, VANESSA.

Hospitals' hidden cost: theft. *Modern healthcare*, v. 4, Aug. 1975, p. 45-8.

BUSHMAN, JAMES E.

Contested liabilities: no necessity for claimants to sign trust agreement. (Tax clinic) *Tax adviser*, v. 6, Nov. 1975, p. 676-7.

BUSINESS

Banks, Louis. Mission of our business society. *Harvard business review*, v. 53, May-June 1975, p. 57-65.

Barksdale, Hiram C. Causal relationship between money supply and business activity, by Hiram C. Barksdale, Jimmy E. Hilliard and Charles D. DeLorme. *Quarterly review of economics & business*, v. 15, Autumn 1975, p. 79-94.

Byrom, Fletcher L. Public affairs, private business and people. *Conference Board record*, v. 12, May 1975, p. 52-6.

Conference Board. Business outlook 1975: a discussion by the Conference Board Economic Forum held at the Waldorf-Astoria, New York City, Nov. 21, 1974. New York, c1975. 102 p. (Conference Board report, no. 647.) [*200 C]

Diamond, Jay. Introduction to contemporary business, by Jay Diamond and Gerald Pintel. Englewood Cliffs, N.J., Prentice-Hall, c1975. 437 p. (Includes bibliographies) [200 D]

George, Frank Honywill. Anatomy of business. New York, Halsted Press, c1974. 158 p. [200 G]

Golden, L. L. Corporations cannot continue to be faceless. (Ideas for action) *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 6-8.

Kierulff, Herbert E. Can entrepreneurs be developed? *MSU business topics*, v. 23, Winter 1975, p. 39-44.

Martin, William F. Our society in 1985 - business may not like it, by William F. Martin and George Cabot Lodge. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 143-52.

McLaughlin, John. How to restore the reputation of business. *Association management*, v. 27, March 1975, p. 64-71.

Wright, M. A. Assault on private enterprise. *Journal of business* (Seton Hall university), v. 13, Dec. 1974, p. 4-11.

Effect Of Taxation

See Taxation, United States - Effect On Business

Form Of Organization

See Also Corporations

Partnerships
Proprietorships

Taxation, United States - Business Form

American Institute Of Certified Public Accountants. International Practice Executive Committee. Professional accounting in 30 countries. New York, c1975. 792 p. [117 A]

Brockhaus, William L. Model for success in mergers and acquisitions. *Advanced management journal*, v. 40, Winter 1975, p. 40-9.

Diamond, Jay. Introduction to contemporary business, by Jay Diamond and Gerald Pintel. Englewood Cliffs, N.J., Prentice-Hall, c1975. 437 p. (Includes bibliographies) [200 D]

Hansen, James M. Guide to buying or selling a business. Englewood Cliffs, N.J., Prentice-Hall, c1975. 269 p. [230 H]

MacKinnon, John H. Starting a business: a view from the CPA's vantage point, by John H. MacKinnon and Alan J. Ritter. *Price Waterhouse review*, v. 20, no. 1, 1975, p. 32-9.

Meigs, Walter B. Financial accounting, by Walter B. Meigs, A. N. Mosich and Robert F. Meigs. 2nd ed. New York, McGraw-Hill, c1975. 642 p. [110 M]

Shirley, Robert C. Model for analysis of organizational change. *MSU business topics*, v. 22, Spring 1974, p. 60-8.

Terry, P. T. Organizational implications for long range planning. *Long range planning*, v. 8, Feb. 1975, p. 26-30.

Asia

Roxas, Sixto K. Current & future trends of doing business in Asia. *SGV group journal* (P.I.), no. 1 - 1975, p. 28-35.

Australia

Berg, Charles J. Australia: a discussion of the new business regulations. *Tax management international journal*, March 1975, p. 3-6.

Belgium

Price Waterhouse & Co. Information guide for doing business in Belgium. New York, 1974. 73 p. (Supersedes the guide dated January 1972.) [*759.1 B]

Bermuda

Bermuda National Bank Ltd. Bermuda business guide. Hamilton, Bermuda, n.d. 12 p. [*759.1 B]

China, Republic of

Chuang, Kuang Hsung Joseph. Taiwan: available forms of doing business, by Kuang Hsung Joseph Chuang and T.C. Huang. *Tax management international journal*, April 1975, p. 26-9.

Colombia

Perenzin, Dominic A. Colombia: tax reform and its effect on the form of a business organization. *Tax management international journal*, March 1975, p. 7-10.

Europe

Franko, Lawrence G. Move toward a multidivisional structure in European organizations. *Administrative science quarterly*, v. 19, Dec. 1974, p. 493-506.

France

Arthur Andersen & Co. Tax and trade guide - France. 3rd ed. Chicago, 1975. 160 p. [*759.1 F]

Rawlings, Boynton M. French company law: choice of corporate form available to the foreign investor. *Business lawyer*, v. 30, July 1975, p. 1251-71.

Germany

Kutschelis, Georg. Doing business in the Federal Republic of Germany. *Denver journal of international law and policy*, v. 3, Fall 1973, p. 197-252.

Iran

Freiman, David J. Persian gold: doing business in Iran. *Management review*, v. 64, May 1975, p. 9-15.

Ireland

Price Waterhouse & Co. Information guide for doing business in the Republic of Ireland. New York, c1975. 97 p. (Supersedes guide dated Aug. 1971.) [*759.1 I]

Israel

Kesselman & Kesselman. Israel, summary information on: business organization, accounting, taxation, investments. Tel Aviv, Israel, 1974. 95 p. [*759.1 I]

Liberia

Liberia as a corporate domicile. *Tax management international journal*, April 1975, p. 33-7.

Mexico

Coopers & Lybrand. Mexico - from the international reference manual. New York, c1975. 41 p. [*759.1 M]

Sutton, Leonard v. B. Acquisition of real property, investment in corporations and probate law in Mexico: II. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 447-53.

Panama

Ellis, Royan D. Panama: not just a canal, by Royan D. Ellis and Everett A. Mowatt. *Tax executive*, v. 28, Oct. 1975, p. 33-40.

Peru

Rose, Stanley F. Introduction to Peruvian law for lawyers and businessmen. *Tax management international journal*, Feb. 1975, p. 3-43.

Spain

Allen, D. G. MacDonald. Commercial opportunities in Spain. *International accountant* (Eng.), v. 45, no. 2, 1975, p. 18-19.

Government Ownership

See Government Ownership Of Business And Industry

Government Regulation

See Government Regulation Of Business And Industry

Labor - Law And Regulation Public Utilities - Government Regulation

History

- Bateman, Fred. Market structure before the age of big business: concentration and profit inequity Southern manufacturing, by Fred Bateman and Thomas Weiss. *Business history review*, v. 49, Autumn 1975, p. 312-36.
- Buxton, Neil K. Role of the new industries in Britain during the 1930s: a reinterpretation. *Business history review*, v. 49, Summer 1975, p. 205-22.
- Chapman, Stanley D. Textile factory before Arkwright: a typology of factory development. *Business history review*, v. 48, Winter 1974, p. 451-78.
- Gilbert, James B. Collectivism and Charles Steinmetz. *Business history review*, v. 48, Winter 1974, p. 520-40.
- Johnson, H. Thomas. Management accounting in an early integrated industrial: E. I. duPont de Nemours Powder Company, 1903-1912. *Business history review*, v. 49, Summer 1975, p. 184-204.
- Johnson, H. Thomas. Role of accounting history in the study of modern business enterprise. *Accounting review*, v. 50, July 1975, p. 444-50.
- Killick, John R. Bolton Ogden & Co.: a case study in Anglo-American trade, 1790-1850. *Business history review*, v. 48, Winter 1974, p. 501-19.
- McCraw, Thomas K. Regulation in America: a review article. *Business history review*, v. 49, Summer 1975, p. 159-83.
- Nelson, Daniel. Scientific management, systematic management, and labor, 1880-1915. *Business history review*, v. 48, Winter 1974, p. 479-500.
- Sirkin, Gerald. Stock market of 1929 revisited: a note. *Business history review*, v. 49, Summer 1975, p. 223-31.

Large Scale

- See Combinations
- Competition
- Consolidations And Mergers
- Corporations - Large-Scale
- Holding Companies And Subsidiaries

Relation to government

- Banks, Louis. Mission of our business society. *Harvard business review*, v. 53, May-June 1975, p. 57-65.
- Groeneveld, Leonard. Business and government in better focus. *University of Michigan business review*, v. 27, May 1975, p. 13-18.

Social Responsibility

See Also Corporations - Social Responsibility

- Bergeron, Pierre G. Look before you leap: a call to appraise the environment before you invest. *CA magazine*, v. 105, Dec. 1974, p. 29-34.
- Boyd, Thomas D. Whatever happened to the National Alliance of Businessmen? *Business and society review*, Winter 1974-75, no. 12, p. 50-1.
- Brandon, Charles H. Social responsibility financial statement, by Charles H. Brandon and Joseph P. Matoney. *Management accounting (NAA)*, v. 57, Nov. 1975, p. 31-4.
- Business and society review corporate responsibility awards, 1974: this year's good guys. *Business and society review*, Winter 1974-75, no. 12, p. 13-20.
- Business planning and the community. *Accountant (Eng.)*, v. 172, Jan. 9, 1975, p. 43-4.
- Charles, George M. What investors think about social investing. *Business and society review*, Summer 1975, p. 74-8.
- Davis, Keith. Five propositions for social responsibility. *Business horizons*, v. 18, June 1975, p. 19-24.
- Diamond, Jay. Introduction to contemporary business, by Jay Diamond and Gerald Pintel. Englewood Cliffs, N.J., Prentice-Hall, c1975. 437 p. (Includes bibliographies) [200 D]
- Fisk, George. How to trace and recall products, by George Fisk and Rajan Chandran. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 90-6.

- Greenwood, William T. Business in reaction to social pressures. *Conference Board record*, v. 12, May 1975, p. 46-9.
- Gunness, Robert C. Social responsibility: the art of the possible. *Business and society review*, Winter 1974-75, no. 12, p. 94-9.
- Hamilton, Walter A. Traveling two roads to social responsibility. (In public affairs) *Conference Board record*, v. 12, July 1975, p. 29-30.
- Humble, John. Social responsibility audit: a management tool for survival. New York. AMACOM, c1973. 60 p. [*179 H]
- Karson, Stanley G. Social responsibility of management. *Nation's business*, v. 63, July 1975, p. 35-7, 40.
- Keller, I. Wayne. Planning corporate social performance. *Management accounting (NAA)*, v. 56, June 1975, p. 19-24.
- Kennedy, Roger. Shareholder responsibility in institutional investment - how the Ford Foundation deals with social issues. *Trusts & estates*, v. 114, April 1975, p. 214-17.
- Kenny, Ivor. Business and reality. *Management (Irish)*, v. 21, Dec. 1974, p. 31-3.
- McFarland, Dalton E. From the corporate state to managed pluralism. *Conference Board record*, v. 12, July 1975, p. 14-20.
- Moskowitz, Milton. Profiles in corporate responsibility: the ten worst, the ten best. *Business and society review*, Spring 1975, p. 28-42.
- Paluszek, John. Top ten corporate responsibility happenings of 1974. *Business and society review*, Winter 1974-75, no. 12, p. 26-9.
- Parket, I. Robert. Social responsibility: the underlying factors, by I. Robert Parket and Henry Eilbirt. *Business horizons*, v. 18, Aug. 1975, p. 5-10.
- Prout, Gerald R. Corporate social strategy in a post-industrial world. *Conference Board record*, v. 12, Sept. 1975, p. 32-6.
- Ram, C. Kosal. Social contribution - some methods of evaluation. *Management accountant (India)*, v. 10, Feb. 1, 1975, p. 82-5.
- Ryan, Gerald. Do-something option. *Management (Irish)*, v. 21, Dec. 1974, p. 34.
- Shapiro, Harvey D. Social responsibility mutual funds: down the down staircase. *Business and society review*, Winter 1974-75, no. 12, p. 90-3.
- Shapiro, Irving S. Adversary system vs. the public good. (In public affairs) *Conference Board record*, v. 12, Feb. 1975, p. 10-12.
- Sheehy, Morgan. Is profit a four-letter word? *Management (Irish)*, v. 21, Dec. 1974, p. 35-7.
- Siegel, Joel. Socio-economic accounting, by Joel Siegel and Jae Shim. *Journal of business (Seton Hall university)*, v. 13, Dec. 1974, p. 12-19.
- Smith, Tim. South Africa: the churches vs. the corporations. *Business and society review*, Fall 1975, p. 54-64.
- Steiner, George A. Institutionalizing corporate social decisions. *Business horizons*, v. 18, Dec. 1975, p. 12-18.
- Tankersley, Clint B. Comparison of evaluations of social responsibility: students vs. businessmen. *Akron business and economic review*, v. 6, Fall 1975, p. 48-51.
- Usry, Milton F. Measuring social responsibility: a challenge to the accounting profession. (Publisher's forum) *Cost and management (Can.)*, v. 49, July-Aug. 1975, p. 4-5.
- Wasem, George. Corporate social audit. *Bankers monthly*, v. 92, May 15, 1975, p. 14, 16-17, 35.
- Zacchea, Nicholas M. Social responsibility and the professional. *GAO review*, v. 10, Spring 1975, p. 55-60.

Japan

- Sethi, S. Prakash. Why Japanese business is losing its halo. *Business and society review*, Winter 1974-75, no. 12, p. 35-43.

BUSINESS ACCOUNTING V. TAX ACCOUNTING

See Tax Accounting V. Business Accounting

BUSINESS AIRCRAFT

See Company Planes

BUSINESS and personal taxes,

Miles, Catherine E. Business and personal taxes, by Catherine E. Miles and Joseph E. Lane. 1975 rev. ed. Boston, Allyn and Bacon, c1974. 1 v. (various pagings) [754 M]

BUSINESS and society review corporate responsibility awards, 1974: this year's good guys. *Business and society review*, Winter 1974-75, no. 12, p. 13-20.

BUSINESS aspects of estate planning. *Georgia CPA*, v. 16, Winter 1974-75, p. 24-7, 32.

BUSINESS AUDIT

See Management Audit

BUSINESS BUDGETS

See Budgets, Business

BUSINESS CARS

See Company Cars

BUSINESS COMBINATIONS

See Combinations

BUSINESS combinations of S&Ls. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 26.

BUSINESS CONSULTANTS

See Also Accountancy Profession - Relation To Business And Management
Accountants' Office - Services
Data Processing Consultants

American Institute Of Certified Public Accountants. Management Advisory Services Executive Committee. Statements on management advisory services. (Official releases) *Journal of accountancy*, v. 139, Feb. 1975, p. 78-81.

Association Of Consulting Management Engineers. ACME survey on professional consulting fee arrangements 1973. New York, 1973. 18 p. [*200.81 A]

Averill, Richard W. Staffing short-term job requirements. *Association management*, v. 27, Feb. 1975, p. 56-8.

Barrett, F. Derm. Metamorphosis by MBO. *CA magazine* (Can.), v. 107, Aug. 1975, p. 35-41.

Boettinger, Henry M. New directions for management and consultants. *Conference Board record*, v. 12, March 1975, p. 53-6.

Dalton, William. How to select and use a consultant. (Management pointers) *Association management*, v. 27, Jan. 1975, p. 72-4.

Donahue, Richard B. How to approach and develop an MAS engagement. (Management services) *Massachusetts CPA review*, v. 48, Nov.-Dec. 1974, p. 24-5, 32.

Fuchs, Jerome H. Making the most of management consulting services. New York, AMACOM, c1975. 214 p. [200.81 F]

Hough, Michael R. Merger of engineering, design and planning firms. *Mergers and acquisitions*, v. 10, Sept. 1975, p. 12-30.

Institute Of Management Consultants. Should management consultants be licensed by the states? A discussion memorandum. New York, 1974. 1 v. (various pagings) [*200.81 I]

Management consultants must register under new S.D. act. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 24, 26.

MAS annual meeting urges multidisciplinary approach. (MAS) *Journal of accountancy*, v. 139, Jan. 1975, p. 76-80.

Patocka, Barbara A. Are pension consultants getting too powerful? *Institutional investor*, v. 9, Feb. 1975, p. 47-8, 53, 56, 84-6.

Shay, Philip W. Client participation guarantees consulting assignment success. *Newspaper controller*, v. 28, Sept. 1975, p. 6-7, 12.

Smith, Robert M. Nationwide MAS surveys. (MAS) *Journal of accountancy*, v. 139, March 1975, p. 87-90.

Summers, Edward L. AICPA studies MAS in CPA firms, by Edward L. Summers and Kenneth E. Knight. *Journal of accountancy*, v. 139, March 1975, p. 56-64.

Trieschmann, James S. Advising clients on matters of insurance, by James S. Trieschmann and E. J. Leverett. (Practitioners forum) *Journal of accountancy*, v. 139, Jan. 1975, p. 93-5.

Woolsey, Gene. Rules for consulting survival - a biased view. (Fifth column) *Interfaces*, v. 5, Aug. 1975, p. 66-9.

Australia

Leonard, Colin R. Accountants as managers? *Australian accountant*, v. 44, Dec. 1974, p. 674-6.

California

Institute Of Management Consultants. Should management consultants be licensed by the states? A discussion memorandum. New York, 1974. 1 v. (various pagings) [*200.81 I]

Great Britain

Soper, Paul. Financial advice for some - or for all? *Certified accountant* (Eng.), April 1975, p. 213-14, 217.

BUSINESS CONTINUITY

See Accountants' Office - Continuing A Practice
Continuing A Business

BUSINESS CYCLES

Kreinin, Mordechai E. Inflation, recession, and stagflation. *MSU business topics*, v. 23, Winter 1975, p. 5-18.

Poole, William. Relationship of monetary decelerations to business cycle peaks: another lookat the evidence. *Journal of finance*, v. 30, June 1975, p. 697-712.

BUSINESS data processing.

Awad, Elias. Business data processing. 4th ed. Englewood Cliffs, N.J., Prentice-Hall, c1975. 722 p. [203.9 A]

BUSINESS ETHICS

Benson, George C. S. Business ethics in American society. *Journal of contemporary business*, v. 4, Summer 1975, p. 59-74.

Birdzell, L. E. Moral basis of the business system. *Journal of contemporary business*, v. 4, Summer 1975, p. 75-87.

Briloff, Abraham J. We often paint fakes. *Vanderbilt law review*, v. 28, Jan. 1975, p. 165-200. (Symposium on accounting and the Federal securities laws.)

Business executives and moral dilemmas. *Business and society review*, Spring 1975, p. 51-7.

Carroll, Archie B. Managerial ethics: a post-Watergate view. *Business horizons*, v. 18, April 1975, p. 75-80.

Carroll, Archie B. Survey of managerial ethics: is business morality Watergate morality? *Business and society review*, Spring 1975, p. 58-60.

Garrett, Ray. Changing concepts in business ethics. *Business lawyer*, v. 30, March 1975, p. 7-12.

Greenwood, William T. Business in reaction to social pressures. *Conference Board record*, v. 12, May 1975, p. 46-9.

Hise, Richard T. Product elimination: practices, policies, and ethics, by Richard T. Hise and Michael A. McGinnis. *Business horizons*, v. 18, June 1975, p. 25-32.

McMahon, Thomas F. Classroom ethics: a survey of business school courses. *Business and society review*, Summer 1975, p. 21-4.

Newstrom, John W. Ethics of management and the management of ethics, by John W. Newstrom and William A. Ruch. *MSU business topics*, v. 23, Winter 1975, p. 29-37.

Purcell, Theodore V. Practical guide to ethics in business. *Business and society review*, Spring 1975, p. 43-50.

- Wasem, George. Cases in conscience. *Bankers monthly*, v. 92, June 15, 1975, p. 22-5.
- Wilkins, Paul L. Case for ethical absolutes in business. *Business and society review*, Spring 1975, p. 61-3.
- Wilson, James A. Morality and the contemporary business system. *Journal of contemporary business*, v. 4, Summer 1975, p. 31-58.
- Wirthlin, Richard B. Public perceptions of the American business system: 1966-1975. *Journal of contemporary business*, v. 4, Summer 1975, p. 1-14.
- Wright, Edward L. Conflicts of interest - the commercial banker. *Journal of commercial bank lending*, v. 58, Oct. 1975, p. 43-9.

BUSINESS executives and moral dilemmas. *Business and society review*, Spring 1975, p. 51-7.

BUSINESS FAILURES

See Also Bankruptcy
Insolvencies
Liquidations And Receiverships

- Blum, Marc. Failing company discriminant analysis. *Journal of accounting research*, v. 12, Spring 1974, p. 1-25.
- Hershman, Arlene. How to figure who's going bankrupt. *Dun's review*, v. 106, Oct. 1975, p. 62-5, 107-8.
- Some common reasons for business failure. (Management services) *CPA journal*, v. 45, April 1975, p. 74. (Excerpt from *Coopers & Lybrand Newsletter*, Nov. 1973.)

Great Britain

- McWhirter, F. S. Lessons we can learn from recent financial collapses. *Management accounting* (Eng.), v. 53, July-Aug. 1975, p. 237-40.
- Sutherland, C. I. On the rocks - the Court Line case. *South African chartered accountant*, v. 11, Jan. 1975, p. 28-9.

BUSINESS FORECASTING

See Also Budgets, Business
Business Planning
Professional Ethics - Forecasts
Sales Forecasting
Statements, Financial - Forecasts

- Barratt, William E. Macro-economic analysis and the forecasting of interest rates. *Cost and management* (Can.), v. 49, Sept.-Oct. 1975, p. 29-30.
- Bezdek, Roger H. State of the art - long range economic and manpower forecasting. *Long range planning*, v. 8, Feb. 1975, p. 31-42.
- Bishop, Jack L. Experience with a successful system for forecasting and inventory control. *Operations research*, v. 22, Nov.-Dec. 1974, p. 1224-31.
- Blankenship, A. B. Will shortages bankrupt the marketing concept? By A. B. Blankenship and John H. Holmes. *MSU business topics*, v. 22, Spring 1974, p. 13-18.
- Bomball, Mark R. Forecasting stage 2 of the family life cycle. By Mark R. Bomball, Walter J. Primeaux and Donald E. Pursell. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 65-73.
- Briscoe, G. Further appreciation of demand forecasting models: some methods based on survey information, by G. Briscoe and M. Hirst. *Long range planning*, v. 8, Feb. 1975, p. 87-97.
- Brown, George. Forecasting and timesharing. (Current matters relating to management advisory services) *Virginia accountant*, v. 27, June 1975, p. 17-18.
- Brown, George H. Stagnation is the word. *Conference Board record*, v. 12, Jan. 1975, p. 7-11.
- Business planning and the community. *Accountant* (Eng.), v. 172, Jan. 9, 1975, p. 43-4.
- Cerullo, Micheal J. Sales forecasting practices: a survey, by Michael J. Cerullo and Alfonso Avila. *Managerial planning*, v. 24, Sept./Oct. 1975, p. 33-9.

- Chambers, John C. Executive's guide to forecasting, by John C. Chambers, Satinder K. Mullick and Donald D. Smith. New York, John Wiley & Sons, c1974. 308 p. [201.8 C]
- Coates, Robert. Predictive content of interim reports - a time series analysis. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. Chicago, 1974. p. 132-55.) [102 C]
- Cohen, Morris. Corporate financial requirements following inflation. *Conference Board record*, v. 12, April 1975, p. 55-9.
- Earnings forecasts. (SEC commentary) *CPA* (NYSS), v. 45, Sept. 1975, p. 62-3. (Excerpt from *SEC accounting report*, July 1975.)
- Edwards, James Don. Financial planning and control, by James Don Edwards and Jack E. Kiger. *Managerial planning*, v. 24, Nov./Dec. 1975, p. 1-9, 32.
- Elbing, Alvar O. Forecasting organizational changes. *Long range planning*, v. 7, Dec. 1974, p. 43-8.
- Epstein, Marc J. Shareholder's view of earnings forecasts. *Managerial planning*, v. 24, Nov./Dec. 1975, p. 33.
- Ezzati, Ali. Forecasting market shares of alternative home-heating units by Markov process using transition probabilities estimated from aggregate time series data. *Management science*, v. 21, Dec. 1974, p. 462-73.
- Fisher, David I. Corporate economist. New York, Conference Board, c1975. 55 p. (Conference Board report, no. 655.) [*224 F]
- Fraser, Donald R. Forecasting bank earnings, by Donald R. Fraser and R. Malcolm Richards. *Magazine of bank administration*, v. 51, Aug. 1975, p. 40-5.
- George, Frank Honywill. Anatomy of business. New York, Halsted Press, c1974. 158 p. [200 G]
- Geurts, Michael D. Comparing the Box-Jenkins approach with the exponentially smoothed forecasting model application to Hawaii tourists, by Michael D. Geurts and I. B. Ibrahim. *Journal of marketing research*, v. 12, May 1975, p. 182-8.
- Granger, Clive W. J. Some consequences of the valuation model when expectations are taken to be optimum forecasts. *Journal of finance*, v. 30, March 1975, p. 135-45.
- Grossman, Elliot S. Getting a better bead on a leading indicator. (Business highlights) *Conference Board record*, v. 12, March 1975, p. 2-6.
- Harris, Curtis C. Rail, truck, or small car - which is the energy saver? By Curtis C. Harris and Stanley J. Hille. *Business horizons*, v. 17, Dec. 1974, p. 57-64.
- Humphreys, R. Gordon. Profit forecasts - a call for clarity. *Accountancy* (Eng.), v. 86, Nov. 1975, p. 36-7.
- Hussey, David E. Corporate planning theory and practice. Oxford, Eng., Pergamon Press, c1974. 399 p. (Bibliography: p. 333-85. Kettlewell, P. J. European bibliography of corporate planning 1961-1972.) [200.81 H]
- Kendrick, John W. Prospective pickup in productivity. *Conference Board record*, v. 12, May 1975, p. 6-9.
- Klemkosky, Robert C. Adjustment of beta forecasts, by Robert C. Klemkosky and John D. Martin. *Journal of finance*, v. 30, Sept. 1975, p. 1123-8.
- Loeb, Martin. Comments on budget forecasting and operating performance. (Capsules and comments) *Journal of accounting research*, v. 12, Autumn 1974, p. 362-6.
- London, Paul. Rene Dubos, the eternal optimist. *Business and society review*, Winter 1974-75, no. 12, p. 4-11.
- Luchangco, Guillermo D. What about public disclosures of business forecasts? *SGV group journal*, no. 3, 1974, p. 14-23.
- Mabert, Vincent A. Forecasting - a systematic modeling methodology, by Vincent A. Mabert and Robert C. Radcliffe. *Financial management*, v. 3, Autumn 1974, p. 59-67.
- Melgren, Eric N. Critical issues in forecasting, by Eric N. Melgren and Robert K. Elliott. *World* (PMM & Co.), v. 9, Winter 1975, p. 12-18.
- Morris, G. K. Forecasting the impact of social change. *Long range planning*, v. 8, June 1975, p. 64-71.
- Nagan, Peter S. Long-term bond yields drift lower. Now the question is, where will they touch bottom? (Focus on investments) *Banking*, v. 66, Dec. 1974, p. 16.
- Olsen, Leif H. U.S. economic recovery. *Conference Board record*, v. 12, June 1975, p. 30-4.

Parsons, James A. Self-adapting exponential smoothing. (Matrix methods) *Journal of systems management*, v. 26, March 1975, p. 42-3.

Pate, James L. New set of leading indicators expected to show better forecasting performance. (Economic highlights) *Commerce today*, v. 5, April 14, 1975, p. 2-3.

Pate, James L. Signaling a change in business conditions. *Conference Board record*, v. 12, June 1975, p. 35-6.

Pesando, James E. On the accuracy and formation of life insurance company cash flow forecasts. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 20-6.

President changes the calculations. (Business roundup) *Fortune*, v. 91, Feb. 1975, p. 9, 12, 16.

Schweiger, Irving. Nineteen seventy-five forecast of gross national product, consumer spending, saving, and housing. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 5-10.

Seventy five economists on 1975, conducted by Janice Holling. *Institutional investor*, v. 9, Jan. 1975, p. 64-6.

Sizer, John. Five actions in the fight for company survival. *Management accounting* (Eng.), v. 53, Feb. 1975, p. 48, 56.

Sizer, John. What we should be doing about the company liquidity and profitability crisis. *Management accounting* (Eng.), v. 53, Oct. 1975, p. 316-20, 326.

Smith, Lee. Chief executives: a grim year ahead. *Dun's review*, v. 104, Dec. 1974, p. 64-6.

Sommers, Albert T. Issue of inflump. (Business highlights) *Conference Board record*, v. 12, Feb. 1975, p. 2-5.

Sommers, Albert T. Nineteen seventy-five - through a glass, darkly. (Business highlights) *Conference Board record*, v. 12, Jan. 1975, p. 3-7.

Sprinkel, Beryl W. Nineteen seventy-five: a year of recession, recovery, and decelerating inflation. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 1-4.

Stoney, Peter. Techniques of forecasting. (Mainly for students) *Accountancy* (Eng.), v. 86, Sept. 1975, p. 98, 100.

Sullivan, James A. Forecasting consumer installment credit: an application of parametric time series modeling, by James A. Sullivan and Richard G. Marcis. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 98-107.

Taking the guesswork out of long range planning. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975. p. 43-89.) [223.5 P]

Top stocks: leading analysts make their selections in thirty-four industry groups, compiled by Solveig Jansson. *Institutional investor*, v. 9, Jan. 1975, p. 56-63, 99, 101-2.

Trusts & estates twenty-third trust investment officers survey. *Trusts & estates*, v. 114, Jan. 1975, p. 18-21, 56-7.

Warning for industrial marketers - watch those figures. *Sales management*, v. 113, Nov. 25, 1974, p. 6.

Where 1975 industry sales will be brightest. (SM sales graph) *Sales management*, v. 113, Dec. 9, 1974, p. 10.

Young, Fred J. Forecasting investment opportunities and pitfalls to 1984. *Trusts & estates*, v. 114, Jan. 1975, p. 26-9.

Australia

Gleeson-White, M. A. Public use of profit forecasts. *Chartered accountant in Australia*, v. 46, July 1975, p. 50-5, 58-63.

Canada

Carter, Charles S. Business economists in Canada: their evolving role in the business community. *Canadian business review*, v. 2, Spring 1975, p. 34-7.

Conference Board In Canada. Forecasts of economic activity for 1975. *Canadian business review*, v. 2, Winter 1975, p. 6-7.

de Cotret, Robert Rene. AERIC: the Applied Economic Research and Information Centre. *Canadian business review*, v. 1, Autumn 1974, p. 1-3.

de Cotret, Robert Rene. Current business trends: a period of slow growth. *Canadian business review*, v. 2, Winter 1975, p. 2-5.

Data processing

Endriga, Baltazar N. Computer model for financial projections and analyses, by Baltazar N. Endriga and Lily Tan Ny. *Accountants' journal* (P.I.), v. 24, no. 2, 1974, p. 44-55.

Great Britain

Ferris, Kenneth R. Profit forecast disclosure: the effect on managerial behaviour. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 133-9.

Gleeson-White, M. A. Public use of profit forecasts. *Chartered accountant in Australia*, v. 46, July 1975, p. 50-5, 58-63.

Glendinning, Robert. Economic forecasting. *Management accounting* (Eng.), v. 53, Dec. 1975, p. 409, 411.

Sadler, Philip. Management and the social environment. *Long range planning*, v. 8, Aug. 1975, p. 18-22.

BUSINESS FORMS

See Business - Form Of Organization
Forms

BUSINESS GAMES

See Also Simulation

Appelbaum, Stephen H. Experiential case study of organizational suboptimization and problem solving. *Akron business and economic review*, v. 6, Fall 1975, p. 13-16.

Cook, W. D. Infinite linear programming in games with partial information, by W. D. Cook, C. A. Field and M. J. L. Kirby. *Operations research*, v. 23, Sept.-Oct. 1975, p. 996-1010.

Davis, K. Roscoe. Production system failures: bridging the gap. *Production and inventory management*, v. 15, no. 4, 1974, p. 41-56.

Davis, K. Roscoe. Systems design through gaming, by K. Roscoe Davis and Bernard W. Taylor. *Journal of systems management*, v. 26, Sept. 1975, p. 36-42.

Howson, Joseph T. Bayesian equilibria of finite two-person games with incomplete information, by Joseph T. Howson and Robert W. Rosenthal. *Management science*, v. 21, Nov. 1974, p. 313-15.

Jones, Larry D. Analysis of behavior and performance in the food retailing industry using experimental business gaming, by Larry D. Jones and Emerson M. Babb. *Decision sciences*, v. 6, July 1975, p. 541-55.

Newman, William L. I. Business games for ever. *Accountant* (Eng.), v. 171, Dec. 19/26, 1974, p. 828-9.

Ponsard, Jean-Pierre. Zero-sum games with almost perfect information. *Management science*, v. 21, March 1975, p. 794-805.

Spinetto, Richard D. Fairness in cost allocations and cooperative games. *Decision sciences*, v. 6, July 1975, p. 482-91.

Wolfe, Joseph. Case approach versus gaming in the teaching of business policy: an experimental evaluation, by Joseph Wolfe and Gary R. Guth. *Journal of business* (U. of Chicago), v. 48, July 1975, p. 349-64.

Wolfe, Joseph. Effective performance behaviors in a simulated policy and decision making environment. *Management science*, v. 21, April 1975, p. 872-82.

BUSINESS INCOME

See Income

BUSINESS INDICATORS

See Economic Indicators

BUSINESS INTERRUPTION INSURANCE

See Insurance, Business Interruption

BUSINESS interruption policies. (Update: insurance) *News-paper controller*, v. 28, Sept. 1975, p. 9-10.

BUSINESS LAW

See Commercial Law

BUSINESS LEAGUES

See Trade Associations

BUSINESS LETTERS

See Letters

BUSINESS LOCATION

See Plant Location

Taxation, United States - Business Location

BUSINESS MANAGEMENT

See Management

BUSINESS outlook 1975: a discussion by the Conference Board Economic Forum held at the Waldorf-Astoria, New York City, Nov. 21, 1974.

Conference Board. Business outlook 1975: a discussion by the Conference Board Economic Forum held at the Waldorf-Astoria, New York City, Nov. 21, 1974. New York, c1975. 102 p. (Conference Board report, no. 647.) [*200 C]

BUSINESS PAPER PUBLISHERS

See Magazine Publishers

BUSINESS PAPERS

See Magazine Publishers
Negotiable Instruments

BUSINESS PLANES

See Company Planes

BUSINESS PLANNING

See Also Business Forecasting
Estate Planning
Financial Planning
National Planning

- Abel, Kenneth R. Planning for hard times. *Footnotes* (Kenneth Leventhal & Co.), Jan. 1975, p. 6-9.
- Abernethy, W. L. Corporate planning - a personal viewpoint. *Long range planning*, v. 7, Dec. 1974, p. 49-52.
- Ahlquist, C. G. Turning plans into action - a case study. *Long range planning*, v. 7, Dec. 1974, p. 59-63.
- Bauer, Judith. Balanced marketing planning in a period of sudden change. *Conference Board record*, v. 12, May 1975, p. 14-17.
- Bezdek, Roger H. State of the art - long range economic and management forecasting. *Long range planning*, v. 8, Feb. 1975, p. 31-42.
- Business planning and the community. *Accountant* (Eng.), v. 172, Jan. 9, 1975, p. 43-4.
- Buzzell, Robert D. Market share - a key to profitability, by Robert D. Buzzell, Bradley T. Gale and Ralph G. M. Sultan. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 97-106.
- Camillus, J. C. Evaluating the benefits of formal planning systems. *Long range planning*, v. 8, June 1975, p. 33-40.
- Cartwright, John. Corporate planning in local government - implications for the elected member. *Long range planning*, v. 8, April 1975, p. 46-50.
- Chandra, Gyan. Cut-off rate for investment decisions in growth companies. *Long range planning*, v. 8, April 1975, p. 95-9.
- Churchill, Neil C. Accounting for affirmative action programs: a stochastic flow approach, by Neil C. Churchill and John K. Shank. *Accounting review*, v. 50, Oct. 1975, p. 643-56.
- Clowes, George A. Control engineering framework for planning, by George A. Clowes and Sam A. Marshall. *Long range planning*, v. 8, Aug. 1975, p. 70-80.
- Coker, G. T. Project forethought, by G. T. Coker and D. C. Miller. *Managerial planning*, v. 24, Sept./Oct. 1975, p. 6-10.
- Dill, William R. Integrating planning and management development. *Long range planning*, v. 8, Oct. 1975, p. 8-12.
- Dill, William R. Public participation in corporate planning - strategic management in a kibitzer's world. *Long range planning*, v. 8, Feb. 1975, p. 57-63.

- Dobbie, John W. Strategic planning in large firms - some guidelines. *Long range planning*, v. 8, Feb. 1975, p. 81-6.
- Elbing, Alvar O. Forecasting organizational changes. *Long range planning*, v. 7, Dec. 1974, p. 43-8.
- Ezra, Derek. Long term planning for coal. *Long range planning*, v. 7, Dec. 1974, p. 21-3.
- Fairairzl, Alan F. Corporate planning system, by Alan F. Fairairzl and Satinder K. Mullick. *Management accounting* (NAA), v. 57, Dec. 1975, p. 13-17, 20.
- Fleming, John E. Behavioral model of research planning. *Managerial planning*, v. 24, Sept./Oct. 1975, p. 23-5, 28, 39.
- Fox, Joseph M. Strategic planning: a case study. *Managerial planning*, v. 23, May-June 1975, p. 32-8.
- Garvey, Patrick J. Industry analysis. *Management* (Irish), v. 21, Oct. 1974, p. 47-52, 54-5.
- Goldmark, Francis M. Strategy: worldwide long-range market analysis. *Columbia journal of world business*, v. 9, Winter 1974, p. 50-3.
- Gonedes, Nicholas J. Improving subjective probability assessment for planning and control in team-like organizations, by Nicholas J. Gonedes and Yuji Ijiri. *Journal of accounting research*, v. 12, Autumn 1974, p. 251-69.
- Graziano, Vincent J. Integrated logistics planning and control. *Production and inventory management*, v. 16, First quarter 1975, p. 74-84.
- Haimann, Theo. Management in the modern organization, by Theo Haimann and William G. Scott. 2nd ed. Boston, Houghton Mifflin Co., c1974. 583 p. [201 H]
- Hair, Joseph F. Profit-cost relationship of franchise operations, by Joseph F. Hair, Richard L. Cattanaach and Arlie L. Bowling. *Managerial planning*, v. 24, Nov./Dec. 1975, p. 17-24.
- Hanan, Mack. Now it's your very own fire storm, by Mack Hanan and Arnold Amstutz. *Sales management*, v. 113, Nov. 25, 1974, p. 29-31.
- Haner, F. T. Business environment risk index. *Best's review* (Property/liability ed.), v. 76, July 1975, p. 47-50.
- Hanna, Nessim. Marketing strategy under conditions of economic scarcity, by Nessim Hanna, A. H. Kizilbash and Albert Smart. *Journal of marketing*, v. 39, Jan. 1975, p. 63-7.
- Hedrick, Roger K. Study of technological planning and forecasting techniques and their role in public planning. *Business and public administration student review*, v. 10, Spring 1974, p. 9-24.
- Hussey, David E. Corporate planning theory and practice. Oxford, Eng., Pergamon Press, c1974. 399 p. (Bibliography: p. 333-85. Kettlewell, P. J. European bibliography of corporate planning 1961-1972.) [200.81 H]
- Irwin, Patrick H. Towards better strategic management. *Long range planning*, v. 7, Dec. 1974, p. 64-7.
- Kess, Sidney. Practical guide to tax planning, by Sidney Kess and James E. Cheeks. Washington, Tax Management Inc., c1974. 394 p. (Revision of *Kess tax planning manual: 1972-1973*.) [753 K]
- Kingshott, A. L. Planning in a nationalized industry. *Long range planning*, v. 8, Oct. 1975, p. 58-65.
- La Londe, Bernard J. Managing in uncertain economic times: the case for planning, by Bernard J. La Londe and Paul H. Zinszer. *Long range planning*, v. 8, Oct. 1975, p. 18-22.
- Levine, Kenneth C. Practical approach to corporate plan modeling. *Burroughs clearing house*, v. 59, Feb. 1975, p. 18-19, 55-6.
- Lipson, Harry A. Do corporate executives plan for social responsibility? *Business and society review*, Winter 1974-75, no. 12, p. 80-1.
- Lloyd, Bruce. Identification and assessment of political risk in the international environment. *Long range planning*, v. 7, Dec. 1974, p. 24-32.
- Lucado, William E. Energy situation: implications for strategic planning. *Business horizons*, v. 18, April 1975, p. 26-30.
- Lund, Leonard. Optimum regional growth - a problem for planners. *Conference Board record*, v. 12, June 1975, p. 50-3.
- MacKinnon, John H. Starting a business: a view from the CPA's vantage point, by John H. MacKinnon and Alan J. Ritter. *Price Waterhouse review*, v. 20, no. 1, 1975, p. 32-9.
- McCormick, Edmund J. Sharpening the competitive edge for profits. *Financial executive*, v. 43, Apr. 1975, p. 22-7.

- Meikle, Giles R. Managing your business. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 353-63.) [110 H]
- Palmer, Roger R. Strategic planning in an atmosphere of uncertainty. *Managerial planning*, v. 24, Sept./Oct. 1975, p. 29-32.
- Piepgas, John J. How to live with a shortage economy. *Business horizons*, v. 18, June 1975, p. 75-82.
- Poblador, Niceto S. Modern business research. *SGV Group journal* (P.I.), no. 4, 1974, p. 18-23.
- Shagory, George E. Development of corporate planning staff. *Long range planning*, v. 8, Feb. 1975, p. 70-3.
- Shapiro, Irving S. Adversary system vs. the public good. (In public affairs) *Conference Board record*, v. 12, Feb. 1975, p. 10-12.
- Shuman, Jeffrey C. Corporate planning in small companies - a survey. *Long range planning*, v. 8, Oct. 1975, p. 81-90.
- Shuman, Jeffrey C. Marketing and airline corporate planning. *Long range planning*, v. 7, Dec. 1974, p. 68-73.
- Sizer, John. Accounting information for marketing management. *Accountant* (Eng.), v. 172, Jan. 16, 1975, p. 67-70.
- Society of CPCU studies future environment. *Risk management*, v. 21, Dec. 1974, p. 48-51, 56.
- Steiner, George A. Pitfalls in multi-national long-range planning, by George A. Steiner and Hans Schollhammer. *Long range planning*, v. 8, April 1975, p. 2-12.
- Swick, Myra A. Planning and budgeting: past, present, and future. *Woman CPA*, v. 37, April 1975, p. 3-5.
- Taking the guesswork out of long range planning. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975. p. 43-89.) [223.5 P]
- Taylor, Bernard. Strategies for planning. *Long range planning*, v. 8, Aug. 1975, p. 27-40.
- Terry, P. T. Organizational implications for long range planning. *Long range planning*, v. 8, Feb. 1975, p. 26-30.
- Vancil, Richard F. Strategic planning in diversified companies, by Richard F. Vancil and Peter Lorange. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 81-90.
- Walsh, C. A. Growth equilibrium, balancing stability and profit. *Management accounting* (Eng.), v. 53, March 1975, p. 91-5.

Data processing

- Tippos, Manuel A. Structuring a management information system for strategic planning. *Managerial planning*, v. 23, Jan.-Feb. 1975, p. 10-16.

Denmark

- Rasmussen, John Eric. Danish achievement: long-term planning via an overall model. *Newspaper controller*, v. 28, Feb. 1975, p. 4-6, 10.

Great Britain

- Donald, B. L. Manpower and a planned future. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 14-34.) [223.8 M]
- Grinyer, Peter H. Computer models for corporate planning, by Peter H. Grinyer and Jeff Wooller. *Long range planning*, v. 8, Feb. 1975, p. 14-25.
- McWhirter, F. S. Lessons we can learn from recent financial collapses. *Management accounting* (Eng.), v. 53, July-Aug. 1975, p. 237-40.
- Sadler, Philip. Management and the social environment. *Long range planning*, v. 8, Aug. 1975, p. 18-22.

India

- Subramaniam, S. Corporate planning in domestic airlines - an Indian case study, by S. Subramaniam and C. K. Sharma. *Long range planning*, v. 8, Aug. 1975, p. 64-9.

Japan

- Keegan, Warren J. Productivity: lessons from Japan. *Long range planning*, v. 8, April 1975, p. 61-71.

Short-term

- Graziano, Vincent J. Integrated logistics planning and control. *Production and inventory management*, v. 16, First quarter 1975, p. 74-84.
- Mukherjee, Saradindu. Normative approach to short term financing. *Management accountant* (India), v. 10, March 1, 1975, p. 171-89.

Union of Soviet Socialist Republics

- Kotov, Fyodor. Long-term planning in the U.S.S.R. *Long range planning*, v. 8, Aug. 1975, p. 61-3.

- BUSINESS** planning and the community. *Accountant* (Eng.), v. 172, Jan. 9, 1975, p. 43-4.

BUSINESS PLANNING, SHORT-TERM

- Ahluquist, C. G. Turning plans into action - a case study. *Long range planning*, v. 7, Dec. 1974, p. 59-63.

BUSINESS PURCHASE AGREEMENTS

See Purchase Agreements

BUSINESS RELOCATION

See Plant Location

BUSINESS SCHOOLS

See Schools And Colleges, Business

BUSINESS SEPARATIONS

See Also Spin-Offs, Split-Offs, And Split-Ups

Taxation

See Taxation, United States - Business Separations

BUSINESS side of medical practice.

American Medical Association. Business side of medical practice. Chicago, 1973? 69 p. [*250 Phy]

BUSINESS SOURCES

- Bolton, Kathleen M. Sources of information on business organizations in the British Isles. *Accountants digest* (Eng.), no. 3, Autumn 1973, 31 p.
- Cleland, David I. Competitive business intelligence systems, by David I. Cleland and William R. King. *Business horizons*, v. 18, Dec. 1975, p. 19-28.
- Jaffe, Jeffrey F. Value of risk-reducing information, by Jeffrey F. Jaffe and Larry J. Merville. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 697-707.
- Williams, Wade. Unlocking the federal information system. (Washington report) *Journal of accountancy*, v. 139, April 1975, p. 71-6.

BUSSEY, LYNN E.

- Bonini, Charles P. Comment on formulating correlated cash flow streams. *Engineering economist*, v. 20, Spring 1975, p. 209-14.
- Reply to comment on formulating correlated cash flow streams, by Lynn E. Bussey and G. T. Stevens. *Engineering economist*, v. 20, Spring 1975, p. 215-21.

BUTLER, ADAM.

- State control Italian style. *Accountancy* (Eng.), v. 85, Dec. 1974, p. 30, 32.

BUTLER, JOHN.

- Manpower planning. *Public finance & accountancy* (Eng.), v. 2, Feb. 1975, p. 49-50.

ACCOUNTANTS' INDEX 1975

BUTLER, PAUL F.

BUTLER, PAUL F.

Interrelationship between gift taxes and the estate tax. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 385-401.) [751 N]

BUTTER AND EGGS

See Also Cheese
Creameries
Dairy Farms
Dairy Products
Poultry
Poultry Farms

BUTTERWORTH, RICHARD A.

Structured symbols. *Datamation*, v. 21, April 1975, p. 79, 83.

BUXTON, GRAHAM.

More attention should be given to cost analysis in physical distribution management. *Management accounting* (Eng.), v. 53, June 1975, p. 202-4.

BUXTON, NEIL K.

Role of the new industries in Britain during the 1930s: a reinterpretation. *Business history review*, v. 49, Summer 1975, p. 205-22.

BUY-AND-SELL AGREEMENTS

See Purchase Agreements
Taxation, United States - Purchase Agreements

BUY OR MAKE

See Make Or Buy

BUYING AND SELLING A BUSINESS

See Also Taxation, United States - Purchases And Sales

Beach, Franklin F. To sell or not sell? That is the question. (Trusts, estates, and life insurance) *Trusts and estates*, v. 113, Dec. 1974, p. 844-6.

Childs, James F. Buying and selling the Subchapter S corporation. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 347-94.) [750.2 S]

Hansen, James M. Guide to buying or selling a business. Englewood Cliffs, N.J., Prentice-Hall, c1975. 269 p. [230 H]

Hovers, John. Expansion through acquisition. New York, Halsted Press, 1974? 178 p. (Translation of *Expansie door overname*. Appendices p. 21-59 include checklists.) [230 H]

Kaplan, Philip T. Buying a U.S. company. *Bulletin for international fiscal documentation*, v. 29, Jan. 1975, p. 3-18.

Kellogg, Douglas E. How to buy a small manufacturing business. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 92-102.

Rausch, Barbara I. Small business - how marketable is it? (Small business) *Woman CPA*, v. 37, Oct. 1975, p. 16-17.

Valuation

Kellogg, Douglas E. How to buy a small manufacturing business. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 92-102.

BUZENBERG, MILDRED E.

Training and development of women executives: a model. *Collegiate news and views*, v. 29, Fall 1975, p. 19-22.

BUZZELL, ROBERT D.

Market share - a key to profitability, by Robert D. Buzzell, Bradley T. Gale and Ralph G. M. Sultan. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 97-106.

BYAM, CLARK R.

Employee benefit plans: completing new Form 5301 poses some knotty problems. (Compensation) *Journal of taxation*, v. 43, Nov. 1975, p. 264-8.

BYLINSKY, GENE.

ERTS puts the whole earth under a microscope. *Fortune*, v. 91, Feb. 1975, p. 116-22, 126, 128, 130.

Here comes the second computer revolution. *Fortune*, v. 92, Nov. 1975, p. 134-9, 182, 184.

BYRNE, DES.

Financing equipment - the best way. *Management* (Irish), Transport and distribution supplement, Spring 1975, p. 28, 30.

BYRNE, LIAM T.

Changing role of the stock exchange. *Management* (Irish), v. 22, Jan. 1975, p. 25-6.

BYRNE, RICHARD E.

Strict liability and the scientifically unknowable risk. *Marquette law review*, v. 57, no. 4, 1974, p. 660-75.

BYROM, FLETCHER L.

Public affairs, private business and people. *Conference Board record*, v. 12, May 1975, p. 52-6.

C

CA-7 applies mortality tables to value life estate of terminally ill taxpayer. (Estates, trusts & gifts) *Journal of taxation*, v. 42, Jan. 1975, p. 46-7.

CA-9 grants estate tax deduction for legacy. (Estates, trusts & gifts) *Journal of taxation*, v. 42, Jan. 1975, p. 49.

CA-9 says customer list is one asset; deduction harder to take. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 181.

CA-9 says customer list is one asset; deduction harder to take. *Taxation for accountants*, v. 15, Sept. 1975, p. 136-7.

CABLE TELEVISION COMPANIES

See Community Antenna Television Companies

CADBURY, N. D.

When, where, and how to test market. *Harvard business review*, v. 53, May-June 1975, p. 96-105.

CADDY, GEORGE K.

Human value model. *Management accounting* (NAA), v. 56, April 1975, p. 27-30.

CAHN, JOSHUA BINION.

Death, taxes and the artist. Washington, Artists Equity Association, c1961. 4 p. [*751 C]

CAIN, DOUGLAS M.

Sanchez, R. Michael. Pension reform act of 1974: participation requirements (part II), by R. Michael Sanchez, Douglas M. Cain and James F. Wood. *Tax adviser*, v. 6, Aug. 1975, p. 462-8.

Sanchez, R. Michael. Pension reform act of 1974: participation requirements (part I), by R. Michael Sanchez, Douglas M. Cain and James Wood. *Tax adviser*, v. 6, July 1975, p. 397-403.

CAIN, GLEN G.

Challenge of dual and radical theories of the labor market to orthodox theory. *American economic review*, v. 65, May 1975, p. 16-22.

CALCULUS: a practical approach.

Kalmanson, Kenneth. *Calculus: a practical approach*, by Kenneth Kalmanson and Patricia C. Kenschaft. New York, Worth, c1975. 335 p. [193 K]

CALDWELL, GREGOR T.

Problems and benefits of metric conversion: Canada measures up. *Canadian business review*, v. 1, Autumn 1974, p. 41-4.

CALDWELL, JOHN.

Effective reports crisis. *Journal of systems management*, v. 26, June 1975, p. 7-12.

CALDWELL, KENNETH S.

Operational auditing in state and local government. *Governmental finance*, v. 4, Nov. 1975, p. 36-43.

CALENDAR

Seif, William J. Do 52 weeks make a year? (Auditing and reporting) *CPA* (NYSS), v. 45, Aug. 1975, p. 43-4.

CALHOON, RICHARD P.

First-level supervisory training needs and organizational development, by Richard P. Calhoon and Thomas H. Jerdee. *Public personnel management*, v. 4, May-June 1975, p. 196-200.

CALHOUN, CHARLES H.

Accounting for franchise sales: is substantial performance the answer? *National public accountant*, v. 20, March 1975, p. 8-14.

Accounting for initial franchise fees: is it a dead issue? *Journal of accountancy*, v. 139, Feb. 1975, p. 60-7.

CALHOUN, DONALD A.

Foreign tax credit. *Management accounting* (NAA), v. 57, Sept. 1975, p. 41-2, 53.

CALHOUN, J. R.

Fire at Browns Ferry. *Public utilities fortnightly*, v. 95, April 24, 1975, p. 27-8.

CALIFORNIA CERTIFIED PUBLIC ACCOUNTANTS FOUNDATION FOR EDUCATION AND RESEARCH.

Accounting for law firms. Palo Alto, Calif. c1974. 1 v. (various paging) [*250 Law 3]

CALIFORNIA COMPUTER PRODUCTS, INC.

Harmon, George. Developing COM uses - a leader, calcomp. *Information & records management*, v. 9, May 1975, p. 40-1.
New professional in a new industry. *Information & records management*, v. 9, Oct. 1975, p. 38-9.

CALIFORNIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS.

Alpert, David. Rules of professional conduct. (State board) *California CPA quarterly*, v. 42, Dec. 1974, p. 42, 51.

CALIFORNIA'S prepaid legal service plan - an antitrust review.

Law office economics and management, v. 15, Winter 1975, p. 541-9.

CALL, DAVID M.

Attorneys' malpractice insurance - does your policy cover rule 10b-5 liability? *Business lawyer*, v. 30, July 1975, p. 1095-1102.

CALL, WILLIAM L.

Evaluation of cost standards for joint products. *Engineering economist*, v. 20, Spring 1975, p. 187-95.

Quadratic cost-volume relationship and timing of demand information: a comment. (Correspondence) *Accounting review*, v. 50, Jan. 1975, p. 133-7.

CALLAWAY, ROBERT J.

CALLAWAY, ROBERT J.

Condominiums revisited. *Appraisal journal*, v. 43, Oct. 1975, p. 517-26.

CALLERY, T. GRANT.

Winkelman, Stephen A. Participation, coverage and vesting under the Pension reform act, by Stephen A. Winkelman and T. Grant Callery. *Trusts & estates*, v. 114, Jan. 1975, p. 4-7, 40-1.

CALVERT, GEOFFREY N.

Social security's shaky structure. *Pension & welfare news*, v. 11, Jan. 1975, p. 41-4, 54.

CALVERT, GORDON L.

From auction markets to a central market system: a New York Stock Exchange perspective. *Ohio State law journal*, v. 35, 1974, p. 295-9.

CALVO, GUILLERMO A.

Efficient and optimal utilization of capital services. *American economic review*, v. 65, March 1975, p. 181-6.

CAMERA RETAILERS

See Photographic Supply Retailers

CAMILLUS, J. C.

Evaluating the benefits of formal planning systems. *Long range planning*, v. 8, June 1975, p. 33-40.

Performance standards for planning and control: the managerial perspective. *Management accountant* (India), v. 9, Dec. 1974, p. 885-92.

CAMPAIGN EXPENSES

Arthur Andersen & Co. Audit criteria for federal political campaigns. Chicago, c1974. 21 p. [*250 Pol]

Swindler, William F. Constitution after Watergate. *Oklahoma law review*, v. 28, Summer 1975, p. 467-93.

Taylor, Charles A. Political financial reporting. *Colorado CPA report*, v. 39, Fall 1974, p. 2-3.

Webster, George D. What new election campaign act amendment means to you. (Legal) *Association management*, v. 27, Feb. 1975, p. 14, 16.

Webster, George D. What new election campaign act amendment means to you. (Legal) *Association management*, v. 27, Feb. 1975, p. 14, 16.

CAMPBELL, CARL M.

Metered automobile insurance. *Best's review* (Property/liability ed.), v. 76, Aug. 1975, p. 24, 26.

CAMPBELL, D. S.

Planning programming and budgeting in the Ontario government. *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 6-12.

CAMPBELL, IAN R.

Business valuation: some current thoughts, by Ian R. Campbell and Gary D. Kain. *Canadian tax journal*, v. 23, July-Aug. 1975, p. 373-9.

CAMPBELL, J. DOUGLAS.

Professional standards for unaudited financial statements. *Delaware CPA*, v. 1, Nov. 1974, p. 19-26.

CAMPBELL, KEITH.

Transport policy - myth and reality. *Cost and management* (Canada), v. 48, Nov.-Dec. 1974, p. 28-32.

ACCOUNTANTS' INDEX 1975

CAMPFIELD, WILLIAM L.

Needed: new concepts and approaches to audit of government programs. *National public accountant*, v. 20, April 1975, p. 22-9.

CAMPS

Costs

Detrich, William B. Where does the camp food dollar go? *Camping*, v. 47, March 1975, p. 20, 25, 32.

Management

Kujawa, Charles J. How to broaden use and income of your camp. *Social agency management and better camp management*, v. 1, Fall 1975, p. 28-33.

Mickel, Ellen. How to plan your C.I.T. program. *Camping*, v. 47, Feb. 1975, p. 10-12.

Teper-Singer, Lynn. Sensitivity training meets camp directors' needs. *Camping*, v. 47, Feb. 1975, p. 13-14.

CAN a donor take charitable deduction for half a gift? *Taxation for accountants*, v. 15, Dec. 1975, p. 343.

CAN an institution find happiness in arbitrage?(Portfolio strategy) *Institutional investor*, v. 8, Dec. 1974, p. 31.

CAN federal associations be competitive lenders? *Savings & loan news*, v. 95, Dec. 1974, p. 34-41.

CANADA.

Danson, Barney. Urban strategy and the Canadian consensus. *Conference Board record*, v. 12, June 1975, p. 62-4.

Duffett, Walter E. Perspective Canada: how we look in numbers. *Canadian business review*, v. 2, Winter 1975, p. 28-31.

Reuber, Grant L. Analysis of public policy: the Ontario Economic Council. *Canadian business review*, v. 1, Autumn 1974, p. 33-6.

Smith, Arthur J. R. Canada's North: a developing frontier. *Canadian business review*, v. 1, Autumn 1974, p. 29-32.

_____ Council On Social Development.

Baetz, Reuben C. Canadian Council on Social Development: a broad approach to social issues. *Canadian business review*, v. 2, Winter 1975, p. 15-18.

_____ Dept. of National Revenue.

Spiro, Solomon. More on registered retirement savings plans, by Solomon Spiro and John M. Solursh. *Canadian tax journal*, v. 22, Nov.-Dec. 1974, p. 539-51.

_____ Dept. of Supply and Services.

Cost accounting for government contracts, prepared by Officers of the Dept. of Supply and Services. *Cost and management* (Canada), v. 49, Jan.-Feb. 1975, p. 8-13.

_____ Federal Mortgage Exchange Corporation.

Posapst, J. V. Canada plans federal exchange to stimulate secondary market. *Mortgage banker*, v. 35, May 1975, p. 23-4, 26.

_____ Industrial Development Bank.

Clark, E. Ritchie. Canada's Industrial Development Bank: lender to 40,000 businesses. *Canadian business review*, v. 2, Spring 1975, p. 30-3.

CANADA: capital gains. (Trends) *Tax management international journal*, Nov. 1974, p. 18.

ACCOUNTANTS' INDEX 1975

CANADIAN FOUNDATION FOR ECONOMIC EDUCATION.

Daly, Donald J. Canadian Foundation for Economic Education: broadening economic understanding. *Canadian business review*, v. 2, Autumn 1975, p. 47-50.

CANADIAN INSTITUTE OF CHARTERED ACCOUNTANTS.

Financial reporting for property and casualty insurers: a research study. Toronto, 1974. 143 p. [*449 C]

Freeman, Robert J. Municipal accounting theory in perspective: evolution, status, issues, outlook. Tuscaloosa, Ala., 1974. 28 p. (Prepared for 1974 annual conference, Canadian Institute of Chartered Accountants, Saskatoon, Saskatchewan, Canada, Sept. 11-14, 1974.) [*311 F]

Thomas, R. D. CICA research - responding to a challenge. (Accounting principles and practice) *Cost and management* (Canada), v. 48, Nov.-Dec. 1974, p. 45-9.

Using life insurance company services effectively. Toronto, c1974. 59 p. (Comprised of articles from *CA* magazine.) [*430 C]

Accounting Research Committee.

Davis, Murray L. Case against GPL statements. *CA magazine* (Can.), v. 107, Sept. 1975, p. 40-4.

Thomas, R. D. CICA research - responding to a challenge. (Accounting principles and practice) *Cost and management* (Canada), v. 48, Nov.-Dec. 1974, p. 45-9.

Auditing Standards Committee.

First audit engagement: an audit technique study. Toronto, c1975. 54 p. [*250 Acc]

Thomas, R. D. CICA research - responding to a challenge. (Accounting principles and practice) *Cost and management* (Canada), v. 48, Nov.-Dec. 1974, p. 45-9.

Study Group on Computer Control and Audit Guidelines.

Computer audit guidelines: guidelines on the minimum standards and accepted techniques which should be observed in the audit of organizations using a computer, part 2. Toronto, c1975. 318 p. (Second and final part of the study *Computer control and audit guidelines*.) [*175 C]

CANADIAN master tax guide: a guide to Canadian income tax.

CCH Canadian Limited. Canadian master tax guide: a guide to Canadian income tax. 30th ed. Don Mills, Ont., c1975. 672 p. (*Canadian tax reports*, no. 152, Dec. 30, 1974. Extra ed.) [*759.1 C]

CANADIAN TAX FOUNDATION.

Wide interest in fiscal policies. *Accountant* (Eng.), v. 171, Dec. 5, 1974, p. 742-4.

CANAN, MICHAEL J.

Ellis, Brian C. Tax-free medical reimbursement plan can heavily favor shareholder-employees, by Brian C. Ellis and Michael J. Canan. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 205-7.

Ellis, Brian C. Tax-free medical reimbursement plan can heavily favor shareholder-employees, by Brian C. Ellis and Michael J. Canan. *Taxation for accountants*, v. 14, March 1975, p. 184-6.

Employee stock ownership plans. (Tax notes) *American Bar Association journal*, v. 61, July 1975, p. 880-3.

Guidelines for investing plan assets under Employees' retirement income security act. (Compensation) *Taxation for accountants*, v. 14, April 1975, p. 217-21.

New law limits freedom of a qualified plan's fiduciary to invest plan assets. *Taxation for lawyers*, v. 3, May-June 1975, p. 356-9.

CANDY

See Confectionery

CANADIAN FOUNDATION FOR ECONOMIC EDUCATION.

CANFIELD, MONTE.

Oil and gas leasing of the outer continental shelf. *GAO review*, v. 10, Spring 1975, p. 33-40.

CANNED catfish. *Commercial fish farmer*, v. 1, Sept.-Oct. 1974, p. 32-4.

CANNELLA, NICHOLAS M.

Recent innovations in state condominium legislation. *St. John's law review*, v. 48, May 1974, p. 994-1010.

CANNING, JIM.

Can tomato prices catch up with costs? *Management* (Irish), v. 22, Feb. 1975, p. 9-10.

CANNING, JOHN BENNETT.

Smith, William Robert. Profile of John Bennett Canning. *Accounting historian*, v. 1, July 1974, p. 6.

CANNING AND PRESERVING

Canned catfish. *Commercial fish farmer*, v. 1, Sept.-Oct. 1974, p. 32-4.

Johnson, R. I. Food packaging 1974-1984. *Long range planning*, v. 8, Feb. 1975, p. 52-6.

CANNON, JOEL ROBERT.

Guidelines for leasing office space. *Association management*, v. 27, Jan. 1975, p. 47-8.

CANTOR, DANIEL J.

Plans for distributing law firm profits. (Law office memos) *American Bar Association journal*, v. 61, Jan. 1975, p. 124-5.

CANTWELL, RAYMOND M.

Year of the operator - 1975. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 6-11, 26.

CANTWELL, WILLIAM P.

Probate and trust lawyer in 2000 A.D. *Real property, probate and trust journal*, v. 10, Spring 1975, p. 233-42.

CAPACITY

See Also Idleness

American Production And Inventory Control Society. Capacity planning and control study guide. *Production and inventory management*, v. 16, First quarter 1975, p. 1-16.

Barchi, R. H. Production, inventory and capacity expansion scheduling with integer variables, by R. H. Barchi, F. T. Sparrow and R. R. Vemuganti. *Management science*, v. 21, March 1975, p. 783-93.

Calvo, Guillermo A. Efficient and optimal utilization of capital services. *American economic review*, v. 65, March 1975, p. 181-6.

Gold, Bela. Capital budgeting, industrial capacity, and imports, by Bela Gold and Myles G. Boylan. *Quarterly review of economics & business*, v. 15, Autumn 1975, p. 17-32.

Grinnell, D. Jacques. Activity levels and the disposition of volume variances. *Management accounting* (NAA), v. 57, Aug. 1975, p. 29-32, 36.

Grossman, Elliot S. Risk of reaching a productive capacity ceiling. *Conference Board record*, v. 12, Oct. 1975, p. 15-19.

Kushner, Joseph. Estimation bias in the measurement of cost curves. *Engineering economist*, v. 20, Winter 1975, p. 151-5.

Simon, LeRoy J. Reinsurance - today and tomorrow. *Best's review* (Property/liability ed.), v. 75, April 1975, p. 14, 16, 18.

CAPITAL

See Also Expenditures, Capital

- Agmon, Tamir. International mobility of short-term covered arbitrage capital, by Tamir Agmon and Saul Bronfeld. *Journal of business finance & accounting* (Eng.), v. 2, Summer 1975, p. 269-78.
- Arya, I. C. Process of capital formation. (Student's section) *Management accountant* (India), v. 9, Nov. 1974, p. 869-73.
- Biegler, John C. Recapitalizing American capitalism. *Price Waterhouse review*, v. 20, no. 3, 1975, p. 6-12.
- Biegler, John C. Recapitalizing American capitalism. (News & views) *CPA journal*, v. 45, Dec. 1975, p. 7.
- Calvo, Guillermo A. Efficient and optimal utilization of capital services. *American economic review*, v. 65, March 1975, p. 181-6.
- Choi, Frederick D. S. Development of nascent capital markets. *Management accounting* (NAA), v. 57, Sept. 1975, p. 18-20.
- Coffman, C. Russell. Approach to financing the recovery: new capital resources through employee stock ownership plans. *Panorama* (Harris Kerr Forster), Third quarter, 1975, p. 19-20.
- Golembie, Carter H. Capital adequacy and bank losses. *Journal of commercial bank lending*, v. 57, Aug. 1975, p. 11-22.
- Harriss, C. Lowell. Tax equity and the need for capital: with special reference to income from corporate shareholdings. *National tax journal*, v. 28, Sept. 1975, p. 292-300.
- Heggestad, Arnold A. Capital management by holding company banks, by Arnold A. Heggestad and John J. Mingo. *Journal of business* (U. of Chicago), v. 48, Oct. 1975, p. 500-5.
- Hempel, George H. Evaluation of recent trends in the raising of bank capital: part 2. *Magazine of bank administration*, v. 50, Dec. 1974, p. 21-5.
- Hickman, Frederic W. Tax equity and the need for capital. *National tax journal*, v. 28, Sept. 1975, p. 282-91.
- Jones, Reginald H. Need for capital. *National tax journal*, v. 28, Sept. 1975, p. 265-81.
- Long-term financing. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975, p. 347-79.) [223.5 P]
- Massaro, Vincent G. Is the U.S. facing a capital shortage? *Conference Board record*, v. 12, Jan. 1975, p. 41-3.
- McConnell, Richard M. M. Why not give banks a wider role in the capital markets? *Banking*, v. 67, Jan. 1975, p. 31-2, 98.
- Myers, Ray F. Enhancing our capital markets. *Trusts & estates*, v. 114, Jan. 1975, p. 34-7, 58-9.
- O'Donovan, Vincent. Common market for capital? *Accountant* (Eng.), v. 173, Nov. 6, 1975, p. 518-20.
- Pierce, G. J. Economic use of capital in business. *Management accounting* (Eng.), v. 53, Dec. 1975, p. 401-2.
- Sommers, Albert T. Capital needs and policy options. (Business highlights) *Conference Board record*, v. 12, July 1975, p. 8-12.
- Sommers, Albert T. Social goals and economic growth - the policy problem in capital formation. *Conference Board record*, v. 12, Dec. 1975, p. 17-26.

Contributed

- Jensen, Daniel L. Role of interest in revolving capital plans for cooperative enterprise. *International journal of accounting, education and research*, v. 9, Spring 1974, p. 105-9.

Costs

- Alberts, William W. Profitability standards for entry decisions. *Journal of contemporary business*, v. 4, Spring 1975, p. 91-114.
- Beranek, William. Cost of capital, capital budgeting, and the maximization of shareholder wealth. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 1-20.
- Carter, E. Eugene. Portfolio aspects of capital budgeting. Lexington, Mass., Lexington Books, c1974. 222 p. [205.4 C]
- Day, James E. Screening model for investment proposals. *Management accounting* (NAA), v. 56, Jan. 1975, p. 48-52.

- Defiesse calls for cost of capital disclosure. (News report) *Journal of accountancy*, v. 139, May 1975, p. 25.
- Drucker, Peter F. Delusion of profits. (Quoted) *CA magazine* (Can.), v. 106, May 1975, p. 59-61.
- Gupta, Om S. Accounting for the cost of owned capital. *Chartered accountant* (India), v. 23, Jan. 1975, p. 299-302.
- Hemsted, J. R. Cost of equity capital - a comment. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 445-8.
- Holland, F. A. Introduction to process economics, by F.A. Holland, Frank Alfred Watson and John Keith Wilkinson. New York, John Wiley & Sons, c1974. 290 p. (Appendices (p. 247-81): 1. Money tables. 2. Statistical data.) [205.2 H]
- Keller, Thomas F. Optimal financial structure, cost of capital, and the lease-or-buy decision, by Thomas F. Keller and Russell J. Petersen. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 405-14.
- Lewellen, Wilbur G. Conceptual reappraisal of cost of capital. *Financial management*, v. 3, Winter 1974, p. 63-70.
- Linke, Charles M. More on the weighted average cost of capital: a comment and analysis, by Charles M. Linke and Moon K. Kim. *Journal of financial and quantitative analysis*, v. 9, Dec. 1974, p. 1069-80.
- Petersen, H. Craig. Empirical test of regulatory effects. *Bell journal of economics*, v. 6, Spring 1975, p. 111-26.
- Quirin, G. David. Market efficiency and the cost of capital: the strange case of fire and casualty insurance companies, by G. David Quirin and William R. Waters. *Journal of finance*, v. 30, May 1975, p. 427-45.
- Schachner, Leopold. Accounting for cost of equity capital. *CPA journal*, v. 45, Dec. 1975, p. 13-17.
- Searby, Frederick W. Return to return on investment. *Harvard business review*, v. 53, March-April 1975, p. 113-19.
- Thackray, John. Financing forecast: queuing up for 1975. *Institutional investor*, v. 9, Jan. 1975, p. 74-7, 97-9.
- Trippi, Robert R. Conventional and unconventional methods for evaluating investments. *Financial management*, v. 3, Autumn 1974, p. 31-5.

Working

See Also Funds-Working Capital

- Banerjee, Bhabatosh. Management of working capital derivation from a case study. *Management accountant* (India), v. 9, Aug. 1974, p. 569-74.
- Bhattacharya, K. K. Working capital management and inflation. *Management accountant* (India), v. 10, April 1975, p. 252-7.
- Bierman, Harold. Ruin considerations: optimal working capital and capital structure, by H. Bierman, K. Chopra and J. Thomas. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 119-28.
- Gibson, Charles H. IRS audit techniques - accumulated earnings tax. *CPA journal*, v. 45, April 1975, p. 23-5.
- Mukherjee, Saradindu. Normative approach to short term financing. *Management accountant* (India), v. 10, March 1, 1975, p. 171-89.
- Pilcher, Roy. Appraisal and control of project costs. London, McGraw-Hill (UK) Ltd., c1973. 324 p. [201.6 P]
- Reeves, Charles H. Assets: a source of working capital. *Credit and financial management*, v. 77, Nov. 1975, p. 32-3.
- Stark, Maurice E. Funds - working capital or cash? *Michigan CPA*, v. 26, May-June 1975, p. 23-5.
- Westfall, Steven. How to get out of the banking business. *Financial executive*, v. 43, April 1975, p. 32, 37-8.
- Wilkerson, William R. Small Business Administration and energy shortages. *Business lawyer*, v. 30, April 1975, p. 725-61.

CAPITAL ASSETS

See Assets, Fixed

CAPITAL BUDGETS

See Budgets, Business - Capital

CAPITAL EXCHANGE FUNDS

See Funds-Mutual
Investment Companies

CAPITAL EXPENDITURES

See Expenditures, Capital

CAPITAL gain on franchises - seller must clear two hurdles.
Taxation for accountants, v. 14, March 1975, p. 181-2.

CAPITAL GAINS AND LOSSES

Barker, Norman B. Collapsible corporation provisions can turn capital gain into ordinary income. (Corporation)
Taxation for accountants, v. 14, April 1975, p. 212-16.

Farber, Lawrence. Go for growth without going for broke.
Medical economics, v. 52, Sept. 1, 1975, p. 94-101, 104, 109-10.

Financial Accounting Standards Board. Financial reporting in units of general purchasing power. Stamford, Conn., 1974. 95 p. (Exposure draft, Dec. 31, 1974. Proposed statement of financial accounting standards.) [*111.1 F]

CAPITAL gains and losses: the federal income tax consequences of property transactions.

Colson, Earl M. Capital gains and losses: the federal income tax consequences of property transactions. Philadelphia, Committee on Continuing Education of the American Law Institute and the American Bar Association. c1975. 251 p. (Revision of Colson, Earl M. *Federal taxation of sales, exchanges, and other transfers*, 1971.) [754.3 C]

CAPITAL GAINS TAX

See Taxation United States - Capital Gains And Losses

CAPITAL INVESTMENTS

See Expenditures, Capital

CAPITAL investments: appraisals and limits.

Davey, Patrick J. Capital investments: appraisals and limits. New York, Conference Board, c1974. 42 p. (Conference Board report, no. 641.) [*143.3 D]

CAPITAL SURPLUS

See Surplus

CAPITAL transfer tax planning. (Professional, tax and law news) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 11.

CAPITALISM

See Also Black Capitalism
Economics
Government Ownership Of Business And Industry
Profits

Biegler, John C. Recapitalizing American capitalism. (News & views) *CPA journal*, v. 45, Dec. 1975, p. 7.

Capon, Frank S. Mathematics of prosperity. *Financial executive*, v. 43, March 1975, p. 26-32.

Greenwood, William T. Business in reaction to social pressures. *Conference Board record*, v. 12, May 1975, p. 46-9.

Guzzardi, Walter. Putting the cuffs on capitalism. *Fortune*, v. 91, April 1975, p. 104-7, 222.

Harris, Donald J. Theory of economic growth: a critique and reformulation. *American economic review*, v. 65, May 1975, p. 329-37.

Sampson, Thomas A. Can the free enterprise system survive. *Arthur Andersen chronicle*, v. 35, Jan. 1975, p. 47-51.

CAPITALIZATION

See Also Capital
Corporations-Finance
Finance

Abelmann, William W. Appraiser's challenge. *Appraisal journal*, v. 43, April 1975, p. 293-7.

Bierman, Harold. Interest during construction. *Chartered accountant in Australia*, v. 46, Aug. 1975, p. 8-10.

Chamberlain, Douglas C. Capitalization of lease obligations. *Management accounting* (NAA), v. 57, Dec. 1975, p. 37-8, 42.

Elam, Rick. Effect of lease data on the predictive ability of financial ratios. *Accounting review*, v. 50, Jan. 1975, p. 25-43.

Fewings, David R. Impact of corporate growth on the risk of common stocks. *Journal of finance*, v. 30, May 1975, p. 525-31.

Kintzele, Philip L. Accounting treatment by lessees in the electric utility industry. *Akron business and economic review*, v. 6, Fall 1975, p. 35-9.

Lockett, Peter P. Capitalization of interest in the light of recent SEC developments. *CPA journal*, v. 45, Jan. 1975, p. 31-5.

Lusht, Kenneth M. Viewpoint on appraiser roles and responsibilities in income property valuation. *Appraisal journal*, v. 43, Jan. 1975, p. 29-36.

Pierce, Happy. Leasing and the lessee. *Management accounting* (NAA), v. 57, Dec. 1975, p. 33-6.

SEC issues ASR nos. 163 and 164. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 21-2.

Sec. 266 permits capitalization of interest and taxes paid. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 191.

Seed, Nicholas J. S. Making the least of your losses. (Taxation) *CA magazine* (Can.), v. 106, May 1975, p. 67-70.

Steele, Robert A. Application of equity yield analyses in appraisal reports. *Appraisal journal*, v. 43, April 1975, p. 194-201.

To capitalize or not to capitalize, that is the question. (Numbers game) *Forbes*, v. 115, Jan. 15, 1975, p. 42-3.

Troxel, Jay C. Rates: capitalization and interest. *Appraisal journal*, v. 43, Jan. 1975, p. 7-16.

Whitman, Robert O. Accounting primer: a lease is a lease is a lease. *Financial executive*, v. 43, Dec. 1975, p. 20-5, 28.

CAPITALIZED COST

Seed, Nicholas J. S. Making the least of your losses. (Taxation) *CA magazine* (Can.), v. 106, May 1975, p. 67-70.

CAPLAN, EDWIN H.

Human resource accounting: past, present and future, by Edwin H. Caplan and Stephen Landekich. New York, National Association of Accountants, 1974. 156 p. [223.8 C]

CAPON, FRANK S.

Mathematics of prosperity. *Financial executive*, v. 43, March 1975, p. 26-32.

CAPON, NOEL.

Bettman, James R. Cognitive algebra in multi-attribute attitude models, by James R. Bettman, Noel Capon and Richard J. Lutz. *Journal of marketing research*, v. 12, May 1975, p. 151-64.

CAPPER-VOLSTEAD ACT

Clearwater, Keith I. Antitrust challenges facing cooperatives. *Cooperative accountant*, v. 28, Fall 1975, p. 2-15.

Monson, Daniel L. Can cooperatives survive in the 1980's without Capper-Volstead? *Cooperative accountant*, v. 28, Fall 1975, p. 16-33.

CAPTIVE FINANCE COMPANIES

See Finance Companies, Captive

CAR RACING

CAR RACING

See Racing Cars

CAR WASHES

See Also Automobile Laundries. In 1967-68 And Previous Indexes

CARBONATED BEVERAGES

See Beverages

CARBONE, TOBIAS C.

Are your customers paying on time? *Management accounting* (NAA), v. 57, Nov. 1975, p. 46-8.

CARD, ROBERT W.

Group-term life insurance - dual contract plan. (Tax clinic) *Tax adviser*, v. 6, 1975, p. 21-2.

CARDON, JOHN A.

Plan design for fiduciary protection. *Financial executive*, v. 43, July 1975, p. 34-8.

CARDONI, ALEX A.

Dugas, James E. Pharmacists should serve on psychiatric patients' units, by James E. Dugas, Alex A. Cardoni and Paul G. Pierpaoli. *Hospitals*, v. 49, Sept. 16, 1975, p. 79-82.

CARDOZO, RICHARD N.

How images vary by product class - a psycholinguistic approach to store image measurement. *Journal of retailing*, v. 50, Winter 1974-75, p. 85-98.

CAREERS

See Also Accountancy Profession-As A Career

Asprey, Winifred. Women speak out on DP careers, by Winifred Asprey and Anne Wheeler Laffan. *Datamation*, v. 21, Aug. 1975, p. 41-3.

Careers in insurance: opportunities in education and training. *Journal of American insurance*, v. 50, Winter 1974-75, p. 29-32.

Carson, John J. Interchange Canada: the federal manpower exchange program. *Canadian business review*, v. 2, Winter 1975, p. 8-10.

Ellis, Loudell O. Generating interest in the accounting profession early in the educational process. (Education) *Woman CPA*, v. 37, Jan. 1975, p. 9-10.

Granick, David. Use of corporate and divisional headquarters: a peculiar American innovation. *MSU business topics*, v. 22, Autumn 1974, p. 9-17.

Lewis, Anne. Things that college never taught me. *Journal of college placement*, v. 35, Winter 1975, p. 52-5.

Menke, Robert F. Placement - the neglected resource for career and curriculum planning, by Robert F. Menke and Diana Regner. *Journal of college placement*, v. 35, Winter 1975, p. 62-5.

O'Donnell, Lorraine A. New role for college recruiters. *Journal of college placement*, v. 35, Spring 1975, p. 49-53.

Orth, Charles D. Motivation and career development of engineers. *Atlanta economic review*, v. 25, Sept.-Oct. 1975, p. 51-4.

Palmer, George F. Programming: the profession that isn't. (The forum) *Datamation*, v. 21, April 1975, p. 171-3.

Reagan, Barbara B. Two supply curves for economists? Implications of mobility and career attachment of women. *American economic review*, v. 65, May 1975, p. 100-7.

Schein, Edgar H. How career anchors hold executives to their career paths. *Personnel*, v. 52, May-June 1975, p. 11-24.

Schonberger, Richard J. Worker's private lives: from paternalism to accommodation. *Atlanta economic review*, v. 25, May-June 1975, p. 28-31.

Stewart, William C. From shoebox to computer. *Journal of college placement*, v. 35, Summer 1975, p. 60-3, 65.

ACCOUNTANTS' INDEX 1975

Strober, Myra H. Women economists: career aspirations, education, and training. *American economic review*, v. 65, May 1975, p. 92-9.

Upchurch, Ben L. Answers that work, by Ben L. Upchurch and Jean McKamy Thomas. *Journal of college placement*, v. 35, Winter 1975, p. 67-69.

Webb, Edward (Buzz). Placement office retreats, by Edward Webb and Judith Gumbiner. *Journal of college placement*, v. 35, Winter 1975, p. 46-8, 50.

Yenawine, Gardner. Educator. *Journal of college placement*, v. 35, Winter 1975, p. 34-8.

CAREERS in insurance: opportunities in education and training. *Journal of American insurance*, v. 50, Winter 1974-75, p. 29-32.

CARELESS, STANLEY J.

Latest Finance bill and how it affects us. *Management accounting* (Eng.), v. 53, July-Aug. 1975, p. 244, 246.

CAREY, JAMES F.

Rizzo, Ronald S. Salary reimbursement agreements: how they are used today; drawbacks; future problems, by Ronald S. Rizzo and James F. Carey. (Taxation of compensation) *Journal of taxation*, v. 43, Aug. 1975, p. 72-6.

CAREY, KENNETH J.

Persistence of profitability. *Financial management*, v. 3, Summer 1974, p. 43-8.

CARGILL, THOMAS F.

Temporal price behavior in commodity futures markets, by Thomas F. Cargill and Gordon C. Rausser. *Journal of finance*, v. 30, Sept. 1975, p. 1043-53.

Term structure of interest rates: a test of the expectations hypothesis. *Journal of finance*, v. 30, June 1975, p. 761-71.

CARIDI, JOAN.

Use of tax returns in non-tax prosecutions. (Notes) *Brooklyn law review*, v. 41, Winter 1975, p. 580-624.

CARLES, THOMAS S.

Special agent's manual gives insight into IRS procedures for tax fraud audits. (Fraud & negligence) *Journal of taxation*, v. 43, Nov. 1975, p. 290-5.

CARLIN, F. TAYLOR.

Operational auditing and the questionnaire. (Education and practice) *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 69-75.

CARLOVA, JOHN.

Face it: half your colleagues will be female. *Medical economics*, v. 52, March 3, 1975, p. 150-4, 157, 161, 163, 166.

Which drugs you prescribe. *Medical economics*, v. 52, Sept. 29, 1975, p. 69-86, *passim*.

CARLSEN, P.

Recent developments in the Danish corporation structure - primarily in respect of accounting and auditing requirements, by P. Carlsen, P.J. Kjaer and A.F. Petersen. *Journal UEC*, v. 10, Jan. 1975, p. 56-62.

CARLSON, A. TONY.

Directly connecting computer terminals in a wired city, by A. Tony Carlson and Harvey W. Friedman. *Data communications*, v. 3, Nov.-Dec. 1974, p. 41-6.

CARLSON, ARTHUR E.

Teaching management information systems - a practicum-oriented, cross-disciplinary basis. *Collegiate news and views*, v. 28, Spring 1975, p. 5-7.

CARLSON, EDMUND N.

S.R.O.F. system of report writing. *Internal auditor*, v. 32, Nov./Dec. 1975, p. 19-26.

CARLSON, EDWARD E.

Visible management at United Airlines: an interview with Edward E. Carlson. *Harvard business review*, v. 53, July-Aug. 1975, p. 90-7.

CARLSON, PAUL D.

Podolsky, Joseph L. Interpretation: coming to grips administratively, by Joseph L. Podolsky and Paul D. Carlson. *Pension world*, v. 11, April 1975, p. 57-9, 79.

CARLSON, RAYMOND M.

IBM and the maintenance of monopoly power: or an economic analysis of the market for general purpose electronic digital computer systems, by Raymond M. Carlson and Bernard Wehrmann. *Computers and people*, v. 24, Feb. 1975, p. 7-27.

CARLUCCI, ROBERT J.

Consumer protection and the Interstate land sales full disclosure act. *St. John's law review*, v. 48, May 1974, p. 947-56.

CARMICHAEL, DONALD L.

Intergovernmental applications of electronic data processing. *Management controls* (PMM & Co.), v. 22, June 1975, p. 90-2.

CARMICHAEL, DOUGLAS ROY.

Auditors' reports on a mortgagor's or contractor's certificate of actual cost (FHA Form 2330/2330-A), edited by Douglas Roy Carmichael. (Accounting & auditing) *Journal of accountancy*, v. 139, June 1975, p. 47-8.

Carmichael cites red flags for fraud prevention. (News report) *Journal of accountancy*, v. 139, June 1975, p. 16, 18.

Lawyers' letters. (Accounting & auditing) *Journal of accountancy*, v. 139, March 1975, p. 80-3.

What is the independent auditor's responsibility for the detection of fraud? (Accounting & auditing) *Journal of accountancy*, v. 140, Nov. 1975, p. 76-9.

CARMICHAEL, KEITH.

Avoid interest on unpaid tax (Taxation) *Accountancy* (Eng.), v. 86, Nov. 1975, p. 80, 82, 84, 86, 88.

CTT: problems of retirement. *Accountancy* (Eng.), v. 86, Oct. 1975, p. 70, 72, 74.

CTT provisions in detail. (Taxation) *Accountancy* (Eng.), v. 86, July 1975, p. 26, 28-9.

CTT - the detailed provisions. (Taxation) *Accountancy* (Eng.), v. 86, June 1975, p. 64, 66, 68.

Development gains changes. (Taxation) *Accountancy* (Eng.), v. 86, Jan. 1975, p. 80, 82-4.

Partially exempt transfers. (Taxation) *Accountancy* (Eng.), v. 86, Aug. 1975, p. 54, 57-8.

Seeing the woods for the trees. *Accountancy* (Eng.), v. 86, Sept. 1975, p. 62, 65.

CARMICHAEL cites red flags for fraud prevention. (News report) *Journal of accountancy*, v. 139, June 1975, p. 16, 18.

CARMODY, JAMES C.

Civil procedure - environmental class actions: economic ramifications of therule 23 nonaggregation doctrine. (Recent developments) *Washington law review*, v. 50, Nov. 1974, p. 143-68.

CAROW, ROBERT JOHN.

Market basket - hospitals and the consumer price index. *Hospital financial management*, v. 5, May 1975, p. 49-50.

CARP, GERALD I.

Four techniques for minimizing gift taxes: comparative analysis, advantages & disadvantages. *Estate planning*, v. 2, Summer 1975, p. 222-5.

CARPENTER, C. U.

Tsuiji, Atsuo. Shades of the past budgeting in early 1900s. *Managerial planning*, v. 23, March/April 1975, p. 23-9.

CARPENTER, EDMUND N.

Negligent attorney embezzler: Delaware's solution. *American Bar Association journal*, v. 61, March 1975, p. 338-41.

CARPENTER, EDWIN H.

Personalizing mail surveys: a replication and reassessment. (Current research) *Public opinion quarterly*, v. 38, Winter 1974-75, p. 614-20.

CARPENTER, HORACE.

Shopping center management: principles and practices. New York, International Council of Shopping Centers, c1974. 196 p. [262 C]

CARPENTER, ROBERT M.

Economic & technical challenge of developing synthetic fuels. *Columbia journal of world business*, v. 9, Fall 1974, p. 30-7.

CARPET report: dollars and design. *Hospitality* (Food and lodging), v. 14, Feb. 1975, p. L65-L66.

CARR, DONALD.

Hidden value of the balance sheet. *Motor freight controller*, Sept. 1975, p. 8-9.

CARRATU, VINCENT.

Anti-fraud precautions. *Accountant* (Eng.), v. 173, Oct. 2, 1975, p. 394, 396.

CARREN, DONALD M.

Multiple minis for information management. *Datamation*, v. 21, Sept. 1975, p. 54-6, 58.

CARREN, PAUL M.

Neuman, David. State and local government purchasing, by David Neuman and Paul M. Carren. *Management controls* (PMM & Co.), v. 22, June 1975, p. 78-89.

CARRINGTON, A. S.

Has the accounting profession a common goal? (Editorial) *Australian accountant*, v. 44, Dec. 1974, p. 644-5.

CARRINGTON, PAUL.

Ethical crises of American lawyers. *University of Pittsburgh law review*, v. 36, Fall 1974, p. 35-54.

CARROLL, ARCHIE B.

Computer's impact upon management, by Archie B. Carroll and Hugh J. Watson. *Managerial planning*, v. 23, May-June 1975, p. 5-9, 19.

Managerial ethics: a post-Watergate view. *Business horizons*, v. 18, April 1975, p. 75-80.
Survey of managerial ethics: is business morality Watergate morality? *Business and society review*, Spring 1975, p. 58-60.

CARROLL, D. S. A.

Inflation debate - commentary. *Accountancy Ireland*, v. 7, Feb. 1975, p. 12-13.

CARROLL, JOHN P.

How the changing environment impacts the organizational structure in banking. *Management controls* (PMM & Co.), v. 22, Dec. 1975, p. 188-91.

CARRUTH, ELEANORE.

Skyscraping losses in Manhattan office buildings. *Fortune*, v. 91, Feb. 1975, p. 78-83, 162, 164, 166.

CARRY-BACK AND CARRY-OVER

See Taxation, United States-Carry-Back And Carry-Over

CARSBERG, BRYAN.

Objectives of published accounting reports: reply to a comment, by Bryan Carsberg, Anthony Hope and R.W. Scapens. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 152-6.

CARSON, ELLIS H.

Insurance company solvency. *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 16, 18, 67-70.

CARSON, JOHN J.

Inflation & commercial banks. *Connecticut CPA*, v. 38, March 1975, p. 6-7.

Interchange Canada: the federal manpower exchange program. *Canadian business review*, v. 2, Winter 1975, p. 8-10.

CARTANO, DAVID.

How a Seattle motel maintained business during the energy crisis, by David Cartano and Jim Mitchell. *Motel/ motor inn journal*, v. 38, Dec. 1974, p. 30-4.

CARTELS

Davidow, Joel. Antitrust, foreign policy, and international buying cooperation. *Yale law journal*, v. 84, Dec. 1974, p. 268-92.

Hoffmann, Dietrich. State of the European development of law in the area of the law against restraints of competition. *Journal UEC*, v. 10, Oct. 1975, p. 329-37.

CARTER, CHARLES S.

Business economists in Canada: their evolving role in the business community. *Canadian business review*, v. 2, Spring 1975, p. 34-7.

CARTER, CLAIRMONT P.

Experiencing the limits of the audit opinion - adverse, qualified, unqualified - in 18 months, by Clairmont P. Carter and Raymond A. Roy. *National public accountant*, v. 20, July 1975, p. 22-7.

CARTER, COLIN S.

Financial problems of living abroad. *Accountancy* (Eng.), v. 86, April 1975, p. 46-7.

CARTER, E. EUGENE.

Portfolio aspects of capital budgeting. Lexington, Mass., Lexington Books, c1974. 222 p. [205.4 C]

CARTER, GRACE.

Virtual measures: a variance reduction technique for simulation, by Grace Carter and Edward J. Ignall. *Management science*, v. 21, Feb. 1975, p. 607-16.

CARTER, JOHN J.

Growing threat to the Fed's independence. *Bankers monthly*, v. 92, April 15, 1975, p. 4, 6, 29, 34.

CARTER, LAURENCE N.

Ceto, Nicholas. Mobilizing the retailer's cash resources, by Nicholas Ceto and Laurence N. Carter. *Retail control*, v. 43, June-July 1975, p. 52-7.

CARTER, M. G. R.

Instalment credit accounting. *Accountants' journal* (N.Z.), v. 54, Sept. 1975, p. 294-8.

CARTER, PHILLIP L.

Hamner, W. Clay. Comparison of alternative production management coefficient decision rules, by W. Clay Hamner and Phillip L. Carter. *Decision sciences*, v. 6, April 1975, p. 324-36.

CARTER REPORT

See Canada-Royal Commission On Taxation

CARTWRIGHT, JOHN.

Corporate planning in local government - implications for the elected member. *Long range planning*, v. 8, April 1975, p. 46-50.

CARVER, JOHN A.

Legal and institutional planning for macro-conservation measures. *Public utilities fortnightly*, v. 95, April 24, 1975, p. 29-33.

CARVEY, DAVIS W.

Martilla, John A. Four subtle sins in marketing research, by John A. Martilla and Davis W. Carvey. *Journal of marketing*, v. 39, Jan. 1975, p. 8-15.

CASB adopts pension standard. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 10, 12.

CASB issues standard on tangible assets depreciation. (News report) *Journal of accountancy*, v. 139, March 1975, p. 27-8.

CASB proposes a standard for material acquisition. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 28.

CASB proposes disclosure statement requirements. (News report) *Journal of accountancy*, v. 139, May 1975, p. 28.

CASB sets July 1 as effective date for tangible assets rule. (News report) *Journal of accountancy*, v. 139, May 1975, p. 28.

CASB urged to coordinate pension cost standards. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 24.

CASBOLT, GERALD.

EPA proposes new radiation standards for nuclear power. (Washington and the utilities) *Public utilities fortnightly*, v. 95, June 19, 1975, p. 13-14.

- Federal agencies study electric rates. (Washington and the utilities) *Public utilities fortnightly*, v. 96, Sept. 11, 1975, p. 13-14.
- CASE, EDWARD J.**
Get a better return on your employee investment. *CA magazine* (Can.), v. 107, July 1975, p. 38-41.
New mini on the market. (Machines and management) *CA magazine* (Can.), v. 106, May 1975, p. 55-6.
- CASE, STEPHEN S.**
Post-mortem estate planning is complex but offers valuable tax saving opportunities. (Estates, trusts & gifts) *Journal of taxation*, v. 42, Feb. 1975, p. 78-80.
- CASE** for going international. *Institutional investor*, v. 9, March 1975, p. 73-4.
- CASEY, BERNARD.**
Cummings, Frank. Overlap of IRS and labor in regulating compensation plans can create problems, by Frank Cummings, Bernard Casey and Jill Cummings. (Compensation) *Journal of taxation*, v. 42, Jan. 1975, p. 7-9.
- CASEY, JAMES L.**
Board of managers' authority to borrow money. *St. John's law review*, v. 48, May 1974, p. 1122-31.
- CASH**
See Also Coins And Coinage
Currency
Decimal Coinage
Money
- Hausman, Warren H. Stochastic cash balance problem with average compensating-balance requirements, by Warren H. Hausman and Antonio Sanchez-Bell. *Management science*, v. 21, April 1975, p. 849-57.
Oakley, Richard H. Reducing cash float. *Credit and financial management*, v. 77, Feb. 1975, p. 32-3.
Orr, Daniel. Note on the uselessness of transaction demand models. *Journal of finance*, v. 29, Dec. 1974, p. 1565-72.
- CASH BASIS ACCOUNTING**
See Accounting Methods
Statements, Financial - Cash Basis
Taxation, United States - Cash Basis
- CASH DISCOUNTS**
See Discount, Cash
- CASH FLOW**
Accountants urge action on cash flow crisis. *Accountant* (Eng.), v. 171, Nov. 7, 1974, p. 614.
Amey, Lloyd. Tomkins on residual income. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 55-68.
Barnea, A. On the decomposition of the estimation problem in financial accounting, by A. Barnea and S. Sadan. *Journal of accounting research*, v. 12, Spring 1974, p. 197-203.
Beranek, William. Cost of capital, capital budgeting, and the maximization of shareholder wealth. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 1-20.
Betancourt, Richard C. Plan your own cash flow system. *Financial executive*, v. 43, Jan. 1975, p. 28-30, 32.
Bonini, Charles P. Comment on formulating correlated cash flow streams. *Engineering economist*, v. 20, Spring 1975, p. 209-14.
Buck, James R. Additions to the Laplace transform methodology for economic analysis, by James R. Buck and Thomas W. Hill. *Engineering economist*, v.20, Spring 1975, p. 197-208.
Buckley, Adrian. Review of acquisition valuation models - a comment. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 147-51.
Bussey, Lynn E. Reply to comment on formulating correlated cash flow streams, by Lynn E. Bussey and G. T. Stevens. *Engineering economist*, v. 20, Spring 1975, p. 215-21.
Flanigan, George B. Cash management, part 4: the handling of receipts, by George B. Flanigan and David Newsom. *Magazine of bank administration*, v. 51, April 1975, p. 49-52.
Hackett, John T. Multinational corporation and worldwide inflation. *Financial executive*, v. 43, Feb. 1975, p. 64-8, 71-3.
Hall, Thomas W. Post-completion audit procedure. *Management accounting* (NAA), v. 57, Sept. 1975, p. 33-7.
Hockenberger, William A. How to improve a company's cash management and increase its profits. *Practical accountant*, v. 8, Jan.-Feb. 1975, p. 25-33.
Hubbard, Charles L. On-going control of cash and income. *Management accounting* (NAA), v. 57, Aug. 1975, p. 20-4.
Johnson, Rodney. Corporate motives in repurchases of discounted bonds, by Rodney Johnson and Richard Klein. *Financial management*, v. 3, Autumn 1974, p. 44-9.
Kates, R. Financial planning to combat the fast changing conditions. *Management accounting* (Eng.), v. 53, March 1975, p. 87-8.
Keating, Maryann O. Rapid inflation and capital budgeting, by Maryann O. Keating and Barry P. Keating. *Journal of business* (Seton Hall), v. 13, May 1975, p. 16-22.
Kerr, J. Allen. Secured financing for improved cash flow. *Credit and financial management*, v. 77, Sept. 1975, p. 30-2, 38.
King, Alastair. Monitoring cash flow by variance analysis. *Accountant* (Eng.), v. 173, July 24, 1975, p. 93-5.
Korn, S. Winton. Managerial accounting: a short course for non-financial managers, by S. Winton Korn and Thomas Boyd. New York, John Wiley & Sons, c1975. 295 p. [110 K]
Lawson, Gerald H. Initial reflections on Sandilands - I. *Certified accountant* (Eng.), Nov. 1975, p. 583-4, 586-8, 634.
Lockett, A. Geoffrey. Multistage capital budgeting under uncertainty, by A. Geoffrey Lockett and Anthony E. Gear. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 21-36.
Martin, Wendell H. Tax shelter and the real estate analyst. *Appraisal journal*, v. 43, Jan. 1975, p. 17-28.
Meigs, Walter B. Financial accounting, by Walter B. Meigs, A. N. Mosich and Robert F. Meigs. 2nd ed. New York, McGraw-Hill, c1975. 642 p. [110 M]
Nicholls, F. A. Liquidity and profit. *Certified accountant* (Eng.), March 1975, p. 153-4, 157.
Northcote, E. F. Improving plant investment decisions. *Management accounting* (Eng.), v. 53, Dec. 1975, p. 403-5.
Okafor, F. O. Capital budgeting under imperfect capital market condition. *Nigerian accountant*, v. 7, Oct./Dec. 1974, p. 7-9, 11-13.
Orr, Daniel. Note on the uselessness of transaction demand models. *Journal of finance*, v. 29, Dec. 1974, p. 1565-72.
Parker, Richard D. Effective cash management - or, are you your banker's best friend? (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 369-78.) [110 H]
Pesando, James E. On the accuracy and formation of life insurance company cash flow forecasts. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 20-6.
Robertson, Tom. What the hell is cash flow accounting anyway? (Students' section) *Accountant's magazine* (Scot.), v. 79, Feb. 1975, p. 94-6.
Robinson, Christopher H. Living with inflation - Brazilian style. *Touche Ross tempo*, v. 21, no. 1, 1975, p. 18-20.
Sibley, A. M. Some evidence on the cash flow effects of bond refunding. *Financial management*, v. 3, Autumn 1974, p. 50-3.
Sizer, John. Company liquidity crisis. *Accountant* (Eng.), v. 171, Dec. 5, 1974, p. 744-6.
Sizer, John. What we should be doing about the company liquidity and profitability crisis. *Management accounting* (Eng.), v. 53, Oct. 1975, p. 316-20, 326.
Strategies to improve cash flow. *Accountant* (Eng.), v. 173, Oct. 2, 1975, p. 381.

- Tomkins, Cyril. Another look at residual income. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 39-53.
- Troxel, Jay C. Rates: capitalization and interest. *Appraisal journal*, v. 43, Jan. 1975, p. 7-16.
- Waldron, Robin. Approaching institutions for financial aid. *Certified accountant* (Eng.), March 1975, p. 131-2, 137.
- Warren, Robert L. Cash information: toward a more useful statement of changes in financial position, by Robert L. Warren and Jackson A. White. *National public accountant*, v. 20, Feb. 1975, p. 30-4.
- Young, Donovan. Expected present worths of cash flows under uncertain timing. *Engineering economist*, v. 20, Summer 1975, p. 257-68.

CASH-FLOW DEPRECIATION

See Depreciation, Depletion And Obsolescence-
Cash Flow

CASH-FLOW STATEMENTS

See Statements, Financial-Funds

CASH FORECASTING

See Budgets, Business-Cash

CASH MANAGEMENT

- Adams, Anthony G. Cash management: the corporate view. *Magazine of bank administration*, v. 51, Feb. 1975, p. 42-3.
- Betancourt, Richard C. Plan your own cash flow system. *Financial executive*, v. 43, Jan. 1975, p. 28-30, 32.
- Budin, Morris. Rule-of-thumb theory of cash holdings by firms, by Morris Budin and Robert J. Van Handel. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 85-108.
- Daellenbach, H. G. How widely are cash management optimization models used. *Interfaces*, v. 5, part 1, Feb. 1975, p. 69-73.
- Edick, Thomas B. Credit executive's role in cash management. *Credit and financial management*, v. 77, Oct. 1975, p. 16-17, 33.
- Flanigan, George B. Cash management, part 4: the handling of receipts, by George B. Flanigan and David Newsom. *Magazine of bank administration*, v. 51, April 1975, p. 49-52.
- Hockenberger, William A. How to improve a company's cash management - and increase its profits. (In Haskins & Sells. *Selected papers 1974*. New York, c1975, p. 297-312.) [110 H]
- Hockenberger, William A. How to improve a company's cash management and increase its profits. *Practical accountant*, v. 8, Jan.-Feb. 1975, p. 25-33.
- Hubbard, Charles L. On-going control of cash and income. *Management accounting* (NAA), v. 57, Aug. 1975, p. 20-4.
- Jansson, Solveig. How cash managers are playing it safe. *Institutional investor*, v. 9, March 1975, p. 37-40, 42.
- Malbourne, Michael J. Effective cash management. *Australian accountant*, v. 45, Jan.-Feb. 1975, p. 6-9, 12-14.
- Maroulis, George E. How cash management affects profits. *CA magazine* (Can.), v. 106, May 1975, p. 28-32.
- Parker, Richard D. Effective cash management - or, are you your banker's best friend? (In Haskins & Sells. *Selected papers 1974*. New York, c1975, p. 369-78.) [110 H]
- Rayburn, L. Gayle. More effective management of cash. *Managerial planning*, v. 23, May-June 1975, p. 15-19.
- Steinberg, Harold I. Cash management for local government. *Governmental finance*, v. 4, Nov. 1975, p. 5-10.
- Swan, Hugo. Cash conservation. *Management accounting* (NAA), v. 57, Aug. 1975, p. 14-16.
- White, George C. Innovations in cash management tomorrow: part 3. *Magazine of bank administration*, v. 51, March 1975, p. 54-5, 58.
- Wright, Robert F. Liquidity. *Arthur Andersen chronicle*, v. 35, Oct. 1975, p. 24-30.

CASH TENDER OFFERS

See Take-Over Bids

CASHMAN, MICHAEL

IBM System/32. *Datamation*, v. 21, Feb. 1975, p. 67-8.

CASINO, JESUS A.

Evaluation of the state of accounting teachers based on standards promulgated by the American Accounting Association. (Accounting teachers' forum) *Accountants' journal* (P.I.), v. 24, no. 2, 1974, p. 74-5, 81.

CASNER, A. JAMES.

Estate planning statesmanship. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-12.) [750.2 I]

CASO, RONALD G.

Analysis of the optional-basis-adjustment rules for partners and partnerships, by Ronald G. Caso and Stephen J. Epstein. (Partnerships & Subchapter S) *Journal of taxation*, v. 42, April 1975, p. 234-8.

CASSELL, DOUGLAS A.

Microcomputer programming. *Modern data*, v. 8, Jan. 1975, p. 49-51.

CASELL, FRANK H.

Social cost of doing business. *MSU business topics*, v. 22, Autumn 1974, p. 19-26.

CASSIDY, EDWARD W.

Breaking down classification barriers to job advancement, by Edward W. Cassidy, William H. Chandler and Robert J. Edelman. *Personnel*, v. 52, May-June 1975, p. 60-7.

CASSIDY, PATRICK SEAN.

Liability of psychiatrists for malpractice. (Comments) *University of Pittsburgh law review*, v. 36, Fall 1974, p. 108-37.

CASSL new members' meeting. (Student roundabout) *Accountant* (Eng.), v. 171, Dec. 5, 1974, p. 766-8.

CASSL'S successful annual dinner. (Student roundabout) *Accountant* (Eng.), v. 171, Dec. 19/26, 1974, p. 845-6.

CASSUTO, ISADORE.

Hariton, Leon. Executive compensation for the closely held corporation, by Leon Hariton and Isadore Cassuto. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974, p. 941-56.) [751 N]

CASTEL, P. KEVIN.

Competitive bidding under the Robinson-Patman act, by P. Kevin Castel and Anthony R. Daniele. (Notes and comments) *St. John's law review*, v. 49, Spring 1975, p. 512-42.

New York regulation of condominiums. *St. John's law review*, v. 48, May 1974, p. 964-77.

CASTELLANO, JOSEPH F.

Approach to fairness in disclosure, by Joseph F. Castellano and Harper A. Roehm. *Management accounting* (NAA), v. 56, Feb. 1975, p. 20-2.

CASTINGS

See Foundries

CASTLE, GROVER R.

Project financing - guidelines for the commercial banker. *Journal of commercial bank lending*, v. 57, April 1975, p. 14-30.

CASTLEMAN, BREAUX B.

Meitz, A. A. How to cope with supply shortages, by A. A. Meitz and Breaux B. Castleman. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 91-6.

CASUALTY INSURANCE

See Insurance, Casualty

CASUALTY loss deduction denied where insurance claim waived. *Taxation for accountants*, v. 15, Nov. 1975, p. 294-5.

CASUALTY LOSSES

See Also Fire Losses

Taxation, United States-Casualty Losses

CASWELL, CHRIS.

Steeds, David. ACASS membership survey, by David Steeds and Chris Caswell. (Student roundabout) *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 230-2.

CASWELL, JERRY W.

Emerging role of the risk manager, by Jerry W. Caswell and Paul L. Wilkens. *Business horizons*, v. 18, Dec. 1975, p. 41-8.

CATALOGUES

See Bibliographies, Indexes, Catalogues

CATCHPOLE, HAROLD C.

Michigan adopts unitary theory of reporting income. (State/local) *Michigan CPA*, v. 26, Nov.-Dec. 1974, p. 9, 11-13, 15-18.

CATCHWORDS become a management technique. (Management) *Business week*, Dec. 15, 1975, p. 77, 79.

CATES, DAVID C.

Analyzing bank overhead. (Bank capital management) *Bankers magazine*, v. 158, Winter 1975, p. 129-31.

Can bank condition be externally judged? *Journal of commercial bank lending*, v. 57, May 1975, p. 2-14.

SEC regulatory style and the banks. (Bank capital management) *Bankers magazine*, v. 158, Spring 1975, p. 106-8.

What would happen if a major money center bank cut its dividend, by David C. Cates and others. *Bankers magazine*, v. 158, Winter 1975, p. 12-17.

CATHCART, ALAN T.

Section 302 redemptions: family fights and attribution. (Tax notes) *American Bar Association journal*, v. 61, Oct. 1975, p. 1272-5.

CATHCART, H. ROBERT.

Challenge for change. *Hospitals*, v. 49, Jan. 1, 1975, p. 39-43.

CATLETT, GEORGE R.

Relationship of auditing standards to detection of fraud. *Cooperative accountant*, v. 28, Summer 1975, p. 60-9. (Reprinted from *Contemporary auditing problems*, Arthur Andersen/Univ. of Kansas symposium on auditing problems, 1974.)

Relationship of auditing standards to detection of fraud. *CPA journal*, v. 45, April 1975, p. 13-21.

Relationship of auditing standards to detection of fraud. *Arthur Andersen chronicle*, v. 35, Oct. 1975, p. 50-62. (Reprinted from *CPA Journal*, April 1975.)

Willingham, John J. Discussant's response to relationship of auditing standards to detection of fraud. *Cooperative accountant*, v. 28, Summer 1975, p. 69-76.

CATRY, BERNARD.

Fildes, Robert. Market share strategy and the product life cycle: a comment, by Robert Fildes and Stephen Loft-house. (Marketing notes and communications) *Journal of marketing*, v. 39, Oct. 1975, p. 57-9.

Market share strategy: the concept and the evidence, by Bernard Catry and Michel Chevalier. (Marketing notes and communications) *Journal of marketing*, v. 39, Oct. 1975, p. 59-60.

CATTANACH, RICHARD L.

Hair, Joseph F. Profit-cost relationship of franchise operations, by Joseph F. Hair, Richard L. Cattanach and Arlie L. Bowling. *Managerial planning*, v. 24, Nov./Dec. 1975, p. 17-24.

CATTLE

See Livestock
Ranches

CATZEN, ROBERT W.

Dalsemer, Gordon H. Is there a construction manager in your future? By Gordon H. Dalsemer and Robert W. Catzen. *Buildings*, v. 69, July 1975, p. 52-5.

CAULEY, JOHN H.

Seven steps to successful volunteer administration. *Social agency management and better camp management*, v. 1, Fall 1975, p. 13-14.

CAUSEY, DENZIL Y.

Engagement letter for restricting unaudited financials to internal use. (Administration of accountants practice) *CPA* (NYSS), v. 45, Oct. 1975, p. 85. (Excerpt from Unaudited financials: restricting use is CPA's problem, *Texas CPA news*, May 1975.)

How to reduce your chances of being sued. *Practical accountant*, v. 8, Jan.-Feb. 1975, p. 53-9.

Sweeney's price level accounting - revisited. *South African chartered accountant*, v. 11, Jan. 1975, p. 25-6.

CAUTHORN, L. TERRY.

Bauer, Raymond A. Auditing the management process for social performance, by Raymond A. Bauer, L. Terry Cauthorn and Ranne P. Warner. *Business and society review*, Fall 1975, p. 39-45.

CAVAGNA, JOSEPH F.

Related-parties rule of Section 267 can, but need not, upset a client's tax planning. *Taxation for accountants*, v. 15, Aug. 1975, p. 76-82.

CAVEAT LIFO. (Management services) CPA journal, v. 45,

May 1975, p. 74. (Excerpt from *Executive newsletter* (Peat, Marwick, Mitchell), Jan. 1, 1975.)

CAVERLY, ROBERT J.

Closeup look at the potential infinity of East-West trade. *Panorama* (Harris, Kerr, Forster) no. 1, Summer 1975, p. 6-9, 24-5.

CAVITCH, ZOLMAN.

How to evaluate practical effects of alternate ways for a corporation to liquidate. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 198-204.

How to evaluate practical effects of alternate ways for a corporation to liquidate. *Taxation for accountants*, v. 14, Jan. 1975, p. 4-10.

CAYMAN ISLANDS.

Ellis, Royan D. Financially flexible Cayman Islands. *Tax executive*, v. 27, Oct. 1974, p. 9-16.

Moir, Roger J. Cayman Islands: tax haven or financial centre? *Accountant's magazine* (Scott.), v. 79, May 1975, p. 182-4.

CAYWOOD, RUSSELL E.

Electric utility rate making - 1974. *Public utilities fortnightly*, v. 94, Dec. 5, 1974, p. 34-8.

CBS.

Hennessee, Judith. What progress women at CBS? *Personnel*, v. 52, July-Aug. 1975, p. 33-44.

CCH CANADIAN LIMITED.

Canadian master tax guide: a guide to Canadian income tax. 30th ed. Don Mills, Ont., c1975. 672 p. (*Canadian tax reports*, no. 152, Dec. 30, 1974. Extra ed.) [*759.1 C]

CEMACH, HARRY P.

Internal auditing ... this way to schizophrenia. *Accountancy* (Eng.), v. 86, Feb. 1975, p. 28-9.

CENSUS

Chart story: demographic trends. *Canadian business review*, v. 2, Winter 1975, p. 26-7.

Duffett, Walter E. Perspective Canada: how we look in numbers. *Canadian business review*, v. 2, Winter 1975, p. 28-31.

Strauss, Robert P. Impact of population undercounts on general revenue sharing allocations in New Jersey and Virginia, by Robert P. Strauss and Peter B. Harkins. *National tax journal*, v. 27, Dec. 1974, p. 617-24.

CENTENNIAL FUNDS

See Funds-Mutual
Investment Companies

CENTER, ROBERT A.

Information returns: who must file and what must be included to avoid penalties. *Taxation for accountants*, v. 14, Jan. 1975, p. 34-40.

CENTRALIZATION AND DECENTRALIZATION

See Also Divisionalized Companies In 1965-1966
Index

Kydland, Finn. Hierarchical decomposition in linear economic models. *Management science*, v. 21, May 1975, p. 1029-39.

Milutinovich, Jugoslav. Organizing the MIS department, by Jugoslav Milutinovich and Howard A. Kanter. *Journal of systems management*, v. 26, April 1975, p. 36-41.

Sally, William D. Property management operation: centralize or decentralize? *Journal of property management*, v. 40, May/June 1975, p. 119-24.

Watson, David J. H. Transfer pricing: a behavioral context, by David J.H. Watson and John V. Baumler. *Accounting review*, v. 50, July 1975, p. 466-73.

Wichmann, Ulrich. Integrating multinational marketing activities. *Columbia journal of world business*, v. 9, Winter 1974, p. 7-16.

CERAMICS

See Also Clay Products
Pottery

CERF, ALAN ROBERT.

Accounting for retail land sales. *Accounting review*, v. 50, July 1975, p. 451-65.

CERINO, RONALD J.

Fiduciary responsibility clarifying ERISA'S impact. *Pension world*, v. 11, Sept. 1975, p. 63-6, 84-6.

CERNY, JOHN F.

Retirement plans for the self-employed. *Wisconsin CPA*, Dec. 1974, p. 6-8, 16.

CERTIFICATE IN DATA PROCESSING

Licensing/certification. *Infosystems*, v. 22, April 1975, p. 44-7.

CERTIFICATE IN MANAGEMENT ACCOUNTING

Institute Of Management Accounting. Analysis of 1974 CMA examination. *Management accounting* (NAA), v. 57, Aug. 1975, p. 63-4.

Institute Of Management Accounting. Management accounting examination. Examination for Part 5: decision analysis, including modeling and information systems. *Management accounting* (NAA), v. 56, June 1975, p. 69-82.

Institute Of Management Accounting. Management accounting examination. Examination for part 4 - periodic reporting for internal and external purposes plus unofficial solution for part 4. *Management accounting* (NAA), v. 56, May 1975, p. 75-90.

Institute Of Management Accounting. Management accounting examination. Examination for part 3 - public reportingstandards, auditing and taxes. *Management accounting* (NAA), v. 56, April 1975, p. 64-74.

Krogstad, Jack L. Emerging group of CPAs in the CMA program, by Jack L. Krogstad and John K. Harris. *Ohio CPA*, v. 34, Summer 1975, p. 121-7.

CERTIFICATE OR OPINION

American Institute Of Certified Public Accountants. Auditing Standards Division. Unaudited Financial Statements Task Force. Guide for engagements of CPAs to prepare unaudited financial statements. New York, c1975. 34 p. [*150 A]

American Institute Of Certified Public Accountants. Auditing Standards Executive Committee. Reliance on specialists. (Auditing and reporting) *CPA* (NYSS), v. 45, Nov. 1975, p. 67-8. (Excerpt from an exposure draft issued by the AICPA's Auditing Standards Executive Committee.)

American Institute Of Certified Public Accountants. Auditing Standards Executive Committee. Statement on auditing standards no. 5 - the meaning of present fairly in conformity with generally accepted accounting principles in the independent auditor's report. (Official releases) *Journal of accountancy*, v. 140, Sept. 1975, p. 80-2.

Are auditors required to report their clients' bribes? (Auditing and reporting) *CPA* (NYSS), v. 45, Sept. 1975, p. 59. (Excerpt from *SEC accounting report*, June 1975.)

Bedingfield, James P. Selected reporting issues: a survey, by James P. Bedingfield and Stephen E. Loeb. (Auditing & reporting) *CPA journal*, v. 45, Feb. 1975, p. 57-9.

Bird, Peter. Accountability: standards in financial reporting. London, Haymarket Pub. Ltd., c1973. 149 p. [I03.1 B]

Brief, Richard P. Accountant's responsibility in historical perspective. *Accounting review*, v. 50, April 1975, p. 285-97.

Burton, John C. Fair presentation: another view. *Accountant* (Eng.), v. 173, July 17, 1975, p. 64-7.

Carmichael, Douglas Roy. Auditors' reports on a mortgagor's or contractor's certificate of actual cost (FHA Form 2330/2330-A), edited by Douglas Roy Carmichael. (Accounting & auditing) *Journal of accountancy*, v. 139, June 1975, p. 47-8.

Carter, Clairmont P. Experiencing the limits of the audit opinion - adverse, qualified, unqualified - in 18 months, by Clairmont P. Carter and Raymond A. Roy. *National public accountant*, v. 20, July 1975, p. 22-7.

Chalmers, Geoffrey T. Over-accountable accountants? A proposal for clarification of the legal responsibilities stemming from the audit function. *William and Mary law review*, v. 16, Fall 1974, p. 71-105.

Corsini, Louis S. What's fair. (Auditing theory & practice) *Massachusetts CPA review*, v. 49, July-Aug. 1975, p. 39-40.

Daddio, John P. Balanced audit reporting - a service to management. *Federal accountant*, v. 24, Sept. 1975, p. 42-5.

Derieux, Samuel A. Public accountability under securities laws. *Ohio State law journal*, v. 35, 1974, p. 255-60.

Donohue, Roger. AICPA guide for preparation of unaudited financial statements. *CPA (NYSS)*, v. 45, June 1975, p. 31-5.

Effect on the auditor's opinion of FASB statement on research and development costs. (Accounting & auditing) *Journal of accountancy*, v. 139, Jan. 1975, p. 74-5.

Granof, Michael H. New focus on the auditor's report, by Michael H. Granof and Charles H. Smith. (Accountancy abroad) *Chartered accountant in Australia*, v. 45, June 1975, p. 22-4.

Interim reports - on the rebound. *Financial executive*, v. 43, Jan. 1975, p. 40-2, 44, 46.

Lelievre, Clara C. New look in financial statements. (Financial statements) *Woman CPA*, v. 37, July 1975, p. 17-18, 31.

Lowe, Howard D. Auditor's responsibility for the discovery, evaluation, and disclosure of non-arm's-length transactions, by Howard D. Lowe and Jay M. Smith. *California CPA quarterly*, v. 43, Sept. 1975, p. 7-10, 13, 15.

Master plan for nonattest legislation urged by Olson. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 22, 24.

McGough, Thomas P. Evaluation of a company as a going concern, by Thomas P. McGough and Edward I. Altman. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 107-20.) [110 H]

Meaning of present fairly clarified in proposed SAS. (News report) *Journal of accountancy*, v. 139, April 1975, p. 8.

Myers, Fredric T. Filing pro forma financial statements. *Management accounting (NAA)*, v. 57, Dec. 1975, p. 25-6, 30.

Olson, Wallace E. Look at the responsibility gap. *Journal of accountancy*, v. 139, Jan. 1975, p. 52-7.

Recent Herzfeld decision extends accountants' liability even further. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 70-4.

Union Europeenne Des Experts Comptables, Economiques Et Financiers (UEC). UEC statements - the audit report. *Accountant's magazine (Scot.)*, v. 79, April 1975, p. 147-8.

Williams, Jan Robert. Implications of the audit report for financial statement users, by Jan Robert Williams and James R. Davis. *Journal of commercial bank lending*, v. 57, Feb. 1975, p. 9-18.

Wolman, Basil. Potential extensions of the attest function. *South African chartered accountant*, v. 11, March 1975, p. 93-7.

Adverse

Carter, Clairmont P. Experiencing the limits of the audit opinion - adverse, qualified, unqualified - in 18 months, by Clairmont P. Carter and Raymond A. Roy. *National public accountant*, v. 20, July 1975, p. 22-7.

Lelievre, Clara C. Auditor's opinion reports. (Financial statements) *Woman CPA*, v. 37, Jan. 1975, p. 14-15.

Disclaimers

Campbell, J. Douglas. Professional standards for unaudited financial statements. *Delaware CPA*, v. 1, Nov. 1974, p. 19-26.

Chazen, Charles. Unaudited financial statements beware of hidden dangers. *California CPA quarterly*, v. 42, Dec. 1974, p. 8-12.

Eisenberg, Warren L. Unaudited financial statements. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 379-85.) [110 H]

Lelievre, Clara C. Auditor's opinion reports. (Financial statements) *Woman CPA*, v. 37, Jan. 1975, p. 14-15.

Great Britain

Sustained improvement in reporting practices. *Accountant (Eng.)*, v. 172, Jan. 23, 1975, p. 95.

Israel

Institute Of Certified Public Accountants In Israel. Professional recommendations and guidelines. Tel Aviv, Israel, c1974. 104 p. (Translated from the Hebrew original.) [*117 I]

New Zealand

McKenzie, P. D. Professional liability: the company auditor to the prospective investor. *Accountants' journal (N.Z.)*, v. 54, Aug. 1975, p. 245-8.

New Zealand Society Of Accountants. Council. Statement of standard accounting practice no. 1: disclosure of accounting policies. *Accountants' journal (N.Z.)*, v. 53, Nov. 1974, p. 142-6.

Qualified

Ashby, Michael J. Coping with major uncertainties in the audit report. *CA magazine (Can.)*, v. 106, March 1975, p. 24-8.

Carter, Clairmont P. Experiencing the limits of the audit opinion - adverse, qualified, unqualified - in 18 months, by Clairmont P. Carter and Raymond A. Roy. *National public accountant*, v. 20, July 1975, p. 22-7.

Financial statements. (Auditing & reporting) *CPA journal*, v. 45, Jan. 1975, p. 62.

Lawyers vs. the accountants. (Numbers game) *Forbes*, v. 116, Dec. 1, 1975, p. 49, 52.

Lelievre, Clara C. Auditor's opinion reports. (Financial statements) *Woman CPA*, v. 37, Jan. 1975, p. 14-15.

Opinion qualifications on going concern doubts. *CPA journal*, v. 45, May 1975, p. 50. (Excerpt from Rising standards of qualifications, *Accountancy age (Eng.)*, Nov. 1974.)

Wharton, Don. Dilemma of the unasserted claim. (Focus on accounting & auditing) *Michigan CPA*, v. 27, July-Aug. 1975, p. 35-43.

Wharton, Don. Dilemma of the unasserted claim. *Arthur Young journal*, Spring 1975, p. 6-17.

Great Britain

Woolf, Emile. Wider duties for auditors? (Mainly for students) *Accountancy (Eng.)*, v. 85, Dec. 1974, p. 114-16, 118.

CERTIFICATES, C.P.A.

Birenbaum, David E. Legal requirements for practice of public accounting in the United States by foreign accountants, by David E. Birenbaum and William S. Rhodes. *Arthur Andersen chronicle*, v. 35, July 1975, p. 19-25.

Hunthausen, John M. Evolution of accountancy education and certification standards. *Colorado CPA report*, v. 39, Spring 1975, p. 15-24.

Kistler, Linda H. Evaluation of professional certification programs in accounting, by Linda H. Kistler and Joseph F. Guy. (Education) *Journal of accountancy*, v. 140, Sept. 1975, p. 104-8.

New Florida board rules enforced. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 26, 28.

CERTIFICATES OF NECESSITY AND NONNECESSITY

See Contracts, Government

Depreciation, Depletion And Obsolescence-Accelerated

Emergency Facilities

CERTIFIED GENERAL ACCOUNTANTS' ASSOCIATION OF CANADA.

Brown, C. C. Illusions and delusions. (Presidents' report) *CGA magazine (Can.)*, v. 9, Aug. 1975, p. 15.

Trunkfield, Chris. Whatever happened to the National Association? It's alive and well and growing in Vancouver (National report) *CGA magazine (Can.)*, v. 9, Aug. 1975, p. 5.

CERULLO, MICHEAL J.

Sales forecasting practices: a survey, by Michael J. Cerullo and Alfonso Avila. *Managerial planning*, v. 24, Sept./Oct. 1975, p. 33-9.

CETO, NICHOLAS.

Mobilizing the retailer's cash resources, by Nicholas Ceto and Laurence N. Carter. *Retail control*, v. 43, June-July 1975, p. 52-7.

CHABY, RUSSELL W.

Word, William R. Factfinders' views on public sector fact-finding, by William R. Word and Russell W. Chaby. *Akron business and economic review*, v. 5, Winter 1974, p. 51-3.

CHADWICK, H. A.

Burning down the data center. *Datamation*, v. 21, Oct. 1975, p. 60-4.

CHADWICK, LESTER W.

Paretta, Robert L. Sequencing of examination questions and its effect on student performance, by Robert L. Paretta and Lester W. Chadwick. (Education research) *Accounting review*, v. 50, July 1975, p. 595-601.

CHADWICK, WILLIAM J.

Federal regulation of retirement plans: the quest for parity, by William J. Chadwick and David S. Foster. *Vanderbilt law review*, v. 28, May 1975, p. 641-709.

Taxation of certain lump sum distributions. *Tax lawyer*, v. 28, Spring 1975, p. 555-70.

CHAIN STORES

Budgeting

Cope, Kenneth W. Budgeting in a large retail chain, by Kenneth W. Cope and Robert A. Watson. *Retail control*, v. 44, Sept. 1975, p. 50-7.

Management

Lev, Joseph A. Merchandising management - how much can be mechanized? *Retail control*, v. 43, Oct. 1974, p. 48-62.

CHAIN STORES, CLOTHING CHAINS

See Also Clothing Retailers
Department Stores

CHAIN STORES, FOOD CHAINS

See Also Grocery Retailers

Management

Doyle, Peter. How store image affects shopping habits in grocery chains, by Peter Doyle and Ian Fenwick. *Journal of retailing*, v. 50, Winter 1974-75, p. 39-52.

Statistics

Doyle, Peter. How store image affects shopping habits in grocery chains, by Peter Doyle and Ian Fenwick. *Journal of retailing*, v. 50, Winter 1974-75, p. 39-52.

Retail food chains demonstrate value of pension portfolio diversity and turnover. *Pension & welfare news*, v. 10, Dec. 1974, p. 43-4, 46-7.

CHAIN STORES, GROCERY CHAINS

See Also Grocery Retailers
Supermarkets

Shuptrine, F. Kelly. Distribution/retailing institute of tomorrow. *Journal of retailing*, v. 51, Spring 1975, p. 20-32, 112.

CHAIN STORES, SPECIALTY CHAINS

See Also Retail Trade
Specialty Stores

CHAIN STORES, VARIETY CHAINS

See Also Retail Trade
Variety Stores

CHALLENGE to change: accounting in a high inflation era. *Accountant* (Eng.), v. 173, Sept. 18, 1975, p. 312-14.

CHALLENGE to CIPFA: pressures in the public sector. *Accountant* (Eng.), v. 172, June 19, 1975, p. 782-4.

CHALLONER, N. E.

Gift duty disposition of property. (Taxation) *Chartered accountant in Australia*, v. 45, March 1975, p. 31-4.

Mining operations and the double deduction for depreciation in respect of the year of income ending June 30, 1975. (Taxation) *Chartered accountant in Australia*, v. 46, Aug. 1975, p. 28-31.

When is a liability. (Taxation) *Chartered accountant in Australia*, v. 45, Dec. 1974, p. 15-19.

CHALMERS, GEOFFREY T.

Over-accountable accountants? A proposal for clarification of the legal responsibilities stemming from the audit function. *William and Mary law review*, v. 16, Fall 1974, p. 71-105.

CHAMBER OF COMMERCE OF THE UNITED STATES.

Barry, Joseph K. Financial management handbook for associations, by Joseph K. Barry and Charles Mundt. rev. ed. Washington, Chamber of Commerce of the United States, c1973. 95 p. [*250 Soc 2]

CHAMBERLAIN, CHARLES E.

New look of the Ways and Means Committee. *Association management*, v. 27, March 1975, p. 77-8.

CHAMBERLAIN, DOUGLAS C.

Capitalization of lease obligations. *Management accounting* (NAA), v. 57, Dec. 1975, p. 37-8, 42.

CHAMBERLAIN, PHILIP K.

Hagaman, T. Carter. Bank leverage doesn't pay, by T. Carter Hagaman and Philip K. Chamberlain. *Bankers magazine*, v. 158, Spring 1975, p. 25-30.

CHAMBERLIN, MICHAEL M.

Jurisdictional overlap between the Federal Trade Commission and the Consumer Product Safety Commission: toward a rational delineation of regulatory duties. (Notes) *George Washington law review*, v. 42, Aug. 1974, p. 1114-40.

CHAMBERS, A. D.

Investment criteria for EDP systems. *Accounting and business research* (Eng.), v. 4, Winter 1974, p. 18-24.

CHAMBERS, ALAN.

Financial planning to counter insidious inflation. *Management accountant* (Eng.), v. 53, April 1975, p. 128-9.

CHAMBERS, JOHN C.

Executive's guide to forecasting, by John C. Chambers, Satinder K. Mullick and Donald D. Smith. New York, John Wiley & Sons, c1974. 308 p. [201.8 C]

CHAMBERS, R. J.

Accounting for inflation. *Accountants' journal* (N.Z.), v. 54, Sept. 1975, p. 299-300.

- Development of the theory of continuously contemporary accounting. University, Ala., Academy of Accounting Historians, n.d. 29 p. (*Academy of Accounting Historians, working paper series*, no. 13.) [*109 C]
- Ma, Ronald. On Chambers' second thoughts. *Abacus*, v. 10, Dec. 1974, p. 124-8. (Response to: R. J. Chambers, Second thoughts on continuously contemporary accounting. *Abacus*, Sept. 1970, p. 39.)
- NOD, COG and PuPU: see how inflation teases *Journal of accountancy*, v. 140, Sept. 1975, p. 56-62.
- Nonmoney purchasing power unit? (Professional notes) *Journal of accountancy*, v. 140, Dec. 1975, p. 93-4.
- Objectives of accounting. *Singapore accountant*, v. 9, 1974, p. 39-45.
- Rosenfield, Paul. Is there such a thing as a general purchasing power unit? (Professional notes) *Journal of accountancy*, v. 140, Dec. 1975, p. 90-3.
- Stock market prices and accounting research. *Abacus*, v. 10, June 1974, p. 39-54.
- Third thoughts. *Abacus*, v. 10, Dec. 1974, p. 129-37.
- CHAN, K. HUNG.**
Hayya, Jack C. On extensions of probabilistic profit budgets, by Jack C. Hayya, Ronald M. Copeland and K. Hung Chan. *Decision sciences*, v. 6, Jan. 1975, p. 106-119.
- CHAN, LIONEL.**
Planning a Sec. 303 redemption. *Tax adviser*, v. 7, Jan. 1976, p. 4-9.
- CHAN, SAU LAN.**
Accounting for a drive-in diner. *Management accounting (NAA)*, v. 56, May 1975, p. 39-42.
- CHANDLER, MARVIN.**
It's time to clean up the boardroom. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 73-82.
- CHANDLER, WILLIAM H.**
Cassidy, Edward W. Breaking down classification barriers to job advancement, by Edward W. Cassidy, William H. Chandler and Robert J. Edelman. *Personnel*, v. 52, May-June 1975, p. 60-7.
- CHANDRA, GYAN.**
Barker, Wayne M. Accounting practices in a socialist economy: the case of the Soviet Union, by Wayne M. Barker and Gyan Chandra. *National public accountant*, v. 20, July 1975, p. 8-11.
Cut-off rate for investment decisions in growth companies. *Long range planning*, v. 8, April 1975, p. 95-9.
Information needs of security analysts. *Journal of accountancy*, v. 140, Dec. 1975, p. 65-70.
Some aspects of professional accounting in the Netherlands: a case of replacement value theory. *Chartered accountant (India)*, v. 24, Oct. 1975, p. 230-3.
- CHANDRA, PRASANNA.**
Breakeven analysis of life insurance policies, some comments. *Chartered accountant (India)*, v. 24, Oct. 1975, p. 234-6.
- CHANDRAN, RAJAN.**
Fisk, George. How to trace and recall products, by George Fisk and Rajan Chandran. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 90-6.
- CHANGE** in business may mean investment credit recapture. *Taxation for accountants*, v. 15, Oct. 1975, p. 210.
- CHANGE** in business may mean investment credit recapture. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 169-70.
- CHANGE** of mood. (Bulls and bears) *Accountant (Eng.)*, v. 172, Jan. 23, 1975, p. 117-18.
- CHANGES** in filing requirements for minimum tax. (Tax practice) *Taxation for accountants*, v. 14, Feb. 1975, p. 127.
- CHANGES** in investment credit place increased emphasis on accountant's analysis planning. *Taxation for accountants*, v. 15, Aug. 1975, p. 72-4.
- CHANGES** in wage-hour rules that may affect you. *Association management*, v. 27, July 1975, p. 63-4.
- CHANGING environment in financial reporting.**
Coopers & Lybrand. Changing environment in financial reporting: proposals for involvement in corporate quarterly and annual reports. New York, 1974. 44 p. (Preliminary draft for discussion and comment.) [*150.2 C]
- CHANGING** pattern of the Philippine consumer market. *SGV group journal (P.I.)*, no. 1 - 1975, p. 2-9.
- CHANGING** patterns in farm lending - and how banks are meeting them. *Banking*, v. 67, Oct. 1975, p. 108, 110, 112, 114.
- CHANGING to the metric system.**
Anderton, Pamela. Changing to the metric system: conversion factors, symbols and definitions, by Pamela Anderton and P. H. Bigg. 4th ed. London, National Physical Laboratory, c1972. 58 p. [*198 A]
- CHANGING** values. *Accountant (Eng.)*, v. 171, Nov. 21, 1974, p. 677-8.
- CHANGING world of banking.**
Prochnow, Herbert W. Changing world of banking, edited by Herbert V. Prochnow and Herbert V. Prochnow, Jr. New York, Harper & Row, c1974. 406 p. [600 P]
- CHANIN, ARTHUR J.**
Appraising machinery and equipment in Southeast Asia. *Valuation*, v. 21, Oct. 1974, p. 90-5.
- CHAPIN, TROY A.**
Selling DCFR. *Management accounting (NAA)*, v. 57, Dec. 1975, p. 45-6.
- CHAPMAN, BENSON J.**
Current LIFO developments. *CPA (NYSS)*, v. 45, Oct. 1975, p. 27-32.
H.R. 10 plans for directors under the 1974 act. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 209.
LIFO and Sec. 334(b)(2) liquidations. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 208.
- CHAPMAN, CHARLES H.**
Small business financial model. *Management accounting (NAA)*, v. 57, July 1975, p. 20-2, 29.

CHAPMAN, DAVID L.

Computer audit packages. *Accountancy Ireland*, v. 7, Aug. 1975, p. 29-31.

CHAPMAN, J. BRAD.

Female leadership dilemma, by J. Brad Chapman and Fred Luthans. *Public personnel management*, v. 4, May-June 1975, p. 173-79.

CHAPMAN, STANLEY D.

Textile factory before Arkwright: a typology of factory development. *Business history review*, v. 48, Winter 1974, p. 451-78.

CHAPS, BENEDICT D.

Capital structure of banks. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 31-43.) [600 P]

CHAPTER XII bankruptcy: a grim case in Atlanta. (Real estate) *Business week*, Nov. 3, 1975, p. 70-1.

CHARGE ACCOUNT BANKING

See Credit Cards

CHARGE cards: who needs 'em? *Hospitality* (Food and lodging), v. 13, Oct. 1974, p. R80.

CHARITABLE CONTRIBUTIONS

See Contributions

CHARITABLE FOUNDATIONS

See Foundations

CHARITABLE TRUSTS

See Trusts-Charitable

CHARITIES

See Non-Profit Organizations, Charities

Taxation

See Taxation-Charities, Under Name Of Country

CHARITY laws overdue for reform. *Accountant* (Eng.), v. 172, Feb. 27, 1975, p. 270.

CHARLES, BRUCE B.

Savings & loans become more fully competitive. *Viewpoint* (Main Laffrentz & Co.), 1st ed., 1974, p. 34-7.

CHARLES, GEOFFREY.

Who is the general? *South African chartered accountant*, v. 11, Feb. 1975, p. 46-7.

CHARLES, GEORGE M.

What investors think about social investing. *Business and society review*, Summer 1975, p. 74-8.

CHARRINGTON, PETE.

Pilot testing can pay off. *Factory*, v. 7, Dec. 1974, p. 37.

CHART OF ACCOUNTS

Jaruga, Alicja A. Recent developments in Polish accounting: an international transaction emphasis. *International journal of accounting education and research*, v. 10, Fall 1974, p. 1-18.

ACCOUNTANTS' INDEX 1975

CHART story: balance of payments. *Canadian business review*, v. 2, Spring 1975, p. 8-9.

CHART story: demographic trends. *Canadian business review*, v. 2, Winter 1975, p. 26-7.

CHART story: price developments. *Canadian business review*, v. 1, Autumn 1974, p. 4-8.

CHARTERED ACCOUNTANT STUDENTS' SOCIETY OF LONDON.

CASSL new members' meeting. (Student roundabout) *Accountant* (Eng.), v. 171, Dec. 5, 1974, p. 766-8.

CASSL's successful annual dinner. (Student roundabout) *Accountant* (Eng.), v. 171, Dec. 19/26, 1974, p. 845-6.

CHARTERED INSTITUTE OF PUBLIC FINANCE AND ACCOUNTANCY.

Annual conference 1975. *Public finance and accountancy* (Eng.), v. 2, Aug. 1975, p. 256.

Challenge to CIPFA: pressures in the public sector. *Accountant* (Eng.), v. 172, June 19, 1975, p. 782-4.

CIPFA second tier structure. *Accountant* (Eng.), v. 172, Jan. 30, 1975, p. 127.

Education and training of accounting technicians. *Public finance & accountancy* (Eng.), v. 2, Feb. 1975, p. 64.

Institute memorandum: devolution within the United Kingdom. *Public finance & accountancy* (Eng.), v. 2, Jan. 1975, p. 21-2.

Output measurement, part I: output measurement and decision making. *Public finance & accountancy* (Eng.), v. 1, Oct. 1974, p. 339-42.

Output measurement, part II: the relationships between programme areas. *Public finance & accountancy* (Eng.), v. 1, Dec. 1974, p. 390-2.

Output measurement, 3: standards. *Public finance & accountancy* (Eng.), v. 2, Jan. 1975, p. 18-20.

Output measurement, 5: monitoring and review. *Public finance & accountancy* (Eng.), v. 2, May 1975, p. 160-1.

Preface to the abstract of audited accounts. *Public finance & accountancy* (Eng.), v. 2, Feb. 1975, p. 60-3.

Prospectus for a profession: the report of the long range enquiry into education and training for the accountancy profession by Professor David Solomons. (Institute statement) *Public finance & accountancy* (Eng.), v. 1, Dec. 1974, p. 400-2.

Rules of conduct in local government. *Public finance & accountancy* (Eng.), v. 1, Nov. 1974, p. 365.

Ward, I. H. Structure planning. *Public finance and accountancy* (Eng.), v. 2, May 1975, p. 162-3.

Wood, Eric. Role of CIPFA: accounting for the public sector. *Accountant* (Eng.), v. 173, Oct. 16, 1975, p. 437-8.

Output Measurement Working Party.

Output measurement - I. Output measurement and decision making. *Public finance & accountancy* (Eng.), v. 1, Oct. 1974, p. 339-42.

CHARTERED PLANES

See Aviation Fixed Base Operations

CHARTS

See Control Charts

Gantt Charts

Graphic Methods

Organization Charts

ACCOUNTANTS' INDEX 1975

CHARYK, WILLIAM R.

CHARYK, WILLIAM R.

Sexton, John J. Does the recent Pratt case provide a method of insuring guaranteed payment deductions? By John J. Sexton and William R. Charyk. (Partnerships & Subchapter S) *Journal of taxation*, v. 43, Aug. 1975, p. 66-70.

CHASE, R. M.

Green, K. E. You need more information for survival, by K.E. Green and R.M. Chase. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 46-56, 72.

CHASE, RICHARD B.

Production system termination: a framework for analysis and some suggestions for the P.C. manager. *Production and inventory management*, v. 15, no. 4, 1974, p. 12-17.

CHASE, SAMUEL B.

Regulation of bank holding companies, by Samuel B. Chase and John J. Mingo. *Journal of finance*, v. 30, May 1975, p. 281-92.

CHASE MANHATTAN BANK.

Rubin, David. Chase Manhattan has a friend in David Rockefeller. *Bankers magazine*, v. 158, Winter 1975, p. 84-9.

CHASTAIN, CLARK E.

Corporate accounting for environmental information. *Financial executive*, v. 43, May 1975, p. 45-8, 50.
Environmental information and the accountants. *Accountants' journal* (N.Z.), v. 53, Sept. 1974, p. 49-53.

CHATEAU, JEAN-PIERRE D.

Capital budgeting problem under conflicting financial policies. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 83-103.

CHATFIELD, CHRISTOPHER.

Results concerning brand choice, by Christopher Chatfield and Gerald Goodhardt. (Research notes and communications) *Journal of marketing research*, v. 12, Feb. 1975, p. 110-13.

CHATFIELD, MICHAEL.

Accounting review's first fifty years. *Accounting review*, v. 50, Jan. 1975, p. 1-6.

CHATOV, ROBERT.

Corporations, economics, legitimacy, and fear. *Business and society review*, Spring 1975, p. 87.

CHATTERJEE, B. K.

Management information system - a conceptual framework. *Management accountant* (India), v. 9, Aug. 1974, p. 585-7.

CHATTERJEE, S. M.

Biography of stagflation in India. *Management accountant* (India), v. 10, April 1975, p. 247-51.

CHATTERTON, HAROLD W.

Target benefit plans may provide new role for accountants in pension planning. *Practical accountant*, v. 8, Jan.-Feb. 1975, p. 36-40.

CHATTOPADHYAYA, D. P.

Towards an export oriented economic policy. *Finance and commerce* (India), v. 17, Nov.-Dec. 1974, p. 421-4.

CHAVOOSHIAN, B. BUDD.

Transfer of development rights: a new concept in land-use management, by B. Budd Chavooshian and Thomas Norman. *Appraisal journal*, v. 43, July 1975, p. 400-9.

CHAZEN, CHARLES.

Prophecy and the CPA: financial forecasting. *Laventhol & Horwath perspective*, v. 1, Fall-Winter 1975, p. 42-6.
Solomon, Kenneth I. When lawyers and auditors need each other, by Kenneth I. Solomon and Charles Chazen. *Practical lawyer*, v. 21, March 1, 1975, p. 79-87.
Unaudited financial statements. (Practitioners forum) *Journal of accountancy*, v. 140, Nov. 1975, p. 88-91.
Unaudited financial statements beware of hidden dangers. *California CPA quarterly*, v. 42, Dec. 1974, p. 8-12.
Unaudited financial statements - beware of hidden dangers. *Journal of commercial bank lending*, v. 57, July 1975, p. 51-9.

CHEATHAM, CAROLE BARTLETT.

Accountant's participation in a nonfinancial audit. *Woman CPA*, v. 37, April 1975, p. 10-11.
Auditing standards: action or reaction? *National public accountant*, v. 20, May 1975, p. 8-11.

CHECKLIST for reports under the solicitors' accounts rules. *Accountants digest* (Eng.), no. 2, Autumn 1973, p. 1-7.

CHECKLISTS

Brion, John P. Getting ready for annual reports. *Financial executive*, v. 43, Nov. 1975, p. 39-41.
Business aspects of estate planning. *Georgia CPA*, v. 16, Winter 1974-75, p. 24-7, 32.
Checklist for reports under the solicitors' accounts rules. *Accountants digest* (Eng.), no. 2, Autumn 1973, p. 1-7.
Cohen, Barry M. Recruiting's main ingredient, by Barry M. Cohen and Jack M. Etheredge. *Journal of college placement*, v. 35, Winter 1975, p. 75-7.
Commerce Clearing House. Individuals' filled-in tax return forms, including sample filled-in forms, rate tables, work sheets, check lists. 1975 ed. Chicago, c1974. 96 p. (*Standard federal tax reports*, v. 61, no. 55, Dec. 4, 1974. Part 2.) [*751.3 C]
Coopers & Lybrand. Anti-inflation checklist. *Financial executive*, v. 43, Feb. 1975, p. 54-5.
Gorlick, Sheldon H. Does your professional corporation need repairs? *Medical economics*, v. 52, April 28, 1975, p. 84-9.
Gurry, Edward James. Locating potential irregularities. (Practitioners forum) *Journal of accountancy*, v. 140, Sept. 1975, p. 111-14.
Hurley, William. Merger of brokerage houses - an overview. *Business lawyer*, v. 30, Jan. 1975, p. 469-99.
Jones, Edwin M. Step-by-step procedure for testing existing qualified plans against requirements of new law. *Taxation for accountants*, v. 14, Feb. 1975, p. 108-15, 118.
Keeping profits out of the reach of shortages. (Management advisory services) *CPA* (NYSS), v. 45, Sept. 1975, p. 81. (Excerpt from *Management advisory services newsletter* (J.K. Lasser & Co.), June 1975.)
King, Henry T. Checklist of foreign restrictions on United States investments abroad. *Tax management international journal*, Nov. 1974, p. 12-15.
Morris, Jackson L. How to draft condominium registrations: a checklist. *Securities regulation law journal*, v. 3, Summer 1975, p. 157-71.
Schlesinger, Edward S. Checklist of decisions and actions to be considered when client's death is imminent. *Estate planning*, v. 2, Autumn 1974, p. 24-31.
Wilkins, Robert P. Using checklists in drafting the non-marital trust. *Trusts & estates*, v. 114, May 1975, p. 294-7.
Zitzmann, Albert H. Local firm quality review program: a chance to check your firm's performance. *Practical accountant*, v. 8, May-June 1975, p. 70-3.

CHECKS

CHECKS

See Also Treasury Checks

- Allen, Regis C. New bank transfer approach to the payment system. *Magazine of bank administration*, v. 51, March 1975, p. 25-31.
- Bolen, William H. Bad checks = bad profits, by William H. Bolen and Anthony J. Faria. *Retail control*, v. 43, Feb. 1975, p. 20-31.
- Keller, Joseph B. Optimum checking schedules for systems subject to random failure. *Management science*, v. 21, Nov. 1974, p. 256-60.
- Sackrowitz, Harold. Inspection procedures for Markov chains, by Harold Sackrowitz and Ester Samuel-Cahn. *Management science*, v. 21, Nov. 1974, p. 261-70.
- Stafeil, Walter W. Check collection system: how it performed in 1974. *Magazine of bank administration*, v. 51, May 1975, p. 45-7.

CHECKUP for the health care industry: a symposium, by William H. Levy and others. *Trusts & estates*, v. 114, Aug. 1975, p. 548-53, 571-4.

CHEEK, JAMES H.

Professional responsibility and self-regulation of the securities lawyer. *Washington and Lee law review*, v. 32, Summer 1975, p. 597-635.

CHEEK, LOGAN M.

Corporate expansion: predicting profitability. *Financial executive*, v. 43, March 1975, p. 38-42.

CHEEKS, JAMES E.

Kess, Sidney. Practical guide to tax planning, by Sidney Kess and James E. Cheeks. Washington, Tax Management Inc., c1974. 394 p. (Revision of *Kess tax planning manual: 1972-1973*.) [753 K]

CHEESE

See Also Butter And Eggs
Creameries
Dairy Farms
Dairy Products

CHEESEMAN, HENRY R.

How to create an inflation neutral tax system. *Journal of accountancy*, v. 140, Aug. 1975, p. 44-51.

CHEIFETZ, A. J.

Distribution provisions under pension reform act of 1974 (Employee retirement income security act of 1974). *Virginia accountant*, v. 27, March 1975, p. 23-32.

Fiduciary standards, prohibited transactions, and diversification of investments under the Employee retirement income security act of 1974. *Taxes - the tax magazine*, v. 53, May 1975, p. 266-73.

CHELIUS, JAMES R.

Control of industrial accidents: economic theory and empirical evidence. *Law and contemporary problems*, v. 38, Summer-Autumn 1974, p. 700-29.

CHEMICAL BANK.

Microfiche - the chemical reaction to records storage. *Information & records management*, v. 9, Nov. 1975, p. 38-40.

CHEMICAL INDUSTRY

See Also Drug Manufacturers
Paint And Varnish Manufacturers

Holden, Neil D. Pricing behavior in the chemical industry. *Conference Board record*, v. 12, Nov. 1975, p. 51-3.

ACCOUNTANTS' INDEX 1975

Northrup, Herbert R. ICF-IFPCW conflict, by Herbert R. Northrup and Richard L. Rowan. *Columbia journal of world business*, v. 9, Winter 1974, p. 109-20.

Selected business forecasts for 1975, by S. Fred Singer and others. *Conference Board record*, v. 11, Dec. 1974, p. 33-45.

Stobaugh, Robert B. Price forecasting and strategic planning: the case of petrochemicals, by Robert B. Stobaugh and Phillip L. Townsend. *Journal of marketing research*, v. 12, Feb. 1975, p. 19-29.

Vanderwicken, Peter. Lubrizol ignores the management manuals. *Fortune*, v. 91, Feb. 1975, p. 132-7, 140.

Accounting

Porter, J. J. Young accountant in the chemical industry. (Students' section) *Accountant's magazine* (Scot.), v. 79, May 1975, p. 189-91.

Depreciation

See Depreciation, Depletion And Obsolescence-
Chemical Industry

CHEN, A. H.

Effects of uncertain inflation on the investment and financing decisions of a firm, by A. H. Chen and A. J. Boness. *Journal of finance*, v. 30, May 1975, p. 469-83.

CHEN, CHIN-YUEN.

U.S.-China trade prospects. *Columbia journal of world business*, v. 9, Fall 1974, p. 80-6.

CHEN, RAYMOND S.

Petri, Enrico. Treasury stock method and conventional method in reciprocal stockholdings - an amalgamation: a reply, by Enrico Petri and Roland Minch. (Correspondence) *Accounting review*, v. 50, April 1975, p. 365-9.

Treasury stock method and conventional method in reciprocal stockholdings - an amalgamation: a comment. (Correspondence) *Accounting review*, v. 50, April 1975, p. 359-64.

CHEN, ROSITA S.

Social and financial stewardship. *Accounting review*, v. 50, July 1975, p. 533-43.

CHENEY, RICHARD E.

Remedies for tender-offer anxiety. *Financial executive*, v. 18, Aug. 1975, p. 16-19.

CHERRINGTON, DAVID J.

Participation, performance, and appraisal, by David J. Cherrington and J. Owen Cherrington. *Business horizons*, v. 17, Dec. 1974, p. 35-44.

CHERRINGTON, J. OWEN.

Cherrington, David J. Participation, performance, and appraisal, by David J. Cherrington and J. Owen Cherrington. *Business horizons*, v. 17, Dec. 1974, p. 35-44.

CHERRY, JOHN H.

Agenda for taxation reform. *Chartered accountant in Australia*, v. 46, Sept. 1975, p. 19-24.

CHERVANY, NORMAN L.

Structure of a student project course, by Norman L. Chervany and J. Stephen Heinen. *Decision sciences*, v. 6, Jan. 1975, p. 174-83.

CHESELDINE, DIANA.

Stafford, John. FHLB system: success can be embarrassing, by John Stafford and Diana Cheseldine. (Current trends) *Savings & loan news*, v. 95, Dec. 1974, p. 78-9.

ACCOUNTANTS' INDEX 1975

CHESELDINE, DIANA.-(Continued)

Stafford, John. Recovery in 1975: will it look like 1967 or 1970? By John Stafford and Diana Cheseldine. (Current trends) *Savings & loan news*, v. 95, Nov. 1974, p. 92-3.

CHESLEY, G. R.

Elicitation of subjective probabilities: a review. *Accounting review*, v. 50, April 1975, p. 325-37.

CHESNUT, JOHN.

COM: programmers' lib. by John Chesnut and Wayne L. Landen. *Journal of systems management*, v. 26, July 1975, p. 7-11.

CHESROW, GEORGE W.

NLRB policymaking: the rulemaking - adjudication dilemma revisited in *NLRB v. Bell Aerospace Co.* (Comments) *University of Miami law review*, v. 29, Spring 1975, p. 559-83.

CHESSE, DELTON L.

Determination of the break-even interest rate. *Journal of commercial bank lending*, v. 57, March 1975, p. 37-43.

CHESHIRE, J. H.

World energy resources and the limitations of computer modelling. by J. H. Cheshire and A. J. Surrey. *Long range planning*, v. 8, June 1975, p. 54-61.

CHESTER, DAVID.

Control of the money supply. (Student roundabout) *Accountant* (Eng.), v. 173, Oct. 2, 1975, p. 397-8.

CHETKOVICH, MICHAEL N.

Developments in accounting on the international level. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 3-11.) [110 H]

Haskins & Sells at 80 years. *H & S reports*, v. 12, Winter 1975, p. 12-15.

Institute elects officers. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 21-2.

What's ahead in the next ten years. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 3-4.) [110 H]

CHEVALIER, MICHEL.

Catry, Bernard. Market share strategy: the concept and the evidence. by Bernard Catry and Michel Chevalier. (Marketing notes and communications) *Journal of marketing*, v. 39, Oct. 1975, p. 59-60.

CHEVARLEY, JOSEPH W.

Power plant nuclear insurance and the Price-Anderson act. *Risk management*, v. 22, Aug. 1975, p. 15-20.

CHHABRIA, PREM.

Thomas, Joseph. Bayesian models for new product pricing. by Joseph Thomas and Prem Chhabria. *Decision sciences*, v. 6, Jan. 1975, p. 51-64.

CHIANG, ALPHA C.

Fundamental methods of mathematical economics. 2nd ed. New York, McGraw-Hill, c1974. 784 p. [933 C]

CHIATTELLO, MARION L.

Comment: on the use of principal components analysis to interpret cross-sectional differences among commercial banks. *Journal of financial and quantitative analysis*, v. 9, Dec. 1974, p. 1047-51.

CHICAGO BOARD OPTIONS EXCHANGE.

Gallagher, Michael C. Option trading markets offer unique tax savings opportunities for investors. (Personal tax problems) *Journal of taxation*, v. 42, May 1975, p. 258-60.

Grose, Peter. Stock options: the hottest game in town. *Medical economics*, v. 52, Oct. 13, 1975, p. 168-70, 175.

Herskowitz, Elliot. How tax considerations enhance opportunities in listed options. (Personal tax problems) *Journal of taxation*, v. 43, Oct. 1975, p. 212-14.

MacLachlan, William L. Economics of the CBOE options market. *Attorney - CPA*, Dec. 1974, p. 5-9.

Roscow, James P. Pension world's options about options. *Pension world* v. 11, Feb. 1975, p. 11-15, 51-2.

Schneider, Jerry A. Substantial investment and tax advantages are available for option purchasers and writers. *Taxation for accountants*, v. 14, March 1975, p. 176-9.

CHICAGO. UNIVERSITY.

Graduate School of Business. Institute of Professional Accounting.

Conference On Empirical Research In Accounting, 7th, University of Chicago, 1972. Empirical research in accounting: selected studies 1972. Chicago, Institute of Professional Accounting, Graduate School of Business, University of Chicago, c1974. 282 p. (Supplement to *Journal of accounting research*, v. 10, 1972.) [*102 C]

Law School.

Federal Tax Conference, 27th, University of Chicago Law School, 1974. Proceedings. *Taxes - the tax magazine*, v. 52, Dec. 1974, entire issue.

CHILD, JOHN.

Donaldson, Lex. Aston findings on centralization: further discussion, by Lex Donaldson, John Child and Howard Aldrich. *Administrative science quarterly*, v. 20, Sept. 1975, p. 453-60.

CHILDS, BRADLEY D.

Bank holding company acquisitions - the role of non-banking finance affiliates. *Magazine of bank administration*, v. 51 Aug. 1975, p. 30-3.

CHILDS, JAMES F.

Buying and selling the Subchapter S corporation. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 347-94.) [750.2 S]

CHILDS, PRESTON B.

Making best use of resources in project scheduling. *Automation*, v. 22, Aug. 1975, p. 45-50.

CHILDS, WILLIAM C.

1974 Pension reform law treatment of participation, coverage and distributions. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 864-72.

CHILTON, CARL S.

Partners' annual meeting. (Practitioners forum) *Journal of accountancy*, v. 139, May 1975, p. 91-2.

CHINA.

Chen, Chin-Yuen. U.S.-China trade prospects. *Columbia journal of world business*, v. 9, Fall 1974, p. 80-6.

CHINA, REPUBLIC OF.

Chuang, Kuang Hsung Joseph. Taiwan: available forms of doing business, by Kuang Hsung Joseph Chuang and T.C. Huang. *Tax management international journal*, April 1975, p. 26-9.

CHINA TRADE ACT CORPORATIONS

See Taxation, United States-China Trade Act Corporations

CHINAL, JEAN P.

Systems approach: a French experience. *Interfaces*, v. 5, part 1, Feb. 1975, p. 47-56.

CHIRELSTEIN, MARVIN A.

Brudney, Victor. Fair shares in corporate mergers and takeovers, by Victor Brudney and Marvin A. Chirelstein. *Harvard law review*, v. 88, Dec. 1974, p. 297-346.

CHISHOLM, JULIAN.

Staying in the Common Market. *Accountant* (Eng.), v. 172, May 29, 1975, p. 691-2.

CHODORCOFF, A. MICHAEL.

Death and inflation. (Trusts, estates, and life insurance) *Trusts & estates*, v. 114, April 1975, p. 262-3.

CHOI, FREDERICK D. S.

Development of nascent capital markets. *Management accounting* (NAA), v. 57, Sept. 1975, p. 18-20.

Financial disclosure and entry to the European capital market. *Journal of accounting research*, v. 2, Autumn 1973, p. 159-75.

CHOICE of evils. (This is my life) *Accountant* (Eng.), v. 172, May 22, 1975, p. 657.

CHOMMIE, JOHN.

Galvin, Charles O. Reflection on tax reform: a tribute to John Chommie. *University of Miami law review*, v. 29, Fall 1974, p. 21-30.

CHOMSKY, NINA R.

Anglea, Berneice A. Current rules for including life insurance in decedent's estate and how to plan around them, by Berneice A. Anglea and Nina R. Chomsky. *Taxation for accountants*, v. 14, Jan. 1975, p. 22-7.

CHOOSING the right help at that taxing time. *Money*, v. 4, Feb. 1975, p. 69-70, 72.

CHOPRA, K.

Bierman, Harold. Ruin considerations; optimal working capital and capital structure, by H. Bierman, K. Chopra and J. Thomas. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 119-28.

CHOUDARY, E. V. P.

Simulation - a management technique, by E.V.P. Choudary and S.K. Ghosh. *Management accountant* (India), v. 9, Sept. 1974, p. 645-6.

CHOW, JOHN V.

What you need to know about DBMS - part 1. *Journal of systems management*, v. 26, May 1975, p. 22-7.

What you need to know about DBMS. - part 2. *Journal of systems management*, v. 26, June 1975, p. 28-35.

CHOWN, JOHN.

Capital transfer tax in the United Kingdom. *Canadian tax journal*, v. 23, Sept.-Oct. 1975, p. 494-500.

Corporation tax and foreign earnings provisions of the Finance act 1974. *British tax review*, no. 4, 1974, p. 231-9.

Foreign currency borrowings by United Kingdom, United States and Canadian companies, by John F. Chown and Willard B. Taylor. *British tax review*, no. 4, 1975, p. 233-43.

New international tax rules in the United Kingdom. *Canadian tax journal*, v. 23, Jan.-Feb. 1975, p. 69-73.

CHRISTENSEN, CULLEN Y.

Income averaging: how it works and what the lawyer can do to help his clients use it. *Taxation for lawyers*, v. 3, March/April 1975, p. 300-5.

CHRISTENSEN, LAURITS R.

Transcendental logarithmic utility functions, by Laurits R. Christensen, Dale W. Jorgenson and Lawrence J. Lau. *American economic review*, v. 65, June 1975, p. 367-83.

CHRISTIAN, CHARLES LYNCH.

Baker v. Gold Seal Liquors, Inc: railroad reorganization and the availability of setoff under the Bankruptcy act. (Notes & comments) *Washington and Lee law review*, v. 32, Spring 1975, p. 361-85.

CHRISTIANSEN, BERIC M.

Pension fund management: a view from the inside. *Financial executive*, v. 43, July 1975, p. 24-7.

CHRISTIANSEN, JON P.

Remedy for the discharge of professional employees who refuse to perform unethical or illegal acts: a proposal in aid of professional ethics. (Notes) *Vanderbilt law review*, v. 28, May 1975, p. 805-41.

CHRISTIE, A. A.

Improved financial accounting presentation - is it really necessary? By A. A. Christie and J. B. Tabb. *Accountants' journal* (N.Z.), v. 53, Oct. 1974, p. 96-9.

CHRISTMANN, EUGENE.

Newspaper users laud credit cards: speeds collections on classified, cuts costs. *Newspaper controller*, v. 28, May 1975, p. 2.

CHRISTOFIDES, NICOS.

Computational survey of methods for the set covering problem, by Nicos Christofides and S. Korman. (Notes) *Management science*, v. 21, Jan. 1975, p. 591-9.

CHRISTOPHER, MARTIN.

Logistics systems engineering - solving the distribution planning problem. *Long range planning*, v. 7, Dec. 1974, p. 74-80.

CHRISTY, GEORGE A.

Capital mining - can utilities turn it around? By George A. Christy and D. Terry Reitan. *Public utilities fortnightly*, v. 94, Dec. 19, 1974, p. 17-26.

Teaching of investments: a utilitarian view. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 781-7.

CHRYSLER CORPORATION.

Vanderwicken, Peter. What's really wrong at Chrysler. *Fortune*, v. 91, May 1975, p. 176-9, 274, 276.

CHUANG, KUANG HSUNG JOSEPH.

Taiwan: available forms of doing business, by Kuang Hsung Joseph Chuang and T.C. Huang. *Tax management international journal*, April 1975, p. 26-9.

CHUNG, PETER S.

Investigation of the firm effects influence in the analysis of earnings to price ratios of industrial common stocks. *Journal of financial and quantitative analysis*, v. 9, Dec. 1974, p. 1009-29.

CHURCHES

See Also Missions

Religious Institutions
Synagogues

- Leahy, James P. What to do with underused church properties, by James P. Leahy and Robert W. Lee. *World (PMM & Co.)*, v. 9, Summer 1975, p. 3-7.
- Smith, Tim. South Africa: the churches vs. the corporations. *Business and society review*, Fall 1975, p. 54-64.

Accounting

- Ellis, Loudell O. Cash basis reporting for churches. *CPA journal*, v. 45, May 1975, p. 39-44.

Financial management

- Ellis, Loudell O. Evaluation of resource usage in the not-for-profit environment. *Woman CPA*, v. 37, April 1975, p. 6-8.

Reports and statements

- Ellis, Loudell O. Cash basis reporting for churches. *CPA journal*, v. 45, May 1975, p. 39-44.

CHURCHILL, GILBERT A.

- Walker, Orville C. Organizational determinants of the industrial salesman's role conflict and ambiguity, by Orville C. Walker, Gilbert A. Churchill and Neil M. Ford. *Journal of marketing*, v. 39, Jan. 1975, p. 32-9.

CHURCHILL, NEIL C.

- Accounting for affirmative action programs: a stochastic flow approach, by Neil C. Churchill and John K. Shank. *Accounting review*, v. 50, Oct. 1975, p. 643-56.

CHYE, ONG HOCK.

- What are Asian dollars? *Singapore accountant*, v. 9, 1974, p. 14-15.

CICCHETTI, CHARLES J.

- Design of electricity tariffs. *Public utilities fortnightly*, v. 96, Aug. 28, 1975, p. 25-33.

CIECKO, DANIEL J.

- Cooperatives and APB opinion no. 18: the equity method of accounting for investments in common stock. *Cooperative accountant*, v. 27, Winter 1974, p. 23-6.

CINLAR, ERHAN.

- Markov renewal theory: a survey. *Management science*, v. 21, March 1975, p. 727-52.

- CIPFA second tier structure. *Accountant (Eng.)*, v. 172, Jan. 30, 1975, p. 127.

- CIRCUITS disagree on fifth amendment as shield for client's books. (Technical notes and comments) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 217.

CITICORP.

- Cross, Theodore. Citicorp and the public interest: a closer look at Wriston's miracle. *Bankers magazine*, v. 158, Winter 1975, p. 116-19.
- Spencer, William I. Who controls MNCs? An interview with William I. Spencer. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 97-108.

CITRUS GROWERS

See Fruit Growers

Fruit Packing And Shipping

CIVIL RIGHTS ACT OF 1964

- Blinick, Michael. Avoiding affirmative action pitfalls. *Practical lawyer*, v. 21, April 15, 1975, p. 45-60.
- Constitutionality of the 1972 amendment to Title VII's exemption for religious organizations. *Michigan law review*, v. 73, Jan. 1975, p. 538-60.
- Dawson, John P. Lawyers and involuntary clients in public interest litigation. *Harvard law review*, v. 88, March 1975, p. 849-930.
- Giblin, Edward. Beyond compliance: EEO and the dynamics of organizational change, by Edward J. Giblin and Oscar A. Ornati. *Personnel*, v. 52, Sept./Oct. 1975, p. 38-50.
- Sharf, James C. How validated testing eases the pressures of minority recruitment. *Personnel*, v. 52, May-June 1975, p. 53-9.
- Steiman, Susan H. Title VII of the 1964 Civil rights act - a seniority system which bases lay-offs and recalls on length of employment is bona fide under Title VII since it does not perpetuate the effects of past hiring discrimination. (Recent decisions) *George Washington law review*, v. 43, March 1975, p. 947-69.
- Wrenholt, Thomas. Equal employment opportunity, by Thomas Wrenholt and Duane L. Thelen. *Nebraska CPA*, v. 9, Spring 1974, p. 9-10, 23.
- Zimmerman, Diane L. Geduldig v. Aiello: pregnancy classifications and the definition of sex discrimination. (Comment) *Columbia law review*, v. 75, March 1975, p. 441-82.

CLAASSEN, EMIL-MARIA.

- Demand for international reserves and the optimum mix and speed of adjustment policies. *American economic review*, v. 65, June 1975, p. 446-53.

CLAGUE, LLEWELLYN.

- Export pricing in a floating rate world, by Llewellyn Clague and Rena Grossfield. *Columbia journal of world business*, v. 9, Winter 1974, p. 17-22.

CLAIBORNE, JERRY W.

- Landry, Matt. External financial reporting by banks, by Matt Landry and Jerry W. Claiborne. *Bankers magazine*, v. 158, Autumn 1975, p. 68-73.

CLAIM OF RIGHT DOCTRINE

See Taxation, United States-Claim Of Right Doctrine

CLAPP, J. BOYD.

- Hold-harmless agreements: a challenge to risk management. *Newspaper controller*, v. 28, March 1975, p. 6-7, 10.

CLARA, JEAN.

- Practical and professional training for experts comptables in France. *Journal UEC*, v. 10, Jan. 1975, p. 48-51.

CLARE, JAMES L.

- Paying Canadian pensions as promised. *Tax executive*, v. 27, July 1975, p. 347-51, 360-3.
- Shot-in-the-dark policies miss their target. *CGA*, v. 9, Jan.-Feb. 1975, p. 11-15.
- Squeeze play: the low income earner is being sandwiched between revenue and welfare. *CGA (Can.)*, v. 8, Oct.-Nov. 1974, p. 19-20.

CLARK, C. SPENCER.

- Management's perceptions of corporate social responsibilities. *Journal of contemporary business*, v. 4, Summer 1975, p. 15-30.

CLARK, E. RITCHIE.**CLARK, E. RITCHIE.**

Canada's Industrial Development Bank: lender to 40,000 businesses. *Canadian business review*, v. 2, Spring 1975, p. 30-3.

CLARK, ELIAS.

Holding government accountable: the amended Freedom of information act. *Yale law journal*, v. 84, March 1975, p. 741-69.

CLARK, FRANCIS CHARLES.

Cable television and copyright: can the states protect the broadcasters?(Notes & comments) *Washington and Lee law review*, v. 32, Winter 1975, p. 163-90.

CLARK, GARY F.

Software to audit computer records. *Journal of systems management*, v. 25, Dec. 1974, p. 26-30.

CLARK, GORDON D.

Foreign tax credit aspects of international leasing. *International tax journal*, v. 1, May 1975, p. 235-42.

CLARK, H. B.

Personnel selection. *Motor freight controller*, Dec. 1974, p. 8-16.

CLARK, HAROLD F.

Successful international marketing depends on centralized leadership. *Industrial marketing*, v. 60, March 1975, p. 54, 56, 58.

CLARK, JACK.

Saving energy dollars: utilities management: part I - shedding light. *Cornell hotel and restaurant administration quarterly*, v. 16, May 1975, p. 19-23.

CLARK, JESSE L.

Forms management program - an overview. *Information & records management*, v. 9, Sept. 1975, p. 8, 55-6.

CLARK, LAWRENCE M.

Computer programs that converse and discuss. *Computers and people*, v. 24, March 1975, p. 24-8.

Computer programs that understand ordinary natural language. *Computers and people*, v. 24, April 1975, p. 14-19, 23.

Languages among computers, machines, animals, and men. *Computers and people*, v. 24, Jan. 1975, p. 7-13, 19.

Programming, algorithms, and programming languages: a simple introduction. *Computers and people*, v. 24, June 1975, p. 13-17, 31.

CLARK, MARGARET ELIZABETH.

Preferential economic treatment for women: some constitutional and practical implications of Kahn v. Shevin. (Notes) *Vanderbilt law review*, v. 28, May 1975, p. 843-78.

CLARK, NORMAN.

Principles and practices of managing insurance coverage: potential exposure. (Speaking of banking) *Magazine of bank administration*, v. 51, July 1975, p. 52, 54-5.

CLARK, ROBERT CHARLES.

Abstract rights versus paper rights under Article 9 of the Uniform commercial code. *Yale law journal*, v. 84, Jan. 1975, p. 445-79.

Federal income taxation of financial intermediaries. *Yale law journal*, v. 84, July 1975, p. 1603-82.

ACCOUNTANTS' INDEX 1975**CLARK, STEPHEN A.**

Accounting from the top down. *Delaware CPA*, v. 1, Nov. 1974, p. 32-4.

CLARK, THOMAS B.

Rue, Leslie W. Dangers inherent in growth objectives, by Leslie W. Rue and Thomas B. Clark. *Managerial planning*, v. 23, May-June 1975, p. 24-8.

CLARK, WILLIAM.

Taxation in turmoil. *Certified accountant* (Eng.), Nov. 1975, p. 589-90.

CLARK EQUIPMENT CO.

Behr, Louis J. Review of the Clark approach to international marketing. (International) *Industrial marketing*, v. 59, Dec. 1974, p. 50, 52, 54, 56.

CLARK, G.P.

Model making minus the mystique of mathematics. *Management accounting* (Eng.), v. 53, Jan. 1975, p. 14-16.

CLARKE, OWEN L.

Taxation of income from corporate shareholding: state and local view. *National tax journal*, v. 28, Sept. 1975, p. 373-6.

CLARKE, PHIL.

Reviewing your organisation structure. *Management* (Irish), v. 22, Jan. 1975, p. 60-1.

CLARKE, THOMAS HAL.

Restraint of agency proceedings under the Freedom of information act.(Notes & comments) *Washington and Lee law review*, v. 32, Winter 1975, p. 191-213.

CLASS ACTIONS

Brodsky, Edward. Guide to securities litigation. New York, Law Journal Press, c1974. 401 p. (Includes table of cases) [720 B]

Carmody, James C. Civil procedure - environmental class actions: economic ramifications of the 23 nonaggregation doctrine. (Recent developments) *Washington law review*, v. 50, Nov. 1974, p. 143-68.

Dawson, John P. Lawyers and involuntary clients in public interest litigation. *Harvard law review*, v. 88, March 1975, p. 849-930.

Plambeck, Stephen W. Class action judgments and mutuality of estoppel. (Notes) *George Washington law review*, v. 43, March 1975, p. 814-39.

Scheinkman, Alan D. Condominium class actions. *St. John's law review*, v. 48, May 1974, p. 1168-82.

Shenefield, John H. Annual survey of antitrust developments - class actions, mergers, and marketdefinition: a new trend toward neutrality. *Washington and Lee law review*, v. 32, Spring 1975, p. 299-345.

CLASSES of financial statement users. (Auditing and reporting) *CPA* (NYSS), v. 45, June 1975, p. 82. (Excerpt from *Week in review* (Haskins & Sells), April 11, 1975.)

CLASSIFICATION

See Also Account Numbering

Holmgren, John H. Number please? What NHRIC does. *Modern healthcare*, v. 4, Sept. 1975, p. 68.

Ronen, J. Do corporations use their discretion in classifying accounting items to smooth reported income? By Joshua Ronen and Simcha Sadan. *Financial analysts journal*, v. 31, Sept.-Oct. 1975, p. 62-8.

ACCOUNTANTS' INDEX 1975

CLASSIFICATION and carrying amount of marketable securities. (Auditing & reporting) *CPA journal*, v. 45, April 1975, p. 87-8.

CLASSIFICATION of short-term obligations expected to be refinanced.

Financial Accounting Standards Board. Classification of short-term obligations expected to be refinanced: an amendment of ARB no. 43, chapter 3A. Stamford, Conn., 1975. 26 p. (*Statement of financial accounting standards* no. 6, May 1975.) [*111.1 F]

CLASSIFIED ADVERTISING

See Advertising, Classified

CLAUSEN, CONSTANCE.

Georgia - counties may enact new taxes, edited by Constance Clausen. (Local taxation) *CPA (NYSS)*, v. 45, Sept. 1975, p. 56.

New York City - unincorporated business tax, edited by Constance Clausen. (Local taxation) *CPA (NYSS)*, v. 45, Sept. 1975, p. 53-5.

CLAY, RAYMOND J.

Preparation guide for price-level-adjusted financial statements, by Raymond J. Clay and Jan R. Williams. *CPA (NYSS)*, v. 45, Oct. 1975, p. 37-43.

CLAY PRODUCTS

See Also Ceramics
Pottery

CLAY PRODUCTS MANUFACTURERS

See Also Brick Manufacturers
Ceramics
Concrete Products
Pottery

Huffstutler, Clyde. Productivity in structural clay products, by Clyde Huffstutler and Michael M. Broad. *Monthly labor review*, v. 98, Oct. 1975, p. 29-33.

CLAYCAMP, HENRY J.

Green, Paul E. Brand-features congruence mapping, by Paul E. Green, Yoram Wind and Henry J. Claycamp. *Journal of marketing research*, v. 12, Aug. 1975, p. 306-13.

CLAYCOMB, F. R.

Approach to entering practice. *National public accountant*, v. 20, Oct. 1975, p. 8-14.

CLAYCOMBE, W. W.

Steps to effective inventory, by W. W. Claycombe and William G. Sullivan. *Journal of systems management*, v. 26, March 1975, p. 38-41.

CLAYCOMBE, W. WAYNE.

Sullivan, William G. Use of decision trees in planning plant expansion, by William G. Sullivan and W. Wayne Claycombe. *Advanced management journal*, v. 40, Winter 1975, p. 29-39.

CLAYMAN, STEVEN G.

Minicomputer in the office. *Data management*, v. 13, March 1975, p. 22-3.

CLAYTON, GRAHAM.

Five best-managed companies. *Dun's review*, v. 104, Dec. 1974, p. 43-56.

CLASSIFICATION and carrying amount of marketable securities.

CLAYTON, NORRIS V.

Logan, Richard W. Cost saving through areawide planning, by Richard W. Logan and Norris V. Clayton. *Hospitals*, v. 49, Feb. 1, 1975, p. 65-7, 70-1.

CLAYTON ACT

See Also Antitrust

Clearwater, Keith I. Antitrust challenges facing cooperatives. *Cooperative accountant*, v. 28, Fall 1975, p. 2-15.

Darrow, James. Use of divestiture in private antitrust suits. (Notes) *George Washington law review*, v. 43, Nov. 1974, p. 261-87.

Egan, Claire V. Securities - possible antitrust violation held insufficient to warrant injunction against tender offeror or duty of disclosure to target shareholders. (Notes) *Fordham law review*, v. 43, Dec. 1974, p. 484-93.

Hunter, William Jay. Cleveland Trust complaint: justice aims Clayton Seven at institutional investors. *Business lawyer*, v. 30, April 1975, p. 807-31.

Kelly, Michael D. Antitrust law - Clayton act. (Recent cases) *Vanderbilt law review*, v. 27, Nov. 1974, p. 1279-89.

Leeper, Charles S. Requirement of actual competition under Section 2(a) of the Robinson-Patman act. (Notes) *University of Pittsburgh law review*, v. 36, Fall 1974, p. 186-202.

Loevinger, Lee. Morality of mergers. *Mergers & acquisitions*, v. 10, Spring 1975, p. 16-30.

Markovits, Richard S. Some preliminary notes on the American antitrust laws' economic tests of legality. *Stanford law review*, v. 27, Feb. 1975, p. 841-58.

Monson, Daniel L. Can cooperatives survive in the 1980's without Capper-Volstead? *Cooperative accountant*, v. 28, Fall 1975, p. 16-33.

Robinson, Stanley D. Recent antitrust developments: 1974. *Columbia law review*, v. 75, March 1975, p. 243-81.

Rosenthal, Gertrude Susan. Imports and Section 7 of the Clayton act. *Cornell law review*, v. 60, April 1975, p. 600-36.

Shenefield, John H. Annual survey of antitrust developments - class actions, mergers, and marketdefinition: a new trend toward neutrality. *Washington and Lee law review*, v. 32, Spring 1975, p. 299-345.

Spiegel, John W. Telex v. IBM: monopoly pricing under section 2 of the Sherman act. (Notes) *Yale law journal*, v. 84, Jan. 1975, p. 558-83.

Stern, Robert A. Preliminary injunction thwarting conglomerate merger denied. (Antitrust law) *St. John's law review*, v. 49, Winter 1975, p. 260-70.

Wallens, William M. Antitrust - bank mergers. (Recent decisions) *Brooklyn law review*, v. 41, Winter 1975, p. 711-27.

CLAYTOR, W. GRAHAM.

Finance and the railroads' future. *Journal of commercial bank lending*, v. 57, Jan. 1975, p. 53-61.

CLEAN AIR ACT

Reynolds, Anthony. Winds of change, by Anthony Reynolds and Judith Reynolds. *Appraisal journal*, v. 43, Oct. 1975, p. 554-61.

CLEANING AND DYEING

See Also Dyers And Finishers
Laundries

CLEANING AND POLISHING PREPARATIONS MANUFACTURERS

See Also Soap Manufacturers In Previous Indexes

CLEARING titles of heirs to intestate real property, by Earl M. Bucci and others. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 454-63.

CLEARWATER, KEITH I.

Antitrust challenges facing cooperatives. *Cooperative accountant*, v. 28, Fall 1975, p. 2-15.

CLELAND, DAVID I.

Competitive business intelligence systems, by David I. Cleland and William R. King. *Business horizons*, v. 18, Dec. 1975, p. 19-28.

King, William R. New method for strategic systems planning, by William R. King and David I. Cleland. *Business horizons*, v. 18, Aug. 1975, p. 55-64.

Systems analysis and project management, by David I. Cleland and William R. King. 2nd ed. New York, McGraw-Hill, c1975. 398 p. [201.8 C]

CLEMENTS, EDWARD W.

Oestreich, Herbert. Are faculty references still worth the effort? By Herbert Oestreich, Edward W. Clements, and Kelly McGinnis. *Journal of college placement*, v. 35, Winter 1975, p. 56-8, 60.

CLEMINSON, LIONEL PAUL.

Concept, formation and administration of occupational pension schemes. *Accountants digest* (Eng.), no. 6, Winter 1973/74, p. 1-23.

CLENDENNING, E. WAYNE.

Economic outlook for Canada. *Trusts & estates*, v. 114, July 1975, p. 486-9.

CLERICAL WORK

See Also Forms

Office Management

Paperwork

Records

Managing in a service economy. *Journal of systems management*, v. 26, July 1975, p. 12-19.

CLEVELAND, HARLAN.

Macroproblem of modernization. (Viewpoint) *Conference Board record*, v. 12, Feb. 1975, p. 6-9.

CLEVELAND TRUST CO.

Hunter, William Jay. Cleveland Trust complaint: justice aims Clayton Seven at institutional investors. *Business lawyer*, v. 30, April 1975, p. 807-31.

CLEWETT, RICHARD M.

Shifting role of the product manager, by Richard M. Clewett and Stanley F. Stasch. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 65-73.

CLIENTS

See Accountants' Office-Clients

Lawyers-Clients

CLIENTS' WRITTEN REPRESENTATIONS

See Also Letters Of Representation

Lipton, Martin. Analysis of SEC Rule 144. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972. p. 27-70.) [724 C]

CLIFFORD, DONALD K.

Bridgewater, B. A. Competition game has changed, by B.A. Bridgewater, Donald K. Clifford and Thomas Hardy. *Business horizons*, v. 19, Oct. 1975, p. 5-20.

CLIFFORD, JOHN T.

Perspective on asset-liability management. *Magazine of bank administration*, v. 51, March 1975, p. 16-21.

Perspective on asset-liability management: rate-mix analysis. *Magazine of bank administration*, v. 51, April 1975, p. 32-6.

Unhealthy condition of bank statements. *Bankers magazine*, v. 158, Winter 1975, p. 90-5.

CLIFTON, RUSSELL B.

Secondary market concerns with real estate appraising. *Appraisal journal*, v. 43, Jan. 1975, p. 51-61.

CLINGMAN, WILLIAM F.

Company car: a management decision. *Management accounting* (NAA), v. 56, May 1975, p. 51-5.

CLINICS

See Also Accounting Conferences

Hospital Clinics

Medical Clinics

Medical Groups

Mental Health Clinics

CLOCK, EDWIN H.

Article 85 and European antitrust litigation: a search for economic balancing, by Edwin H. Clock and John Jin Lee. (Notes) *Stanford law review*, v. 27, May 1975, p. 1275-1301.

CLOSE, NICHOLAS.

Price reaction to large transactions in the Canadian equity markets. *Financial analysts journal*, v. 31, Nov.-Dec. 1975, p. 50-7.

CLOSE CORPORATIONS

See Corporations, Closed

CLOSED CIRCUIT TELEVISION

See Radio And Television, Closed Circuit

CLOSER look at eye safety. *Factory*, v. 7, Oct. 1974, p. 58-9.

CLOSING agreements can fix tax liability finally and forever. *Taxation for accountants*, v. 15, Oct. 1975, p. 202-3.

CLOSING agreements can fix tax liability finally and forever. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 159-62.

CLOSING in on the professions. (Legal affairs) *Business week*, Oct. 27, 1975, p. 106-108.

CLOTHING CHAINS

See Chains Stores, Clothing Chains

CLOTHING RETAILERS

See Also Chain Stores, Clothing Chains

Department Stores

Retail Trade

Management

Giddings, James I. Improving profits through increased productivity. *Retail control*, v. 44, Sept. 1975, p. 9-18.

Statistics

Linden, Fabian. Retail roundup - 1974. (Consumer markets) *Conference Board record*, v. 12, Jan. 1975, p. 62-4.

CLOUGH, JAMES A.

Computers are aids, not panaceas. *Credit and financial management*, v. 77, May 1975, p. 8-9.

CLOWER, ROBERT.

Coordination of economic activities: a Keynesian perspective, by Robert Clower and Axel Leijonhufvud. *American economic review*, v. 65, May 1975, p. 182-8.

CLOWES, GEORGE A.

Control engineering framework for planning, by George A. Clowes and Sam A. Marshall. *Long range planning*, v. 8, Aug. 1975, p. 70-80.

CLOWES, KENNETH W.

Computers and information technology. *Management controls* (PMM & Co.), v. 22, July-Aug. 1975, p. 114-18.
Lucas, Henry C. Sales response as a function of territorial potential and sales representative workload, by Henry C. Lucas, Charles B. Weinberg and Kenneth W. Clowes. *Journal of marketing research*, v. 12, Aug. 1975, p. 298-305.

CLUBS

See Also Ball Clubs
Boat Clubs
Book Clubs
Club Plan Of Merchandising
Non-Profit Organizations, Clubs
Societies And Associations

Accounting

Morcombe, Eric. Club accounting and auditing. *Chartered accountant in Australia*, v. 45, June 1975, p. 11-15. (Includes internal control questionnaire: poker machines.)

Auditing

Morcombe, Eric. Club accounting and auditing. *Chartered accountant in Australia*, v. 45, June 1975, p. 11-15. (Includes internal control questionnaire: poker machines.)

Data processing

Growing club cashes in on computers. *Club management*, v. 54, Aug. 1975, p. 40-1.
Lalanne, George. Computers in clubs, by George Lalanne and John M. Stefanelli. *Club management*, v. 54, July 1975, p. 18-19, 32-3.
Walther, Deborah. Bar computer helps reduce costs by 15%. *Club management*, v. 54, Aug. 1975, p. 22-3.

Financial management

Legere, Norman A. Required: study and analysis for acceptable long-range planning. *Club management*, v. 54, Sept. 1975, p. 28, 30-1.

Management

Day the OSHA inspector came. *Club management*, v. 53, Dec. 1974, p. 16, 18.
Larsen, Norman L. How to build managerial muscle. *Club management*, v. 54, Jan. 1975, p. 43.
Legere, Norman A. Required: study and analysis for acceptable long-range planning. *Club management*, v. 54, Sept. 1975, p. 28, 30-1.
Schwartz, Howard. Personnel problems. *Club management*, v. 54, Feb. 1975, p. 28.
Smith, Charles E. Competitive fringe benefits. *Club management*, v. 54, July 1975, p. 28, 30-1.
Walther, Deborah. Top job: a view of club management education. *Club management*, v. 54, March 1975, p. 26-8.
Walther, Deborah. Women's membership in private clubs feminism comes to clubdom - again - and some aren't fighting it. *Club management*, v. 54, Feb. 1975, p. 22-4, 48.

Statistics

Harris Kerr Forster & Co. Clubs in town and country 1974: a statistical review of the operations of 200 selected clubs with fiscal years ending through June 30, 1974. 21st ed. New York, c1974. 16 p. [*250 Clu]

Taxation

See Taxation-Clubs, Under Name Of Country Or State

CLUBS in town and country 1974.

Harris Kerr Forster & Co. Clubs in town and country 1974: a statistical review of the operations of 200 selected clubs with fiscal years ending through June 30, 1974. 21st ed. New York, c1974. 16 p. [*250 Clu]

CLURMAN, DAVID.

Specialized business condominium regimes. *St. John's law review*, v. 48, May 1974, p. 859-71.

CLURMAN, HERMAN.

Condemnation severance damages may be tax-deferred under 1033 if they are identified. (Real estate) *Journal of taxation*, v. 43, Aug. 1975, p. 100-3.

CLYNE, V.

Inflation is a false prophet. *CGA*, v. 8, Oct.-Nov. 1974, p. 21-5.

CNA FINANCIAL CORP.

Moeller, Philip. Social responsibility hits the dust at Tisch-controlled CNA. *Business and society review*, Fall 1975, p. 87-90.
Strange case of the missing papers. *Forbes*, v. 116, Dec. 15, 1975, p. 20-1.

CNOSEN, SIJBREN.

Role and structure of sales tax and excise systems. *Finance and development*, v. 12, March 1975, p. 29-33.

CO-INSURANCE

See Insurance, Co-Insurance

CO-OWNERSHIP without services does not create partnership.

Taxation for accountants, v. 15, Dec. 1975, p. 359.

COATES, J. H.

Corporate gearing in the EEC, by J. H. Coates and P. K. Woolley. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 1-18.

COATES, ROBERT.

Predictive content of interim reports - a time series analysis. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. Chicago, 1974. p. 132-55.) [*102 C]

COBB, ERIC.

National parks finance. *Public finance & accountancy* (Eng.), v. 1, Oct. 1974, p. 317-20.

COBBS, JOHN.

Egalitarianism: the corporation as villain. (Commentary/ social issues) *Business week*, Dec. 15, 1975, p. 86-8.

COBOL

Butterworth, Richard A. Structured symbols. *Datamation*, v. 21, April 1975, p. 79, 83.

COCCOLA, RICHARD A.

Pension protection: a big step. (Editor's page) *Factory*, v. 7, Oct. 1974, p. 31.

COCHRANE, E. CAL.

Review of the new branch tax regulations. *Canadian tax journal*, v. 23, March-April 1975, p. 142-9.

COCIO, JOHN C.

Recognizing management services opportunities. (Management services) *Massachusetts CPA review*, v. 49, March-April 1975, p. 35-6.

COCKERILL, ADRIAN B.

Donor financial planning: the role of the fund raiser and his relationship to the estate planning team. *Trusts & estates*, v. 114, May 1975, p. 302-5, 364.

Nineteen seventy-five year-end planning for charitable gifts. *Trusts & estates*, v. 114, Dec. 1975, p. 866-9, 892.

COCKRELL, WILLIAM FOSTER.

Exceptions to federal regulations for management of the energy crisis: the emerging agency case law. *Oklahoma law review*, v. 28, Summer 1975, p. 530-44.

COCKTAIL LOUNGES

See Also Bars And Grills
Restaurants

CODDINGTON, DEAN C.

American Rental Association. Cost-of-doing-business survey, for calendar year 1973 (or most recent fiscal year), prepared by Dean C. Coddington, Eugene K. Ogier and Joyce McCorkle. Moline, Ill., c1974. 60 p. [*250 Lea 2]

CODES

See Account Numbering
Classification
Color Coding

CODY, THOMAS G.

Anderson, Paul E. Tax considerations of the condominium sponsor and purchaser, by Paul E. Anderson and Thomas G. Cody. *St. John's law review*, v. 48, May 1974, p. 887-911.

COEN, CHARLES D.

Bank Administration Institute. Bank administration manual, by the Technical Division staff under project leader Charles D. Coen. Park Ridge, Ill., c1974. 2 v. (432, 919 p.) [600 B]

Maturity control system for accruing loan income. *Magazine of bank administration*, v. 51, Aug. 1975, p. 18-26.

COEN, ROBERT M.

Investment behavior, the measurement of depreciation, and tax policy. *American economic review*, v. 65, March 1975, p. 59-74.

COFFMAN, C. DeWITT.

Anybody can be a hotel manager. *Hospitality* (Food and lodging), v. 14, Aug. 1975, p. L22.

Inn-fant mortality rate. *Hospitality* (Food and lodging), v. 14, June 1975, p. L46-8.

COFFMAN, C. RUSSELL.

Approach to financing the recovery: new capital resources through employee stock ownership plans. *Panorama* (Harris Kerr Forster), Third quarter, 1975, p. 19-20.

COFFMAN, EDWARD N.

Selected profile of the student transferring from accounting major, by Edward N. Coffman, Glenn H. Gilbreath and Mervyn W. Wingfield. *Georgia CPA*, v. 16, Winter 1974-75, p. 12-14, 29.

COHEN, ALAN S.

Input-output analysis of the costs of air pollution control, by Alan S. Cohen and Arthur P. Hurter. *Management science*, v. 21, Dec. 1974, p. 453-61.

COHEN, ALEX.

Tulane Tax Institute, 23rd, New Orleans, 1973. Proceedings, edited by Robert A. Behren and Alex Cohen. New York, Institute for Continuing Professional Development, c1974. 518 p. (Sponsored by the School of Law and the Graduate School of Business Administration, Tulane University, New Orleans.) [750.2 T]

COHEN, ARNOLD JAY.

Duhl, Stuart. Net gift technique: a current analysis of the requirements for its successful use, by Stuart Duhl and Arnold Jay Cohen. (Estates, trusts & gifts) *Journal of taxation*, v. 42, March 1975, p. 158-63.

Receipts related to corporate equity: return on investment or exchange? *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 824-44.

COHEN, BARRY M.

Recruiting's main ingredient, by Barry M. Cohen and Jack M. Etheredge. *Journal of college placement*, v. 35, Winter 1975, p. 75-7.

COHEN, DOROTHY.

Remedies for consumer protection: prevention, restitution, or punishment. *Journal of marketing*, v. 39, Oct. 1975, p. 24-31.

COHEN, EDWARD B.

Magnuson, Warren G. Role of the consumer under the Consumer product safety act, by Warren G. Magnuson and Edward B. Cohen. *Journal of contemporary business*, v. 4, Winter 1975, p. 21-37.

COHEN, EDWIN S.

Possible solutions to practical problems in integration of the corporate and shareholder income tax. *National tax journal*, v. 28, Sept. 1975, p. 359-67.

COHEN, MANUEL F.

Letter stock: implications of new Rule 144, edited by Manuel F. Cohen and Alan B. Levenson. 2nd ed. New York, Law Journal Seminars-Press, c1972. 333 p. (A seminar sponsored by the *New York law journal*.) [724 C]

Scope of audit commission's work underestimated: Cohen. (News report) *Journal of accountancy*, v. 140, July 1975, p. 18, 20.

COHEN, MICHAEL.

Some correlates of organization effectiveness, by Michael Cohen and John N. Collins. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 493-9.

COHEN, MORRIS.

Corporate financial requirements following inflation. *Conference Board record*, v. 12, April 1975, p. 55-9.

COHEN, NORMAN R.

Some practical and impractical aspects of a rule 145 transaction. *Business lawyer*, v. 30, Nov. 1974, p. 51-71.

COHEN, RONALD L.

Judicial treatment of the due-on-sale clause: the case for adopting standards of reasonableness and unconscionability. (Notes) *Stanford law review*, v. 27, April 1975, p. 1109-31.

COHEN, STANLEY.

Condo financing in today's market. (Condominium world) *Real estate review*, v. 5, Fall 1975, p. 37-8.

How to custom tailor a loan application. *Condominium world*, v. 1, Winter 1975, p. 25-31.

One REIT's response to a worsening condo market. (Condominium world) *Real estate review*, v. 5, Summer 1975, p. 20-2.

COHEN, STEVEN J.

Expatriation by U.S. citizen to avoid tax. (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 143.

COHEN, VICTOR.

Diamond anniversary. (From our president) *Massachusetts CPA review*, v. 49, Jan.-Feb. 1975, p. 5.

COHEN, VICTOR A.

Handschuh, G. Gregory. Tenant protection in condominium conversions: the New York experience, by G. Gregory Handschuh and Victor A. Cohen. *St. John's law review*, v. 48, May 1974, p. 978-93.

COHEN (J.L.) & COMPANY.

Application of GAAP to smaller and/or closely held business. (News & views) *CPA (NYSS)*, v. 45, Sept. 1975, p. 10-12. (Excerpts from a letter of J.L. Cohen & Company, CPAs, to the Accounting Standards Division of the AICPA commenting on its discussion paper.)

COHN, ALEXANDER.

Role of the valuer in certain FIG member countries in reparceling land. *Appraisal journal*, v. 43, April 1975, p. 230-44.

COHN, HARRIS.

Accounting and auditing developments. *Colorado CPA report*, v. 39, Winter 1975, p. 35-6.

COHN, HERBERT B.

Environmentalism - costs and benefits. *Public utilities fortnightly*, v. 96, July 31, 1975, p. 17-21.

COHN, RICHARD A.

Individual investor risk aversion and investment portfolio composition, by Richard A. Cohn and others. *Journal of finance*, v. 30, May 1975, p. 605-20.

COHN, THEODORE.

Survival & growth: management strategies for the smaller firm, by Theodore Cohn and Roy A. Lindberg. New York, AMACOM, c1974. 228 p. [209.5 C]

COIL, ROBERT F.

Contributions: monetary versus non-monetary. *Management accounting (NAA)*, v. 56, April 1975, p. 35-8.

COIN COLLECTORS

See Collectors

COIN MACHINES

See Vending Machines

COINCIDENT AUDITS

See Auditing-Coincident Audits

COINS AND COINAGE

See Also Cash
Currency
Decimal Currency
Money

COKER, G. T.

Project forethought, by G.T. Coker and D.C. Miller. *Managerial planning*, v. 24, Sept./Oct. 1975, p. 6-10.

COKER, ROBERT L.

Psychological testing for potential partners. (Practitioners forum) *Journal of accountancy*, v. 139, Feb. 1975, p. 102.

COLBY, WILLIAM M.

Scope of rollover provisions in new law for lump-sum distributions. (Taxation of compensation) *Journal of taxation*, v. 43, July 1975, p. 7-10.

COLD STORAGE WAREHOUSES

See Warehouses

COLEAN, MILES L.

Crucial year looms for FHA future. *Mortgage banker*, v. 35, Jan. 1975, p. 21-3.

COLEMAN, FRANCIS T.

Banks, supervisors and the National Labor Relations Board - determining the appropriate bargaining unit, by Francis T. Coleman and Louis J. Sperling. *Magazine of bank administration*, v. 51, Oct. 1975, p. 18-20.

COLEMAN, GEORGE R.

How we published a successful OSHA manual for our industry. (Case report) *Association management*, v. 27, Jan. 1975, p. 44-5.

COLEMAN, WILLIAM T.

Different duties of lawyers and accountants. *Business lawyer*, v. 30, March 1975, p. 91-4.

COLL, ROBERT B.

Holding company membership offers economies of scale. (Small bank scene) *Magazine of bank administration*, v. 51, Feb. 1975, p. 58-9.

COLLAPSIBLE CORPORATIONS

See Taxation, United States-Collapsible Corporations

COLLARD, J. C.

Tenkhoff, P. A. Common carriers' uncommon offerings, by P. A. Tenkhoff and J. C. Collard. *Datamation*, v. 21, April 1975, p. 44-7.

COLLATERAL estoppel: loosening the mutuality rule in tax litigation. *Michigan law review*, v. 73, Jan. 1975, p. 604-19.

COLLECTING fees. *Law office economics and management*, v. 15, Winter 1975, p. 492-3.

COLLECTION AGENCIES

Stamm, Donald E. System speeds debt collection. *Journal of systems management*, v. 25, Dec. 1974, p. 7-9.

COLLECTION OF ACCOUNTS

Carbone, Tobias C. Are your customers paying on time? *Management accounting (NAA)*, v. 57, Nov. 1975, p. 46-8.

- Flanigan, George B. Cash management, part 4: the handling of receipts, by George B. Flanigan and David Newsom. *Magazine of bank administration*, v. 51, April 1975, p. 49-52.
- Hochberg, Martin J. Interest charges - problem-child or prodigy? *Credit and financial management*, v. 77, Aug. 1975, p. 10-11.
- Holly, James H. NACIS to offer account monitor service. *Credit and financial management*, v. 77, Oct. 1975, p. 14-15, 38-9.
- Sherwin, Sidney. Locating the missing judgement debtor. *Practical lawyer*, v. 21, April 15, 1975, p. 13-22.
- Spradling, T. Scott. Consumer protection: the Fair credit billing act. *Oklahoma law review*, v. 28, Summer 1975, p. 586-610.
- Stamm, Donald E. System speeds debt collection. *Journal of systems management*, v. 25, Dec. 1974, p. 7-9.
- Steinheimer, Roy L. Address - summary prejudgment creditors' remedies and due process of law: continuing uncertainty after *Mitchell v. W. T. Grant Company*. *Washington and Lee law review*, v. 32, Winter 1975, p. 79-96.
- Costs**
- Christmann, Eugene. Newspaper users laud credit cards: speeds collections on classified, cuts costs. *Newspaper controller*, v. 28, May 1975, p. 2.
- Data processing**
- Smith, C. Peter. Automating collections. *Credit and financial management*, v. 77, May 1975, p. 10-11, 37.
- COLLECTIVE BARGAINING**
- See Also Industrial Relations
Trade Agreements
Trade Unions
- Annable, James E. Theory of wage determination in public employment. *Quarterly review of economics and business*, v. 14, Winter 1974, p. 43-58.
- Bargaining obligations of successor employers. (Notes) *Harvard law review*, v. 88, Feb. 1975, p. 759-78.
- Belford, J. A. For the foreign manager in business in the U.S. - relations with labor. *Conference Board record*, v. 12, Feb. 1975, p. 61-4.
- Blair, Patricia N. Union security agreements in public employment. *Cornell law review*, v. 60, Jan. 1975, p. 183-230.
- Coleman, Francis T. Banks, supervisors and the National Labor Relations Board - determining the appropriate bargaining unit, by Francis T. Coleman and Louis J. Sperling. *Magazine of bank administration*, v. 51, Oct. 1975, p. 18-20.
- Freedman, Audrey. Cost-of-living clauses in collective bargaining. *University of Michigan business review*, v. 27, Jan. 1975, p. 6-12.
- Goldstein, Mark L. Arbitration of grievance and salary disputes in professional baseball: evolution of a system of private law. (Notes) *Cornell law review*, v. 60, Aug. 1975, p. 1049-74.
- Hayford, Stephen L. Questionable public sector bargaining strategy - anxiety arousal, by Stephen L. Hayford and Peter A. Veglahn. *Public personnel management*, v. 4, July-Aug. 1975, p. 238-43.
- Hershfield, David C. Alternatives to lead pipe bargaining. *Conference Board record*, v. 12, Oct. 1975, p. 62-4.
- Kochan, Thomas A. Determinants of intraorganizational conflict in collective bargaining in the public sector, by Thomas A. Kochan, George P. Huber and L. L. Cummings. *Administrative science quarterly*, v. 20, March 1975, p. 10-23.
- Kochan, Thomas A. Determinants of the power of boundary units in an interorganizational bargaining relation. *Administrative science quarterly*, v. 20, Sept. 1975, p. 434-52.
- Lewis, Howard L. Separate collective bargaining. *Modern healthcare*, v. 4, July 1975, p. 51-4.
- Naffziger, Fred J. All power to the arbitrator: the aftermath of the Steelworkers Trilogy. *Collyer Wire and ENA. American business law journal*, v. 12, Winter 1975, p. 295-311.
- Peats settle US stockholder suit. *Accountancy* (Eng.), v. 86, Jan. 1975, p. 8.
- Sackman, Morris. Make your own simulations to train public managers in collective bargaining. *Public personnel management*, v. 4, July-Aug. 1975, p. 231-7.
- Silbiger, Sara. Missing public - collective bargaining in public employment. *Public personnel management*, v. 4, Sept.-Oct. 1975, p. 290-9.
- Great Britain**
- Hawkins, Kevin. National industrial relations policy. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 162-89.) [223.8 M]
- COLLECTORS**
- See Also Antiques
- Apfelbaum, Stanley. Leery of the stockmarket? Consider rare coins. *Veterinary economics*, v. 15, Oct. 1974, p. 30, 35-6.
- Siegel, Robert A. Valuing stamp collections in an estate. *Trusts & estates*, v. 114, Sept. 1975, p. 606-8, 682.
- Want to invest in coins? Prepare for a rip-off *Medical economics*, v. 52, April 14, 1975, p. 202-4, 209, 215, 218, 220.
- COLLEDGE, D. J.**
- Empirical study of current purchasing power accounting. *Certified accountant* (Eng.), June 1975, p. 331-3, 335-6.
- COLLEGE ACCOUNTING TESTING PROGRAM**
- See Accounting Testing Program
- Buehlmann, David M. ISU's use of the AICPA's college testing program. (Education) *Journal of accountancy*, v. 139, May 1975, p. 93-6.
- COLLEGE and university business administration.**
- National Association Of College And University Business Officers. College and university business administration. Washington, c1974. 1 v. (looseleaf) [250 Sch.]
- COLLEGE BOOK STORES**
- See Book Stores
- COLLEGE PLACEMENT COUNCIL.**
- Salary survey: a study of 1974-75 beginning offers, report no. 1, Jan. 1975. Bethlehem, Pa., c1975. 6 p. [*208 C]
- Salary survey: a study of 1974-75 beginning offers, report no. 2, March 1975. Bethlehem, Pa., c1975. 6 p. [*208 C]
- COLLEGES**
- See Schools And Colleges
- COLLEY, GEOFFREY M.**
- Old system surplus: organized chaos? (Taxation) *CA magazine* (Can.), v. 107, July 1975, p. 70-3.
- COLLIE, MARVIN K.**
- Probing look at Justice Dept's policy of removing taxpayer's counsel-witness. (Tax policy & legislation) *Journal of taxation*, v. 43, Sept. 1975, p. 171-3.
- COLLIER, DAVID A.**
- Lead time analysis for purchased items. *Production and inventory management*, v. 16, First quarter 1975, p. 25-34.
- COLLINS, CRAIG E.**
- Selection of administrative intervenors: a reappraisal of the standing dilemma. (Notes) *George Washington law review*, v. 42, Aug. 1974, p. 991-1029.

COLLINS, ELIZA G. C.

Don't call it early retirement, by Eliza G.C. Collins and Wanda A. Lankenner. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 103-18. (Interviews with Wheelock Whitney and William G. Damroth.)

COLLINS, FRANK.

McNeill, I. Eugene. Personality tendencies and learning modes in elementary accounting, by I. Eugene McNeill and Frank Collins. (Education research) *Accounting review*, v. 50, Oct. 1975, p. 888-97.

COLLINS, JOHN D.

Understanding Europe's statutory audit requirements. *International accountant* (Eng.), v. 45, no. 2, 1975, p. 13-17.

COLLINS, JOHN N.

Cohen, Michael. Some correlates of organization effectiveness, by Michael Cohen and John N. Collins. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 493-9.

COLLINS, NORMAN J.

Professionalism: an activity closely related to banking and a proper incident thereto. *Journal of commercial bank lending*, v. 57, Jan. 1975, p. 2-10.

COLLINS, THOMAS A.

Jentz, Gaylord A. Extension of strict liability to all third persons, by Gaylord A. Jentz and Thomas A. Collins. *American business law journal*, v. 12, Winter 1975, p. 231-47.

COLLOPY, FRANCIS W.

Word processing enhances trust profits. *Magazine of bank administration*, v. 51, Aug. 1975, p. 60-2.

COLLUM, T. J.

Measuring investment gains - after federal income taxes. *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 30, 32, 73.

COLOMBIA: income tax reform. (Trends) *Tax management international journal*, Nov. 1974, p. 18.

COLORADO'S first year of required CPE. (News & views) *CPA* (NYSS), v. 45, Oct. 1975, p. 10-11. (Reprint from *CPA newsletter* (Colorado Society of CPAs), July 15, 1975.)

COLSON, DANIEL W.

Tax consequences of moving to Canada. *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 212-13.

COLSON, EARL M.

Capital gains and losses: the federal income tax consequences of property transactions. Philadelphia, Committee on Continuing Education of the American Law Institute and the American Bar Association. c1975. 251 p. (Revision of Colson, Earl M. *Federal taxation of sales, exchanges, and other transfers*, 1971.) [754.3 C]

Kahn, Douglas A. Transactions subject to gift tax, by Douglas A. Kahn and Earl M. Colson. *Practical lawyer*, v. 21, July 15, 1975, p. 81-93.

Taxation of deferred payment sales. *Practical lawyer*, v. 21, April 15, 1975, p. 23-44.

COM

See Computer Output Microfilm

COM improves Army pay system. *Information & records management*, v. 9, Feb. 1975, p. 31, 38.

COM speeds stock price moves to money managers. (Users report) *Infosystems*, v. 22, July 1975, p. 47.

COMAROW, AVERY.

How to emerge undented from car crash claims. *Money*, v. 4, Jan. 1975, p. 58-9.

Six-figure life insurance for three-figure premiums. *Money*, v. 4, Mar. 1975, p. 67-8, 70.

COMBINATIONS

See Also Antitrust

Consolidations And Mergers
Holding Companies And Subsidiaries
Trusted Affiliates

Bersch, Neil R. How to resolve the conflict between financial and tax aspects of business combinations, by Neil R. Bersch and Harold L. Fuller. (Corporations) *Taxation for accountants*, v. 14, April 1975, p. 226-30.

Cohen, Norman R. Some practical and impractical aspects of a rule 145 transaction. *Business lawyer*, v. 30, Nov. 1974, p. 51-71.

Elliott, Patricia C. Business combinations and treasury stock acquisitions: the current position of the SEC. (Legal developments) *Woman CPA*, v. 37, Jan. 1975, p. 16-17, 25.

Rogers, Robert M. Oil and gas: the effect of mixed reservoir action on a prior forced pooling order. (Notes and comments) *Oklahoma law review*, v. 28, Winter 1975, p. 173-9.

Accounting

Accountants' International Study Group. Accounting for goodwill: current practices in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1975. 28 p. [*117 A]

Briloff, Abraham J. We often paint fakes. *Vanderbilt law review*, v. 28, Jan. 1975, p. 165-200. (Symposium on accounting and the Federal securities laws.)

Defliese, Philip L. Business combinations revisited. *Financial executive*, v. 43, Sept. 1975, p. 42-7.

Defliese, Philip L. Business combinations revisited: a temporary defense of the status quo. *Ohio state law journal*, v. 35, 1974, p. 393-41.

European Accountants' Study Group. Consolidated accounts for Europe? *Accountant* (Eng.), v. 172, Jan. 30, 1975, p. 150-1.

Financial Accounting Standards Board. FASB interpretation no. 4 - applicability of FASB statement no. 2 to business combinations accounted for by the purchase method. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 63-4.

Financial Accounting Standards Board. FASB interpretation no. 4: applicability of FASB statement no. 2 to business combinations accounted for by the purchase method (an interpretation of FASB statement no. 2), Feb. 1975. Stamford, Conn., c1975. 4 p. [*111.1 F]

Financial Accounting Standards Board. FASB interpretations nos. 4, 5 and 6 - applicability of FASB statement no. 2: to business combinations accounted for by the purchase method, to development stage enterprises, to computer software. Stamford, Conn., 1975. 124 p. (*Public record*, v. 1, 1975. Interpretations of FASB statement no. 2.) [*111.1 F]

Grandfather provision endorsed. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 21.

Lippman, Russel A. Comparison of financial and tax accounting rules for business combinations, by Russel A. Lippman and Gerald W. LaFleur. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 943-1002.) [750.2 S]

- McLean, Alasdair T. Accounting for business combinations and goodwill. Edinburgh, Scot., Accountants' Pub. Co. for the Institute of Chartered Accountants of Scotland, c1972. 85 p. [*231 M]
- Nurnberg, Hugo. Combining stockholders' equity accounts under pooling of interests method, by Hugo Nurnberg, Clyde P. Stickney and Roman L. Weil. (Education research) *Accounting review*, v. 50, Jan. 1975, p. 179-83.
- Penick, William C. Relationship of federal taxation to new financial reporting requirements, by William C. Penick and Norman S. Siegel. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 403-44.) [751 N]
- Rayburn, Frank R. Another look at the impact of Accounting Principles Board opinion no. 16 - an empirical study. *Mergers & acquisitions*, v. 10, Spring 1975, p. 7-9.
- Snavely, H. Jim. Pooling should be mandatory. *CPA journal*, v. 45, Dec. 1975, p. 23-6.
- COMER, JAMES M.**
Computer, personal selling, and sales management. *Journal of marketing*, v. 39, July 1975, p. 27-33.
- COMER, ROBERT W.**
Brazilian price-level accounting. *Management accounting* (NAA), v. 57, Oct. 1975, p. 41-2, 46.
- COMFORT LETTERS**
Interim reports - on the rebound. *Financial executive*, v. 43, Jan. 1975, p. 40-2, 44, 46.
Lawyers' responses to accountants in connection with audits, by William H. Webster and others. *Business lawyer*, v. 30, March 1975, p. 207-22.
- COMING** battle at the supermarket counter. *Fortune*, v. 92, Sept. 1975, p. 105, 182.
- COMISKEY, EUGENE E.**
Barefield, Russell M. Segmental financial disclosure by diversified firms and security prices: a comment, by Russell M. Barefield and Eugene E. Comiskey. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 818-21.
Kochanek, Richard F. Segmental financial disclosure by diversified firms and security prices: a reply. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 822-5.
- COMMENTS** and a response on ranking accounting faculties and doctoral programs, by James R. Morton and others. (Education) *Journal of accountancy*, v. 139, Feb. 1975, p. 103-9.
- COMMENTS IN ACCOUNTANTS' REPORTS**
See Reports, Accountants'-Comments
- COMMERCE CLEARING HOUSE.**
Bock, Russell S. Guidebook to California taxes, with special emphasis on relationship to federal taxes. 26th ed. Chicago, Commerce Clearing House, c1975. 460 p. [*758.1 C]
Corporation, partnership, fiduciary filled-in tax return forms. 1975 ed. Chicago, c1974. 104 p. (*Standard federal tax reports*, v. 61, no. 56, Dec. 17, 1974. Extra ed.) [*751.3 C]
1975 federal graduated withholding tax tables, in effect Jan. 1, 1975. Chicago, c1974. 36 p. (*Payroll management guide*, no. 126, Dec. 20, 1974. Extra ed.) [*754.11 C]
Guidebook to Florida taxes. Chicago, c1975. 112 p. [*758.1 F]
Guidebook to Illinois taxes. Chicago, c1975. 218 p. [*758.1 I]
Guidebook to Massachusetts taxes. Chicago, c1975. 196 p. [*758.1 M]
Guidebook to Michigan taxes. Chicago, c1975. 210 p. [*758.1 M]
Guidebook to New Jersey taxes. Chicago, c1975. 228 p. [*758.1 N]
- Guidebook to New York taxes. Chicago, c1975. 362 p. [*758.1 N]
Guidebook to North Carolina taxes. Chicago, c1975. 232 p. [*758.1 N]
Guidebook to Ohio taxes. Chicago, c1975. 260 p. [*758.1 O]
Guidebook to Pennsylvania taxes. Chicago, c1975. 224 p. [*754.1 P]
Guidebook to Wisconsin taxes. Chicago, c1975. 207 p. [*758.1 W]
Health maintenance organizations: Congressional committee report, text of HMO act of 1973, proposed and adopted regulations. Chicago, c1975. 100 p. (*Medicare and medical guide*, no. 146, Feb. 24, 1975. Extra ed.) [*250 Ins 3]
Individuals' filled-in tax return forms, including sample filled-in forms, rate tables, work sheets, check lists. 1975 ed. Chicago, c1974. 96 p. (*Standard federal tax reports*, v. 61, no. 55, Dec. 4, 1974. Part 2.) [*751.3 C]
State tax handbook, as of October 1, 1973. Chicago, c1974. 670 p. [*758 C]
Stock values and dividends for 1975 tax purposes: market values, par values and dividends of listed or regularly quoted stocks for 1975 federal, state and local tax purposes; including special supplement on the Pennsylvania tax status of bonds. Chicago, c1975. 168 p. plus 16 p. [*724 C]
1975 U.S. master tax guide for returns of 1974 income. Chicago, c1974. 543 p. (*Standard federal tax reports*.) [*751 C]
Year-end tax planning for returns to be filed in 1975. Chicago, c1974. 64 p. (*Standard federal tax reports*, v. 61, no. 52, Nov. 13, 1974. Part 2.) [*753 C]
- COMMERCIAL** and industrial condominiums: an overall analysis, by Charles A. Goldstein and others. *St. John's law review*, v. 48, May 1974, p. 817-58.
- COMMERCIAL** center: a profile. *Information & records management*, v. 9, March 1975, p. 22-4, 65.
- COMMERCIAL CORRESPONDENCE**
See Letters
- COMMERCIAL CREDIT**
See Credit
- COMMERCIAL CRIME**
See Also Accountants - Liability
Defalcations
Forgery
Fraud
Misfeasance
Negligence
- Brodsky, Edward. Guide to securities litigation. New York, Law Journal Press, c1974. 401 p. (Includes table of cases) [720 B]
Cattlett, George R. Relationship of auditing standards to detection of fraud. *Arthur Andersen chronicle*, v. 35, Oct. 1975, p. 50-62. (Reprinted from *CPA Journal*, April 1975.)
Kroll, Jules. Commercial bribery: what you can do to prevent it. *Financial executive*, v. 43, Nov. 1975, p. 26-30.
Neville, Henry C. White-collar crime: more serious than we realize. *Credit and financial management*, v. 77, Jan. 1975, p. 30-2.
- COMMERCIAL FINANCING**
See Accounts Receivable-Financing
Factoring
Finance Companies
Inventories-Financing
Loan Companies

COMMERCIAL LAW

- Clark, Robert Charles. Abstract rights versus paper rights under Article 9 of the Uniform commercial code. *Yale law journal*, v. 84, Jan. 1975, p. 445-79.
- Dickey, William L. Customs: fines, forfeitures, penalties and the mitigation procedures - sections 592 and 618 of the Tariff act of 1930. *Business lawyer*, v. 30, Jan. 1975, p. 299-312.
- Goodwin, John R. Rule of 78's - now a business law topic. (Notes) *American business law journal*, v. 12, Fall 1974, p. 181-4.
- Implications of long-term national energy policy alternatives for American business law. *Business lawyer*, v. 30, Jan. 1975, p. 539-84.
- Jensen, Walter. Legal reform of prison industries: new opportunities for marketing managers, by Walter Jensen, Edward M. Mazze and Neal Miller. *American business law journal*, v. 12, Fall 1974, p. 173-80.
- McCarthy, James E. Law beyond the three-mile limit. *Conference Board record*, v. 12, Jan. 1975, p. 12-17.
- O'Connell, Thomas J. Arbitration and forum selection clauses in international business: the Supreme Court takes an internationalist view. (Notes) *Fordham law review*, v. 43, Dec. 1974, p. 424-40.

Australia

- Berg, Charles J. Australia: a discussion of the new business regulations. *Tax management international journal*, March 1975, p. 3-6.

Germany

- Kutschelis, Georg. Doing business in the Federal Republic of Germany. *Denver journal of international law and policy*, v. 3, Fall 1973, p. 197-252.

Peru

- Rose, Stanley F. Introduction to Peruvian law for lawyers and businessmen. *Tax management international journal*, Feb. 1975, p. 3-43.

Venezuela

- Hughes, Thomas L. Synopsis of legislation enacted by Venezuela in 1974 of interest to foreign investors. *Tax management international journal*, March 1975, p. 15-20.

Virginia

- Nineteenth annual survey ... law, 1973-1974; commercial law. *Virginia law review*, v. 60, Dec. 1974, p. 1475-89.

COMMERCIAL PAPER

See Negotiable-Instruments

COMMERCIAL RECEIVABLE COMPANIES

See Factoring
Finance Companies

- COMMISSION considers cost of service in telephone rate case. (Review of current cases) *Public utilities fortnightly*, v. 96, Oct. 23, 1975, p. 51.

COMMISSION MERCHANTS

See Consignments
Factoring

- COMMISSION on Auditors' Responsibilities. (News & views) *CPA (NYSS)*, v. 45, Aug. 1975, p. 9. (Excerpt from *SEC accounting report*, May 1975.)

COMMISSION ON PRIVATE PHILANTHROPY AND PUBLIC NEEDS.

- Accounting Advisory Committee. Report to the Commission on Private Philanthropy and Public Needs. Washington, Commission on Private Philanthropy and Public Needs, 1974. 36 p. [*250 Non]

COMMISSION ON THE BANKRUPTCY LAWS OF THE UNITED STATES.

- Plumb, William T. Recommendations of the Commission on the bankruptcy laws - exempt and immuneproperty. *Virginia law review*, v. 61, Feb. 1975, p. 1-153.

- COMMISSION rate case procedure annulled. (Review of current cases) *Public utilities fortnightly*, v. 95, Jan. 16, 1975, p. 47-8.

COMMISSIONS

See Executors And Trustees-Fees And Commissions
Professional Ethics - Commissions And Fee Splitting
Taxation, United States-Commissions
Wages, Fees, Salaries-Commissions

COMMITTEE FOR ECONOMIC DEVELOPMENT.

- Achieving energy independence: a statement on national policy, by the Research and Policy Committee of the Committee for Economic Development. New York, 1974. 91 p. [*250 Fue]
- Broadcasting and cable television: policies for diversity and change. New York, 1975. 119 p. [*250 Rad 5]
- Corson, John J. Measuring business's social performance: the corporate social audit, by John J. Corson and George A. Steiner in collaboration with Robert C. Meehan. New York, Committee for Economic Development, c1974. 75 p. [*179 C]
- New U.S. farm policy for changing world food needs, a statement on national policy by the Research and Policy Committee of the Committee for Economic Development. New York, 1974. 66 p. [*270 C]

COMMITTEE MANAGEMENT

See Management Committees

COMMODITY EXCHANGE ACT

See Grain Futures Act Of 1922

COMMODITY EXCHANGES

- Duerr, Michael G. Impact of commodity shortages: a world survey. New York, Conference Board, c1975. 28 p. (*Conference Board report*, no. 648.) [*250 Com 2]
- Gare, R. J. Future prospects in commodity markets, by R. J. Gare and D. G. Bean. *Long range planning*, v. 8, June 1975, p. 2-9.
- Johnson, Philip F. Changing face of commodity regulation. *Practical lawyer*, v. 20, Dec. 1974, p. 27-42.
- Matthews, Trevett. Possible GNMA futures market should alert mortgage bankers to workings of commodity exchanges. *Mortgage banker*, v. 35, July 1975, p. 11, 14, 16-18.
- Meyer, Carl F. Application of spectral analysis to demonstrate the stochastic distortion in the delta midrange of price series, by Carl F. Meyer and Andre B. Corbeau. *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 221-30.
- Role of the Commodity Futures Trading Commission under the Commodity futures trading commission act of 1974. (Notes) *Michigan law review*, v. 73, March 1975, p. 710-57.
- Watling, Tom. Commodity futures markets - high risks and high gains. (Mainly for students) *Accountancy (Eng.)*, v. 86, Nov. 1975, p. 98, 100, 102.

COMMODITY FUTURES

See Futures

COMMODITY FUTURES TRADING COMMISSION.

Role of the Commodity Futures Trading Commission under the Commodity futures trading commission act of 1974. (Notes) *Michigan law review*, v. 73, March 1975, p. 710-57.

COMMON BUSINESS-ORIENTED LANGUAGE

See Cobol

COMMON MARKET COUNTRIES

See European Economic Community

COMMON STOCK

See Stock - Common

COMMON TRUST FUNDS

See Funds-Trust

COMMONS, DORMAN L.

Murray, Thomas J. New boss at Natomas. *Dun's review*, v. 105, April 1975, p. 80-2, 84.

COMMUNICATING with professional investors.

McGrath, Phylliss S. Communicating with professional investors. New York, Conference Board, c1974. 66 p. (*Conference Board report*, no. 644.) [*209.3 M]

COMMUNICATING with professional investors.

McGrath, Phylliss S. Communicating with professional investors. New York, Conference Board, c1974. 66 p. (*Conference Board report*, no. 644.) [*223.4 M]

COMMUNICATION

See Also Public Speaking

Reports, Accountants'-Writing And Preparation

Reports-To Management Writing

Alberding, Russell J. Employee communications, tell it like it is: communicating employee benefits under ERISA. *Financial executive*, v. 43, July 1975, p. 42-7.

Almaney, Adnan. Intercultural communication and the MNC executive. *Columbia journal of world business*, v. 9, Winter 1974, p. 23-8.

Appraising management skills. *Accountant* (Eng.), v. 171, Nov. 7, 1974, p. 620-1.

Ardley, Frank C. People power in systems. *Journal of systems management*, v. 26, April 1975, p. 7-9.

Bovender, Jack O. Engagement: a client's views. (Professional notes) *Journal of accountancy*, v. 139, April 1975, p. 86-8.

Cowan, Richard T. Time to debug the communications program. (Spectrum) *Infosystems*, v. 22, April 1975, p. 60-1.

Crawford, John M. Easy method for distributing technical information. (Case report) *Association management*, v. 27, Jan. 1975, p. 54-5.

Dunn, R. C. Institute's role in the communication process. *Chartered accountant in Australia*, v. 46, July 1975, p. 16-20, 22-6.

Fisher, James. Institutional users and uses of financial statements. *Certified accountant* (Eng.), April 1975, p. 223-5.

Ginsburg, Joseph. Professional development - useful hints. (Administration of accountants practice) *CPA* (NYSS), v. 45, Nov. 1975, p. 62-3.

Gonedes, Nicholas J. Improving subjective probability assessment for planning and control in team-like organizations, by Nicholas J. Gonedes and Yuji Ijiri. *Journal of accounting research*, v. 12, Autumn 1974, p. 251-69.

Green, Thad B. Using nominal grouping to improve upward communication, by Thad B. Green and Paul H. Pietri. *MSU business topics*, v.22, Autumn 1974, p. 37-43.

Hogan, Patricia. Woman is not a girl and other lessons in corporate speech. *Business and society review*, Summer 1975, p. 34-8.

Holmes, John P. Build employees' confidence and self-esteem, by John P. Holmes and Paul D. Kwiecinski. *Personnel*, v. 52, July-Aug. 1975, p. 45-9.

Information for employees. *Accountant* (Eng.), v. 172, May 29, 1975, p. 690.

Kahn, Charles. Psycho-linguistics and business communications. *Journal of systems management*, v. 26, June 1975, p. 22-5.

Mackenzie, R. M. All in good time: TDMA. *Computers and people*, v. 24, June 1975, p. 24-6.

McGrath, Phylliss S. Communicating with professional investors. New York, Conference Board, c1974. 66 p. (*Conference Board report*, no. 644.) [*223.4 M]

Meyer, Herbert E. How the boss stays in touch with the troops. *Fortune*, v. 91, June 1975, p. 152-5.

Murray, Michael H. If you have any questions, please do not hesitate to contact us. *Best's review* (Property-liability ed.), v. 75, Feb. 1975, p. 80-3.

Myers, M. Scott. Awareness improves communication. *Journal of systems management*, v. 26, March 1975, p. 26-28.

Newman, Ruth G. Case of the questionable communiques. (Problems in review) *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 26-8, 30, 32, 34-6, 40, 162.

Nielsen, Richard P. Marketing and development in LDCs. *Columbia journal of world business*, v. 9, Winter 1974, p. 46-9.

Oliver, Bruce L. Semantic differential: a device for measuring the interprofessional communication of selected accounting concepts. *Journal of accounting research*, v. 12, Autumn 1974, p. 299-316.

Pledger, Rosemary. TA applied to communication. *Hospital financial management*, v. 29, Feb. 1975, p. 26-8.

Poppleton, John. Dictation made easy. *South African chartered accountant*, v. 10, Nov. 1974, p. 398-9.

Rice, Curtis. Communications tally aids office layout, by Curtis Rice and Ronald J. Whittaker. *Journal of systems management*, v. 26, Feb. 1975, p. 26-34.

Roach, John M. Giving top management the message at jobholder meetings. *Personnel*, v. 52, July-Aug. 1975, p. 26-32.

Scamell, Richard W. Team approach to systems analysis, by Richard W. Scamell and Eddie W. Baugh. *Journal of systems management*, v. 26, April 1975, p. 32-5.

Schaub, Alfred R. Poor communications: pathway to power? *Association management*, v. 27, Oct. 1975, p. 45-6.

Smith, Robert M. Communications, auditing stressed at eleventh annual AICPA computer conference. (News feature) *Journal of accountancy*, v. 140, July 1975, p. 24, 26, 28, 30, 32.

Survey reveals inadequate communication between CPAs and banks. *Practical accountant*, v. 8, July/Aug. 1975, p. 50-1.

Trigwell, D. A. Words - another debased currency? *Accountant* (Eng.), v. 171, Dec. 1976, p. 830.

Wadman, Laurence E. SWIFT: building an international communications network. *Magazine of bank administration*, v. 51, Sept. 1975, p. 34-9.

Wheeler, Romney. From day one to 2001 - a public relations challenge. *Public utilities fortnightly*, v. 95, Feb. 13, 1975, p. 34-7.

Yorks, Lyle. I speak your language: developing and maintaining effective communication. *Data management*, v. 13, Sept. 1975, p. 34-5.

Ziegenhagen, Milo E. Now is good time to turn ad function into communications. *Industrial marketing*, v. 60, Feb. 1975, p. 63-5.

COMMUNICATION SATELLITES

Nigam, Avadhesh K. Analysis for a satellite communications system. *Interfaces*, v. 5, part 2, Feb. 1975, p. 37-47.

COMMUNICATION THEORY

- Kahn, Charles. Psycho-linguistics and business communications. *Journal of systems management*, v. 26, June 1975, p. 22-5.
- Stephens, James C. Aristotle and contemporary management thought vs. the management system in the Orient. *Armed forces comptroller*, v. 20, Winter 1975, p. 6-8, 35-6.

COMMUNITY ANTENNA TELEVISION COMPANIES

- Committee For Economic Development. Broadcasting and cable television: policies for diversity and change. New York, 1975. 119 p. [*250 Rad 5]

Government regulation

- Barrow, Roscoe L. Program regulation in cable TV: fostering debate in a cohesive audience. *Virginia law review*, v. 61, April 1975, p. 515-39.
- Clark, Francis Charles. Cable television and copyright: can the states protect the broadcasters?(Notes & comments) *Washington and Lee law review*, v. 32, Winter 1975, p. 163-90.
- Committee For Economic Development. Broadcasting and cable television: policies for diversity and change. New York, 1975. 119 p. [*250 Rad 5]
- Price, Monroe E. Requiem for the wired nation: cable rulemaking at the FCC. *Virginia law review*, v. 61, April 1975, p. 541-77.

COMMUNITY ASSOCIATION INSTITUTE.

- Levy, Lawrence. Role of the homeowners' association. *Journal of property management*, v. 40, May/June 1975, p. 106-8.

COMMUNITY CENTERS

- See Non-Profit Organizations, Community Centers

COMMUNITY CHESTS

- See Non-Profit Organizations, Community Chests

COMMUNITY INFORMATION UTILITIES

- See Computer Utilities

COMMUNITY PROPERTY

- See Also Taxation, United States-Community Property

- Adamske, John A. Equal management and control in California. *Community property journal*, v. 2, Winter 1975, p. 25-38.
- Crapo, Terry L. Equal management and control of Idaho community property. *Community property journal*, v. 2, Spring 1975, p. 67-75.
- Cross, Harry M. Management and voluntary disposition of Washington community property. *Community property journal*, v. 2, Winter 1975, p. 13-24.
- Keddie, Douglas W. Equal management and control of Arizona community property. *Community property journal*, v. 2, Winter 1975, p. 9-12.
- Larue, James D. Interspousal tort immunity and the community property classification of personal injury recovery: are they on the way out? By James D. Larue and David R. Risley. *Community property journal*, v. 2, Summer 1975, p. 155-66.
- Losey, F. Richard. California community property: yesterday and today. *California CPA quarterly*, v. 42, March 1975, p. 22-4, 26-8.
- McKnight, Joseph W. Management, control and liability of Texas marital property. *Community property journal*, v. 2, Spring 1975, p. 76-84.
- Meserve, J. Robert. SB 570 and SB 1846: the effects on probate and estate planning of the recent changes in the California probate code relating to community property. By J. Robert Meserve, E. A. Crary and David J. Grant. *Community property journal*, v. 2, Winter 1975, p. 39-46.

- Mills, Robert A. California's new community property probate legislation. *Community property journal*, v. 2, Fall 1975, p. 225-32, 272.
- Price, John R. Transmission of wealth at death in a community property jurisdiction. *Washington law review*, v. 50, Feb. 1975, p. 277-340.
- Ralph, Roberta. Woman lawyer's view of the new community property changes in California. *Community property journal*, v. 2, Fall 1975, p. 233-4, 272.
- Wiley, Thomas W. Community property in a common law state. *Practical lawyer*, v. 21, Jan. 15, 1975, p. 81-93.
- Wren, Harold G. Planning to avoid problems created by moves across borders of community property states. *Estate planning*, v. 2, Summer 1975, p. 216-21.
- Young, D. Michael. Community property - deferred compensation: disposition of military retired pay upon dissolution of marriage. *Washington law review*, v. 50, Feb. 1975, p. 505-39.
- Young, D. Michael. Disposition of military retirement pay upon dissolution of a marriage. *Community property journal*, v. 2, Fall 1975, p. 239-56, 269-70.

COMMUNITY SERVICE

- See Also Accountancy Profession-Public Service

COMMUNITY TELEVISION ANTENNA COMPANIES

- See Community Antenna Television Companies

COMMUNITY TRUSTS

- See Trusts-Community

- COMPACT** design coordinates functions, cuts costs. *Hospitals*, v. 49, Sept. 16, 1975, p. 31, 34.

COMPANIES ACT (GREAT BRITAIN)

- See Corporations-Law-Great Britain

COMPANIES ACT (INDIA)

- See Corporations - Law - India

COMPANY CARS

- Clingman, William F. Company car: a management decision. *Management accounting (NAA)*, v. 56, May 1975, p. 51-5.

- COMPANY** law in EEC. *Accountant (Eng.)*, v. 172, Feb. 13, 1975, p. 229.

- COMPANY** law revision. *Accountants' journal (N.Z.)*, v. 54, April 1975, p. 112-14.

- COMPANY** law revision. *Accountants' journal (N.Z.)*, v. 54, May 1975, p. 136-7.

COMPANY pension schemes,

- Pilch, Michael. Company pension schemes, by Michael Pilch and Victor Wood. 2nd ed. London, Gower Press, 1971. 244 p. [208.9 P]

COMPARABILITY OF FINANCIAL STATEMENTS

- See Accounting-Uniform Methods
Interfirm Comparisons

COMPARATIVE glossary of accounting terms in Canada, the United Kingdom and the United States.

COMPARATIVE glossary of accounting terms in Canada, the United Kingdom and the United States.

Accountants' International Study Group. Comparative glossary of accounting terms in Canada, the United Kingdom and the United States: a selection of terms with different meanings in three nations. New York, American Institute of Certified Public Accountants, c1975. 73 p. [*117 A]

COMPARATIVE international study of growth, profitability, and risk as determinants of corporate debt ratios in the manufacturing sector, by Norman Toy and others. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 875-86.

COMPARISON of financial reporting and tax considerations. *Taxation for accountants*, v. 14, April 1975, p. 230-3.

COMPENSATING BALANCES

See Also Banks And Banking - Compensating Balances

Hausman, Warren H. Stochastic cash balance problem with average compensating-balance requirements, by Warren H. Hausman and Antonio Sanchez-Bell. *Management science*, v. 21, April 1975, p. 849-57.

Orr, Daniel. Note on the uselessness of transaction demand models. *Journal of finance*, v. 29, Dec. 1974, p. 1565-72.

COMPENSATION

See Taxation, United States-Compensation For Services

Wages, Fees, Salaries
Also Under Specific Type Of Compensation,
E.G., Stock Options

COMPENSATION INSURANCE

See Workmen's Compensation

COMPETITION

See Also Antitrust
Monopolies

Adams, William James. Market structure and corporate power: the horizontal dominance hypothesis reconsidered. *Columbia law review*, v. 74, Nov. 1974, p. 1276-97.

Antitrust laws - Sherman act - Sherman act is inapplicable to acts of state government. (Recent cases) *Harvard law review*, v. 88, March 1975, p. 1021-8.

Baer, Walter S. Impact of competition on an independent telephone company, by Walter S. Baer and Bridger M. Mitchell. *Public utilities fortnightly*, v. 96, Oct. 23, 1975, p. 23-9.

Baker, Donald I. Competition and regulation: Charles River Bridge recrossed. *Cornell law review*, v. 60, Jan. 1975, p. 159-82.

Biddle, A. G. W. Federal legislation on antitrust and monopoly: improvements needed. *Computers and people*, v. 24, Oct. 1975, p. 10-15.

Big one: the Justice Department takes on AT&T in a fight to the finish. *Modern data*, v. 8, Jan. 1975, p. 26-7.

Bloom, Paul N. Strategies for high market-share companies, by Paul N. Bloom and Philip Kotler. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 63-72.

Bock, Betty. Concentration as an economic scapegoat. *Conference Board record*, v. 12, June 1975, p. 6-12.

Bock, Betty. Notes on the future of competition. *Conference Board record*, v. 12, March 1975, p. 28-34.

Bridgewater, B. A. Competition game has changed, by B.A. Bridgewater, Donald K. Clifford and Thomas Hardy. *Business horizons*, v. 19, Oct. 1975, p. 5-20.

ACCOUNTANTS' INDEX 1975

Cleland, David I. Competitive business intelligence systems, by David I. Cleland and William R. King. *Business horizons*, v. 18, Dec. 1975, p. 19-28.

Computer Industry Association. Telex vs. IBM decision: the Appellate Court reversal. *Computers and people*, v. 24, April 1975, p. 11-13.

Davidow, Joel. Antitrust, foreign policy, and international buying cooperation. *Yale law journal*, v. 84, Dec. 1974, p. 268-92.

Easterly, Embree K. Great interstate banking debate. *Bankers magazine*, v. 158, Winter 1975, p. 72-8.

Engman, Lewis A. Government regulation and inflation. *Financial executive*, v. 43, Feb. 1975, p. 26-30.

Esslen, Rainer. How seriously must you take the European Community? By Rainer Esslen and Eric Sjogren. *Columbia journal of world business*, v. 9, Winter 1974, p. 75-80.

Five-dollar phone, and other fears. *Modern data*, v. 8, Feb. 1975, p. 28-9.

Heinrich, Bernd. Invisible hand loses its grip. *Business and society review*, Winter 1974-75, no. 12, p. 30-4.

Hoffmann, Dietrich. State of the European development of law in the area of the law against restraints of competition. *Journal UEC*, v. 10, Oct. 1975, p. 329-37.

IBM says government hasn't a case on competition issue. (Antitrust) *Datamation*, v. 21, Feb. 1975, p. 69.

Keeffe, Arthur John. What hath I.T.T. wrought: a new poker game? (Lawyer's Washington) *American Bar Association journal*, v. 61, July 1975, p. 877-9.

Kelly, Michael D. Antitrust law - Clayton act. (Recent cases) *Vanderbilt law review*, v. 27, Nov. 1974, p. 1279-89.

Larkin, Edward P. Seeds of future shock. *Public utilities fortnightly*, v. 95, April 10, 1975, p. 21-4.

Leeper, Charles S. Requirement of actual competition under Section 2(a) of the Robinson-Patman act. (Notes) *University of Pittsburgh law review*, v. 36, Fall 1974, p. 186-202.

Legal developments in marketing. *Journal of marketing*, v. 39, Jan. 1975, p. 93-104.

Loevinger, Lee. Morality of mergers. *Mergers & acquisitions*, v. 10, Spring 1975, p. 16-30.

Madden, Carl H. Current issues in a mixed economy. *Atlanta economic review*, v. 25, May-June 1975, p. 40-7.

Minimum fee schedules - the battle and the war: Goldfarb at the Fourth Circuit. *Virginia law review*, v. 60, Dec. 1974, p. 1415-42.

Nineteenth annual survey ... law, 1973-1974: commercial law. *Virginia law review*, v. 60, Dec. 1974, p. 1475-89.

O'Brien, Stephen J. Legal evolution of potential competition and its application to banking. *Business lawyer*, v. 30, July 1975, p. 1181-1206.

Pfeffer, Irving. Competitive bidding for insurance. *Risk management*, v. 22, Jan. 1975, p. 22-4, 26.

Posner, Richard A. Antitrust policy and the Supreme Court: an analysis of the restricted distribution, horizontal merger and potential competition decisions. *Columbia law review*, v. 75, March 1975, p. 282-327.

Pozen, Robert. Competition and regulation in the stock markets. *Michigan law review*, v. 73, Dec. 1974, p. 317-96.

Riesenkampf, Alexander. Recent developments in German antitrust law. *Business lawyer*, v. 30, July 1975, p. 1273-88.

Robinson, Stanley D. Recent antitrust developments: 1974. *Columbia law review*, v. 75, March 1975, p. 243-81.

Rosenthal, Gertrude Susan. Imports and Section 7 of the Clayton act. *Cornell law review*, v. 60, April 1975, p. 600-36.

Sanderson, George R. How to cope with commercial bank competition, by George R. Sanderson and John T. Ponting. *Bankers magazine*, v. 158, Spring 1975, p. 68-73.

Shenefield, John H. Annual survey of antitrust developments - class actions, mergers, and market definition: a new trend toward neutrality. *Washington and Lee law review*, v. 32, Spring 1975, p. 299-345.

Stark, Richard C. Administrative law - Federal trade commission act - restitution held improper in section five cease and desist order. *Vanderbilt law review*, v. 28, March 1975, p. 409-21.

Stern, Richard H. Reexamination of preemption of state trade secret law after Kewanee. *George Washington law review*, v. 42, Aug. 1974, p. 927-90.

Thompson, Mayo J. Monopoly, competition, and free enterprise: toward an economic point of no return? *George Washington law review*, v. 42, Aug. 1974, p. 901-20.

Wallens, William M. Antitrust - bank mergers. (Recent decisions) *Brooklyn law review*, v. 41, Winter 1975, p. 711-27.

Wewer, William. Recent federal actions affecting long distance telecommunications: a survey of issues concerning the microwave specialized common carrier industry. (Notes) *George Washington law review*, v. 43, March 1975, p. 878-913.

Government regulation

Werner, Ray O. Legal developments in marketing, edited by Ray O. Werner. *Journal of marketing*, v. 39, Oct. 1975, p. 74-90.

COMPETITIVE BIDDING

See Bidding

Contractors - Competitive Bidding

Estimating

Professional Ethics - Bidding

COMPETITIVE bidding news. (Administration of accountants practice) *CPA* (NYSS), v. 45, July 1975, p. 55. (Excerpt from *NASBA news*, Jan. 17, 1975.)

COMPLAINANT may not petition for review of board's action. (News report) *Journal of accountancy*, v. 139, June 1975, p. 21-2.

COMPLETE estate tax returns must be backed up. *Taxation for lawyers*, v. 3, March/April 1975, p. 272-3.

COMPLETED CONTRACT BASIS

See Contractors - Completed Contract Method

COMPLIANCE AUDITS

See Auditing-Compliance Audits

COMPLIANCE LETTERS

See Reports-To Securities And Exchange Commission

COMPTON, TED R.

Keifer, Dale L. Accounting paraprofessional in the public accounting firm, by Dale L. Keifer and Ted R. Compton. (Administration of accountants practice) *CPA* (NYSS), v. 45, June 1975, p. 72-6. (Excerpt from *Ohio CPA*, Winter 1975.)

COMPTROLLERS

See Controllers

COMPUTATION of foreign investment income. (Tax case) *Accountancy* (Eng.), v. 86, Jan. 1975, p. 19.

COMPUTER accounting methods.

Cook, Gregory A. Computer accounting methods, featuring BASIC programming on a time-sharing computer, by Gregory A. Cook, Barbara J. Wade and Clark C. Upton. New York, Mason & Lipscomb, c1975. 184 p. [*250 C]

COMPUTER audit guidelines.

Canadian Institute Of Chartered Accountants. Study Group on Computer Control and Audit Guidelines. Computer audit guidelines: guidelines on the minimum standards and accepted techniques which should be observed in the audit of organizations using a computer, part 2. Toronto,

c1975. 318 p. (Second and final part of the study *Computer control and audit guidelines*.) [*175 C]

COMPUTER augmented accounting.

Pillsbury, Wilbur F. Computer augmented accounting: CompuGuide two. Cincinnati, South-Western Pub. Co., c1971. 184 p. [*203.9 P]

COMPUTER bank established for accounting data retrieval. (Administration of accountants practice) *CPA journal*, v. 45, April 1975, p. 81.

COMPUTER-BASED manufacturing control system. (Management services) *CPA journal*, v. 45, May 1975, p. 74-5. (Excerpt from *Week in review* (Haskins & Sells), Feb. 15, 1974.)

COMPUTER INDUSTRY

See Also Data Processing

Biddle, A. G. W. Federal legislation on antitrust and monopoly: improvements needed. *Computers and people*, v. 24, Oct. 1975, p. 10-15.

Biddle, A. G. W. IBM versus AT&T: its meaning to the user and the public. *Computers and people*, v. 24, Jan. 1975, p. 20-4.

Dawson, Glenn E. Guidelines for participating within the computer industry. *Infosystems*, v. 22, Aug. 1975, p. 44, 46.

Dawson, Glenn E. Innovative alternative to IBM. *Infosystems*, v. 22, July 1975, p. 42-4.

Gardner, W. David. Computer stocks: did financial community shun everyone but IBM out of fear of IBM? (Financing) *Datamation*, v. 21, Feb. 1975, p. 76-7, 80-1.

Gardner, W. David. Denver judgment weakens most cases against IBM. (News in perspective) *Datamation*, v. 21, March 1975, p. 99-101, 105.

IBM and the structure of the industry. *Datamation*, v. 21, June 1975, p. 99-100.

Potts, George W. Competing for capital. *Datamation*, v. 21, March 1975, p. 44-8.

Salzman, Roy M. Computer terminal industry: a forecast. *Datamation*, v. 21, Nov. 1975, p. 46-50.

Screen, H. Computer report. *Public finance & accountancy* (Eng.), v. 2, April 1975, p. 114-18.

Time on their hands: once there were 200 time-sharing companies. Now there are only 50. *Forbes*, v. 116, Sept. 1, 1975, p. 53.

Ware, Willis H. Meet DPMA's computer sciences men-of-the year, interviews with Willis H. Ware and Donald L. Bitzer. *Data management*, v. 13, June 1975, p. 19-26.

Where are we going with future technology? By William S. Anderson and others. *Data management*, v. 13, Jan. 1975, p. 20-9.

Antitrust cases

Biddle, A. G. W. Anti-monopoly and pro-competition: the Antitrust enforcement act of 1975. *Computers and people*, v. 24, Sept. 1975, p. 12-14.

Computer Industry Association. Telex vs. IBM decision: the Appellate Court reversal. *Computers and people*, v. 24, April 1975, p. 11-13.

Dawson, Glenn E. Is IBM a monopolist? *Infosystems*, v. 22, May 1975, p. 33-5.

Evans, Pamela. Computer, communications competition in the 1980s: must it be regulated? (News in perspective) *Datamation*, v. 21, May 1975, p. 148, 152-3.

Gun'em down, cut'em up... Justice goes after two biggies. *Infosystems*, v. 22, May 1975, p. 31-3.

China

Szuprowicz, Bohdan O. China's computer industry. *Datamation*, v. 21, June 1975, p. 83-5, 88.

Europe

- European data communications. *Modern data*, v. 7, Nov. 1974, p. 62-6, 68, 70-1.
- Szuprowicz, Bohdan O. Prospects for the European computer industry to 1985. *Modern data*, v. 7, Nov. 1974, p. 56-8, 60.

Government regulation

- Biddle, A. G. W. Anti-monopoly and pro-competition: the Antitrust enforcement act of 1975. *Computers and people*, v. 24, Sept. 1975, p. 12-14.
- Dawson, Glenn E. How do we compete with IBM? *Infosystems*, v. 22, June 1975, p. 61-2.
- Evans, Pamela. Computer, communications competition in the 1980s: must it be regulated? (News in perspective) *Datamation*, v. 21, May 1975, p. 148, 152-3.
- Rubin, Sander. IBM and the structure of the industry: supervision is better than regulation. *Datamation*, v. 21, Sept. 1975, p. 99-101.
- Wessel, Milton R. Real meaning of Telex. *Datamation*, v. 21, July 1975, p. 52, 54-6.

Social responsibility

- Tomeski, Edward A. Computer industry's social responsibilities - another approach. *Computers and people*, v. 24, May 1975, p. 13-15, 31.
- Tomeski, Edward A. Computer industry's social responsibility: a self-appraisal. *Computers and people*, v. 24, March 1975, p. 6-12, 21.

Union of Soviet Socialist Republics

- Ershov, Andrei P. History of computing in the U.S.S.R. *Datamation*, v. 21, Sept. 1975, p. 80, 82-3, 86, 88.

COMPUTER INDUSTRY ASSOCIATION.

- Telex vs. IBM decision: the Appellate Court reversal. *Computers and people*, v. 24, April 1975, p. 11-13.

COMPUTER LEASING

- Gardner, W. David. Leasing: a phenomenon that drains the balance sheets of all but IBM. (News in perspective) *Datamation*, v. 21, July 1975, p. 78, 80, 82, 86.
- Khtaian, George A. Cost/vendor evaluation system. *Journal of systems management*, v. 26, Aug. 1975, p. 11-19.
- Randolph, John M. Update on computer leasing. *Data management*, v. 12, Dec. 1974, p. 14-17.
- Stratman, Arthur T. Data processing equipment: lease, rent or buy? by Arthur T. Stratman and J. M. Gross. *Magazine of bank administration*, v. 51, July 1975, p. 24-8.
- Working its way out of accounting suits. (News in perspective) *Datamation*, v. 21, May 1975, p. 153, 157.

COMPUTER MANUFACTURERS

- Biddle, A. G. W. IBM versus AT&T: its meaning to the user and the public. *Computers and people*, v. 24, Jan. 1975, p. 20-4.
- Bowers, Dan M. Data acquisition and logging. (Technology profile) *Modern data*, v. 8, Sept. 1975, p. 55-6, 58-60.
- Bowers, Dan M. Small-scale computing - it's time to get with the future: part 2: data entry. *Modern data*, v. 8, June 1975, p. 43-9.
- Dawson, Glenn E. Guidelines for participating within the computer industry. *Infosystems*, v. 22, Aug. 1975, p. 44, 46.
- Dawson, Glenn E. How do we compete with IBM? *Infosystems*, v. 22, June 1975, p. 61-2.
- Dawson, Glenn E. Innovative alternative to IBM. *Infosystems*, v. 22, July 1975, p. 42-4.
- Dawson, Glenn E. Is IBM a monopolist? *Infosystems*, v. 22, May 1975, p. 33-5.
- General Automation: lean, mean, hard and hungry. (Mini-micro scene) *Modern data*, v. 7, Dec. 1974, p. 42-3.
- Gun'em down, cut'em up... Justice goes after two biggies. *Infosystems*, v. 22, May 1975, p. 31-3.
- Macdonald, Ray W. Transition of the Burroughs. *University of Michigan business review*, v. 27, May 1975, p. 1-8.

- Rubin, Sander. IBM and the structure of the industry: supervision is better than regulation. *Datamation*, v. 21, Sept. 1975, p. 99-101.
- Screen, H. Computer report. *Public finance & accountancy* (Eng.), v. 2, April 1975, p. 114-18.
- Stone, Robert L. Lockheed System III minicomputer. (Accounting and EDP) *Journal of accountancy*, v. 139, May 1975, p. 87-8.
- Stone, Robert L. Who is responsible for computer fraud? (Accounting and EDP) *Journal of accountancy*, v. 139, Feb. 1975, p. 35-9.
- Szuprowicz, Bohdan O. Prospects for the European computer industry to 1985. *Modern data*, v. 7, Nov. 1974, p. 56-8, 60.
- Tape cartridge drives and systems. (Product update) *Modern data*, v. 8, Sept. 1975, p. 35, 38, 40-1, 44.
- Voice recognition/response from perception technology. *Modern data*, v. 7, Nov. 1974, p. 52-3, 55.
- Wooller, Jeff. World breakthrough for ICL? (New products) *Accountancy* (Eng.), v. 85, Dec. 1974, p. 102.

COMPUTER NETWORKS

See Also Computer Utilities

- ADR communications network. (Systems scene) *Modern data*, v. 7, Nov. 1974, p. 28-9, 31.
- Ashenhurst, R. L. Hierarchical network, by R. L. Ashenhurst and R. H. Vonderhe. *Datamation*, v. 21, Feb. 1975, p. 40-4.
- Berg, Sanford V. Planning for computer networks: the trade analogy. *Management science*, v. 21, Aug. 1975, p. 1458-65.
- Dalyai, Stephen A. Making the most of simultaneous voice-plus-teletypewriter techniques. *Data communications*, v. 3, Nov.-Dec. 1974, p. 25-30.
- Doll, Dixon R. Where to spend money to improve system availability. *Data communications*, v. 3, Nov.-Dec. 1974, p. 57-61.
- Farber, David J. Ring network. *Datamation*, v. 21, Feb. 1975, p. 44-6.
- Fletcher, John G. Planning a computer network: the octopus experience. *Long range planning*, v. 8, June 1975, p. 72-8.
- Fraser, A. G. Virtual channel network. *Datamation*, v. 21, Feb. 1975, p. 51-3, 56.
- Goff, Norris S. Department of Agriculture terminal network. *Journal of systems management*, v. 26, Aug. 1975, p. 8-10.
- Head, Robert V. Rise and fall of FEDNET. *Journal of systems management*, v. 26, Oct. 1975, p. 6-13.
- Kempin, Gunther. Centralized diagnostics cuts line downtime to minutes, by Gunther Kempin and Paul R. DeVane. *Data communications*, v. 3, Nov.-Dec. 1974, p. 49-53.
- Roach, William R. Spending for software and services, by William R. Roach and David C. Jung. *Datamation*, v. 21, March 1975, p. 53-6, 58.
- Wulf, William. Local network, by William Wulf and Roy Levin. *Datamation*, v. 21, Feb. 1975, p. 47-50.

- COMPUTER** on call. *E & E* (Ernst & Ernst), v. 14, Summer 1975, p. 25-30.

COMPUTER OUTPUT MICROFILM

See Also Records - Microfilming

- Bare, George W. COM at Cleveland Trust. *Information & records management*, v. 9, July 1975, p. 37, 44.
- Chesnut, John. COM: programmers' lib, by John Chesnut and Wayne L. Landen. *Journal of systems management*, v. 26, July 1975, p. 7-11.
- COM improves Army pay system. *Information & records management*, v. 9, Feb. 1975, p. 31, 38.
- COM speeds stock price moves to money managers. (Users report) *Infosystems*, v. 22, July 1975, p. 47.
- Exelbert, Rodd. Meet the world's largest microfilm user, by Rodd Exelbert and Mitchell M. Badler. *Information and records management*, v. 8, Dec. 1974, p. 44-6, 48, 50, 65.
- Expanding COM service. (Computer commentary) *Accountant* (Eng.), v. 172, Jan. 23, 1975, p. 106-7.

Harmon, George. Computer output microfilm: Eastman Kodak - service, service, service. *Information & records management*, v. 9, Oct. 1975, p. 40-1.

Harmon, George. Developing COM uses - a leader, calcomp. *Information & records management*, v. 9, May 1975, p. 40-1.

Harmon, George. Educational applications of COM and CIM. *Information & records management*, v. 8, Nov. 1974, p. 36, 42.

Harmon, George. New company - Bell & Howell. *Information & records management*, v. 9, July 1975, p. 42, 44.

Harmon, George. Simplistic approach - Memorex. *Information & records management*, v. 9, Sept. 1975, p. 48, 54.

Higaki, K. Robert. Upgrading to graphic arts COM. *Information & records management*, v. 9, May 1975, p. 35, 38, 41.

Implementing a responsive customer service system with COM. *Data management*, v. 13, Jan. 1975, p. 10-11.

Johnson, Edward N. COM in the Florida state records program. *Records management journal*, v. 13, Spring 1975, p. 14-15.

Many advantages of COM. (Computer commentary) *Accountant* (Eng.), v. 172, June 12, 1975, p. 766.

Microfiche - the chemical reaction to records storage. *Information & records management*, v. 9, Nov. 1975, p. 38-40.

Microfilm acceptable by IRS as company records. (Administration of accountants practice) *CPA* (NYSS), v. 45, Nov. 1975, p. 64-6. (Excerpt from IRS Revenue procedure 75-33.)

Microfilm eases the paper crunch. *Information & records management*, v. 9, March 1975, p. 75, 90-1.

Microfilm moves to new applications. *Bankers monthly*, v. 92, April 15, 1975, p. 32-4.

Microfilm picture 1975. *Infosystems*, v. 22, April 1975, p. 38-41.

Micrographics report. *Infosystems*, v. 22, April 1975, p. 33-5.

Miller, Gerald W. Going COM? What to do, what to avoid. (Operations) *Banking*, v. 67, June 1975, p. 8, 98-9.

New professional in a new industry. *Information & records management*, v. 9, Oct. 1975, p. 38-9.

Potts, Jackie S. Place of computer graphics in the business community. *Data management*, v. 13, Sept. 1975, p. 44-9.

Price we pay for success. (Users report) *Infosystems*, v. 22, April 1975, p. 64-5.

Reynolds, C. H. Selling COM to management. *Information & records management*, v. 8, Nov. 1974, p. 31-2.

Sellers, James H. Microfilm - a tool for reducing costs and improving efficiency. *Cooperative accountant*, v. 28, Spring 1975, p. 52-60.

Theleman, R. E. Dial COM for efficiency. *Information & records management*, v. 9, March 1975, p. 76-7, 93.

Turner, Mason. Establishing COM capability. *Information & records management*, v. 9, Sept. 1975, p. 50-1, 54-5.

Wade, Harry. COM in the Social Security Administration. *Information and records management*, v. 8, Dec. 1974, p. 69-70, 74-5.

Wilkinson, Harvey. New system for Master Charge. *Infosystems*, v. 22, April 1975, p. 48-9.

COMPUTER PERSONNEL

See Also Data Processing Departments

Asprey, Winifred. Women speak out on DP careers, by Winifred Asprey and Anne Wheeler Laffan. *Datamation*, v. 21, Aug. 1975, p. 41-3.

Bomball, Mark R. Successful director of EDP in the field of education, by Mark R. Bomball and Roland D. Spaniol. *Data management*, v. 13, May 1975, p. 22-3.

Brandon, Dick H. Data processing management: methods and standards, by Dick H. Brandon, Arnold D. Palley and A. Michael O'Reilly. New York, Macmillan Information, c1975. 520 p. [203.9 B]

Brill, Alan E. Reducing conflict between computer programming and operations. *CPA journal*, v. 45, April 1975, p. 39-42.

Croisdale, D. W. DP people - who do they think they are? *Datamation*, v. 21, July 1975, p. 61-2, 64.

Delaney, William A. Programming circle. (Mini-micro forum) *Modern data*, v. 7, Dec. 1974, p. 22, 24.

Fleck, Robert A. People: hidden asset or liability? By Robert A. Fleck and Bartow Hodge. *Data management*, v. 13, April 1975, p. 14-16.

Free lancers improve on-time program deliveries by 50 percent. (Users report) *Infosystems*, v. 22, March 1975, p. 56, 58.

Germann, John. Savings through software library systems: exit program librarians. *Infosystems*, v. 22, June 1975, p. 56-7.

Greene, Robert J. Is your salary equitable? *Data management*, v. 13, Feb. 1975, p. 20-3.

Hall, Carl L. Evaluating prospective employees. *Datamation*, v. 21, Aug. 1975, p. 32-3, 36.

Krubeck, Ralph D. Training the systems information specialist and the information user. *Journal of systems management*, v. 26, Aug. 1975, p. 24-5.

Licensing/certification. *Infosystems*, v. 22, April 1975, p. 44-7.

Martin, Donald D. Data processing managers need to know accounting. *Data management*, v. 13, Nov. 1975, p. 26-8.

Mason, Ida W. Psychology and the systems analyst. *Data management*, v. 13, March 1975, p. 29-31.

McGuinness, James. Top-down programmer training. *Data management*, v. 13, March 1975, p. 14-6.

Morrison, Ralph J. Needed: business-oriented systems analysts. *Infosystems*, v. 22, Sept. 1975, p. 48-9.

Ringler, William S. Frequent reviews improve employee relations. *Journal of systems management*, v. 26, Aug. 1975, p. 36-7.

Skoff, Eugene J. Assessing managerial potential. *Datamation*, v. 21, Aug. 1975, p. 37-40.

Smith, J. E. Use of added-value management indicators. (Management services) *CPA journal*, v. 45, Feb. 1975, p. 54. (Reprinted from *Accountant* (Eng.), Aug. 8, 1974.)

Sprague, Richard E. Computer professionals: what their social concerns need to be. *Computers and people*, v. 24, Feb. 1975, p. 36-9.

Stone, Robert L. Who is responsible for computer fraud? (Accounting and EDP) *Journal of accountancy*, v. 139, Feb. 1975, p. 35-9.

Yorks, Lyle. Job enrichment boosts performance. *Journal of systems management*, v. 26, Jan. 1975, p. 16-19.

Yourdon, Edward. Programmers are paid to program: enter program librarian, by Edward Yourdon and Robert Abbott. *Infosystems*, v. 21, Dec. 1974, p. 28-32.

Salaries

See Wages, Fees, Salaries - Data Processing

COMPUTER PROGRAMMING

Awad, Elias. Automatic data processing: principles and procedures. 3rd ed. Englewood Cliffs, N.J., Prentice-Hall, c1973. 566 p. (Appendices.-A. Computer associations.-B. Selected periodicals.-C. Certificate in data processing.-D. Glossary.-E. Bibliography.) [203.9 A]

Awad, Elias. Business data processing. 4th ed. Englewood Cliffs, N.J., Prentice-Hall, c1975. 722 p. [203.9 A]

Baker, Terry F. Pros and cons of structured programming. *Data management*, v. 13, Sept. 1975, p. 60-71.

Bethke, Frederick J. Future of computing: is the sky the limit? *Computers and people*, v. 24, Sept. 1975, p. 25-6, 30.

Butterworth, Richard A. Structured symbols. *Datamation*, v. 21, April 1975, p. 79, 83.

Cassell, Douglas A. Microcomputer programming. *Modern data*, v. 8, Jan. 1975, p. 49-51.

Chesnut, John. COM: programmers' lib, by John Chesnut and Wayne L. Landen. *Journal of systems management*, v. 26, July 1975, p. 7-11.

Clark, Lawrence M. Computer programs that converse and discuss. *Computers and people*, v. 24, March 1975, p. 24-8.

Clark, Lawrence M. Computer programs that understand ordinary natural language. *Computers and people*, v. 24, April 1975, p. 14-19, 23.

Clark, Lawrence M. Languages among computers, machines, animals, and men. *Computers and people*, v. 24, Jan. 1975, p. 7-13, 19.

- Clark, Lawrence M. Programming, algorithms, and programming languages: a simple introduction. *Computers and people*, v. 24, June 1975, p. 13-17, 31.
- Clark, Stephen A. Accounting from the top down. *Delaware CPA*, v. 1, Nov. 1974, p. 32-4.
- Cook, Gregory A. Computer accounting methods, featuring BASIC programming on a time-sharing computer, by Gregory A. Cook, Barbara J. Wade and Clark C. Upton. New York, Mason & Lipscomb, c1975. 184 p. [*250 C]
- Delaney, William A. Programming circle. (Mini-micro forum) *Modern data*, v. 7, Dec. 1974, p. 22, 24.
- Eckhouse, Richard H. Minicomputer systems: organization and programming (PDP-11). Englewood Cliffs, N.J., Prentice-Hall, c1975. 343 p. [203.9 E]
- Frost, David. Psychology and program design. *Datamation*, v. 21, May 1975, p. 137-8.
- Germann, John. Savings through software library systems: exit program librarians. *Infosystems*, v. 22, June 1975, p. 56-7.
- Gibbs, Thomas E. Correcting COBOL, by Thomas E. Gibbs and Charles R. Litecky. *Journal of systems management*, v. 26, Sept. 1975, p. 26-7.
- Gilb, Tom. Documentation by computer. *Data management*, v. 13, March 1975, p. 17.
- Gordon, Robert M. Who needs programmers? (Forum) *Datamation*, v. 21, Feb. 1975, p. 127-8.
- Hampson, Geoff. Programming brainware management - part II. (Machines and management) *CA magazine* (Can.), v. 106, March 1975, p. 53-7.
- Haslett, J. W. Change ringing - an exercise in programming. (Editorial) *Journal of systems management*, v. 26, Feb. 1975, p. 46.
- Holton, John B. Structured top-down flowcharting, by John B. Holton and Bill Bryan. *Datamation*, v. 21, May 1975, p. 80-4.
- Kauffman, Richard L. COBOL/structured programming - (will the marriage survive?) *Infosystems*, v. 22, Feb. 1975, p. 48-50, 62.
- Kraft, Philip. Professionalization of programming, by Philip Kraft and Gerald M. Weinberg. (The forum) *Datamation*, v. 21, Oct. 1975, p. 169-72.
- Macdonald, Neil. Computer programming languages in use in business -- a survey, edited by Neil Macdonald. *Computers and people*, v. 24, Oct. 1975, p. 22-5.
- Mair, William C. Parallel simulation - a technique for effective verification of computer programs. *Edpacs*, v. 2, April 1975, p. 1-5.
- Management problem-solving with APL: a guide to the solution of typical accounting and finance problems through APL time-sharing, by John W. Buckley and others. Los Angeles, Melville Pub. Co., c1974. 1 v. (various pagings) [203.9 B]
- Mooney, John W. Organized program maintenance. *Datamation*, v. 21, Feb. 1975, p. 63-4.
- Moore, Richard A. Computer generated documentation, by Richard A. Moore, Benjamin F. Rose and Thomas J. Koger. *Journal of accountancy*, v. 139, June 1975, p. 82-90.
- Orr, Kenneth T. Beyond structured programming. *Infosystems*, v. 22, Oct. 1975, p. 49-51.
- Palmer, George F. Programming: the profession that isn't. (The forum) *Datamation*, v. 21, April 1975, p. 171-3.
- Perry, William E. Control of SUPER-ZAP. *Edpacs*, v. 3, July 1975, p. 1-7.
- Peters, Lawrence. Managing the transition to structured programming. *Datamation*, v. 21, May 1975, p. 88-9, 91, 93, 96.
- Project control in the medium sized installation. *Data management*, v. 13, Feb. 1975, p. 28-9, 46.
- Richardson, Daniel R. People side of top-down. *Infosystems*, v. 22, July 1975, p. 34-5.
- Ronneberger, Al. Programming brainware management - part I. (Machines and management) *CA magazine* (Can.), v. 106, Jan. 1975, p. 48-9.
- Ware, Willis H. Meet DPMA's computer sciences men-of-the-year, interviews with Willis H. Ware and Donald L. Bitzer. *Data management*, v. 13, June 1975, p. 19-26.
- Watson, Gordon M. Fortran - fact vs. fantasy. *Infosystems*, v. 22, Sept. 1975, p. 54-6.
- Yourdon, Edward. Making the move to structured programming. *Datamation*, v. 21, June 1975, p. 52-4, 56.
- Yourdon, Edward. Programmers are paid to program: enter program librarian, by Edward Yourdon and Robert Abbott. *Infosystems*, v. 21, Dec. 1974, p. 28-32.

Auditing

- Adams, Donald L. Audit review of program code-I. *Edpacs*, v. 3, Aug. 1975, p. 1-5.
- Mair, William C. Parallel simulation - a technique for effective verification of computer programs. *Edpacs*, v. 2, April 1975, p. 1-5.
- Shell, Richard C. Audit control over computer programs. *Edpacs*, v. 2, March 1975, p. 1-3.
- Weiss, Harold. Audit review of program code-II. *Edpacs*, v. 3, Aug. 1975, p. 6-7.

Evaluation

- McGuinness, James. Top-down programmer training. *Data management*, v. 13, March 1975, p. 14-6.
- Ruth, Marvin S. In defense of EDP management. *Infosystems*, v. 22, Feb. 1975, p. 36-9.
- Yourdon, Edward. Making the move to structured programming. *Datamation*, v. 21, June 1975, p. 52-4, 56.

Package programs

- Adams, Donald L. AICPA timesharing program library available, by Donald L. Adams and Carol A. Schaller. (Accounting and EDP) *Journal of accountancy*, v. 140, Dec. 1975, p. 95-6.
- Adams, Donald L. Alternatives to computer audit software. (Accounting and EDP) *Journal of accountancy*, v. 140, Nov. 1975, p. 54, 56-7.
- Adams, Donald L. COMBI (COBOL missed branch indicator) as an audit tool. *Edpacs*, v. 2, April 1975, p. 7-8.
- Adams, Donald L. Documentor packages, edited by Donald L. Adams. (Official releases) *Journal of accountancy*, v. 139, June 1975, p. 88-90.
- Adams, Donald L. IBM program products for systems audits & tests. *Edpacs*, v. 2, June 1975, p. 1-9.
- Allan, James. You too can have a computer. *Accountant's magazine* (Scot.), v. 79, Jan. 1975, p. 17-22.
- Clark, Gary F. Software to audit computer records. *Journal of systems management*, v. 25, Dec. 1974, p. 26-30.
- Greenwald, Bruce M. IRS audits of EDP systems, by Bruce M. Greenwald and Gary Oberlander. *Management accounting* (NAA), v. 56, April 1975, p. 13-15.
- Moore, Richard A. Computer generated documentation, by Richard A. Moore, Benjamin F. Rose and Thomas J. Koger. *Journal of accountancy*, v. 139, June 1975, p. 82-90.
- Porter, W. Thomas. EDP controls and auditing. Belmont, Calif., Wadsworth Pub. Co., c1974. 240 p. [*170 P]
- Roussey, Robert S. Audex 100 - a computer audit program for larger memory systems. *Arthur Andersen chronicle*, v. 35, July 1975, p. 10-18.
- Stone, Robert L. Who is responsible for computer fraud? (Accounting and EDP) *Journal of accountancy*, v. 139, Feb. 1975, p. 35-9.
- Thomson, Donald G. Facilities management route to tomorrow? *Data management*, v. 13, Nov. 1975, p. 29-31. (Speech given April 15, 1975, at Data Processing Management Association's Dallas Chapter.)

Patents

- Seidel, Arthur H. Prerequisites for patentability. *Practical lawyer*, v. 21, June 1, 1975, p. 13-24.

Standards

See Data Processing - Standards

Study And Teaching

See Data Processing Courses

Taxation

See Taxation, United States - Computer Software

COMPUTER-RELATED fraud. (Management services) *CPA* (NYSS), v. 45, June 1975, p. 61-2. (Excerpt from Some computer-related fraud convictions may be more difficult to secure. *Computer security newsletter*, Jan.-Feb. 1975.)

COMPUTER room library: a professional records center. *Information & records management*, v. 9, July 1975, p. 15-16, 25-7, 33-4, 44.

COMPUTER SCIENCE

Snyder, J. N. Teaching of computer science: master of science degree. *Computers and people*, v. 24, Jan. 1975, p. 25-6.

COMPUTER SCIENCES CORPORATION.

Hutton, William T. View before collapse (and many happy returns). (Recent cases and rulings) *Journal of corporate taxation*, v. 2, Spring 1975, p. 119-20.

COMPUTER security.

Hamilton, Peter. Computer security. Philadelphia, Auerbach Pub., 1973. c1972. 122 p. [203.9 H]

COMPUTER SERVICE BUREAU

See Data Processing Service Organizations

COMPUTER SOFTWARE

Adams, Donald L. COMBI (COBOL missed branch indicator) as an audit tool. *Edpacs*, v. 2, April 1975, p. 7-8.

Baird, Lindsay L. Safeguarding computer software from damage or manipulation. *Newspaper controller*, v. 28, June 1975, p. 10.

Bank software directory, compiled by Carolyn Rosenberg. *Magazine of bank administration*, v. 50, Dec. 1974, p. 34-8, 40-1, 48-52, 54-8, 60-4.

Barlow, George. On and on with on-line: part 2. *Infosystems*, v. 22, Aug. 1975, p. 38-40.

Clark, Lawrence M. Languages among computers, machines, animals, and men. *Computers and people*, v. 24, Jan. 1975, p. 7-13, 19.

Clowes, Kenneth W. Computers and information technology. *Management controls* (PMM & Co.), v. 22, July-Aug. 1975, p. 114-18.

Conference report, part 1. *Edpacs*, v. 2, March 1975, p. 10-19. (Report of Fourth Conference on Computer Audit, Control and Security.)

Eckhouse, Richard H. Minicomputer systems: organization and programming (PDP-11). Englewood Cliffs, N.J., Prentice-Hall, c1975. 343 p. [203.9 E]

Farber, David J. Ring network. *Datamation*, v. 21, Feb. 1975, p. 44-6.

FASB interpretation (research and development). (Auditing & reporting) *CPA journal*, v. 45, May 1975, p. 50. (Excerpt from *Week in review* (Haskins & Sells), March 7, 1975.)

Financial Accounting Standards Board. Applicability of FASB statement no. 2 to computer software (an interpretation of FASB statement no. 2), Feb. 1975. Stamford, Conn., 1975. 5 p. [*111.1 F]

Financial Accounting Standards Board. FASB interpretation no. 6 - applicability of FASB statement no. 2 to computer software. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 65-6.

Financial Accounting Standards Board. FASB interpretations nos. 4, 5 and 6 - applicability of FASB statement no. 2: to business combinations accounted for by the purchase method, to development stage enterprises, to computer software. Stamford, Conn., 1975. 124 p. (*Public record*, v. 1, 1975. Interpretations of FASB statement no. 2.) [*111.1 F]

Gilb, Tom. Documentation by computer. *Data management*, v. 13, March 1975, p. 17.

Gilb, Tom. Soft-ware metrics. *Data management*, v. 13, July 1975, p. 34-7.

Guidelines for the accountants. (News in perspective) *Datamation*, v. 21, April 1975, p. 126-7.

IRS guidelines. *Edpacs*, v. 2, Oct. 1974, p. 12-16.

Kolence, Kenneth W. Software physics. *Datamation*, v. 21, June 1975, p. 48-51.

Peers, John. First no software computer: the ADAM system of John Peers & Company, Inc. *Computers and people*, v. 24, Sept. 1975, p. 18-24.

Perry, William E. Control of SUPER-ZAP. *Edpacs*, v. 3, July 1975, p. 1-7.

Peters, Lawrence. Managing the transition to structured programming. *Datamation*, v. 21, May 1975, p. 88-9, 91, 93, 96.

Petito, Joseph. Developing standards in software documentation. *Data management*, v. 13, Jan. 1975, p. 16-17.

Roach, William R. Spending for software and services, by William R. Roach and David C. Jung. *Datamation*, v. 21, March 1975, p. 53-6, 58.

Rosenberg, Carolyn. Bank software directory. *Magazine of bank administration*, v. 51, Sept. 1975, p. 40-6, 54.

Roussey, Robert S. Audex 100 - a computer audit program for larger memory systems. *Arthur Andersen chronicle*, v. 35, July 1975, p. 10-18.

Schmitz, Homer H. There's more than one consideration for the accounting treatment of purchased software. *Hospital financial management*, v. 29, Aug. 1975, p. 21-4.

COMPUTER SYSTEMS

See Also Data Processing - Systems
Systems And Procedures

Adams, Alexander J. Planning effective computer systems. *CA magazine* (Can.), v. 107, Aug. 1975, p. 42-6.

Armer, Paul. Computer technology and surveillance. *Computers and people*, v. 24, Sept. 1975, p. 8-11.

Awad, Elias. Automatic data processing: principles and procedures. 3rd ed. Englewood Cliffs, N.J., Prentice-Hall, c1973. 566 p. (Appendices.-A. Computer associations.-B. Selected periodicals.-C. Certificate in data processing.-D. Glossary.-E. Bibliography.) [203.9 A]

Awad, Elias. Business data processing. 4th ed. Englewood Cliffs, N.J., Prentice-Hall, c1975. 722 p. [203.9 A]

Benjamin, James J. Planning approach to the computer access problem, by James J. Benjamin and Paul E. Dascher. *Managerial planning*, v. 24, Sept./Oct. 1975, p. 18-22.

Best, Peter J. Unauthorized remote access in an on-line real-time system. *Australian accountant*, v. 45, March 1975, p. 106-8, 111.

Bowers, Dan M. Data acquisition and logging. (Technology profile) *Modern data*, v. 8, Sept. 1975, p. 55-6, 58-60.

Burford, Roger L. Better additive congruential random number generator?: Reply. *Decision sciences*, v. 6, Jan. 1975, p. 199-201.

Canadian Institute Of Chartered Accountants. Study Group on Computer Control and Audit Guidelines. Computer audit guidelines: guidelines on the minimum standards and accepted techniques which should be observed in the audit of organizations using a computer, part 2. Toronto, c1975. 318 p. (Second and final part of the study *Computer control and audit guidelines*.) [*175 C]

Cashman, Michael. IBM System/32. *Datamation*, v. 21, Feb. 1975, p. 67-8.

Chambers, A. D. Investment criteria for EDP systems. *Accounting and business research* (Eng.), v. 4, Winter 1974, p. 18-24.

Conference report, part 2. *Edpacs*, v. 2, June 1975, p. 10-16. (Report of Fourth Conference on Computer Audit, Control and Security.)

Cooper, D. O. Tool for more effective financial analysis, by D.O. Cooper, L.B. Davidson and W.K. Denison. *Interfaces*, v. 5, part 2, Feb. 1975, p. 91-103.

- Davis, K. Roscoe. Systems design through gaming, by K. Roscoe Davis and Bernard W. Taylor. *Journal of systems management*, v. 26, Sept. 1975, p. 36-42.
- Dawson, Glenn E. Innovative alternative to IBM. *Infosystems*, v. 22, July 1975, p. 42-4.
- Feidelman, Lawrence A. Data base decentralization. *Modern data*, v. 8, Jan. 1975, p. 23.
- Gray, James P. IBM's Systems Network Architecture, by James P. Gray and Charles R. Blair. *Datamation*, v. 21, April 1975, p. 51-6.
- Grimes, James R. Auditor's role in system design. *Edpacs*, v. 3, Sept. 1975, p. 1-7.
- Herzog, John P. System evaluation technique for users. *Journal of systems management*, v. 26, May 1975, p. 30-5.
- Hodge, Melville H. Choosing a computer system. *Modern healthcare*, v. 4, Dec. 1975, p. 33-6.
- Jauhari, B. S. Computer and audit. *Chartered accountant (India)*, v. 24, Nov. 1975, p. 279-82.
- Joseph, Anthony M. Planning and control of a major systems change. (In Haskins & Sells. *Selected papers 1973*. New York, c1974, p. 272-88.) [110 H]
- Joslin, Edward O. Management roles in computer acquisition. *Data management*, v. 13, Sept. 1975, p. 50-3.
- Kanter, Norman A. Nineteen seventy-five survey of computer tax return preparers: a report on services available this year. *Taxation for accountants*, v. 15, Sept. 1975, p. 162-84, *passim*.
- Kretz, Paul. HEWCAS assistance with a vocational rehabilitation audit, by Paul Kretz and Klem Belt. *Footnote*, Special issue, 1975, p. 30-1.
- Kupzhasar, Naribaev. Computer applications in Soviet accounting. *International journal of accounting, education and research*, v. 10, Fall 1974, p. 33-43.
- LaPierre, Louis. Systematic approach to project implementation. (Spectrum) *Infosystems*, v. 22, June 1975, p. 58.
- Lecht, Charles P. What computer systems are doing to corporations. *Data management*, v. 13, Sept. 1975, p. 75-7.
- Lehman, Edward. Some legal aspects of systems purchasing. *Newspaper controller*, v. 28, Nov. 1974, p. 6-7, 11.
- Miller, William B. Effectiveness reporting from decision-making computer-based systems. *Production and inventory management*, v. 16, Third quarter 1975, p. 10-25.
- Moore, Richard A. Computer generated documentation, by Richard A. Moore, Benjamin F. Rose and Thomas J. Koger. *Journal of accountancy*, v. 139, June 1975, p. 82-90.
- Muhs, Leonard. Why systems testing? *Journal of systems management*, v. 26, Sept. 1975, p. 12-13.
- Nerad, Richard A. Successful development of computer systems, by Richard A. Nerad and Edward A. Schefer. *Arthur Andersen chronicle*, v. 35, Jan. 1975, p. 52-63.
- Nycum, Susan Hubbell. Computer abuses raise new legal problems. *American Bar Association journal*, v. 61, April 1975, p. 444-8.
- Outlook on analog. *Modern data*, v. 7, Nov. 1974, p. 26.
- Peers, John. First no software computer: the ADAM system of John Peers & Company, Inc. *Computers and people*, v. 24, Sept. 1975, p. 18-24.
- Perkins, William C. Better additive congruential random number generator? By William C. Perkins and Ulrich Menzefricke. *Decision sciences*, v. 6, Jan. 1975, p. 194-8.
- Rittersbach, George H. Auditing advanced systems, by George H. Rittersbach and Stephen D. Harlan. *Management controls (PMM & Co.)*, v. 22, April-May 1975, p. 64-6.
- Robbins, Clark. Distributed data processing. *Data management*, v. 13, Sept. 1975, p. 72-4.
- Soni, Pushpinder K. Computer system philosophy. (Students' section) *Management accountant (India)*, v. 9, Dec. 1974, p. 922-3.
- Spivak, Melton L. Future for computers in real estate valuation. *Appraisal journal*, v. 43, Jan. 1975, p. 80-9.
- Stimler, Saul. Performance evaluation. (Systems insights) *Journal of systems management*, v. 26, Feb. 1975, p. 40-1.
- Stoddard, John L. CRT system definition. *Journal of systems management*, v. 26, Feb. 1975, p. 20-4.
- Systems for business data processing. *Management controls (PMM & Co.)*, v. 22, April-May 1975, p. 67-70.

- Systems for business data processing. *Management controls (PMM & Co.)*, v. 22, March 1975, p. 48-51.
- Systems for business data processing: Honeywell 6070. *Management controls (PMM & Co.)*, v. 22, June 1975, p. 96-9. (Title in publication: Honeywell 6060)
- Tape cartridge drives and systems. (Product update) *Modern data*, v. 8, Sept. 1975, p. 35, 38, 40-1, 44.
- Tutt, Garvin. Some important considerations in data communications. *Data management*, v. 13, Sept. 1975, p. 36-9.
- Voice recognition/response from perception technology. *Modern data*, v. 7, Nov. 1974, p. 52-3, 55.
- Weber, Ron. Auditing computer systems using integrated test facility. *Australian accountant*, v. 45, May 1975, p. 232-5.
- Winski, Donald T. Minicomputers A maturing information resource. *Infosystems*, v. 22, Oct. 1975, p. 44-6.
- Wofsey, Marvin M. Effective management of computer operations. *Data management*, v. 13, Sept. 1975, p. 22-4.
- Wooler, Jeff. World breakthrough for ICL? (New products) *Accountancy (Eng.)*, v. 85, Dec. 1974, p. 102.
- Wren, R. Pitfalls and benefits of computer auditing. *Management accounting (Eng.)*, v. 53, May 1975, p. 164-6.

COMPUTER SYSTEMS MANAGEMENT

- See Computers - Effect On Management
Data Processing Departments
Data Processing - Facility Management

COMPUTER UTILITIES

- See Also Computer Networks
Data Processing Service Organizations

- COMPUTERIZED space planning. *Modern healthcare*, v. 4, Oct. 1975, p. 45-8.

COMPUTERS

- See Also Computer Programming
Data Processing
Data Processing Service Organizations
Information Systems

- Armer, Paul. Computer technology and surveillance. *Computers and people*, v. 24, Sept. 1975, p. 8-11.
- Armer, Paul. Individual: his privacy, self image, and obsolescence. *Computers and people*, v. 24, June 1975, p. 18-23, 31.
- Awad, Elias. Automatic data processing: principles and procedures. 3rd ed. Englewood Cliffs, N.J., Prentice-Hall, c1973. 566 p. (Appendices.-A. Computer associations.-B. Selected periodicals.-C. Certificate in data processing.-D. Glossary.-E. Bibliography.) [203.9 A]
- Bemer, Robert W. Frictional interface between computers and society. *Computers and people*, v. 24, Jan. 1975, p. 14-19.
- Bethke, Frederick J. Future of computing: is the sky the limit? *Computers and people*, v. 24, Sept. 1975, p. 25-6, 30.
- Burnett, Ed. Computers in use: analyzed by Standard Industrial Classification: 1974 compared with 1968 - part 1. *Computers and people*, v. 24, May 1975, p. 26-8, 31.
- Clark, Lawrence M. Languages among computers, machines, animals, and men. *Computers and people*, v. 24, Jan. 1975, p. 7-13, 19.
- Distributed computing: a growing concept. *Infosystems*, v. 22, Aug. 1975, p. 32-4.
- Eckhouse, Richard H. Minicomputer systems: organization and programming (PDP-11). Englewood Cliffs, N.J., Prentice-Hall, c1975. 343 p. [203.9 E]
- Foley, James F. Developments in information processing. (Methods and management) *Best's review (Property/liability ed.)*, v. 75, March 1975, p. 116-18.
- George, Frank Honeywill. Anatomy of business. New York, Halsted Press, c1974. 158 p. [200 G]
- Horn, Berthold K. P. Personal computers, by Berthold K. P. Horn and Patrick H. Winston. *Datamation*, v. 21, May 1975, p. 111, 114-15.

- Industrial applications growing as computer use goes world-wide. *Commerce today*, v. 5, April 14, 1975, p. 10-12.
- Jauhari, B. S. Computer and audit. *Chartered accountant* (India), v. 24, Nov. 1975, p. 279-82.
- Lecht, Charles P. What computer systems are doing to corporations. *Data management*, v. 13, Sept. 1975, p. 75-7.
- Ling, Robert F. IDA: an approach to interactive data analysis in teaching and research, by Robert F. Ling and Harry V. Roberts. *Journal of business* (U. of Chicago), v. 48, July 1975, p. 411-51.
- Mackenzie, R. M. All in good time: TDMA. *Computers and people*, v. 24, June 1975, p. 24-6.
- McRainey, John H. Understanding CAM - its pitfalls and promises. *Automation*, v. 22, April 1975, p. 58-63.
- Mills, Bryan. How accountants can evaluate the needs for the use of computers or computer services. *International accountant*, v. 44, July-Sept. 1974, p. 69-71.
- Peers, John. First no software computer: the ADAM system of John Peers & Company, Inc. *Computers and people*, v. 24, Sept. 1975, p. 18-24.
- PoKempner, Stanley J. Senior management and the data processing function, edited by Stanley J. PoKempner and Rochelle O'Connor. New York, Conference Board, c1974. 122 p. (*Conference proceedings. Conference Board report no. 636.*) [*203.9 P]
- Tomeski, Edward A. Computer industry's social responsibilities - another approach. *Computers and people*, v. 24, May 1975, p. 13-15, 31.
- Vanlommel, E. Organization of electronic data processing (EDP) activities and computer use, by E. Vanlommel and B. De Brabander. *Journal of business* (U. of Chicago), v. 48, July 1975, p. 391-410.
- Vaughan, Anderson H. Plan for project success. *Journal of systems management*, v. 25, Dec. 1974, p. 12-15.
- Where are we going with future technology? By William S. Anderson and others. *Data management*, v. 13, Jan. 1975, p. 20-9.

Auxiliary equipment

- Barkley, Brent. Will you outlive your computer terminal system? *Infosystems*, v. 22, May 1975, p. 42-4.
- Barlow, George. On and on with on-line: part 2. *Infosystems*, v. 22, Aug. 1975, p. 38-40.
- Bowers, Dan M. Small-scale computing - it's time to get with the future: part 2: data entry. *Modern data*, v. 8, June 1975, p. 43-9.
- Dawson, Glenn E. Innovative alternative to IBM. *Infosystems*, v. 22, July 1975, p. 42-4.
- European data communications. *Modern data*, v. 7, Nov. 1974, p. 62-6, 68, 70-1.
- Granholm, Jackson W. Interactive hardcopy terminals. *Datamation*, v. 21, Nov. 1975, p. 51-60.
- Moritz, Frederick G. Conventional magnetic tape equipment. *Modern data*, v. 8, March 1975, p. 51-5.
- Morrison, Tim. Care and handling of magnetic tape. *Data management*, v. 13, Oct. 1975, p. 27-30.
- Outlook on analog. *Modern data*, v. 7, Nov. 1974, p. 26.
- Salzman, Roy M. Computer terminal industry: a forecast. *Datamation*, v. 21, Nov. 1975, p. 46-50.
- Stoddard, John L. CRT system definition. *Journal of systems management*, v. 26, Feb. 1975, p. 20-4.
- Stratman, Arthur T. Data processing equipment: lease, rent or buy? by Arthur T. Stratman and J. M. Gross. *Magazine of bank administration*, v. 51, July 1975, p. 24-8.
- Tape cartridge drives and systems. (Product update) *Modern data*, v. 8, Sept. 1975, p. 35, 38, 40-1, 44.
- Terminal takeover. *Infosystems*, v. 22, May 1975, p. 38-40.

Bibliographies

See Also Data Processing - Bibliographies

Burroughs B776

- New B776 system. (Burroughs reports) *Burroughs clearing house*, v. 59, Aug. 1975, p. 30-1.

Burroughs L-8000 series

- Stone, Robert L. Survey of accounting computers - Burroughs L-8000 series. (Accounting and EDP) *Journal of accountant*, v. 140, Dec. 1975, p. 96-8.

Burroughs L9000

- Newly announced Burroughs L9000 series of business mini-computers. (Burroughs reports) *Burroughs clearing house*, v. 59, July 1975, p. 26-7.

Burroughs S1000

- New S 1000 series represents a new systems concept in data capture, transmission and document encoding. (Burroughs reports) *Burroughs clearing house*, v. 59, Feb. 1975, p. 32-3.

Control Uses

See Automation

Costs

See Also Computers - Feasibility Studies
Data Processing - Costs

- Allan, James. You too can have a computer. *Accountant's magazine* (Scot.), v. 79, Jan. 1975, p. 17-22.
- Berkman, Robert E. Selecting a business computer: decision criteria. *Computers and people*, v. 24, June 1975, p. 9-12.
- Dragojevic, Dragutin P. Cost control and price analysis of automatic data processing. *Journal UEC*, v. 10, Jan. 1975, p. 24-34.
- Joslin, Edward O. Management roles in computer acquisition. *Data management*, v. 13, Sept. 1975, p. 50-3.
- Khtaian, George A. Cost/vendor evaluation system. *Journal of systems management*, v. 26, Aug. 1975, p. 11-19.
- Larson, Harry T. How to become an EDP hero. *Infosystems*, v. 22, June 1975, p. 46-9.
- Schwartz, Donald A. Case against accounting computers (and for intelligent terminals). (Accounting and EDP) *Journal of accountancy*, v. 139, April 1975, p. 77-9.
- Whelan, W. James. Appraisal of EDP cost effectiveness. *Massachusetts CPA review*, v. 49, March-April 1975, p. 22-5.
- Wren, R. Pitfalls and benefits of computer auditing. *Management accounting* (Eng.), v. 53, May 1975, p. 164-6.

Direct Access Systems

See Computers - Time Sharing Systems

Display Methods

See Also Computers - Graphic Display

- Potts, Jackie S. Place of computer graphics in the business community. *Data management*, v. 13, Sept. 1975, p. 44-9.

Educational Use

See Computers - Effect On Education

Effect On Accountants

See Also Accountants' Office - Data Processing

- Advanced EDP systems and the auditor's concerns. (Official releases) *Journal of accountancy*, v. 139, Jan. 1975, p. 66-72.
- Allan, James. You too can have a computer. *Accountant's magazine* (Scot.), v. 79, Jan. 1975, p. 17-22.
- Bauer, Eckhard. Auditor and the computer. *Footnote*, Special issue, 1975, p. 16-18.
- Belt, Klem. Computer can do the work if we do the thinking. *Footnote*, Special issue, 1975, p. 36-7.
- Chapman, David L. Computer audit packages. *Accountancy Ireland*, v. 7, Aug. 1975, p. 29-31.
- Clark, Gary F. Software to audit computer records. *Journal of systems management*, v. 25, Dec. 1974, p. 26-30.

- Computer on call. *E & E* (Ernst & Ernst), v. 14, Summer 1975, p. 25-30.
- Dickinson, Rob. Changing role of the accountant. *South African chartered accountant*, v. 11, Feb. 1975, p. 53.
- Do-it-yourself data processing. (Management advisory services) *CPA* (NYSS), v. 45, Oct. 1975, p. 87-8. (Reprint from *Accountancy age* (Eng.), June 27, 1975.)
- Fox, Dennis C. Survey of time sharing applications. (Accounting and EDP) *Journal of accountancy*, v. 140, Aug. 1975, p. 100-3.
- Greene, Richard J. AICPA time sharing users meeting. (Accounting and EDP) *Journal of accountancy*, v. 140, Aug. 1975, p. 102-3.
- Guidelines for the accountants. (News in perspective) *Datamation*, v. 21, April 1975, p. 126-7.
- Harrison, Alex. Using a mini-computer: experience of a small practitioner. *Accountant* (Eng.), v. 172, June 5, 1975, p. 721-2.
- Jancura, Elise G. Auditor's responsibilities in examining computer processed records. *International journal of government auditing*, v. 2, July 1975, p. 13-17.
- Jancura, Elise G. Implications of real-time systems for accounting records, part 2. (Electronic data processing) *Woman CPA*, v. 37, April 1975, p. 14-15, 29.
- Johnson, Everett C. Computer as an audit tool. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 123-30.) [110 H]
- Kretz, Paul. HEWCAS assistance with a vocational rehabilitation audit, by Paul Kretz and Klem Belt. *Footnote*, Special issue, 1975, p. 30-1.
- Kropatkin, Philip. Output-oriented auditing - will it respond to the HEWCAS challenge? *Footnote*, Special issue, 1975, p. 8-10.
- Lane, Glenn A. Recognizing HEWCAS opportunities. *Footnote*, Special issue, 1975, p. 11-13.
- Levine, Paul. AICPA EDP survey: 1974. (Accounting and EDP) *Journal of accountancy*, v. 140, July 1975, p. 81-2.
- Lynn, Robert S. Computer auditing - a broader perspective. *Chartered accountant in Australia*, v. 45, Feb. 1975, p. 15-18.
- McIlwain, David. Dividend scheduling by computer. *Accountant* (Eng.), v. 172, Feb. 20, 1975, p. 250-2.
- Mills, Bryan. How accountants can evaluate the needs for the use of computers or computer services. *International accountant*, v. 44, July-Sept. 1974, p. 69-71.
- Porter, W. Thomas. EDP controls and auditing. Belmont, Calif., Wadsworth Pub. Co., c1974. 240 p. [*170 P]
- Stenger, William L. Sole practitioner takes a hard look at an accounting computer. (Accounting and EDP) *Journal of accountancy*, v. 139, Jan. 1975, p. 41-3.
- Sulcas, Paul. Computer education for chartered accountants in South Africa. *South African chartered accountant*, v. 11, Feb. 1975, p. 54-9.
- Westfall, Donald G. Computer as an audit tool: a case study. *Footnote*, Special issue, 1975, p. 34-5.
- Whelan, Philip G. Time sharing for small clients - the CPA's role. (MAS speak out) *Michigan CPA*, v. 27, Nov.-Dec. 1975, p. 23-4.
- Woolf, Emile. Your computer know-how. (Mainly for students) *Accountancy* (Eng.), v. 86, Aug. 1975, p. 81-2, 84-5.
- Zircher, James R. EDP technician, the accountant, and internal control. *Management accounting* (NAA), v. 57, Sept. 1975, p. 38-40.
- Darrow, J. W. Harnessing other people's databanks. *Interfaces*, v. 5, Aug. 1975, p. 58-65.

Effect On Legal Practice

See Also Lawyers - Data Processing

- Kelley, Neil D. Lawyers tap computer for case studies. (Users report) *Infosystems*, v. 22, May 1975, p. 68, 70.
- Nycum, Susan Hubbell. Computer abuses raise new legal problems. *American Bar Association journal*, v. 61, April 1975, p. 444-8.

Effect on management

- Aaker, David A. Interactive marketing models, by David A. Aaker and Charles B. Weinberg. *Journal of marketing*, v. 39, Oct. 1975, p. 16-23.
- Adams, Carl R. How management users view information systems. *Decision sciences*, v. 6, April 1975, p. 337-45.
- Algeo, David. Computers aid corporate decisions. *Accountancy Ireland*, v. 7, Aug. 1975, p. 15-18.
- Austin, John E. Educating management in the use of information systems. *Advanced management journal*, v. 40, Spring 1975, p. 37-42.
- Brewster, Robert S. Controlling inventory: on-line computer systems. *CPA* (NYSS), v. 45, Sept. 1975, p. 35-9.
- Carroll, Archie B. Computer's impact upon management, by Archie B. Carroll and Hugh J. Watson. *Managerial planning*, v. 23, May-June 1975, p. 5-9, 19.
- Clough, James A. Computers are aids, not panaceas. *Credit and financial management*, v. 77, May 1975, p. 8-9.
- Comer, James M. Computer, personal selling, and sales management. *Journal of marketing*, v. 39, July 1975, p. 27-33.
- Endriga, Baltazar N. Computer: a powerful tool for management control. *Accountants' journal* (P.I.), v. 24, no. 2, 1974, p. 66-70.
- Grinyer, Peter H. Computer models for corporate planning, by Peter H. Grinyer and Jeff Wooler. *Long range planning*, v. 8, Feb. 1975, p. 14-25.
- Involving managers in computer model-building. *Accountant* (Eng.), v. 173, Oct. 23, 1975, p. 470.
- Jauhari, B. S. Computers - a management information system. (Mainly for students) *Chartered accountant* (India), v. 23, Jan. 1975, p. 27-31.
- Mason, John O. Management information systems - the auditor's role. *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 40-8.
- Mills, Bryan. How accountants can evaluate the needs for the use of computers or computer services. *International accountant*, v. 44, July-Sept. 1974, p. 69-71.
- Optner, Stanford L. Systems analysis for business management. 3rd ed. Englewood Cliffs, N.J., Prentice-Hall, c1975. 381 p. [201.8 O]
- Paretta, Robert L. Designing management information systems: an overview. *Journal of accountancy*, v. 139, April 1975, p. 42-7.
- PoKempner, Stanley J. Senior management and the data processing function, edited by Stanley J. PoKempner and Rochelle O'Connor. New York. Conference Board, c1974. 122 p. (Conference proceedings. Conference Board report no. 636.) [*203.9 P]
- Ronneberger, Al. Managing by monitor, by Al Ronneberger and Michael B. Tinkler. *CA magazine* (Can.), v. 107, July 1975, p. 32-7.
- Shycon, Harvey N. All around the model: perspectives on MS applications, by Harvey N. Shycon and Robert L. Schuldenfrei. *Interfaces*, v. 5, Aug. 1975, p. 70-3.

Effect on marketing

- Aaker, David A. Interactive marketing models, by David A. Aaker and Charles B. Weinberg. *Journal of marketing*, v. 39, Oct. 1975, p. 16-23.

Effect On Security Analysts

See Also Investments - Data Processing

Effect On Banks And Banking

See Banks And Banking - Data Processing

Effect on education

- Voice recognition/response from perception technology. *Modern data*, v. 7, Nov. 1974, p. 52-3, 55.

Effect On Financial Executives

See Also Investments - Data Processing

Security Analysts

Cooper, D. O. Tool for more effective financial analysis, by D.O. Cooper, L.B. Davidson and W.K. Denison. *Interfaces*, v. 5, part 2, Feb. 1975, p. 91-103.

Effect on small business

- Allan, James. You too can have a computer. *Accountant's magazine* (Scott.), v. 79, Jan. 1975, p. 17-22.
- Heard, Craig P. Computers in small business. *Journal of systems management*, v. 26, July 1975, p. 30-5.
- Rittersbach, George H. Modes of EDP for the small business. *Management controls* (PMM & Co.), v. 22, July-Aug. 1975, p. 108-13.
- Strobin, Edward A. P.O.S.: in the independent small store. *Retail control*, v. 43, March 1975, p. 35-9.
- Ullman, Arthur A. Objective methodology for selecting data processing equipment for small business, by Arthur A. Ullman and H. John Eiermann. *Management controls* (PMM & Co.), v. 22, Oct.-Nov. 1975, p. 166-9.
- Weber, Larry J. Employ less than 500? Consider EDP. *Wisconsin CPA*, March 1975, p. 14-15.
- Whelan, Philip G. Time sharing for small clients - the CPA's role. (MAS speak out) *Michigan CPA*, v. 27, Nov.-Dec. 1975, p. 23-4.

Effect On Tax Practice

See Also Tax Returns - Data Processing
Taxation, United State-Reports And Information Retrieval Activity

Adams, Donald L. AICPA time sharing tax catalog available, edited by Donald L. Adams. (Accounting and EDP) *Journal of accountancy*, v. 140, Aug. 1975, p. 97-100.

Errors

See Also Data Processing - Verification Techniques

Evaluation

- Adams, Donald L. FAIM technical publications - an approach to the review and evaluation of EDP. (Official releases) *Journal of accountancy*, v. 140, Sept. 1975, p. 100-3.
- Berkman, Robert E. Selecting a business computer: decision criteria. *Computers and people*, v. 24, June 1975, p. 9-12.
- Brotherton, Dale E. Computer performance measurement, by Dale E. Brotherton and Donald C. Harder. *Data management*, v. 13, Jan. 1975, p. 12-15.
- Burnett, Gerald J. At last, major roles for minicomputers, by Gerald J. Burnett and Richard L. Nolan. *Harvard business review*, v. 53, May-June 1975, p. 148-56.
- Conference report, part 1. *Edpacs*, v. 2, March 1975, p. 10-19. (Report of Fourth Conference on Computer Audit, Control and Security.)
- Gemar, W. J. Making the most of your computer. *Accountant* (Eng.), v. 172, May 8, 1975, p. 591-3.
- Gilb, Tom. Soft-ware metrics. *Data management*, v. 13, July 1975, p. 34-7.
- Joslin, Edward O. Management roles in computer acquisition. *Data management*, v. 13, Sept. 1975, p. 50-3.
- Oppenheim, Richard K. MAS opportunities in a successful EDP project. (MAS) *Journal of accountancy*, v. 139, May 1975, p. 89-90.
- PoKempner, Stanley J. Senior management and the data processing function, edited by Stanley J. PoKempner and Rochelle O'Connor. New York, Conference Board, c1974. 122 p. (Conference proceedings. Conference Board report no. 636.) [*203.9 P]
- Rea, Richard C. Selection criteria for an accounting computer. *Law office economics and management*, v. 16, Spring 1975, p. 146-9.
- Schaller, Carol A. Survey of accounting computers. (Accounting and EDP) *Journal of accountancy*, v. 139, April 1975, p. 79-80.
- Whelan, W. James. Appraisal of EDP cost effectiveness. *Massachusetts CPA review*, v. 49, March-April 1975, p. 22-5.

Feasibility Studies

- See Also Computers - Costs
Computers - Installation
Data Processing - Feasibility Studies
- Adams, Alexander J. Planning effective computer systems. *CA magazine* (Can.), v. 107, Aug. 1975, p. 42-6.
- Gemar, W. J. Making the most of your computer. *Accountant* (Eng.), v. 172, May 8, 1975, p. 591-3.
- Rx for hospital management to buy or to share? *Data management*, v. 13, Feb. 1975, p. 10-15.
- Smith, Robert M. Communications, auditing stressed at eleventh annual AICPA computer conference. (News feature) *Journal of accountancy*, v. 140, July 1975, p. 24, 26, 28, 30, 32.
- Thomsen, Neal. Education for DP users. *Data management*, v. 13, March 1975, p. 24-8.
- Wieck, Gary D. Feasibility of the small business computer. *Nebraska CPA*, v. 10, Spring 1975, p. 27-9.

Fires and fire protection

Bund, Melvin. Security in an electronic data processing environment. *CPA journal*, v. 45, Feb. 1975, p. 33-5.

Government Use

See Government Agencies And Departments - Data Processing

Graphic Display

- See Also Computers - Display Methods
- Potts, Jackie S. Place of computer graphics in the business community. *Data management*, v. 13, Sept. 1975, p. 44-9.
- Stoddard, John L. CRT system definition. *Journal of systems management*, v. 26, Feb. 1975, p. 20-4.

History

- Awad, Elias. Automatic data processing: principles and procedures. 3rd ed. Englewood Cliffs, N.J., Prentice-Hall, c1973. 566 p. (Appendices.-A. Computer associations.-B. Selected periodicals.-C. Certificate in data processing.-D. Glossary.-E. Bibliography.) [203.9 A]
- Ershev, Andrei P. History of computing in the U.S.S.R. *Datamation*, v. 21, Sept. 1975, p. 80, 82-3, 86, 88.

Honeywell 6060

Systems for business data processing. *Management controls* (PMM & Co.), v. 22, March 1975, p. 48-51.

Honeywell 6070

Systems for business data processing: Honeywell 6070. *Management controls* (PMM & Co.), v. 22, June 1975, p. 96-9. (Title in publication: Honeywell 6060)

IBM System/3

Systems for business data processing. *Management controls* (PMM & Co.), v. 22, April-May 1975, p. 67-70.

IBM System/32

- Case, Edward J. New mini on the market. (Machines and management) *CA magazine* (Can.), v. 106, May 1975, p. 55-6.
- Cashman, Michael. IBM System/32. *Datamation*, v. 21, Feb. 1975, p. 67-8.
- Green, Jeffrey D. IBM introduces a new minicomputer. (Management services) *CPA journal*, v. 45, April 1975, p. 70-1.
- IBM unveils small business computer. *Credit and financial management*, v. 77, March 1975, p. 12-14.
- Lomond, Fred. Versatile competition faces the system 32. *Law office economics and management*, v. 16, Summer 1975, p. 227-31.

IBM 360

Freireich, Ira. Moving from the 370 to the 360, by Ira Freireich and Donald Harder. *Datamation*, v. 21, Oct. 1975, p. 56-9.

IBM 370

Freireich, Ira. Moving from the 370 to the 360, by Ira Freireich and Donald Harder. *Datamation*, v. 21, Oct. 1975, p. 56-9.

Higaki, K. Robert. Upgrading to graphic arts COM. *Information & records management*, v. 9, May 1975, p. 35, 38, 41.

IBM 704

McLaughlin, Richard A. IBM 704: 36-bit floating-point money-maker. *Datamation*, v. 21, Aug. 1975, p. 45-8, 50.

Input-output equipment

Wilson, E. Lee. Data processing output devices. *Management accounting (NAA)*, v. 57, Nov. 1975, p. 45, 48.

Installation

See Also Computers - Feasibility Studies

Burnett, Ed. Computers in use: analyzed by Standard Industrial Classification: 1974 compared with 1968 - part 1. *Computers and people*, v. 24, May 1975, p. 26-8, 31.

Burnett, Ed. Computers in use: analyzed by Standard Industrial Classification: 1974 compared with 1968 - part 2. *Computers and people*, v. 24, June 1975, p. 27-30.

Insurance

See Insurance, Data Processing Equipment

Investment Use

See Computers - Effect On Security Analysts
Investments - Data Processing

Leasing

See Computer Leasing

Lockheed System III

Stone, Robert L. Lockheed System III minicomputer. (Accounting and EDP) *Journal of accountancy*, v. 139, May 1975, p. 87-8.

Maintenance and repair

Berkman, Robert E. Selecting a business computer: decision criteria. *Computers and people*, v. 24, June 1975, p. 9-12.

Doll, Dixon R. Where to spend money to improve system availability. *Data communications*, v. 3, Nov.-Dec. 1974, p. 57-61.

Mooney, John W. Organized program maintenance. *Datamation*, v. 21, Feb. 1975, p. 63-4.

Memory Systems

See Also Computers - Optical Scanning

Microcomputers

Brennan, Peter J. Here comes the microprocessor. *Banking*, v. 67, Oct. 1975, p. 100, 102, 106, 208, 210, 212.

Bylinsky, Gene. Here comes the second computer revolution. *Fortune*, v. 92, Nov. 1975, p. 134-9, 182, 184.

Cassell, Douglas A. Microcomputer programming. *Modern data*, v. 8, Jan. 1975, p. 49-51.

Garen, Eric R. Applying microprocessors and microcomputers. *Modern data*, v. 8, Feb. 1975, p. 54-7.

Gilb, Tom. Microcomputers - present properties and probable applications. *Computers and people*, v. 24, Feb. 1975, p. 32-5, 39.

Microcomputers - mind-boggling potential. *Infosystems*, v. 22, June 1975, p. 54.

Ogden, Jerry L. Microprocessors: the inevitable technology. *Modern data*, v. 8, Jan. 1975, p. 42, 44-7.

Roach, William R. Minicomputers and microcomputers: their impact on the computer services business. *Computers and people*, v. 24, July 1975, p. 10-17.

Teener, Michael. Microcomputers: where the action really is, by Michael Teener and William Liles. *Modern data*, v. 8, Feb. 1975, p. 49-53.

Minicomputers

Ashenhurst, R. L. Hierarchical network, by R. L. Ashenhurst and R. H. Vonderohe. *Datamation*, v. 21, Feb. 1975, p. 40-4.

Atwell, Donald L. Minicourse on minicomputers. (Practitioners forum) *CA magazine (Can.)*, v. 107, Aug. 1975, p. 62-4.

Berkman, Robert E. Selecting a business computer: decision criteria. *Computers and people*, v. 24, June 1975, p. 9-12.

Bowers, Dan M. Small-scale computing - it's like doing your laundry: part 1: computation and processing. *Modern data*, v. 8, May 1975, p. 43-6.

Bowers, Dan M. Small-scale computing - it's time to get with the future: part 2: data entry. *Modern data*, v. 8, June 1975, p. 43-9.

Burnett, Gerald J. At last, major roles for minicomputers, by Gerald J. Burnett and Richard L. Nolan. *Harvard business review*, v. 53, May-June 1975, p. 148-56.

Case, Edward J. New mini on the market. (Machines and management) *CA magazine (Can.)*, v. 106, May 1975, p. 55-6.

Clayman, Steven G. Minicomputer in the office. *Data management*, v. 13, March 1975, p. 22-3.

David, Jon. Role of the minicomputer. *Data management*, v. 13, Feb. 1975, p. 16-19.

Demitriades, Paul B. Mini update. *Journal of systems management*, v. 25, Dec. 1974, p. 31-5.

Do-it-yourself data processing. (Management advisory services) *CPA (NYSS)*, v. 45, Oct. 1975, p. 87-8. (Reprint from *Accountancy age (Eng.)*, June 27, 1975.)

Eckhouse, Richard H. Minicomputer systems: organization and programming (PDP-11). Englewood Cliffs, N.J., Prentice-Hall, c1975. 343 p. [203.9 E]

Farber, David J. Ring network. *Datamation*, v. 21, Feb. 1975, p. 44-6.

General Automation: lean, mean, hard and hungry. (Mini-micro scene) *Modern data*, v. 7, Dec. 1974, p. 42-3.

Gevirtzman, Robert. Minicomputers, by Robert Gevirtzman and Paul Zorfass. *Management controls (PMM & Co.)*, v. 22, July-Aug. 1975, p. 119-23.

Goldbeck, George. Mini-computers - a big part of the future. (Methods and management) *Best's review (Property/liability ed.)*, v. 75, Jan. 1975, p. 79-81.

Green, Jeffrey D. IBM introduces a new minicomputer. (Management services) *CPA journal*, v. 45, April 1975, p. 70-1.

Harrison, Alex. Using a mini-computer: experience of a small practitioner. *Accountant (Eng.)*, v. 172, June 5, 1975, p. 721-2.

Horn, Berthold K. P. Personal computers, by Berthold K. P. Horn and Patrick H. Winston. *Datamation*, v. 21, May 1975, p. 111, 114-15.

IBM unveils small business computer. *Credit and financial management*, v. 77, March 1975, p. 12-14.

Kallis, Stephen A. Minis for timesharing communications. *Modern data*, v. 8, Feb. 1975, p. 30-1.

Marienthal, Louis B. Small computers for small businesses. *Datamation*, v. 21, June 1975, p. 62-3, 65, 67, 71-2, 77-8.

Matthews, Victor. Upgrading to a smaller machine, by Victor Matthews and Joanna V. Pomeranz. *Datamation*, v. 21, May 1975, p. 73-6.

McGovern, Tom E. Advent of the mini. *Accountancy Ireland*, v. 7, Aug. 1975, p. 25-7.

Minicomputer compatible peripherals. (Product update) *Modern data*, v. 7, Dec. 1974, p. 49-55.

Minis move in a rugged world. *Infosystems*, v. 22, April 1975, p. 54-5.

Potts, George W. Competing for capital. *Datamation*, v. 21, March 1975, p. 44-8.

Roach, William R. Minicomputers and microcomputers: their impact on the computer services business. *Computers and people*, v. 24, July 1975, p. 10-17.

Schwartz, Donald A. Case against accounting computers (and for intelligent terminals). (Accounting and EDP) *Journal of accountancy*, v. 139, April 1975, p. 77-9.

Screen, H. Computer report. *Public finance & accountancy* (Eng.), v. 2, April 1975, p. 114-18.

Sevenfold increase in minicomputers predicted. (Computer commentary) *Accountant* (Eng.), v. 171, Dec. 19/26, 1974, p. 842.

Shanzer, Herbert M. Minicomputer in communications. *Data management*, v. 13, May 1975, p. 16-17.

Snyder, James E. Small computers for small business. *Journal of systems management*, v. 26, Aug. 1975, p. 26-8.

Stone, Robert L. Lockheed System III minicomputer. (Accounting and EDP) *Journal of accountancy*, v. 139, May 1975, p. 87-8.

Winski, Donald T. Minicomputers A maturing information resource. *Infosystems*, v. 22, Oct. 1975, p. 44-6.

Wulf, William. Local network, by William Wulf and Roy Levin. *Datamation*, v. 21, Feb. 1975, p. 47-50.

Optical scanning

Yasaki, Edward K. Bar codes for data entry. *Datamation*, v. 21, May 1975, p. 63-6, 68.

Patents

See Also Patents And Copyrights

Personal Data

See Also Records - Personal Data

Fenwick, William A. Privacy. *Data management*, v. 13, May 1975, p. 18-21.

First pass at privacy laws given an A for adequate. (Privacy) *Datamation*, v. 21, Feb. 1975, p. 71-2, 76.

Goldstein, Robert C. Personal privacy versus the corporate computer, by Robert C. Goldstein and Richard L. Nolan. *Harvard business review*, v. 53, March-April 1975, p. 62-70.

Heller, Christopher E. EFT and the prospects for individual privacy. (Forum) *Datamation*, v. 21, Sept. 1975, p. 174, 176, 178.

Kelly, Janice. Dossiers of American citizens. *Computers and people*, v. 24, March 1975, p. 16, 22-3, 28.

Privacy act of 1974. *Data management*, v. 13, June 1975, p. 36-43.

United States. Dept. of Health, Education and Welfare. Records, computers and the rights of citizens - report of the Secretary's Advisory Committee on Automated Personal Data Systems. *Records management journal*, v. 12, Winter 1974, p. 2-8.

Personnel

See Computer Personnel

Phillips P-350

Schaller, Carol A. Survey of accounting computers. (Accounting and EDP) *Journal of accountancy*, v. 140, July 1975, p. 82-3.

Pre-programmed systems

Chapman, David L. Computer audit packages. *Accountancy Ireland*, v. 7, Aug. 1975, p. 29-31.

Farrell, Patrick M. Computer and financial reporting. *Data management*, v. 13, May 1975, p. 24-8.

Programming

See Computer Programming

Remote Access Systems

See Computers - Time Sharing Systems

Security measures

Adams, Donald L. FAIM technical publications - an approach to the review and evaluation of EDP. (Official releases) *Journal of accountancy*, v. 140, Sept. 1975, p. 100-3.

Allen, Brandt. Embezzler's guide to the computer. *Harvard business review*, v. 53, July-Aug. 1975, p. 79-89.

Armer, Paul. Individual: his privacy, self image, and obsolescence. *Computers and people*, v. 24, June 1975, p. 18-23, 31.

Baird, Lindsay L. Safeguarding computer software from damage or manipulation. *Newspaper controller*, v. 28, June 1975, p. 10.

Berg, John L. Federal privacy act countdown - is the private sector ready? *Infosystems*, v. 22, July 1975, p. 25-6.

Best, Peter J. Unauthorized remote access in an on-line real-time system. *Australian accountant*, v. 45, March 1975, p. 106-8, 111.

Bockelman, Melvin F. Police department's computer security kept under surveillance. (Users report) *Infosystems*, v. 22, May 1975, p. 65-6.

Bund, Melvin. Security in an electronic data processing environment. *CPA journal*, v. 45, Feb. 1975, p. 33-5.

Burn, Christopher. Auditing the computer - a time for reappraisal. *Accountant* (Eng.), v. 172, Jan. 30, 1975, p. 131-3.

Computer-related fraud. (Management services) *CPA (NYSS)*, v. 45, June 1975, p. 61-2. (Excerpt from Some computer-related fraud convictions may be more difficult to secure. *Computer security newsletter*, Jan-Feb. 1975.)

Conference report, part I. *Edpacs*, v. 2, March 1975, p. 10-19. (Report of Fourth Conference on Computer Audit, Control and Security.)

Cryptography and data communications. *Infosystems*, v. 22, July 1975, p. 28-30.

Davis, A. Leonard. Computer security and you. (Computer appreciation) *Accountancy* (Eng.), v. 86, Sept. 1975, p. 80, 82, 84.

Devlin, Gerald W. Internal control is not optional. *Management accounting* (NAA), v. 57, Aug. 1975, p. 49-51.

First pass at privacy laws given an A for adequate. (Privacy) *Datamation*, v. 21, Feb. 1975, p. 71-2, 76.

Gilson, Milo. Computer assisted fraud - who gets the axe? *Data management*, v. 13, April 1975, p. 22-3.

Goldstein, Robert C. Costs of privacy. *Datamation*, v. 21, Oct. 1975, p. 65-9.

Hamilton, Peter. Computer security. Philadelphia, Auerbach Pub., 1973, c1972. 122 p. [203.9 H]

Institute Of Internal Auditors. Auditing fast response systems. Orlando, Fla., c1974. 31 p. (Modern concepts of internal auditing) [*175 I]

Joseph, Anthony M. Combating computer crime. (Systems digest) *Retail control*, v. 43, April-May 1975, p. 28-32.

Joseph, Anthony M. Department stores, computers... and fraud. (Systems digest) *Retail control*, v. 43, March 1975, p. 28-33.

Joseph, Anthony M. Psychology of the computer crook. (Systems digest) *Retail control*, v. 43, Jan. 1975, p. 25-8.

Mecimore, Charles D. Controlling computer operations or controlling operations with computers, by Charles D. Mecimore and J. Timothy Sale. *National public accountant*, v. 20, March 1975, p. 30-4.

Mueller, George E. Federal government data processing: considerations of policy. *Computers and people*, v. 24, Sept. 1975, p. 15-17.

Myers, Edith. Computer security: each case is different. (News in perspective) *Datamation*, v. 21, April 1975, p. 107-9.

Nycum, Susan Hubbell. Computer abuses raise new legal problems. *American Bar Association journal*, v. 61, April 1975, p. 444-8.

Pomeranz, Felix. Securing the computer. New York, Coopers & Lybrand, c1973. 11 p. [*203.9 P]

Retain/370 data link security. *Edpacs*, v. 2, May 1975, p. 9-10.

- Rittersbach, George H. Toward computer security. *Management controls* (PMM & Co.), v. 22, Oct.-Nov. 1975, p. 158-65.
- Scoma, Louis. Data center security. *Data management*, v. 13, Sept. 1975, p. 19-21.
- Smith, Robert M. Communications, auditing stressed at eleventh annual AICPA computer conference. (News feature) *Journal of accountancy*, v. 140, July 1975, p. 24, 26, 28, 30, 32.
- Smith, Ronald C. Equity Funding: implications for auditing and data processing. *Edpacs*, v. 2, Oct. 1974, p. 1-7.
- Sprague, Richard E. Computer professionals: what their social concerns need to be. *Computers and people*, v. 24, Feb. 1975, p. 36-9.
- Stone, Robert L. Who is responsible for computer fraud? (Accounting and EDP) *Journal of accountancy*, v. 139, Feb. 1975, p. 35-9.
- Tutt, Garvin. Some important considerations in data communications. *Data management*, v. 13, Sept. 1975, p. 36-9.
- Varga, Joseph. Safeguarding your computer resources. *Cornell hotel and restaurant administration quarterly*, v. 16, Nov. 1975, p. 56-60.
- Voris, J. Walker. How the computer can be used to commit fraud. (Computer and you) *Practical accountant*, v. 8, March-April 1975, p. 63-4.
- Waller, Richard R. Computer fraud. *Accountant* (Eng.), v. 173, Oct. 2, 1975, p. 392-3.
- Walsh, John P. Computers, privacy, and the law. *Australian accountant*, v. 45, Oct. 1975, p. 537-40, 543-4.
- Ware, Willis H. Meet DPMA's computer sciences men-of-the year, interviews with Willis H. Ware and Donald L. Bitzer. *Data management*, v. 13, June 1975, p. 19-26.
- Weber, Ron. Audit perspective of operating system security. (Accounting and EDP) *Journal of accountancy*, v. 140, Sept. 1975, p. 97-100.
- Weiss, Harold. Rebuttal to Equity Funding implications. *Edpacs*, v. 2, Oct. 1974, p. 8-11.
- Williams, John W. O. Data banks: a cause for concern. *Data management*, v. 13, July 1975, p. 24-8.
- Willmott, G. M. R. Security and privacy of data. (Student roundabout) *Accountant* (Eng.), v. 172, Jan. 16, 1975, p. 88.
- Singer System Ten Client Accounting System**
- Schaller, Carol A. Survey of accounting computers. (Accounting and EDP) *Journal of accountancy*, v. 139, April 1975, p. 79-80.
- Statistics**
- Burnett, Ed. Computers in use: analyzed by Standard Industrial Classification: 1974 compared with 1968 - part 2. *Computers and people*, v. 24, June 1975, p. 27-30.
- Fox, Dennis C. Survey of time sharing applications. (Accounting and EDP) *Journal of accountancy*, v. 140, Aug. 1975, p. 100-3.
- Storage**
- Do's and don'ts on handling floppy disks. *Law office economics and management*, v. 16, Summer 1975, p. 232-4.
- Mass storage system for on-line users increases capability. (Operations) *Savings & loan news*, v. 95, Dec. 1974, p. 74-5.
- Morrison, Tim. Care and handling of magnetic tape. *Data management*, v. 13, Oct. 1975, p. 27-30.
- Tape cartridge drives and systems. (Product update) *Modern data*, v. 8, Sept. 1975, p. 35, 38, 40-1, 44.
- Time Sharing Systems**
- See Also Data Processing Service Organizations
- Adams, Donald L. AICPA time sharing tax catalog available, edited by Donald L. Adams. (Accounting and EDP) *Journal of accountancy*, v. 140, Aug. 1975, p. 97-100.
- Benjamin, James J. Planning approach to the computer access problem, by James J. Benjamin and Paul E. Dascher. *Managerial planning*, v. 24, Sept./Oct. 1975, p. 18-22.
- Best, Peter J. Unauthorized remote access in an on-line real-time system. *Australian accountant*, v. 45, March 1975, p. 106-8, 111.
- Brown, George. Forecasting and timesharing. (Current matters relating to management advisory services) *Virginia accountant*, v. 27, June 1975, p. 17-18.
- Clark, Lawrence M. Programming, algorithms, and programming languages: a simple introduction. *Computers and people*, v. 24, June 1975, p. 13-17, 31.
- Computer on call. *E & E* (Ernst & Ernst), v. 14, Summer 1975, p. 25-30.
- Forrester, Alan M. Simplified financial modeling via time sharing. (Accounting and EDP) *Journal of accountancy*, v. 139, March 1975, p. 39-41.
- Fox, Charles N. Time-sharing: a tool for the modern accountant. *Management accounting* (NAA), v. 57, Nov. 1975, p. 43-4.
- Fox, Dennis C. Survey of time sharing applications. (Accounting and EDP) *Journal of accountancy*, v. 140, Aug. 1975, p. 100-3.
- Greene, Richard J. AICPA time sharing users meeting. (Accounting and EDP) *Journal of accountancy*, v. 140, Aug. 1975, p. 102-3.
- Hammer, Glenn B. Cutting time-sharing costs. *Datamation*, v. 21, July 1975, p. 36-9.
- Hendrickson, Robert M. EDP, alternatives: two case histories. *Modern healthcare*, v. 4, Dec. 1975, p. 29-33.
- Jancura, Elise G. Implications of real-time systems for accounting records, part 2. (Electronic data processing) *Woman CPA*, v. 37, April 1975, p. 14-15, 29.
- Kallis, Stephen A. Minis for timesharing communications. *Modern data*, v. 8, Feb. 1975, p. 30-1.
- Kneitel, Arnold M. Time - to share or not to share. *Journal of systems management*, v. 26, Oct. 1975, p. 34-7.
- Lagervall, Lewis M. Should you consider using timesharing? (Management advisory services) *Connecticut CPA*, v. 39, Sept. 1975, p. 24-7.
- Laven, Kenyon. Timesharing grows up. *Infosystems*, v. 22, Feb. 1975, p. 32-4, 53.
- Mackenzie, R. M. All in good time: TDMA. *Computers and people*, v. 24, June 1975, p. 24-6.
- Management problem-solving with APL: a guide to the solution of typical accounting and finance problems through APL time-sharing, by John W. Buckley and others. Los Angeles, Melville Pub. Co., c1974. 1 v. (various pagings) [203.9 B]
- O'Donovan, T. M. Direct solutions of M/G/1 processor-sharing models. *Operations research*, v. 22, Nov.-Dec. 1974, p. 1232-5.
- Rx for hospital management to buy or to share? *Data management*, v. 13, Feb. 1975, p. 10-15.
- Schantz, David G. Improving response for online systems. *Modern data*, v. 8, April 1975, p. 30-2.
- Schwartz, Donald A. Case against accounting computers (and for intelligent terminals). (Accounting and EDP) *Journal of accountancy*, v. 139, April 1975, p. 77-9.
- Skelly, Richard D. Should your company consider using timesharing? (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 313-19.) [110 H]
- Speidel, Denny W. Growth in use of time sharing. *Data management*, v. 13, April 1975, p. 10-13, 46.
- Time on their hands: once there were 200 time-sharing companies. Now there are only 50. *Forbes*, v. 116, Sept. 1, 1975, p. 53.
- Timesharing speeds entertainment ticketing. (Users report) *Infosystems*, v. 22, Oct. 1975, p. 56-8.
- Uni-Coll - a shared computer concept. *Infosystems*, v. 22, Feb. 1975, p. 40-1.
- Wade, Joseph F. Using time sharing to evaluate investment plan performance. (Accounting and EDP) *Journal of accountancy*, v. 139, May 1975, p. 84-7.
- Ware, Willis H. Meet DPMA's computer sciences men-of-the-year, interviews with Willis H. Ware and Donald L. Bitzer. *Data management*, v. 13, June 1975, p. 19-26.

- Weber, R. Jack. Computer-assisted decision making: some necessary conditions for the acceptance of time-sharing. *Magazine of bank administration*, v. 51, July 1975, p. 39-41, 44-5.
- Weber, R. Jack. Computer-assisted decision making: some necessary conditions for the acceptance of time-sharing. *Magazine of bank administration*, v. 51, June 1975, p. 16-21.
- Woodfin, Paul B. Corporate tax computer modeling - an illustration. *Tax executive*, v. 27, April 1975, p. 241-8, 250-6, 258-62.
- Woodfin, Paul B. Modeling corporate taxes using computer time sharing. *Ohio CPA*, v. 34, Sept. 1975, p. 133-46.
- Woodfin, Paul B. Modeling corporate taxes using computer time sharing. *Tax executive*, v. 27, Jan. 1975, p. 127-43.
- Woodfin, Paul B. Modeling corporate taxes using computer time sharing. *Ohio CPA*, v. 34, Autumn 1975, p. 169-81.

Transaction processing systems

- Fahnlne, Richard H. Strategy for testing data entry. *Journal of systems management*, v. 26, Jan. 1975, p. 22-7.
- Walker, W. Robert. Batch scheduling techniques. *Journal of systems management*, v. 26, Feb. 1975, p. 42-4.

Union of Soviet Socialist Republics

- Ershov, Andrei P. History of computing in the U.S.S.R. *Datamation*, v. 21, Sept. 1975, p. 80, 82-3, 86, 88.

Used Computers

See Computers, Used

COMPUTERS screen returns under DIF program: high score increases likelihood of audit. *Taxation for accountants*, v. 15, Aug. 1975, p. 101-2.

CON Ed reports improved outlook. (Financial news & comment) *Public utilities fortnightly*, v. 95, Jan. 16, 1975, p. 38.

CONARROE, RICHARD R.

- How to pick a PR firm. (How public relations helps sales) *Sales management*, v. 114, April 7, 1975, p. 70, 72, 74.
- What's news? Something that keeps the reader on the edge of his seat. (How public relations helps sales) *Sales management*, v. 114, Jan. 20, 1975, p. 36-7.

CONATSER, R. GENE.

- Retail banking. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974, p. 188-201.) [600 P]

CONCEPTUAL framework for accounting and reporting.

- Financial Accounting Standards Board. Conceptual framework for accounting and reporting: consideration of the Report of the Study Group on the Objectives of financial statements - dated June 6, 1974. Stamford, Conn., 1974. 3 v. (Public record, v. 8, Discussion Memorandum. Pt. 1, Sections A and B: Position papers submitted in respect of Discussion Memorandum. - Pt. 2: Transcript of public hearing held Sept. 23-24, 1974.) [*111.1 F]

CONCRETE PRODUCTS MANUFACTURERS

See Also Brick Manufacturers
Clay Products Manufacturers

CONDEMNATION

See Also Expropriations
Taxation, United States-Condemnation
Taxation, United States-Expropriations
Taxation, United States-Involuntary Conversions

- Koring, Louis F. Marketability appraisal in the future. *Valuation*, v. 21, Oct. 1974, p. 56-60.

- Lamantia, James. Involuntary conversion factor. *Valuation*, v. 22, June 1975, p. 58-64.
- McCormack, William J. Justice for all? *Appraisal journal*, v. 43, Jan. 1975, p. 72-9.
- National Conference Of Commissioners On Uniform State Laws. Uniform eminent domain code. *Valuation*, v. 22, June 1975, p. 93-147.
- Pennak, Mark W. Constitutional law - eminent domain - just compensation for a lessee's renewal expectation. (Recent developments) *Washington law review*, v. 50, Nov. 1974, p. 195-208.
- Quinlan, Elsie M. Compensation for relocation costs in condemnation. (Legal corner) *Real estate review*, v. 5, Spring 1975, p. 26.
- Rams, Edwin M. Judicial valuation of dissenting shareholder interests. *Appraisal journal*, v. 43, Jan. 1975, p. 105-18.

CONDO colloquium details past mistakes, future promises. *Mortgage banker*, v. 35, Aug. 1975, p. 43-51. (Excerpted from tapes of a recent colloquium on condominiums held at the American University in Washington, D.C.)

CONDOMINIUM HOTELS

See Hotels, Condominium
Taxation, United States - Hotels, Condominium

CONDOMINIUMS

- Amoroso, Frank L. New ideas in the vacation home market. *St. John's law review*, v. 48, May 1974, p. 1203-22.
- Bosher, William. Investigating the condominium industry in Southeast Florida. *GAO review*, v. 10, Spring 1975, p. 44-9.
- Boster, Alyce. Marketing the time-share unit. *Real estate review*, v. 5, Spring 1975, p. 104-108.
- Clurman, David. Specialized business condominium regimes. *St. John's law review*, v. 48, May 1974, p. 859-71.
- Commercial and industrial condominiums: an overall analysis, by Charles A. Goldstein and others. *St. John's law review*, v. 48, May 1974, p. 817-58.
- Conway, Michael A. Accounting considerations relating to developers of condominium projects. *St. John's law review*, v. 48, May 1974, p. 912-22.
- Davis, Carroll. Condominiums: illusion or disillusion. *Journal of property management*, v. 40, Jan.-Feb. 1975, p. 18-20.
- Ergas, Joel M. Interior design insights for residential condominiums. (Condominium world) *Real estate review*, v. 5, Fall 1975, p. 40-1.
- Fortunato, Pat. Resort condo: variations on the fun and profit theme. *Condominium world*, v. 1, Winter 1975, p. 32-41.
- Gose, John A. Real estate financing techniques: what now? By John A. Gose, Brian J. Strum and Robert M. Zinman. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 617-38.
- Gray, Paul G. Pioneering the concept of time-sharing ownership. *St. John's law review*, v. 48, May 1974, p. 1196-1202.
- Groman, Tod P. Phasing condominiums. *St. John's law review*, v. 48, May 1974, p. 872-86.
- Ingleby, Steven L. Time-sharing: new hope for the second-home industry? *Real estate review*, v. 5, Spring 1975, p. 96-103.
- Kislak, Jonathan. Florida condo debacle laid to faulty research, resultant overbuilding. *Mortgage banker*, v. 36, Oct. 1975, p. 88-92.
- Klink, James J. How has the new accounting guide affected profit recognition on sales of condominiums? (Real estate accounting) *Journal of real estate taxation*, v. 2, Winter 1975, p. 227-30.
- Lawyer counseling considerations in representing condominium purchasers, by Edwin H. Frank and others. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 464-70.
- Moriarty, Michael J. Comparison of United States and foreign condominiums. *St. John's law review*, v. 48, May 1974, p. 1011-27.
- Resort condo insights. *Condominium world*, v. 1, Winter 1975, p. 42-50.

- Rohan, Patrick J. Condominiums and the consumer: a checklist for counseling the unit purchaser. *St. John's law review*, v. 48, May 1974, p. 1028-63.
- Wasserman, Maurice W. Practical ways of controlling noise in condominiums. (Construction) *Condominium world*, v. 1, Winter 1975, p. 12-14.
- Zinman, Robert M. Condominium investments and the institutional lender - a review. *St. John's law review*, v. 48, May 1974, p. 749-98.
- Accounting**
- Conway, Michael A. Accounting considerations relating to developers of condominium projects. *St. John's law review*, v. 48, May 1974, p. 912-22.
- Harris, Edward C. Guidelines for condominium conversions. (Accounting) *Condominium world*, v. 1, Winter 1975, p. 18-19.
- Harris, Edward C. Selection of accounting method in today's economy, by Edward C. Harris and O. Don Lauher. (Condominium world) *Real estate review*, v. 5, Summer 1975, p. 22-3.
- Conversion**
- Moss, Joseph. Checklist for successful condominium conversions. *Real estate review*, v. 5, Fall 1975, p. 116-17.
- Feasibility studies**
- Harris, Edward C. Guidelines for condominium conversions. (Accounting) *Condominium world*, v. 1, Winter 1975, p. 18-19.
- Kozuch, James R. Management of funds is key to successful condo conversions, by James R. Kozuch and Andrew G. Shank. *Mortgage banker*, v. 35, Nov. 1974, p. 5-10, 12.
- Romney, Keith B. Reducing the condo risk element: how to determine market feasibility. *Condominium world*, v. 1, Winter 1975, p. 51-60.
- Finance**
- Casey, James L. Board of managers' authority to borrow money. *St. John's law review*, v. 48, May 1974, p. 1122-31.
- Cohen, Stanley. Condo financing in today's market. (Condominium world) *Real estate review*, v. 5, Fall 1975, p. 37-8.
- Cohen, Stanley. How to custom tailor a loan application. *Condominium world*, v. 1, Winter 1975, p. 25-31.
- Cohen, Stanley. One REIT's response to a worsening condo market. (Condominium world) *Real estate review*, v. 5, Summer 1975, p. 20-2.
- Condo colloquium details past mistakes, future promises. *Mortgage banker*, v. 35, Aug. 1975, p. 43-51. (Excerpted from tapes of a recent colloquium on condominiums held at the American University in Washington, D.C.)
- Fegan, Thomas H. Condominium financing. *St. John's law review*, v. 48, May 1974, p. 799-816.
- Geis, Norman. Representing the condominium developer: tending the paper jungle. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 471-94.
- Goldstein, Bruce S. Proposed rule 3a12-5 - a high price for an exemption from regulation T for condominium securities, by Bruce S. Goldstein and Robert J. Van Der Wall. (Comments) *University of Miami law review*, v. 29, Fall 1974, p. 89-118.
- Levin, Michael R. Financing the commercial condominium. *Real estate review*, v. 4, Winter 1975, p. 71-7.
- Milton, Jeffrey J. Federal securities aspects of the resort condominium. *St. John's law review*, v. 48, May 1974, p. 933-46.
- Pohoryles, Louis. Standard condo documentation helps marketability. (Condominium world) *Real estate review*, v. 5, Spring 1975, p. 29-31.
- Reppe, Rod L. Winning over the condominium lender. *Real estate review*, v. 5, Summer 1975, p. 104-9.
- Resort condo insights. *Condominium world*, v. 1, Winter 1975, p. 42-50.
- Rohan, Patrick J. Condominiums and the consumer: a checklist for counseling the unit purchaser. *St. John's law review*, v. 48, May 1974, p. 1028-63.
- Sonnenblick, Jack E. What lenders want to know about condo borrowers. *Condominium world*, v. 1, Winter 1975, p. 101-6.
- Government regulation**
- Carlucci, Robert J. Consumer protection and the Interstate land sales full disclosure act. *St. John's law review*, v. 48, May 1974, p. 947-56.
- Condo colloquium details past mistakes, future promises. *Mortgage banker*, v. 35, Aug. 1975, p. 43-51. (Excerpted from tapes of a recent colloquium on condominiums held at the American University in Washington, D.C.)
- Frome, Robert L. Cooperatives and condominiums as securities. *Real estate review*, v. 4, Winter 1975, p. 35-40.
- Goldstein, Bruce S. Proposed rule 3a12-5 - a high price for an exemption from regulation T for condominium securities, by Bruce S. Goldstein and Robert J. Van Der Wall. (Comments) *University of Miami law review*, v. 29, Fall 1974, p. 89-118.
- Mattingly, Joseph M. Condominiums and zoning. *St. John's law review*, v. 48, May 1974, p. 957-63.
- Morris, Jackson L. How to draft condominium registrations: a checklist. *Securities regulation law journal*, v. 3, Summer 1975, p. 157-71.
- Pohoryles, Louis. Condo regulation on the local level. (Condominium world) *Real estate review*, v. 5, Summer 1975, p. 18-19.
- Shank, Andrew G. Better condo laws needed on all government levels. *Mortgage banker*, v. 35, Aug. 1975, p. 38-41.
- Insurance**
- Condominiums: new insurance package fits latest lifestyle. *Journal of American insurance*, v. 50, Winter 1974-75, p. 1-5.
- Fegan, Thomas H. Condominium financing. *St. John's law review*, v. 48, May 1974, p. 799-816.
- Hakala, Thomas J. Condominium casualty and liability insurance. *St. John's law review*, v. 48, May 1974, p. 1112-21.
- Levy, Warren C. Understanding the new national condominium insurance, by Warren C. Levy and George W. Grape. *Condominium world*, v. 1, Winter 1975, p. 78-88.
- McGrath, James W. Insurance coverage for the condominium board of directors. (Condominium world) *Real estate review*, v. 5, Summer 1975, p. 20.
- McGrath, James W. What to look for in a condominium fire insurance program. (Insurance) *Condominium world*, v. 1, Winter 1975, p. 16.
- McGrath, James W. What to look for in a condominium liability insurance program. (Condominium world) *Real estate review*, v. 5, Fall 1975, p. 36-7.
- Resort condo insights. *Condominium world*, v. 1, Winter 1975, p. 42-50.
- Rohan, Patrick J. Condominiums and the consumer: a checklist for counseling the unit purchaser. *St. John's law review*, v. 48, May 1974, p. 1028-63.
- Rohan, Patrick J. Recent developments in the field of insurance for condominium projects, by Patrick J. Rohan, Melvin A. Reskin, and Michael P. Sanchirico. *St. John's law review*, v. 48, May 1974, p. 1084-1111.
- Law**
- Amoroso, Frank L. New ideas in the vacation home market. *St. John's law review*, v. 48, May 1974, p. 1203-22.
- Berger, Curtis J. Condominium v. home owner association arrangements - an overview, by Curtis J. Berger and Patrick J. Rohan. *St. John's law review*, v. 48, May 1974, p. 736-48.
- Berman, Alan M. Federal securities law and the sale of condominiums, homes, and homesites, by Alan M. Berman and Andrew D. Stone. *Business lawyer*, v. 30, Jan. 1975, p. 411-31.
- Cannella, Nicholas M. Recent innovations in state condominium legislation. *St. John's law review*, v. 48, May 1974, p. 994-1010.
- Commercial and industrial condominiums: an overall analysis, by Charles A. Goldstein and others. *St. John's law review*, v. 48, May 1974, p. 817-58.

- Cooper, Marc. Long term management contracts between condominium associations and developer-controlled management corporations held not violative of the Florida Condominium Act. (Cases noted) *University of Miami law review*, v. 28, Winter 1974, p. 451-8.
- Davis, Thomas J. Time-sharing ownership - legal and practical problems. *St. John's law review*, v. 48, May 1974, p. 1183-95.
- Emmer, Jamie Lappin. Real property: Oklahoma condominiums - prevention of abuses. (Notes and comments) *Oklahoma law review*, v. 28, Winter 1975, p. 189-98.
- Fegan, Thomas H. Condominium financing. *St. John's law review*, v. 48, May 1974, p. 799-816.
- Geis, Norman. Representing the condominium developer: tending the paper jungle. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 471-94.
- Halper, Emanuel B. Protecting the buyer. *Condominium world*, v. 1, Winter 1975, p. 92-100.
- Lawyer counseling considerations in representing condominium purchasers, by Edwin H. Frank and others. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 464-70.
- Levy, Warren C. Understanding the new national condominium insurance, by Warren C. Levy and George W. Grape. *Condominium world*, v. 1, Winter 1975, p. 78-88.
- Milton, Jeffrey J. Federal securities aspects of the resort condominium. *St. John's law review*, v. 48, May 1974, p. 933-46.
- Moriarty, Michael J. Comparison of United States and foreign condominiums. *St. John's law review*, v. 48, May 1974, p. 1011-27.
- Pohoryles, Louis. Measuring the impact of landmark legislation in Maryland and Virginia. *Condominium world*, v. 1, Winter 1975, p. 20-4.
- Rohan, Patrick J. Condominiums and the consumer: a checklist for counseling the unit purchaser. *St. John's law review*, v. 48, May 1974, p. 1028-63.
- Scheinkman, Alan D. Condominium class actions. *St. John's law review*, v. 48, May 1974, p. 1168-82.
- Stern, Elliot M. Condominiums and the right of first refusal. *St. John's law review*, v. 48, May 1974, p. 1146-67.
- Zimman, Robert M. Condominium investments and the institutional lender - a review. *St. John's law review*, v. 48, May 1974, p. 749-98.
- New York
- Castel, P. Kevin. New York regulation of condominiums. *St. John's law review*, v. 48, May 1974, p. 964-77.
- Handschiu, G. Gregory. Tenant protection in condominium conversions: the New York experience, by G. Gregory Handschiu and Victor A. Cohen. *St. John's law review*, v. 48, May 1974, p. 978-93.
- Virginia
- Condo colloquium details past mistakes, future promises. *Mortgage banker*, v. 35, Aug. 1975, p. 43-51. (Excerpted from tapes of a recent colloquium on condominiums held at the American University in Washington, D.C.)
- Liability
- Commercial and industrial condominiums: an overall analysis, by Charles A. Goldstein and others. *St. John's law review*, v. 48, May 1974, p. 817-58.
- Hakala, Thomas J. Condominium casualty and liability insurance. *St. John's law review*, v. 48, May 1974, p. 1112-21.
- Management
- Casey, James L. Board of managers' authority to borrow money. *St. John's law review*, v. 48, May 1974, p. 1122-31.
- Ditmer, Joanne. Fredric A. Benedict. *Condominium world*, v. 1, Winter 1975, p. 70-5.
- Goodkin, Sanford. Trashing the condo. *Condominium world*, v. 1, Winter 1975, p. 65-9.
- Gouletas, Evangeline. Finding, evaluating and retaining competent management for condominiums. *Journal of property management*, v. 40, May/June 1975, p. 109-12.
- Greenman, Andrew. Shop your own condo to evaluate your sales force. (Advertising) *Condominium world*, v. 1, Winter 1975, p. 14-15.
- Harris, Edward C. Checklist for the condo association treasurer. *Real estate review*, v. 5, Spring 1975, p. 31-3.
- Hennessey, Gilbert H. Condominium management. *St. John's law review*, v. 48, May 1974, p. 1064-83. (Appendices include sample management agreement form, questions to be asked before bidding a condominium, proposed budgets and house rules and regulations.)
- Hickok, Louise. Promulgation and enforcement of house rules. *St. John's law review*, v. 48, May 1974, p. 1132-45.
- Laughlin, James L. Condominium management in crisis. *Buildings*, v. 69, Feb. 1975, p. 77-9.
- Levy, Lawrence. Role of the homeowners' association. *Journal of property management*, v. 40, May/June 1975, p. 106-8.
- McGrath, James W. Insurance pointers for condominium directors. (Condominium world) *Real estate review*, v. 5, Spring 1975, p. 33-5.
- Rohan, Patrick J. Condominiums and the consumer: a checklist for counseling the unit purchaser. *St. John's law review*, v. 48, May 1974, p. 1028-63.
- Sally, William D. Special world of condominium management. *Real estate review*, v. 5, Fall 1975, p. 110-15.
- They got burned in condominiums. *Dun's review*, v. 105, June 1975, p. 58-61, 99.
- Willis, Beverly A. Today's planning dilemma. (Site selection and planning) *Condominium world*, v. 1, Winter 1975, p. 17.
- Statistics
- Institute Of Real Estate Management. Experience Exchange Committee. Statistical compilation and analysis of actual 1973 income and expenses experienced in apartment, condominium, and cooperative building operation. Chicago, c1974, 160 p. (Cover title: *Income/expenditure analysis: apartments, condominiums & cooperatives.*) [*250 Apa]
- Valuation
- Callaway, Robert J. Condominiums revisited. *Appraisal journal*, v. 43, Oct. 1975, p. 517-26.
- Harris, Edward C. How to determine net realizable value for a condo development, by Edward C. Harris and O. Don Lauher. (Condominium world) *Real estate review*, v. 5, Fall 1975, p. 38-40.
- Opelka, F. Gregory. When does the cost approach apply to condominiums? (Appraisal report) *Savings & loan news*, v. 95, Nov. 1974, p. 90-1.
- Opelka, F. Gregory. Will condominium go in your town? (Appraisal report) *Savings & loan news*, v. 95, Dec. 1974, p. 76-7.
- Romney, Keith B. Reducing the condo risk element: how to determine market feasibility. *Condominium world*, v. 1, Winter 1975, p. 51-60.
- CONDOMINIUMS: new insurance package fits latest lifestyle. *Journal of American insurance*, v. 50, Winter 1974-75, p. 1-5.
- CONDOMINIUMS, OFFICE
- Mathews, Trevvett. Business condo has bright future for purchasers and developers. *Mortgage banker*, v. 35, Feb. 1975, p. 38, 40-2.
- CONFERENCE BOARD.
- Basche, James R. Evolving corporate policy and organization for east-west trade. New York, Conference Board, c1974. 61 p. (Conference Board report, no. 635.) [*938 B]
- Basche, James R. U.S. business support for international public service activities. Part II: support from foreign affiliates - Colombia. New York, Conference Board, c1974. 24 p. (Conference Board report, no. 643.) [*938 B]
- Basche, James R. U.S. business support for international public service activities. Part II: support from foreign affiliates - the Philippines. New York, Conference Board, c1975. 24 p. (Conference Board report, no. 657.) [*938 B]

Bock, Betty. Line-of-business reporting: problems in the formulation of a data program. New York, Conference Board, c1975. 109 p. (*Conference Board report*, no. 654.) [*223.1 B]

Business outlook 1975: a discussion by the Conference Board Economic Forum held at the Waldorf-Astoria, New York City, Nov. 21, 1974. New York, c1975. 102 p. (*Conference Board report*, no. 647.) [*200 C]

Davey, Patrick J. Capital investments: appraisals and limits. New York, Conference Board, c1974. 42 p. (*Conference Board report*, no. 641.) [*143.3 D]

Duerr, Michael G. Impact of commodity shortages: a world survey. New York, Conference Board, c1975. 28 p. (*Conference Board report*, no. 648.) [*250 Com 2]

Fisher, David I. Corporate economist. New York, Conference Board, c1975. 55 p. (*Conference Board report*, no. 655.) [*224 F]

Fox, Harland. Top executive compensation. New York, Conference Board, c1974. 64 p. (*Conference Board report*, no. 640.) [*223.7 F]

Greene, James. Examination of foreign investments to make 58 products overseas, by James Greene and David Bauer. New York, Conference Board, c1975. 47 p. (*Conference Board report*, no. 656.) [*720 G]

Hershfield, David C. Multinational union challenges the multinational company. New York, Conference Board, c1975. 40 p. (*Conference Board report*, no. 658.) [*207.6 H]

Lund, Leonard. Energy: update and outlook - November 1974, edited by Leonard Lund. New York, Conference Board, c1975. 54 p. (*Conference Board report*, no. 663.) [*250 Fue]

McGrath, Phyllis S. Communicating with professional investors. New York, Conference Board, c1974. 66 p. (*Conference Board report*, no. 644.) [*209.3 M]

McGrath, Phyllis S. Communicating with professional investors. New York, Conference Board, c1974. 66 p. (*Conference Board report*, no. 644.) [*223.4 M]

Meyer, Mitchell. Profile of employee benefits, by Mitchell Meyer and Harland Fox. New York, Conference Board, c1974. 103 p. (*Conference Board report*, no. 645.) [*208.9 M]

PoKempner, Stanley J. Senior management and the data processing function, edited by Stanley J. PoKempner and Rochelle O'Connor. New York, Conference Board, c1974. 122 p. (*Conference proceedings. Conference Board report* no. 636.) [*203.9 P]

Urban trends and the energy situation: proceedings of the Committee on Investment Consequences of urban growth trends, June 18, 1974. New York, c1974. 34 p. (*Conference Board report*, no. 642.) [*250 Hou 2]

CONFERENCE BOARD IN CANADA.

Forecasts of economic activity for 1975. *Canadian business review*, v. 2, Winter 1975, p. 6-7.

Future trends in employee benefits: a symposium held in Toronto, April 1974. Ottawa, c1974. 71 p. (*Canadian studies*, no. 37.) [*208.9 C]

—Applied Economic Research and Information Centre.

de Cotret, Robert Rene. AERIC: the Applied Economic Research and Information Centre. *Canadian business review*, v. 1, Autumn 1974, p. 1-3.

CONFERENCE ON EMPIRICAL RESEARCH IN ACCOUNTING, 7th, University of Chicago, 1972.

Empirical research in accounting: selected studies 1972. Chicago, Institute of Professional Accounting, Graduate School of Business, University of Chicago, c1974. 282 p. (Supplement to *Journal of accounting research*, v. 10, 1972.) [*102 C]

CONFERENCE report, part 1. *Edpacs*, v. 2, March 1975, p. 10-19. (Report of Fourth Conference on Computer Audit, Control and Security.)

CONFERENCE report, part 2. *Edpacs*, v. 2, June 1975, p. 10-16. (Report of Fourth Conference on Computer Audit, Control and Security.)

CONFERENCES

See Also Accounting Conferences
Conventions
Corporations-Meetings
Tax Conferences And Institutes

Annual conference 1975. *Public finance and accountancy* (Eng.), v. 2, Aug. 1975, p. 256.

Bankers in conference. *Accountant* (Eng.), v. 171, Nov. 21, 1974, p. 696-8.

Conference Board. Business outlook 1975: a discussion by the Conference Board Economic Forum held at the Waldorf-Astoria, New York City, Nov. 21, 1974. New York, c1975. 102 p. (*Conference Board report*, no. 647.) [*200 C]

Conference report, part 1. *Edpacs*, v. 2, March 1975, p. 10-19. (Report of Fourth Conference on Computer Audit, Control and Security.)

Conference report, part 2. *Edpacs*, v. 2, June 1975, p. 10-16. (Report of Fourth Conference on Computer Audit, Control and Security.)

Health Service Treasurers' annual conference. *Public finance & accountancy* (Eng.), v. 2, Jan. 1975, p. 23-5.

Interface 1975: data communications conference. *Infosystems*, v. 22, March 1975, p. 46.

Sales Management (Magazine). Survey of selling costs, 1975. *Sales management*, v. 114, Jan. 6, 1975, entire issue. (Contents: 1. Introduction. 2. Metro sales costs. 3. Compensation. 4. Salesmeetings and sales training. 5. Sales-support activities. 6. International. 7. Transportation.)

Zaslow, Stanley. Education of a prudent man. *Pension world*, v. 11, Feb. 1975, p. 22-4, 63-4. (Includes list of institutes and associations involved with the pension industry)

CONFIDENTIAL COMMUNICATIONS

See Privileged Communications
Professional Ethics-Confidential Communications
Taxation, United States-Privileged Communications

CONFIDENTIALITY of taxpayer data. (News & views) *CPA* (NYSS), v. 45, Nov. 1975, p. 13-14. (News release, National Society of Public Accountants, Sept. 5, 1975.)

CONFIRMATIONS

See Also Accounts Payable
Accounts Receivable
Bank Confirmations
Inventories
Notes Payable
Receivables

Horn, Jack. Portfolio of public accountant's forms, reports and procedures. Englewood Cliffs, N.J., Prentice-Hall, c1975. 503 p. [250 Acc]

Warren, Carl S. Confirmation informativeness. *Journal of accounting research*, v. 12, Spring 1974, p. 158-77.

CONFLICT OF INTEREST

See Also Accountants-Independence
Professional Ethics-Financial Interest

Alaska state board unanimously resigns. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 29.

Aranya, Nissim. Auditor-firm conflict of interests: a comment, by Nissim Aranya and Moshe Sarell. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 854-6.

Bell, Ian H. Nationalism vs. the multinationals. *Touche Ross tempo*, v. 21, no. 1, 1975, p. 11-13.

- Bowles, David A. Law society act. *CA magazine* (Can.), v. 106, April 1975, p. 55-7.
- Bradner, William M. Conflicts of interest in commercial bank trust departments and corporate fund asset management. *Trusts & estates*, v. 114, Nov. 1975, p. 786-8.
- Elmore, Richard T. On conflicts of interest and embezzlement. *Burroughs clearing house*, v. 59, Sept. 1975, p. 26, 62-4.
- Fighting conflicts of interest in officialdom: constitutional and practical guidelines for state financial disclosure laws. *Michigan law review*, v. 73, March 1975, p. 758-81.
- Foster, William C. Related-party transactions - some considerations. *CPA journal*, v. 45, May 1975, p. 15-20.
- Goldman, Arieh. Auditor-firm conflict of interests: its implications for independence: a reply, by Arieh Goldman and Ben Zion Barlev. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 848-53.
- Goldman, Arieh. Auditor-firm conflict of interests: its implications for independence: a reply, by Arieh Goldman and Ben Zion Barlev. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 857-9.
- Graese, Clifford E. Ethics division rulings on past due billings and bank directorships. (Official releases) *Journal of accountancy*, v. 139, Feb. 1975, p. 81-4.
- Loeb, Stephen E. Auditor-firm conflict of interests: its implications for independence: a comment. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 844-7.
- Lowe, Howard D. Auditor's responsibility for the discovery, evaluation, and disclosure of non-arm's-length transactions, by Howard D. Lowe and Jay M. Smith. *California CPA quarterly*, v. 43, Sept. 1975, p. 7-10, 13, 15.
- Risk, James M. S. Conflict of interest. *Accountant's magazine* (Scott.), v. 79, Aug. 1975, p. 276-9.
- Trust departments of commercial banks: conflicts of interest explored in recent study. *Estate planning*, v. 3, Autumn 1975, p. 17-19. (Includes excerpts from Edward S. Herman, *Conflict of interest: commercial bank trust departments*. New York, Twentieth Century Fund, c1975.)
- Weinmann, Eric. Venture capital for small business. *University of Baltimore law review*, v. 3, Spring 1974, p. 183-206.
- Wright, Edward L. Conflicts of interest - the commercial banker. *Journal of commercial bank lending*, v. 58, Oct. 1975, p. 43-9.

CONFLICTING duties of brokerage firms. *Harvard law review*, v. 88, Dec. 1974, p. 396-422.

CONFORMITY LETTERS

See Reports-To Securities And Exchange Commission

CONFORMITY of tax and financial accounting.

Raby, William L. Conformity of tax and financial accounting, by William L. Raby and Robert F. Richter. *Journal of accountancy*, v. 139, March 1975, p. 42-8.

CONGENERIC BANKS

See Banks And Banking. One-Bank Holding Companies

CONGLOMERATE enterprise and public policy.

Markham, Jesse W. Conglomerate enterprise and public policy. Boston, Harvard University, Graduate School of Business Administration, Division of Research, c1973. 218 p. [223.1 M]

CONGLOMERATES

See Diversified Companies

CONGRESS extends tax breaks for Viet Nam veterans. *Taxation for accountants*, v. 14, May 1975, p. 264-5.

CONGRESS raises interest rate across the board from 6% to 9%. *Taxation for accountants*, v. 14, Feb. 1975, p. 93.

CONGRESSIONAL BUDGET AND IMPOUNDMENT CONTROL ACT OF 1974

Cronin, Richard P. Years of reform and development - from the Budget and accounting act of 1921 to the eve of PPBS. *Armed forces comptroller*, v. 20, April 1975, p. 8-9, 31.

Levy, Michael E. Congressional budget process again reformed, by Michael E. Levy and Delos R. Smith. *Conference Board record*, v. 12, March 1975, p. 12-17.

Moyer, Burton B. Congressional budget reform... trial run now. *Armed forces comptroller*, v. 20, April 1975, p. 14-15.

Picciano, Joseph P. Effects of the new Congressional budget act on state and local grantees. *Governmental finance*, v. 4, Aug. 1975, p. 23-5.

CONKEL, ROBERT D.

Fiduciary duties - for whom and when. *Pension and profit-sharing tax journal*, v. 1, Spring (March) 1975, p. 97-104.

CONNECTICUT PUBLIC EXPENDITURE COUNCIL.

Local public school expenses and state aid in Connecticut: school years 1969-70 through 1973-74. Hartford, Conn. 1975. 43 p. [*250 Sch]

CONNELLY, FRANCIS J.

Life cycle concept as a long term forecasting model, by Francis J. Connelly and George Daignault. *Journal of the Academy of Marketing Science*, v. 2, Summer 1974, p. 455-64.

CONNELLY, JULIE.

Herschel Pittenger: quarterbacking the Ohio State teachers team. *Institutional investor*, v. 9, Feb. 1975, p. 59-61.

Management fees dilemma. *Institutional investor*, v. 8, Dec. 1974, p. 62-3, 119.

What the market timers are saying now. *Institutional investor*, v. 9, Jan. 1975, p. 68-70, 72-3.

CONNOCK, MICHAEL.

Workers' management in Yugoslavia. *Accountancy* (Eng.), v. 85, Dec. 1974, p. 42-4.

CONNOR, JOHN T.

Subchap. S losses - is reduction in basis invariable? (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 141.

CONNOR, JOSEPH E.

Discovery value - the oil industry's untried method. *Journal of accountancy*, v. 139, May 1975, p. 54-63.

CONNORS, JAMES E.

Securities - Investment advisers act of 1940 - private right of action for damages allowed against an investment adviser and his accountant. (Notes) *Fordham law review*, v. 43, Dec. 1974, p. 493-503.

CONOVER, C. TODD.

Status of bank credit cards today. *Retail control*, v. 44, Sept. 1975, p. 34-8.

CONROY, PATRICK.

National Center For Housing Management. Administrative and accounting guide for federally insured multifamily housing developments, edited by Patrick Conroy. Washington, 1974. 1 v. (various pagings) (Accounting system designed by Coopers & Lybrand.) [*250 Hou 2]

CONSERVATISM IN ACCOUNTING

Vangermeersch, Richard. Accountants must shatter the illusions that many hold about accounting. *National public accountant*, v. 20, Feb. 1975, p. 8-15.

CONSERVATIVE, coordinated, unusual: an efficient rural hospital. (Design lines) *Hospitals*, v. 24, Dec. 16, 1974, p. 28, 32, 37-8.

CONSIDERATIONS in microform housing. *Information & records management*, v. 9, Nov. 1975, p. 18, 20-2, 24.

CONSIGNMENTS

Genfan, Herb. How to start your own craft business, by Herb Genfan and Lyn Taetzsch. New York, Watson-Guptill Publications, c1974. 203 p. [250 Han 2]

CONSISTENCY

Vangermeersch, Richard. Accountants must shatter the illusions that many hold about accounting. *National public accountant*, v. 20, Feb. 1975, p. 8-15.

CONSOLIDATED election may be made on late return. (Corporations, stockholders) *Journal of taxation*, v. 42, Jan. 1975, p. 33-4.

CONSOLIDATED returns where the group terminates. (Federal taxation) *CPA journal*, v. 45, Jan. 1975, p. 40.

CONSOLIDATED TAX RETURNS

See Tax Returns-Consolidated

CONSOLIDATIONS AND MERGERS

See Also Accountants' Office-Mergers
Accountants' Societies-Mergers
Accounting Firms
Balance Sheets-Consolidated
Combinations
Holding Companies And Subsidiaries
Monopolies
Reorganizations
Statements, Financial-Consolidated

American Bar Association. Section of Corporation, Banking and Business Law. Committee on Corporate Laws. Report of Committee on Corporate Laws - changes in the Model business corporation act. (Reports and resolutions) *Business lawyer*, v. 30, April 1975, p. 991-8.

Balog, James. Why the stock market reacts the way it does to announcements of mergers and acquisitions. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 24-6.

Balog, James. Why the stock market reacts the way it does to announcements of mergers and acquisitions. *Financial analysts journal*, v. 31, March/April 1975, p. 84-8.

Berin, Barnett N. Corraling the conglomerates. *Pension world*, v. 11, July 1975, p. 35-6.

Bersch, Neil R. How to resolve the conflict between financial and tax aspects of business combinations, by Neil R. Bersch and Harold L. Fuller. (Corporations) *Taxation for accountants*, v. 14, April 1975, p. 226-30.

Bock, Betty. Notes on the future of competition. *Conference Board record*, v. 12, March 1975, p. 28-34.

Brockhaus, William L. Model for success in mergers and acquisitions. *Advanced management journal*, v. 40, Winter 1975, p. 40-9.

Brudney, Victor. Fair shares in corporate mergers and takeovers, by Victor Brudney and Marvin A. Chirelstein. *Harvard law review*, v. 88, Dec. 1974, p. 297-346.

Cohen, Norman R. Some practical and impractical aspects of a rule 145 transaction. *Business lawyer*, v. 30, Nov. 1974, p. 51-71.

Haugen, Robert A. Empirical test for synergism in merger, by Robert A. Haugen and Terence C. Langetieg. *Journal of finance*, v. 30, Sept. 1975, p. 1003-14.

Henke, Jeff. Substantially all requirement in triangle A mergers. *Tax adviser*, v. 6, May 1975, p. 270-5.

Honeycutt, T. Crawford. Microeconomic consequences of corporate mergers: a comment. *Journal of business* (U. of Chicago), v. 48, April 1975, p. 267-74.

Hough, Michael R. Merger of engineering, design and planning firms. *Mergers and acquisitions*, v. 10, Sept. 1975, p. 12-30.

Judd, Godfrey. If you fancy a merger, beware these pitfalls. (In practice) *Accountancy* (Eng.), v. 86, Oct. 1975, p. 82, 84.

Kessler, Mark K. Elimination of minority interests by cash merger: two recent cases. *Business lawyer*, v. 30, April 1975, p. 699-711.

Lev, Baruch. Rejoinder to Reid and Honeycutt, by Baruch Lev and Gershon Mandelker. *Journal of business* (U. of Chicago), v. 48, April 1975, p. 281-2.

Markham, Jesse W. Conglomerate enterprise and public policy. Boston, Harvard University, Graduate School of Business Administration, Division of Research, c1973. 218 p. [223.1 M]

Northrup, Herbert R. ICF-IFPCW conflict, by Herbert R. Northrup and Richard L. Rowan. *Columbia journal of world business*, v. 9, Winter 1974, p. 109-20.

Reid, Samuel Richardson. Microeconomic consequences of corporate mergers: comment. *Journal of business* (U. of Chicago), v. 48, April 1975, p. 275-80.

Shick, Richard A. Merger benefits to shareholders of acquiring firms, by Richard A. Shick and Frank C. Jen. *Financial management*, v. 3, Winter 1974, p. 45-53.

Smith, Edgar A. Gold v. Sloan: Section 16(b)'s application to short swing trading in post-merger situations. (Notes) *University of Pittsburgh law review*, v. 36, Fall 1974, p. 139-52.

Trunkfield, Chris. Is merger dead? (National report) *CGA* (Can.), v. 9, Oct. 1975, p. 6.

Wittner, Derek A. Reincorporation in a new state. *Practical lawyer*, v. 21, Oct. 1975, p. 63-80.

Accounting

Leo, Kenneth J. Goodwill on consolidation, by Kenneth J. Leo and Richard W. Leftwich. *Chartered accountant in Australia*, v. 45, April 1975, p. 5-7, 12.

Great Britain

McLean, Alasdair T. Accounting for business combinations and goodwill. Edinburgh, Scot., Accountants' Pub. Co. for the Institute of Chartered Accountants of Scotland, c1972. 85 p. [*231 M]

Europe

Hoffmann, Dietrich. State of the European development of law in the area of the law against restraints of competition. *Journal UEC*, v. 10, Oct. 1975, p. 329-37.

Mixson, Paul E. EEC merger groundrules. *Mergers & acquisitions*, v. 9, Winter 1975, p. 19-25.

European Economic Community

Mixson, Paul E. EEC merger groundrules. *Mergers & acquisitions*, v. 9, Winter 1975, p. 19-25.

Finance

Adler, Marvin. Financing mergers and acquisitions. *National public accountant*, v. 20, July 1975, p. 18-20.

Higgins, Robert C. Corporate bankruptcy and conglomerate merger, by Robert C. Higgins and Lawrence D. Schall. *Journal of finance*, v. 30, March 1975, p. 93-113.

Stapleton, Richard C. Acquisition decision as a capital budgeting problem. *Journal of business finance & accounting* (Eng.), v. 2, Summer 1975, p. 187-201.

Germany

Riesenkampff, Alexander. Recent developments in German antitrust law. *Business lawyer*, v. 30, July 1975, p. 1273-88.

Government regulation

Barrett, Thomas. Federal Maritime Commission jurisdiction under Section 15 of Shipping act does not extend to transactions which are in substance mergers. (Recent decisions) *George Washington law review*, v. 43, Jan. 1975, p. 635-47.

Fein, Carol A. Reinspection of purchase and sale under Section 16(b). (Notes) *Brooklyn law review*, v. 41, Summer 1974, p. 91-133.

Finance industry survey. *Bankers monthly*, v. 92, May 15, 1975, p. 24-30.

Hurley, William. Merger of brokerage houses - an overview. *Business lawyer*, v. 30, Jan. 1975, p. 469-99.

Kamp, Jaap. Antitrust in the common market: the American way? *American business law journal*, v. 12, Fall 1974, p. 145-64.

Kronfeld, Edwin. Rule 145: the demise of the no-sale doctrine. *Mergers & acquisitions*, v. 9, Winter 1975, p. 44-54.

Loevinger, Lee. Morality of mergers. *Mergers & acquisitions*, v. 10, Spring 1975, p. 16-30.

Markovits, Richard S. Some preliminary notes on the American antitrust lawyer's economic tests of legality. *Stanford law review*, v. 27, Feb. 1975, p. 841-58.

Mixson, Paul E. EEC merger groundrules. *Mergers & acquisitions*, v. 9, Winter 1975, p. 19-25.

Posner, Richard A. Antitrust policy and the Supreme Court: an analysis of the restricted distribution, horizontal merger and potential competition decisions. *Columbia law review*, v. 75, March 1975, p. 282-327.

Robinson, Stanley D. Recent antitrust developments: 1974. *Columbia law review*, v. 75, March 1975, p. 243-81.

Shenefield, John H. Annual survey of antitrust developments - class actions, mergers, and marketdefinition: a new trend toward neutrality. *Washington and Lee law review*, v. 32, Spring 1975, p. 299-345.

Stern, Robert A. Preliminary injunction thwarting conglomerate merger denied. (Antitrust law) *St. John's law review*, v. 49, Winter 1975, p. 260-70.

Thompson, Mayo J. Monopoly, competition, and free enterprise: toward an economic point of no return? *George Washington law review*, v. 42, Aug. 1974, p. 901-20.

Wallens, William M. Antitrust - bank mergers. (Recent decisions) *Brooklyn law review*, v. 41, Winter 1975, p. 711-27.

Europe

Mazzolini, Renato. Creating Europe's multinationals: the international merger route. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 39-51.

European Economic Community

Kamp, Jaap. Antitrust in the common market: the American way? *American business law journal*, v. 12, Fall 1974, p. 145-64.

Great Britain

Stacey, Nicholas. New scope for mergers. (Management) *Accountancy* (Eng.), v. 86, July 1975, p. 76.

International

Adler, Michael. Optimal international acquisitions, by Michael Adler and Bernard Dumas. *Journal of finance*, v. 30, March 1975, p. 1-19.

Mazzolini, Renato. Creating Europe's multinationals: the international merger route. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 39-51.

Taxation

See Taxation, United States-Consolidations And Mergers

Valuation

Beach, Franklin F. To sell or not sell? That is the question. (Trusts, estates, and life insurance) *Trusts and estates*, v. 113, Dec. 1974, p. 844-6.

Rams, Edwin M. Judicial valuation of dissenting shareholder interests. *Appraisal journal*, v. 43, Jan. 1975, p. 105-18.

Rockley, Lawrence E. Choose your own criteria. *International accountant* (Eng.), v. 45, no. 3, 1975, p. 12-13.

CONSTANTINO, EMILIO F.

Emerging social role of accountancy in the Philippines. (Practitioner's corner) *Accountants' journal* (P.I.), v. 24, no. 1, 1974, p. 30-2.

CONSTITUTIONAL law - state action doctrine - tax benefits conferred on private charitable foundations may amount to state action. (Comment) *New York University law review*, v. 49, Oct. 1974, p. 578-92.

CONSTITUTIONALITY of the 1972 amendment to Title VII's exemption for religious organizations. *Michigan law review*, v. 73, Jan. 1975, p. 538-60.

CONSTRUCTION

See Also Building Construction
Construction Companies
Contractors
Engineering

Barnicle, Edward F. Expediting construction by enjoining performance. *Practical lawyer*, v. 21, July 15, 1975, p. 59-68.

Brown, Howard B. California mechanic's lien rights and other remedies. *Credit and financial management*, v. 77, Nov. 1975, p. 12-13, 35.

Construction modernization '75. (Futurescope) *Buildings*, v. 69, Jan. 1975, p. 62, 66.

Developing a model lien law. *Credit and financial management*, v. 77, Nov. 1975, p. 10-11.

Mundt, Barry M. Multiproject scheduling system for transportation construction programs. *Management controls* (PMM & Co.), v. 22, Oct.-Nov. 1975, p. 173-7.

Sweet, Justin. Your first construction contract. *Practical lawyer*, v. 21, March 1, 1975, p. 27-49.

Wickwire, Jon M. Use of critical path method techniques in contract claims, by Jon M. Wickwire and Richard F. Smith. *Public contract law journal*, v. 7, Oct. 1974, p. 1-45.

Accounting

Knittle, Norman P. Accounting for claims due to construction disruptions, by Norman P. Knittle and Bernard Lippe. (Auditing & reporting) *CPA journal*, v. 45, March 1975, p. 34-7.

Finance

Barfield, Thomas J. Sizing up construction practices. *Credit and financial management*, v. 76, Nov. 1974, p. 8-9, 16.

Bierman, Harold. Interest during construction. *Chartered accountant in Australia*, v. 46, Aug. 1975, p. 8-10.

Gallaher, Robert P. Protecting the construction loan. *Real estate review*, v. 5, Spring 1975, p. 114-17.

Hall, Cary H. Draw inspector can be early warning against problem construction loans. *Mortgage banker*, v. 36, Oct. 1975, p. 101-4.

Marrack, Alexander C. Understanding liens. *Credit and financial management*, v. 76, Nov. 1974, p. 10-11, 36.

Sprayregen, Richard A. REIT's and developers - establishing and maintaining a happy marriage, by Richard A. Sprayregen and Armand M. Pacher. *Footnotes* (Kenneth Leventhal & Co.), Jan. 1975, p. 16-19.

Ireland

Curtin, Mary. Encouraging prospects for industrial building. *Management (Irish)*, v. 22, Feb. 1975, p. 45-6.

Management

- Dalsemer, Gordon H. Is there a construction manager in your future? By Gordon H. Dalsemer and Robert W. Catzen. *Buildings*, v. 69, July 1975, p. 52-5.
- DiCara, Joseph A. Construction management: an example. *Hospitals*, v. 49, Feb. 1, 1975, p. 143-6.
- Lambert, Jeremiah D. Legal profile of the construction manager. *Real estate review*, v. 4, Winter 1975, p. 84-92.
- Richie, George R. Choosing a construction process, by George R. Richie and Ronald L. Skaggs. *Hospitals*, v. 49, Feb. 1, 1975, p. 135-6, 138-40.

CONSTRUCTION COMPANIES

See Also Contractors
Engineering

- Jaycox, Edward V. K. Domestic construction industries in developing countries, by Edward V. K. Jaycox and Clifford Hardy. *Finance and development*, v. 12, March 1975, p. 21-4, 46.
- Selected business forecasts for 1975, by S. Fred Singer and others. *Conference Board record*, v. 11, Dec. 1974, p. 33-45.

Finance

- Hall, Cary H. Draw inspector can be early warning against problem construction loans. *Mortgage banker*, v. 36, Oct. 1975, p. 101-4.
- Leventhal, Kenneth. How to handle insolvency. *Footnotes (Kenneth Leventhal & Co.)*, Jan. 1975, p. 2-5.

Loans

- Roberts, Paul E. Working out the construction mortgage loan. *Real estate review*, v. 5, Summer 1975, p. 50-7.

CONSTRUCTION COSTS

See Also Building Construction

- Bierman, Harold. Interest during construction. *Chartered accountant in Australia*, v. 46, Aug. 1975, p. 8-10.
- Copeland, Peter. How to figure your construction costs. *Retail control*, v. 42, Aug. 1974, p. 22-33.
- Elmore, Robert L. Construction industry - project control through work packaging concepts, by Robert L. Elmore and David C. Sullivan. *Arthur Andersen chronicle*, v. 35, July 1975, p. 54-65.
- Faltermayer, Edmund. Hyperinflation in plant construction. *Fortune*, v. 92, Nov. 1975, p. 102-7, 202, 204, 206.
- Hall, Cary H. Engineer/appraiser: the draw inspector. *Valuation*, v. 21, Oct. 1974, p. 10-19.
- Harshfield, Edward G. Equipment financing. *Credit and financial management*, v. 76, Nov. 1974, p. 14, 37.
- Hathaway, Bruce R. Controlling new facilities cost. *Management accounting (NAA)*, v. 56, April 1975, p. 47-9.
- Maurer, Ed. Motel/hotel architecture: the state of the art, interview with Ed Maurer and Harry R. Pearson. *Motel/motor inn journal*, v. 38, April 1975, p. 12-14, 16-18, 38-9, 41.
- New Zealand Society Of Accountants. Council. Recommendation on auditing practice no. 3: reporting on increased costs. *Accountants' journal (N.Z.)*, v. 53, Dec. 1974, p. 184-5.
- Peters, William E. Uniform appraisal manuals. (Nebraska taxation) *Nebraska CPA*, v. 9, Spring 1974, p. 8, 23.

CONSTRUCTION EQUIPMENT DISTRIBUTION

- Barmore, Elden G. Various methods of financing the heavy construction equipment distributor. *Journal of commercial bank lending*, v. 57, March 1975, p. 44-55.

CONSTRUCTION modernization '75. (Futurescope) *Buildings*, v. 69, Jan. 1975, p. 62, 66.

CONSTRUCTION planning needed due to investment credit change. (Management advisory services) *CPA (NYSS)*, v. 45, Sept. 1975, p. 77-9. (Reprinted from *Coopers & Lybrand newsletter*, May 1975.)

CONSTRUCTION-TYPE CONTRACTS

See Contractors-Construction-Type Contracts

CONSTRUCTION-TYPE CONTRACTS IN PROCESS

See Contractors-Contracts In Process

CONSTRUCTION work in progress - inclusion. (Trends and topics) *Public utilities fortnightly*, v. 95, March 13, 1975, p. 50-2.

CONSTRUCTIVE dividends in intercorporate property transfers. (Federal taxation) *CPA journal*, v. 45, Jan. 1975, p. 37-8.

CONSULTATIVE COMMITTEE OF ACCOUNTANCY BODIES.

- Accountancy profession's reaction to Sandilands. *Accountant's magazine (Scot.)*, v. 79, Nov. 1975, p. 374-6.
- Prospectus for a profession. *Certified accountant (Eng.)*, Dec. 1974, p. 623-4.
- Qualified support for Sandilands. *Accountant (Eng.)*, v. 173, Nov. 6, 1975, p. 520-1.
- Review of the present conduct and supervision of the securities market. *Accountant (Eng.)*, v. 171, Dec. 5, 1974, p. 764-5.
- Solomons accepted - with reservations. *Accountant (Eng.)*, v. 171, Nov. 21, 1974, p. 669-70.
- Tax legislation under scrutiny: CCAB views on the Finance (no. 2) bill 1975- 1. *Accountant (Eng.)*, v. 173, Aug. 14, 1975, p. 178-80.
- Tax legislation under scrutiny: CCAB views on the Finance (no. 2) bill 1975 - 2. *Accountant (Eng.)*, v. 173, Aug. 21, 1975, p. 219-22.

CONSUMER CREDIT

See Credit
Installments
Loans

CONSUMER CREDIT CODE, UNIFORM

See Uniform Consumer Credit Code

CONSUMER CREDIT INSURANCE

See Insurance, Consumer Credit

CONSUMER CREDIT PROTECTION ACT

See Also Truth In Lending Act

CONSUMER FINANCE COMPANIES

See Finance Companies
Loan Companies

CONSUMER PRODUCT SAFETY ACT

- Barrett, Frederick E. Commission's approach to consumer product safety. *Risk management*, v. 21, Dec. 1974, p. 31-2.
- Consumer product safety act seen affecting business actions. *Commerce today*, v. 5, June 9, 1975, p. 7-8.
- Edwards, Alfred L. Consumer product safety: challenge for business. *University of Michigan business review*, v. 27, March 1975, p. 18-22.
- Hicks, Lawrence E. Product labeling and the law: an AMA management briefing. New York, AMACOM, c1974. 48 p. [*209.7 H]

- Karlin, Ernest W. Maintaining product safety in a multinational corporation. *Advanced management journal*, v. 40, Winter 1975, p. 22-8.
- Law, Peter. OSHA and consumer product safety: a risk manager's view. *Risk management*, v. 21, Dec. 1974, p. 26-8.
- Magnuson, Warren G. Role of the consumer under the Consumer product safety act, by Warren G. Magnuson and Edward B. Cohen. *Journal of contemporary business*, v. 4, Winter 1975, p. 21-37.
- Snyder, James D. Washington's new watchwords: repair, replace, or refund. *Sales management*, v. 114, Feb. 17, 1975, p. 31-3.
- Weaver, Paul H. Hazards of trying to make consumer products safer. *Fortune*, v. 92, July 1975, p. 133-6, 138, 140.

CONSUMER product safety act seen affecting business actions. *Commerce today*, v. 5, June 9, 1975, p. 7-8.

CONSUMER PRODUCT WARRANTY AND FEDERAL TRADE COMMISSION IMPROVEMENT ACT

- Cohen, Dorothy. Remedies for consumer protection: prevention, restitution, or punishment. *Journal of marketing*, v. 39, Oct. 1975, p. 24-31.
- Webster, George D. What new consumer product warranty act means to you. (Legal) *Association management*, v. 27, March 1975, p. 24, 26-8.

CONSUMERISM

- Allen, John W. Who is today's food price villain? *Cooperative accountant*, v. 28, Spring 1975, p. 61-80, 87.
- Badders, Donald L. Credit - a right or a privilege? *Retail control*, v. 43, Jan. 1975, p. 2-12.
- Barksdale, Hiram C. Response to consumerism: how change is perceived by both sides, by Hiram C. Barksdale and Warren A. French. *MSU business topics*, v. 23, Spring 1975, p. 55-67.
- Cohen, Dorothy. Remedies for consumer protection: prevention, restitution, or punishment. *Journal of marketing*, v. 39, Oct. 1975, p. 24-31.
- Consumer product safety act seen affecting business actions. *Commerce today*, v. 5, June 9, 1975, p. 7-8.
- Consumerism and marketing management, by Norman Kangun and others. *Journal of marketing*, v. 39, April 1975, p. 3-10.
- Diamond, Jay. Introduction to contemporary business, by Jay Diamond and Gerald Pintel. Englewood Cliffs, N.J., Prentice-Hall, c1975. 437 p. (Includes bibliographies) [200 D]
- Fisk, George. How to trace and recall products, by George Fisk and Rajan Chandran. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 90-6.
- Foer, Albert A. What every lawyer should know about consumer reports. *American Bar Association journal*, v. 61, July 1975, p. 857-60.
- Gore, Connie Walker. Consumer protection: the Equal credit opportunity act. *Oklahoma law review*, v. 28, Summer 1975, p. 577-85.
- Hendon, Donald W. Toward a theory of consumerism. *Business horizons*, v. 18, Aug. 1975, p. 16-24.
- Hicks, Lawrence E. Product labeling and the law: an AMA management briefing. New York, AMACOM, c1974. 48 p. [*209.7 H]
- Jeffries, James D. Protection for consumers against unfair and deceptive business. *Marquette law review*, v. 57, no. 4, 1974, p. 559-606.
- Kendall, C. L. Warranty and complaint policies: an opportunity for marketing management, by C. L. Kendall and Frederick A. Russ. *Journal of marketing*, v. 39, April 1975, p. 36-43.
- Kerin, Roger. Consumer legislation: a proactive or reactive response to consumerism? By Roger Kerin and Michael Harvey. *Journal of the Academy of Marketing Science*, v. 2, Fall 1974, p. 582-92.
- McCormick, Robert S. Truth in lending act litigation: concurrent recourse to rescission and the civil penalty. (Notes) *George Washington law review*, v. 43, March 1975, p. 840-77.

- Mead, William B. Help from a consumerist Congress. *Money*, v. 4, April 1975, p. 50-2, 56.
- Miller, Fred H. Consumer protection: amendments to Truth in lending act. *Oklahoma law review*, v. 28, Summer 1975, p. 567-77.
- Oder, Kenneth W. Reforming the law of consumer recovery and enterprise liability through the Uniform Commercial Code. (Notes) *Virginia law review*, v. 60, Oct. 1974, p. 1013-40.
- O'Grady, M. J. Economic system, society and the consumer: key consumer issues in 1975. *Canadian business review*, v. 2, Spring 1975, p. 26-9.
- Peterson, Esther. Consumerism - good business? By Esther Peterson and Alfred L. Seelye. *Akron business and economic review*, v. 6, Summer 1975, p. 5-9.
- Rohan, Patrick J. Condominiums and the consumer: a checklist for counseling the unit purchaser. *St. John's law review*, v. 48, May 1974, p. 1028-63.
- Rohner, Ralph J. Holder in due course in consumer transactions: requiem, revival, or reformation? *Cornell law review*, v. 60, April 1975, p. 503-68.
- Rosenberg, Larry J. Retailers' responses to consumerism. *Business horizons*, v. 19, Oct. 1975, p. 37-44.
- Shandler, Philip. Delays mark development of product safety standards. *Association management*, v. 27, May 1975, p. 37-42.
- Shuptrine, F. Kelly. On the validity of using students as subjects in consumer behavior investigations. *Journal of business* (U. of Chicago), v. 48, July 1975, p. 383-90.
- Spradling, T. Scott. Consumer protection: the Fair credit billing act. *Oklahoma law review*, v. 28, Summer 1975, p. 586-610.
- Steele, Eric H. Dilemma of consumer fraud: prosecute or mediate. *American Bar Association journal*, v. 61, Oct. 1975, p. 1230-4.
- Thorelli, Hans B. Consumer view of inflation and the economy. *Business horizons*, v. 17, Dec. 1974, p. 25-31.
- Tootelian, Dennis H. Attitudinal and cognitive readiness: key dimensions for consumer legislation. (Marketing notes and communications) *Journal of marketing*, v. 39, July 1975, p. 61-4.
- U.S. consumer goods sales outlook strong in Far Eastern countries. *Commerce today*, v. 5, April 28, 1975, p. 8-10.
- Warren, William D. Consumer credit law: rates, costs, and benefits. *Stanford law review*, v. 27, Feb. 1975, p. 951-68.
- Weaver, Paul H. Hazards of trying to make consumer products safer. *Fortune*, v. 92, July 1975, p. 133-6, 138, 140.
- Webster, George D. What new consumer product warranty act means to you. (Legal) *Association management*, v. 27, March 1975, p. 24, 26-8.

CONSUMERISM and marketing management, by Norman Kangun and others. *Journal of marketing*, v. 39, April 1975, p. 3-10.

CONTAINER MANUFACTURERS

- Johnson, R. I. Food packaging 1974-1984. *Long range planning*, v. 8, Feb. 1975, p. 52-6.

CONTAINERS

- IRS bows: gain from container deposits can be capital gain. *Taxation for accountants*, v. 14, May 1975, p. 277.

CONTESTS

See Awards, Prizes And Contests

CONTINENTAL VENDING MACHINE CORPORATION.

- Cheatham, Carole Bartlett. Auditing standards: action or reaction? *National public accountant*, v. 20, May 1975, p. 8-11.
- van Pelt, John V. Materiality. *Management accounting* (NAA), v. 56, June 1975, p. 13-15, 24.

CONTINGENCIES

See Also Liabilities-Contingent

- Bailey, Daniel A. FASB's impact to date on property/liability insurers. *Best's review* (Property/liability ed.), v. 76, Oct. 1975, p. 28, 30, 86, 88-92.
- Beresford, Dennis R. FASB rules on contingent losses, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) *Financial executive*, v. 43, June 1975, p. 10.
- Financial Accounting Standards Board. Statement of financial accounting standards no. 5 - accounting for contingencies. (Official releases) *Journal of accountancy*, v. 139, June 1975, p. 74-81.
- Insurance group calls for modification of FASB no. 5. (News report) *Journal of accountancy*, v. 139, June 1975, p. 10.
- Proposed SAS for evaluating legal risks issued by AudSEC. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 24, 26.
- Proposed statement. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 24.
- Seidler, Lee J. FASB standard no. 5: no more general reserves. *Accounting issues* (Bear Stearns & Co.), Aug. 6, 1975, p. 6-12. (Reprint file, *A)
- Wharton, Don. Dilemma of the unasserted claim. *Arthur Young journal*, Spring 1975, p. 6-17.
- Wharton, Don. Dilemma of the unasserted claim. (Focus on accounting & auditing) *Michigan CPA*, v. 27, July-Aug. 1975, p. 35-43.

Accounting

- FASB loss contingency statement. *Best's review* (Property/liability ed.), v. 76, June 1975, p. 94, 96.
- Financial Accounting Standards Board. Accounting for contingencies. Stamford, Conn., 1975. 44 p. (*Statement of financial accounting standards*, no. 5) [*111.1 F]

CONTINGENCY RESERVES

See Reserves-Contingency

CONTINGENT INTEREST, CERTIFICATES OF

See Certificates Of Contingent Interest

CONTINUING A BUSINESS

See Also Accountants' Office-Continuing A Practice

CONTINUING EDUCATION

See Education, Continuing

- CONTINUING education - continuing competence? (News & views) *CPA* (NYSS), v. 45, Aug. 1975, p. 11-12. (Excerpt from *NASBA news*, March 14, 1975.)

CONTINUITY POSTULATE

See Also Going Concern Concept

CONTINUOUS AUDITING

See Auditing-Continuous

CONTINUOUS INVENTORIES

See Inventories-Cyclical Method

- CONTINUOUS reports could replace quarterly: Burton. (News report) *Journal of accountancy*, v. 139, May 1975, p. 12, 15.

CONTRACT MANAGEMENT

See Hotels - Management By Contract
Real Estate - Management By Contract

CONTRACTORS

See Also Building Construction
Construction Companies
Engineering
Also Under Special Types Of Contractor,
E.G., Plumbing And Heating Contractors

- Barnicle, Edward F. Expediting construction by enjoining performance. *Practical lawyer*, v. 21, July 15, 1975, p. 59-68.
- Bergman, Bruce J. When the subcontractor fails to perform - the notice problem. *Practical lawyer*, v. 21, April 15, 1975, p. 85-91.
- Duckett, A. G. Financial clearance of contractors. *Public finance and accountancy* (Eng.), v. 2, Oct. 1975, p. 315-17.
- Jaycox, Edward V. K. Domestic construction industries in developing countries, by Edward V. K. Jaycox and Clifford Hardy. *Finance and development*, v. 12, March 1975, p. 21-4, 46.
- Litchman, Ronald J. Government contracts. (Recent decisions) *George Washington law review*, v. 43, Jan. 1975, p. 647-62.
- Local assistance centers help minority contractors get more construction jobs. (Domestic business report) *Commerce today*, v. 5, June 9, 1975, p. 13.
- Riney, Thomas C. Torts: liability of an employer for the negligence of an independent contractor. (Notes and comments) *Oklahoma law review*, v. 28, Spring 1975, p. 450-5.
- Wickwire, Jon M. Use of critical path method techniques in contract claims, by Jon M. Wickwire and Richard F. Smith. *Public contract law journal*, v. 7, Oct. 1974, p. 1-45.

Accounting

- Institute will review audit guide for construction firms. (News report) *Journal of accountancy*, v. 139, April 1975, p. 8.
- Lynn, Bernard B. Auditing contractor compliance with cost accounting standards. *Journal of accountancy*, v. 139, June 1975, p. 60-70.
- Method of accounting for contractors, by the Construction Contractors Accounting Study Group of the Milwaukee Chapter of the Wisconsin Institute of CPAs. *Wisconsin CPA*, March 1975, p. 16-18.
- New Zealand Society Of Accountants. Council. Recommendation on auditing practice no. 3: reporting on increased costs. *Accountants' journal* (N.Z.), v. 53, Dec. 1974, p. 184-5.
- Rogers, Brian. Contractor - analysis from a credit standpoint. *Journal of commercial bank lending*, v. 57, Feb. 1975, p. 19-28.

Auditing

- Bersch, Dennis W. What do bankers want from a contractor's CPA? (Guest column) *Wisconsin CPA*, June 1975, p. 12, 20.
- Carmichael, Douglas Roy. Auditors' reports on a mortgagor's or contractor's certificate of actual cost (FHA Form 2330/2330-A), edited by Douglas Roy Carmichael. (Accounting & auditing) *Journal of accountancy*, v. 139, June 1975, p. 47-8.
- Institute will review audit guide for construction firms. (News report) *Journal of accountancy*, v. 139, April 1975, p. 8.
- Lynn, Bernard B. Auditing contractor compliance with cost accounting standards. *Journal of accountancy*, v. 139, June 1975, p. 60-70.
- Wisconsin Society Of Certified Public Accountants. Milwaukee Chapter. Construction Contractors Accounting Study Group. Auditing construction contracts. *Wisconsin CPA*, Oct. 1975, p. 19-20.

Completed-contract method

- Harris, Edward C. Selection of accounting method in today's economy, by Edward C. Harris and O. Don Lauher. (Condominium world) *Real estate review*, v. 5, Summer 1975, p. 22-3.
- Method of accounting for contractors, by the Construction Contractors Accounting Study Group of the Milwaukee Chapter of the Wisconsin Institute of CPAs. *Wisconsin CPA*, March 1975, p. 16-18.

ACCOUNTANTS' INDEX 1975

Construction-type contracts

Barfield, Thomas J. Sizing up construction practices. *Credit and financial management* v. 76, Nov. 1974, p. 8-9, 16.

Cost accounting

Lynn, Bernard B. Auditing contractor compliance with cost accounting standards. *Journal of accountancy*, v. 139, June 1975, p. 60-70.

Costs

Forry, Kingsley E. Contract data - some observations. *Armed forces comptroller*, v. 20, Winter 1975, p. 15-17, 37.

Johnson, Richard C. Inflation crunch and relief for government contractors under Public law 85-804. *Washington and Lee law review*, v. 32, Winter 1975, p. 5-24.

New Zealand Society Of Accountants. Council. Recommendation on auditing practice no. 3: reporting on increased costs. *Accountants' journal* (N.Z.), v. 53, Dec. 1974, p. 184-5.

Finance

Harshfield, Edward G. Equipment financing. *Credit and financial management*, v. 76, Nov. 1974, p. 14, 37.

Johnson, Richard C. Inflation crunch and relief for government contractors under Public law 85-804. *Washington and Lee law review*, v. 32, Winter 1975, p. 5-24.

Scott, Richard T. Banker, the surety and ... oh yes, the contractor. *Journal of commercial bank lending*, v. 58, Nov. 1975, p. 39-43.

Financial management

Wisconsin Institute Of Certified Public Accountants. Milwaukee Chapter. Construction Contractors Accounting Study Group. Increased cash flow for contractors. *Wisconsin CPA*, June 1975, p. 10-11, 16.

Wucinich, William J. Financial management for small contractors. *Management accounting* (NAA), v. 57, July 1975, p. 23-6.

Loans

Rogers, Brian. Contractor - analysis from a credit standpoint. *Journal of commercial bank lending*, v. 57, Feb. 1975, p. 19-28.

Percentage-of-completion method

Briloff, Abraham J. We often paint fakes. *Vanderbilt law review*, v. 28, Jan. 1975, p. 165-200. (*Symposium on accounting and the Federal securities laws.*)

Conway, Michael A. Accounting considerations relating to developers of condominium projects. *St. John's law review*, v. 48, May 1974, p. 912-22.

Harris, Edward C. Selection of accounting method in today's economy, by Edward C. Harris and O. Don Lauher. (Condominium world) *Real estate review*, v. 5, Summer 1975, p. 22-3.

Hawthorne, William H. Quantitative approach to the illustration of the percentage-of-completion method, by William H. Hawthorne and Hartwell C. Herring. (Education research) *Accounting review*, v. 50, July 1975, p. 615-16.

Institute will review audit guide for construction firms. (News report) *Journal of accountancy*, v. 139, April 1975, p. 8.

Method of accounting for contractors, by the Construction Contractors Accounting Study Group of the Milwaukee Chapter of the Wisconsin Institute of CPAs. *Wisconsin CPA*, March 1975, p. 16-18.

Reports and statements

CASB proposes disclosure statement requirements. (News report) *Journal of accountancy*, v. 139, May 1975, p. 28.

Lynn, Bernard B. Auditing contractor compliance with cost accounting standards. *Journal of accountancy*, v. 139, June 1975, p. 60-70.

CONTRACTS

See Also Agreements

Contractors
Contracts, Employment
Contracts, Government

CONTRACTORS—Construction-type contracts

Contracts, Labor

Installation Contracts

Aubrecht, Don E. Owner-architect agreement: a mutual understanding. *Real estate review*, v. 5, Fall 1975, p. 105-9.

Barnicle, Edward F. Expediting construction by enjoining performance. *Practical lawyer*, v. 21, July 15, 1975, p. 59-68.

Bartlett, Robert W. Savings contract. *Business lawyer*, v. 30, April 1975, p. 783-805.

Clapp, J. Boyd. Hold-harmless agreements: a challenge to risk management. *Newspaper controller*, v. 28, March 1975, p. 6-7, 10.

Cost escalation clauses in building contracts. *Accountants' journal* (N.Z.), v. 53, Nov. 1974, p. 160.

Schneider, Jerry A. Substantial investment and tax advantages are available for option purchasers and writers. *Taxation for accountants*, v. 14, March 1975, p. 176-9.

Sharma, K. L. Control of construction cost, selection of agencies for execution and the various forms of contracts. *Management accountant* (India), v. 9, Dec. 1974, p. 927-30.

Wickwire, Jon M. Use of critical path method techniques in contract claims, by Jon M. Wickwire and Richard F. Smith. *Public contract law journal*, v. 7, Oct. 1974, p. 1-45.

Auditing

Andrews, Paul J. Audit responsibility in settlement of contract claims. *Public contract law journal*, v. 7, Oct. 1974, p. 147-59.

Cost accounting

Bures, Jaroslav P. Deflating long-term contract costs. *Management accounting* (NAA), v. 57, Aug. 1975, p. 43-4, 48.

International

Ayre, J. Randolph. Negotiating commercial contracts with the Soviets. *American Bar Association journal*, v. 61, July 1975, p. 35-9.

O'Connell, Thomas J. Arbitration and forum selection clauses in international business: the Supreme Court takes an internationalist view. (Notes) *Fordham law review*, v. 43, Dec. 1974, p. 424-40.

Law

Groot, Roger D. Specific performance of contracts to provide permanent financing. *Cornell law review*, v. 60, June 1975, p. 718-42.

Kobrin, David. Agreed damages clauses. (Law and the accountant) *Accountancy* (Eng.), v. 86, Sept. 1975, p. 86, 88.

Sweet, Justin. Your first construction contract. *Practical lawyer*, v. 21, March 1, 1975, p. 27-49.

—Australia

Nash, Gerard. Contracting on behalf of a company. (Legal) *Australian accountant*, v. 45, Sept. 1975, p. 492-4.

—Great Britain

Kobrin, David. Law of contract. *Accountancy* (Eng.), v. 86, March 1975, p. 88, 90.

Long-term

Bures, Jaroslav P. Deflating long-term contract costs. *Management accounting* (NAA), v. 57, Aug. 1975, p. 43-4, 48.

SEC issues ASR nos. 163 and 164. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 21-2.

Surety Bonds

See Also Bonds - Construction

Bonds - Surety

Contracts, Government - Surety Bonds

CONTRACTS, ADMINISTRATIVE

See Contracts, Government

CONTRACTS, DATA PROCESSING

See Data Processing Contracts

CONTRACTS, EMPLOYMENT

See Also Accountants' Office-Employment Contracts

Horn, C. A. From status to contract - progress in the law of employment. *Management accounting* (Eng.), v. 53, June 1975, p. 209-11.

CONTRACTS, GOVERNMENT

See Also Military Procurement

Duckett, A. G. Financial clearance of contractors. *Public finance and accountancy* (Eng.), v. 2, Oct. 1975, p. 315-17.

Gray, Alfred A. Responsiveness versus responsibility: policy and practice in government contracts. *Public contract law journal*, v. 7, Oct. 1974, p. 46-80.

Johnson, Richard C. Inflation crunch and relief for government contractors under Public law 85-804. *Washington and Lee law review*, v. 32, Winter 1975, p. 5-24.

Litchman, Ronald J. Government contracts. (Recent decisions) *George Washington law review*, v. 43, Jan. 1975, p. 647-62.

Miller, Terry. Invitation for bids, by Terry Miller and Lynn Bateman. (Government marketing report) *Modern data*, v. 7, Dec. 1974, p. 21.

Miller, Terry. Request for proposals: the best bet for federal ADP contracting, by Terry Miller and Lynn Bateman. *Modern data*, v. 8, March 1975, p. 24.

Miller, Terry. True value through the RFP, by Terry Miller and Lynn Bateman. *Modern data*, v. 8, May 1975, p. 33.

Stevenson, William J. Predicting changes in NASA satellite contracts, by William J. Stevenson and P. Bruce Berra. *Management science*, v. 21, Feb. 1975, p. 626-37.

Wickwire, Jon M. Use of critical path method techniques in contract claims, by Jon M. Wickwire and Richard F. Smith. *Public contract law journal*, v. 7, Oct. 1974, p. 1-45.

Accounting

American Institute Of Certified Public Accountants. Auditing Standards Division. Defense Contract Agencies Task Force. Audits of government contractors. New York, 1975. 80 p. (Industry audit guide.) [*850 A]

Auditing

American Institute Of Certified Public Accountants. Auditing Standards Division. Defense Contract Agencies Task Force. Audits of government contractors. New York, 1975. 80 p. (Industry audit guide.) [*850 A]

Audit of government contracts for stores and equipment in the United Kingdom. *International journal of government auditing*, v. 2, April 1975, p. 8-10.

Auditing government contracts for building projects in the United Kingdom, contributed by Exchequer and Audit Department, United Kingdom. *International journal of government auditing*, Oct. 1975, p. 12-14, 20.

Lynn, Bernard B. Auditing contractor compliance with cost accounting standards. *Journal of accountancy*, v. 139, June 1975, p. 60-70.

Stephens, Robert F. Using audit assistance in bid protests, by Robert F. Stephens and Ronald Wartow. *GAO review*, Winter 1975, p. 43-9.

Cost accounting

Canada. Dept. of Supply and Services. Cost accounting for government contracts, prepared by Officers of the Dept. of Supply and Services. *Cost and management* (Canada), v. 49, Jan.-Feb. 1975, p. 8-13.

Lynn, Bernard B. Auditing contractor compliance with cost accounting standards. *Journal of accountancy*, v. 139, June 1975, p. 60-70.

SEC issues ASR nos. 163 and 164. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 21-2.

Cost-plus

American Institute Of Certified Public Accountants. Auditing Standards Division. Defense Contract Agencies Task Force. Audits of government contractors. New York, 1975. 80 p. (Industry audit guide.) [*850 A]

Cost-plus-incentive-fee

American Institute Of Certified Public Accountants. Auditing Standards Division. Defense Contract Agencies Task Force. Audits of government contractors. New York, 1975. 80 p. (Industry audit guide.) [*850 A]

Costs

Forry, Kingsley E. Contract data - some observations. *Armed forces comptroller*, v. 20, Winter 1975, p. 15-17, 37.

Stevenson, William J. Predicting changes in NASA satellite contracts, by William J. Stevenson and P. Bruce Berra. *Management science*, v. 21, Feb. 1975, p. 626-37.

Fixed price

American Institute Of Certified Public Accountants. Auditing Standards Division. Defense Contract Agencies Task Force. Audits of government contractors. New York, 1975. 80 p. (Industry audit guide.) [*850 A]

Great Britain

Audit of government contracts for stores and equipment in the United Kingdom. *International journal of government auditing*, v. 2, April 1975, p. 8-10.

Incentive

Incentive program pays technology bonus to American industry. *Commerce today*, v. 5, June 9, 1975, p. 9-10.

Law

Holifield, Chet. Federal procurement and contracting reform. *Brooklyn law review*, v. 41, Winter 1975, p. 479-502.

Miller, Terry. Caveat vendor, by Terry Miller and Lynn Bateman. *Modern data*, v. 7, Nov. 1974, p. 24.

Pricing

Johnson, Richard C. Inflation crunch and relief for government contractors under Public law 85-804. *Washington and Lee law review*, v. 32, Winter 1975, p. 5-24.

Redetermination Of Prices

See Contracts, Government-Pricing

Renegotiation

American Institute Of Certified Public Accountants. Auditing Standards Division. Defense Contract Agencies Task Force. Audits of government contractors. New York, 1975. 80 p. (Industry audit guide.) [*850 A]

Reports and statements

American Institute Of Certified Public Accountants. Auditing Standards Division. Defense Contract Agencies Task Force. Audits of government contractors. New York, 1975. 80 p. (Industry audit guide.) [*850 A]

Lynn, Bernard B. Auditing contractor compliance with cost accounting standards. *Journal of accountancy*, v. 139, June 1975, p. 60-70.

SEC issues ASR nos. 163 and 164. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 21-2.

Small business

Greene, Gardiner G. How to start and manage your own business. New York, McGraw-Hill, c1975, 243 p. [209.5 G]

Surety Bonds

See Also Bonds - Construction

Bonds - Surety

Contracts - Surety Bonds

ACCOUNTANTS' INDEX 1975

Termination

American Institute Of Certified Public Accountants. Auditing Standards Division. Defense Contract Agencies Task Force. Audits of government contractors. New York, 1975. 80 p. (Industry audit guide.) [*850 A]

CONTRACTS, LABOR

Ferris, Francis D. Contract interpretation - a bread-and-butter talent. *Public personnel management*, v. 4, July-Aug. 1975, p. 223-30.
Freedman, Audrey. Cost-of-living clauses in collective bargaining. *University of Michigan business review*, v. 27, Jan. 1975, p. 6-12.
Greenebaum, John. Noninflationary labor union. *Business and society review*, Summer 1975, p. 63-7.
Hershfield, David C. Labor relations in the New Year. *Conference Board record*, v. 12, Jan. 1975, p. 26-8.

CONTRACTUAL INCOME

See Income - Contractual

CONTRARY view on the AICPA contingent fee proposal. (News & views) *CPA (NYSS)*, v. 45, Aug. 1975, p. 12. (Excerpt from J.K. Lasser & Co. news release.)

CONTRIBUTION MARGIN

See Income-Marginal

CONTRIBUTIONS

See Also Taxation, United States-Contributions

Andrews, F. Emerson. On business and philanthropy. *Burroughs clearing house*, v. 59, March 1975, p. 22-3, 59-60.
Charity laws overdue for reform. *Accountant (Eng.)*, v. 172, Feb. 27, 1975, p. 270.
Cockerill, Adrian B. Donor financial planning: the role of the fund raiser and his relationship to the estate planning team. *Trusts & estates*, v. 114, May 1975, p. 302-5, 364.
Fisch, Edith L. Choosing the charitable entity. *Trusts & estates*, v. 114, Dec. 1975, p. 874-6, 893-4.
Law sets new rules for business participation in Federal elections. *Commerce today*, v. 6, Oct. 27, 1975, p. 5-7.
Mortland, Jean A. Trusts containing religious and racial restrictions open to challenge, forcing courts to grapple with First Amendment issues. (New fiduciary decisions) *Estate planning*, v. 3, Autumn 1975, p. 56-7.
Slade, Melvin J. Accounting for unpaid contribution pledges. (Auditing and reporting) *CPA (NYSS)*, v. 45, Aug. 1975, p. 41-2.
Steward, Edwin E. Pooled income funds: the new spearhead of deferred giving. *Trusts & estates*, v. 114, May 1975, p. 306-9, 371.
Webster, George D. What new election campaign act amendment means to you. (Legal) *Association management*, v. 27, Feb. 1975, p. 14, 16.
Webster, George D. What new election campaign act amendment means to you. (Legal) *Association management*, v. 27, Feb. 1975, p. 14, 16.

CONTROL CHARTS

Firth, Michael. Use of chart analysis in valuing stocks and shares. *Certified accountant (Eng.)*, Feb. 1975, p. 87-90, 121.
Meddaugh, E. James. Bias of cost control charts toward type II errors. *Decision sciences*, v. 6, April 1975, p. 376-82.
Montgomery, Douglas C. Economic design of fraction defective control charts. by Douglas C. Montgomery, Russell G. Heikes and Joseph F. Mance. *Management science*, v. 21, July 1975, p. 1272-84.
Shashua, Leon. Control charts for citrus packing plants, by Leon Shashua, Yaaqov Goldschmidt and Dorikam Shadmon. *Management accounting (NAA)*, v. 56, March 1975, p. 19-21.

CONTRACTS, GOVERNMENT-Termination

CONTROLLERS

See Also Management Accounting
Management Control

Alumkal, Margaret. Profile of accounting executives in the United States, by Margaret Alumkal and John Paraniham. *Accountant (Eng.)*, v. 172, Feb. 6, 1975, p. 171-3.
Healy, Jon M. Big search for controllers. (Executive ledger) *Dun's review*, v. 105, April 1975, p. 95.
Operating controller: quarterback for business. (Management advisory services) *CPA (NYSS)*, v. 45, Sept. 1975, p. 79-81. (Excerpt from *Week in review* (Haskins & Sells), May 16, 1975.)
Prentice-Hall, Inc. Corporate treasurer's and controller's encyclopedia, revised by Sam R. Goodman. rev. ed. Englewood Cliffs, N.J., 1975. 2 v. (1050 p.) (Previous eds. edited by Lillian Doris.) [223.5 P]
Robertson, George C. Operating controller: quarterback for business. *Financial executive*, v. 43, May 1975, p. 18-21.
Treasurer and the controller. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975. p. 3-41.) [223.5 P]
Waldo, Charles N. New faces supervise office services. *Information & records management*, v. 9, April 1975, p. 24.
Weitzel, Frank H. Comptrollership trends in the federal government. *Federal accountant*, v. 24, June 1975, p. 9-20.
Wood, Craig E. CPAs in industry, finance, government and education. *Wisconsin CPA*, June 1975, cover, p. 2, 9.
Woods, Gary V. Role of the cooperative controller. *Cooperative accountant*, v. 28, Spring 1975, p. 15-24.

CONTROLLING and accounting for supplies,

McCarthy, Thomas J. Controlling and accounting for supplies, by Thomas J. McCarthy and Thomas L. Morison. New York, National Association of Accountants, c1975. 55 p. (First in a series designed to replace *Accounting practice reports*, nos. 1-16 initially issued as separate sections of the *NAA bulletin*.) [*142.4 M]

CONTROLLING distribution costs. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975. p. 215-39.) [223.5 P]

CONTROLLING plant and equipment costs. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975. p. 241-81.) [223.5 P]

CONTROLLING production costs. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975. p. 185-213.) [223.5 P]

CONVENTION between the United States and the Union of Soviet Socialist Republics. (Tax treaties) *Tax management international journal*, April 1975, p. 38-42.

CONVENTIONS

See Also Conferences
Corporations - Meetings

American Hospital Association. Nineteen seventy-five annual convention in review. *Hospitals*, v. 49, Sept. 1, 1975, p. 67-90, *passim*.
Danglade, John P. How we handled a refund when our convention set an attendance recordance record. *Association management*, v. 27, Feb. 1975, p. 71.
Hoffer, William. Fight to save foreign conventions. *Association management*, v. 27, June 1975, p. 45-7.
Jorpeland, Elaine. Planning and managing a convention aboard ship. *Association management*, v. 27, Feb. 1975, p. 38-43.

Rose, Jerald L. Attend now, deduct later, tax saving tips can be part of convention promotion during this period of stagflation. *Transcript* (Harris, Kerr, Forster & Co.), v. 31, Dec. 1974, p. 6-8.

Sales Management (Magazine). Survey of selling costs, 1975. *Sales management*, v. 114, Jan. 6, 1975, entire issue. (Contents: 1. Introduction. 2. Metro sales costs. 3. Compensation. 4. Salesmeetings and sales training. 5. Sales-support activities. 6. International. 7. Transportation.)

CONVERTIBLE BONDS

See Bonds-Convertible

CONWAY, MICHAEL A.

Accounting considerations relating to developers of condominium projects. *St. John's law review*, v. 48, May 1974, p. 912-22.

COOGAN, PETER F.

Comments on some reorganization provisions of the pending bankruptcy bills, by Peter F. Coogan, Richard Broude and Herman Glatt. *Business lawyer*, v. 30, July 1975, p. 1149-80.

COOK, ERROL M.

How effective is your budgeting and expense control. *Retail control*, v. 42, Aug. 1974, p. 36-45.

COOK, GREGORY A.

Computer accounting methods, featuring BASIC programming on a time-sharing computer, by Gregory A. Cook, Barbara J. Wade and Clark C. Upton. New York, Mason & Lipscomb, c1975. 184 p. [*250 C]

COOK, JAMES D.

Operational audit of EDP and a review of internal controls. *Magazine of bank administration*, v. 51, April 1975, p. 18-26.

COOK, JAMES S.

Social costs and private accounting, by James S. Cook, Lewis F. Davidson and Charles H. Smith. *Abacus*, v. 10, Dec. 1974, p. 87-99.

COOK, JOHN.

PR without the BS. *Public relations quarterly*, v. 18, Spring 1974, p. 5-25.

COOK, W. D.

Infinite linear programming in games with partial information, by W. D. Cook, C. A. Field and M. J. L. Kirby. *Operations research*, v. 23, Sept.-Oct. 1975, p. 996-1010.

COOKE, G. A.

Flowcharting for government auditors. *International journal of government auditing*, v. 2, July 1975, p. 2-9.

COOKE, GEORGE.

Current crises and the education service. *Public finance & accountancy* (Eng.), v. 2, April 1975, p. 112-13.

COOKE, HARRIET.

Cash flow and caravans. *Management* (Irish), v. 21, Oct. 1974, p. 67-9.

COOKE, JANE FOLLETT.

American Council On Education. American junior colleges, by Edmund J. Gleazer and Jane Follett Cooke. 8th ed. Washington, c1971. 850 p. [050 A]

COOKE, PETER N. C.

Vehicle replacement cycle analysis: a reassessment. *Public finance & accountancy* (Eng.), v. 2, Jan. 1975, p. 6-13.

COOKE, ROBERT A.

Tannenbaum, Arnold S. Control and participation, by Arnold S. Tannenbaum and Robert A. Cooke. *Journal of contemporary business*, v. 3, Autumn 1974, p. 35-46.

COOKSON, J. S.

Financial modelling - a practical application. *Public finance & accountancy* (Eng.), v. 2, Feb. 1975, p. 44-8.

COOLEY, JOHN W.

Arrival, evolution and prospects of PPBS at the Pentagon, by John W. Cooley and Calvin R. Nelson. *Armed forces comptroller*, v. 20, April 1975, p. 10-13.

FGAA to assume leadership role on social accounting. (From the president) *Federal accountant*, v. 23, Dec. 1974, p. 1-2.

Productivity in government: clearer focus - broader perspective. *Federal accountant*, v. 24, March 1975, p. 2-5.

COOLEY, PHILIP L.

Contrasting roles of financial theory and practice, by Philip L. Cooley and Ronald M. Copeland. *Business horizons*, v. 18, Aug. 1975, p. 25-31.

COOLEY, RICHARD P.

Role of automation and the internal payment system, by Richard P. Cooley and Peter L. Overmire. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 222-43.) [600 P]

COOLIDGE, H. CALVIN.

Fixing value of minority interest in a business: actual sales suggest discount as high as 70%. *Estate planning*, v. 2, Spring 1975, p. 138-41.

COOMASSIE, ALHAJI, AHMADU.

Olakunri, O. O. Mallam Ahmadu Coomassie. (Focus) *Nigerian accountant*, v. 8, Jan./March 1975, p. 5-6.

COOPER, B. J.

Constitutional aspects of the comparative negligence statutes, by B. J. Cooper and Jane P. Olson. *Oklahoma law review*, v. 28, Winter 1975, p. 49-59.

COOPER, BENJAMIN S.

Multi-discipline design teams and the Delphi technique for transportation planning, by Benjamin S. Cooper, Charles A. McCoy and Wayne K. Talley. (Reports and comments) *Land economics*, v. 50, Nov. 1974, p. 419-21.

COOPER, D. O.

Tool for more effective financial analysis, by D.O. Cooper, L.B. Davidson and W.K. Denison. *Interfaces*, v. 5, part 2, Feb. 1975, p. 91-103.

COOPER, DAVID J.

Rationality and investment appraisal. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 198-202.

COOPER, DOROTHY A.

If ifs and ands were pots and pans there'd be no need for government tinkering. (Editorial) *CA magazine*, v. 105, Dec. 1974, p. 12.

More than a passing yawn. (Editorial) *CA magazine* (Can.), v. 106, May 1975, p. 21.

Predictions. (Editorial) *CA magazine* (Can.), v. 106, Jan. 1975, p. 19.

COOPER, ERNEST:

Elvik, Kenneth O. Acquisition cost versus revaluation: a historical perspective. *International journal of accounting, education and research*, v. 9, Spring 1974, p. 155-65.

COOPER, J. M.

Budget commentary. *Certified accountant* (Eng.), May 1975, p. 279-80.

COOPER, MARC.

Long term management contracts between condominium associations and developer-controlled management corporations held not violative of the Florida Condominium Act. (Cases noted) *University of Miami law review*, v. 28, Winter 1974, p. 451-8.

COOPER, P. J.

Four P's for lending (shaking the dust off the four C's of credit). *Journal of commercial bank lending*, v. 57, July 1975, p. 46-50.

COOPER, R. N.

Brainard, W. C. Empirical monetary macroeconomics: what have we learned in the last 25 years? By W. C. Brainard and R. N. Cooper. *American economic review*, v. 65, May 1975, p. 167-75.

COOPER, ROBERT P.

Alternative financing. (Municipal forum) *Michigan CPA*, v. 27, Sept.-Oct. 1975, p. 49-50.

COOPER, S. KERRY.

Accounting for corporate social responsibility, by Kerry Cooper and Mitchell H. Raiborn. *MSU business topics*, v. 22, Spring 1974, p. 19-26.

COOPERATION WITH LAWYERS

See Lawyers And Accountants

COOPERATIVE APARTMENTS

See Apartment Houses, Cooperative

COOPERATIVE BANKS

See Agriculture-Credit
Credit Unions
Savings And Loan Associations

COOPERATIVE HOTELS

See Hotels, Cooperative
Taxation, United States-Cooperative Hotels

COOPERATIVES

See Also Agricultural Cooperatives
Also Under Name Of Special Type,
E.G., Apartment Houses;
Creameries, Etc.

Clearwater, Keith I. Antitrust challenges facing cooperatives. *Cooperative accountant*, v. 28, Fall 1975, p. 2-15.

Frome, Robert L. Cooperatives and condominiums as securities. *Real estate review*, v. 4, Winter 1975, p. 35-40.

Hansen, Orval. Cooperatives' challenges in the Congress. *Cooperative accountant*, v. 28, Spring 1975, p. 25-30.

Accounting

Ciecko, Daniel J. Cooperatives and APB opinion no. 18: the equity method of accounting for investments in common stock. *Cooperative accountant*, v. 27, Winter 1974, p. 23-6.

Mulligan, T. E. Case against APB-18 applying to cooperatives. *Cooperative accountant*, v. 28, Summer 1975, p. 17-23.

Costs

Everett, Martin. Putting kick into co-op. *Sales management*, v. 114, Feb. 3, 1975, p. 29-34.

Finance

Fensterstock, Lyle S. Leveraged leasing as applied to cooperatives. *Cooperative accountant*, v. 27, Winter 1974, p. 7-22.

Reports and statements

Mann, M. Herschel. Use of the funds statement. *Cooperative accountant*, v. 28, Spring 1975, p. 31-40.

Taxation

See Taxation, United States-Cooperatives

COOPERS & LYBRAND.

Anti-inflation checklist. *Financial executive*, v. 43, Feb. 1975, p. 54-5.

British Leyland's financing problems. (Finance and commerce) *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 220-1.

Changing environment in financial reporting: proposals for involvement in corporate quarterly and annual reports. New York, 1974. 44 p. (Preliminary draft for discussion and comment.) [*150.2 C]

Crestol, Jack. Investment planning with tax-exempt bonds. New York, Coopers & Lybrand, c1975. 18 p. [*753 C]

Furst, John S. Valuation of closely held corporate stock, by John S. Furst and Cordell B. Moore. New York, Coopers & Lybrand, c1975. 24 p. (C & L reports to management.) [*724 F]

Interim reports - on the rebound. *Financial executive*, v. 43, Jan. 1975, p. 40-2, 44, 46.

Janson, Ernest C. Financial reporting and tax practices in nonferrous mining, by Ernest C. Janson, John A. MacLean and David T. Wright. 3rd ed. New York, Coopers & Lybrand, c1974. 127 p. [280 J]

Lenrow, Gerald I. Current tax trends in the insurance industry, by Gerald I. Lenrow and Ralph Milo. New York, Coopers & Lybrand, 1974. 32 p. [*400.1]

LIFO - a guide for corporate decision-makers. New York, c1974. 48 p. [*142.4 C]

LIFT: the flexible system for inventory management. New York, c1975. 33 p. [*142.4 C]

Mexico - from the international reference manual. New York, c1975. 41 p. [*759.1 M]

National Center For Housing Management. Administrative and accounting guide for federally insured multifamily housing developments, edited by Patrick Conroy. Washington, 1974. 1 v. (various pagings) (Accounting system designed by Coopers & Lybrand.) [*250 Hou 2]

Pensions -- part IV. *Broadcast financial journal*, v. 3, Nov. 1974, p. 12-13. (Reprinted from the newsletter published by Coopers & Lybrand.)

Pomeranz, Felix. Operational guidelines for managing investment funds, by Felix Pomeranz and Richard Steinberg. New York, Coopers & Lybrand, c1974. 30 p. [*720 P]

COPE, KENNETH W.

Budgeting in a large retail chain, by Kenneth W. Cope and Robert A. Watson. *Retail control*, v. 44, Sept. 1975, p. 50-7.

COPELAND, J. PAUL.

Greene, Mark R. Factors in selecting tax-deferred annuities, by Mark R. Greene and J. Paul Copeland. *CLU journal*, v. 29, Oct. 1975, p. 34-46.

COPELAND, PETER.

How to figure your construction costs. *Retail control*, v. 42, Aug. 1974, p. 22-33.

COPELAND, RONALD M.

Cooley, Philip L. Contrasting roles of financial theory and practice, by Philip L. Cooley and Ronald M. Copeland. *Business horizons*, v. 18, Aug. 1975, p. 25-31.

Hayya, Jack C. On extensions of probabilistic profit budgets, by Jack C. Hayya, Ronald M. Copeland and K. Hung Chan. *Decision sciences*, v. 6, Jan. 1975, p. 106-119.

Holzmann, Oscar J. Income measures of conglomerate performance, by Oscar J. Holzmann, Ronald M. Copeland and Jack Hayya. *Quarterly review of economics & business*, v. 15, Autumn 1975, p. 67-78.

Managerial accounting: an introduction to planning, information processing, and control, by Ronald M. Copeland and Paul E. Scher. Santa Barbara, Calif., Hamilton Pub. Co., c1974. 533 p. [110 C]

Statistical sampling: an uncertain defense against legal liability, by Ronald M. Copeland and Ted D. Englebrecht. *CPA (NYSS)*, v. 45, Nov. 1975, p. 23-7.

COPLEY, LEWIS L.

Still need business knowledge in EDP. *Data management*, v. 13, July 1975, p. 5.

COPP, DANA D.

Selling the large landholding. *Real estate review*, v. 5, Summer 1975, p. 46-9.

COPP, PETER R.

Measuring the profitability of hotels. *Accountancy (Eng.)*, v. 86, Nov. 1975, p. 38-40.

COPPER

See Metal Work
Mining And Metallurgy, Copper

COPPIE, COMER S.

Fiscal planning for the nation's capital. *Management accounting (NAA)*, v. 56, Feb. 1975, p. 15-19.

COPYRIGHT - sound recordings - California statute... does not conflict with federal copyright protection. (Case comments) *Florida State University law review*, v. 2, Summer 1974, p. 614-25.

COPYRIGHTS

See Patents And Copyrights

CORBEAU, ANDRE B.

Meyer, Carl F. Application of spectral analysis to demonstrate the stochastic distortion in the delta midrange of price series, by Carl F. Meyer and Andre B. Corbeau. *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 221-30.

CORBIN, DONALD A.

Accounting standards for research and development. *Management accounting (NAA)*, v. 57, Oct. 1975, p. 47-8.

Feasibility of social reports, by Donald A. Corbin and Janice M. Ellis. *Accounting forum*, v. 44, May-Dec. 1974, p. 16-24.

Forecast on forecasting. (Auditing & reporting) *CPA journal*, v. 45, Dec. 1975, p. 52-4.

CORCORAN, A. WAYNE.

Isolating accounting variances via partitioned matrices, by A. Wayne Corcoran and Wayne E. Leininger. (Education research) *Accounting review*, v. 50, Jan. 1975, p. 184-8.

CORCORAN, JAMES M.

Federal gift tax - a hidden bugaboo and how to face it. *Law office economics and management*, v. 16, Spring 1975, p. 138-43.

CORD, J.

Galai, D. Note on Cord's method of allocating funds to investment projects. (Notes) *Management science*, v. 21, Aug. 1975, p. 1466-70.

CORENSWET, ELLEN BARRIE.

I can get it for you wholesale: the lingering problem of automobile deficiency judgments. (Notes) *Stanford law review*, v. 27, April 1975, p. 1081-1107.

COREY, E. RAYMOND.

Key options in market selection and product planning. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 119-28.

COREY, GORDON R.

Directors' Audit Committee and the audit function. *Internal auditor*, v. 32, Jan.-Feb. 1975, p. 29-37.

COREY, WILLIAM S.

Public availability of private rulings: how will it affect tax practice? (Effective tax procedures) *Journal of taxation*, v. 42, April 1975, p. 225-30.

CORFIELD, K. G.

How internal audit serves management. *Internal auditor*, v. 32, Nov./Dec. 1975, p. 14-18.

CORLESS, JOHN C.

Comment on assessing prior distributions for applying Bayesian statistics in auditing: a reply. (Correspondence) *Accounting review*, v. 50, Jan. 1975, p. 158-9.

Conscience of management. *Connecticut CPA*, v. 38, Dec. 1974, p. 21-3.

CORMACK, GEORGE H.

Controlling land development with the lease option. *Real estate review*, v. 5, Summer 1975, p. 36-9.

Lease option - an innovation for leasehold development. *Journal of property management*, v. 40, Jan.-Feb. 1975, p. 40-2.

CORMAN, JAMES C.

Gallagher, Thomas J. Overview of the Corman tax reform proposals. *Taxes - the tax magazine*, v. 53, July 1975, p. 424-35.

CORN, MERTON.

Choosing a number two man. (Small bank scene) *Magazine of bank administration*, v. 51, March 1975, p. 62, 83.

CORNELL, BRIAN.

Elgart, Allen. Industrial development bonds: living with a Sec. 103(c)(6)(D) election, by Allen Elgart and Brian Cornell. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 420-1.

CORNELL UNIVERSITY.

Hotel Research and Development.

Consumer habits in the hospitality industry. *Cornell hotel and restaurant administration quarterly*, v. 16, Aug. 1975, p. 8-13.

New York State College of Agriculture and Life Sciences.

Operating results of self-service discount stores 1973-74, compiled by Wendell Earle and Willard Hunt. Ithaca, N.Y., 1974. 83 p. [Research grant from the Mass Retailing Institute.] [*262 C]

ACCOUNTANTS' INDEX 1975

CORNING GLASS WORKS CORPORATION.

Dowling, William F. Corning approach to organization development. *Organizational dynamics*, v. 3, Spring 1975, p. 16-34.

CORPORATE credit card: its time has come. *Credit and financial management*, v. 77, Feb. 1975, p. 34-5.

CORPORATE DISTRIBUTIONS

See Taxation, United States-Corporate Distributions

CORPORATE DIVESTITURE

See Business Separations
Spin-Offs, Split-Offs, And Split-Ups

CORPORATE economist.

Fisher, David I. Corporate economist. New York, Conference Board, c1975. 55 p. (*Conference Board report*, no. 655.) [*224 F]

CORPORATE FIDUCIARIES

See Trust Companies And Departments

CORPORATE FINANCE

See Corporations-Finance

CORPORATE MERGERS

See Consolidations And Mergers

CORPORATE MODELS

See Also Financial Models

Baydin, Lynda Diane. Corporate models in health care delivery. by Lynda Diane Baydin and Alan Sheldon. *Hospital administration*, v. 20, Winter 1975, p. 40-52.

Estes, Ralph W. Comprehensive corporate social reporting model. *Federal accountant*, v. 23, Dec. 1974, p. 9-19.

Grinyer, Peter H. Computer models for corporate planning. by Peter H. Grinyer and Jeff Wooller. *Long range planning*, v. 8, Feb. 1975, p. 14-25.

Involving managers in computer model-building. *Accountant* (Eng.), v. 173, Oct. 23, 1975, p. 470.

Levine, Kenneth C. Practical approach to corporate plan modeling. *Burroughs clearing house*, v. 59, Feb. 1975, p. 18-19, 55-6.

Rasmussen, John Eric. Danish achievement: long-term planning via an overall model. *Newspaper controller*, v. 28, Feb. 1975, p. 4-6, 10.

Ryan, Terence M. Dividend policy and market valuation in British industry. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 415-28.

Shuman, Jeffrey C. Marketing and airline corporate planning. *Long range planning*, v. 7, Dec. 1974, p. 68-73.

Singhvi, Surendra S. Model for corporate growth. *Mergers & acquisitions*, v. 10, Spring 1975, p. 10-15.

Wong, Robert E. Profit maximization and alternative theories: a dynamic reconciliation. *American economic review*, v. 65, Sept. 1975, p. 689-94.

Woodfin, Paul B. Corporate tax computer modeling - an illustration. *Tax executive*, v. 27, April 1975, p. 241-8, 250-6, 258-62.

Woodfin, Paul B. Modeling corporate taxes using computer time sharing. *Tax executive*, v. 27, Jan. 1975, p. 127-43.

Woodfin, Paul B. Modeling corporate taxes using computer time sharing. *Ohio CPA*, v. 34, Autumn 1975, p. 169-81.

CORPORATE NEWS DISCLOSURE

See Corporations-Disclosure Of Information

CORNING GLASS WORKS CORPORATION.

CORPORATE planning theory and practice.

Hussey, David E. Corporate planning theory and practice. Oxford, Eng., Pergamon Press, c1974. 399 p. (Bibliography: p. 333-85. Kettlewell, P. J. European bibliography of corporate planning 1961-1972.) [200.81 H]

CORPORATE PRACTICE BY PROFESSIONAL MEN

See Professional Corporations And Associations

CORPORATE REORGANIZATIONS

See Reorganizations

CORPORATE REPORTS

See Reports

CORPORATE SEPARATIONS

See Business Separations
Spin-Offs, Split-Offs, And Split-Ups

CORPORATE taxable income after liquidation. *Taxation for accountants*, v. 15, Dec. 1975, p. 335-6.

CORPORATE treasurer's and controller's encyclopedia.

Prentice-Hall, Inc. Corporate treasurer's and controller's encyclopedia, revised by Sam R. Goodman. rev. ed. Englewood Cliffs, N.J., 1975. 2 v. (1050 p.) (Previous eds. edited by Lillian Doris.) [223.5 P]

CORPORATION hard to ignore for tax purposes. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 51.

CORPORATION, partnership, fiduciary filled-in tax return forms.

Commerce Clearing House. Corporation, partnership, fiduciary filled-in tax return forms. 1975 ed. Chicago, c1974. 104 p. (*Standard federal tax reports*, v. 61, no. 56, Dec. 17, 1974. Extra ed.) [*751.3 C]

CORPORATIONS

See Also Business-Form Of Organization
Government Corporations
Professional Corporations And Associations
Taxation, United States-Corporations

Bibeault, Donald B. Corporate growth: a conceptual framework. *Managerial planning*, v. 24, July-Aug. 1975, p. 1-10, 29.

Elmer, Brian C. Legal obstacles to foreign acquisitions of U.S. corporations, by Brian C. Elmer and Dwight A. Johnson. *Business lawyer*, v. 30, April 1975, p. 681-98.

Gilbert, James B. Collectivism and Charles Steinmetz. *Business history review*, v. 48, Winter 1974, p. 520-40.

Golden, L. L. L. Corporations cannot continue to be faceless. (Ideas for action) *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 6-8.

Krum, James R. Perspectives on the consequences of big business. *MSU business topics*, v. 23, Summer 1975, p. 60-8.

Accountability

Bird, Peter. Accountability: standards in financial reporting. London, Haymarket Pub. Ltd., c1973. 149 p. [103.1 B]

Accounting

Bremser, Wayne G. Earnings characteristics of firms reporting discretionary accounting changes. *Accounting review*, v. 50, July 1975, p. 563-73.

Henke, Emerson O. Introduction to accounting: a conceptual approach. New York, Petrocelli-Charter, c1974. 453 p. [110 H]

Ronen, J. Do corporations use their discretion in classifying accounting items to smooth reported income? By Joshua Ronen and Simcha Sadan. *Financial analysts journal*, v. 31, Sept.-Oct. 1975, p. 62-8.

Denmark

Carlsen, P. Recent developments in the Danish corporation structure - primarily in respect of accounting and auditing requirements, by P. Carlsen, P.J. Kjaer and A.F. Petersen. *Journal UEC*, v. 10, Jan. 1975, p. 56-62.

Israel

Falk, Haim. Accounting for stock reacquisitions: Israel and the United States compared, by Haim Falk, Samuel Frumer and James A. Heintz. *International journal of accounting, education and research*, v. 9, Spring 1974, p. 111-23.

Auditing

Block, Max. Improving nonpublic company financial reports. (Auditing and reporting) *CPA (NYSS)*, v. 45, Oct. 1975, p. 76-7.

Lam, Wai P. Development & significance of corporate audit committees. *CA magazine (Can.)*, v. 106, April 1975, p. 32-3, 36-40.

Most, Kenneth S. Obligatory outside auditors. (Letters) *Journal of accountancy*, v. 139, March 1975, p. 37.

Denmark

Carlsen, P. Recent developments in the Danish corporation structure - primarily in respect of accounting and auditing requirements, by P. Carlsen, P.J. Kjaer and A.F. Petersen. *Journal UEC*, v. 10, Jan. 1975, p. 56-62.

Nigeria

Ifezue, J. C. Structure and management of statutory corporations in the Federal Republic of Nigeria (financial management perspective). *Nigerian accountant*, v. 7, Oct./Dec. 1974, p. 14-17, 22-4.

Canada

Crookell, Harold. Canada's export performance problems and prospects. (Management in action) *Cost and management (Canada)*, v. 48, Nov.-Dec. 1974, p. 35-8.

Hayden, Peter R. Canadian foreign investment review act, by Peter R. Hayden and Jeffrey H. Burns. *Practical lawyer*, v. 21, Oct. 1975, 55-62.

Data processing

Grinyer, Peter H. Computer models for corporate planning, by Peter H. Grinyer and Jeff Wooller. *Long range planning*, v. 8, Feb. 1975, p. 14-25.

Disclosure Of Information

See Also Insider Transactions

Arey, Patrick K. Development of a flexible duty standard of liability under SEC rule 10b-5. (Note Comments) *Washington and Lee law review*, v. 32, Winter 1975, p. 99-131.

Benjamin, James J. Corporate presidents' reaction to the New York Stock Exchange white paper, by James J. Benjamin and Vincent C. Brenner. *Journal of business (Seton Hall)*, v. 13, May 1975, p. 3-15.

Choi, Frederick D. S. Financial disclosure and entry to the European capital market. *Journal of accounting research*, v. 2, Autumn 1973, p. 159-75.

Cohen, Norman R. Some practical and impractical aspects of a rule 145 transaction. *Business lawyer*, v. 30, Nov. 1974, p. 51-71.

Courtis, John K. Developing accounting objectives for financial statement users. *Accountants' journal (N.Z.)*, v. 54, Sept. 1975, p. 289-92.

Eliasof, Lucy Gail. Transactions effected solely by means of intrastate telephone calls do not satisfy the interstate commerce requirement of Section 10(b) of the Securities exchange act. (Recent decisions) *George Washington law review*, v. 43, Jan. 1975, p. 677-87.

Garrett, Ray. Disclosure rules and annual reports: present impact. *Financial executive*, v. 43, Apr. 1975, p. 16-21.

Gillis, John G. Corporate projections: phase II. (Securities law and regulation) *Financial analysts journal*, v. 31, July-Aug. 1975, p. 10-11, 59-60.

Gillis, John G. Trends in disclosure. (Securities law and regulation) *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 11-13, 91-2.

Godwin, Larry B. CPA and user opinions on increased corporate disclosure. *CPA (NYSS)*, v. 45, July 1975, p. 31-5.

Granof, Michael H. Reporting illegal activities, by Michael H. Granof and Charles H. Smith. (Accountancy abroad) *Chartered accountant in Australia*, v. 46, Sept. 1975, p. 14-16.

Griffiths, Daniel W. Working with the new amendments on annual reports to shareholders. (SEC commentary) *CPA (NYSS)*, v. 45, July 1975, p. 51-2.

Hein, Peter C. Proposal for affirmative disclosure by target management during tender offers. (Notes) *Columbia law review*, v. 75, Jan. 1975, p. 190-221.

Jones, Harry. Investor's need for corporate information. *Accountant (Eng.)*, v. 171, Dec. 12, 1974, p. 782-4.

Juchau, Roger. Company law reform and accounting. *Chartered accountant in Australia*, v. 46, Aug. 1975, p. 11-15.

Limits of disclosure. (News & views) *CPA (NYSS)*, v. 45, Oct. 1975, p. 11-12. (Reprint from *Week in review* (Haskins & Sells), June 27, 1975.)

Luchangco, Guillermo D. What about public disclosures of business forecasts? *SGV group journal*, no. 3, 1974, p. 14-23.

Lurie, Arlene J. How promptly do corporations disclose their problems? by Arlene J. Lurie and Victor S. Pastena. *Financial analysts journal*, v. 31, Sept.-Oct. 1975, p. 55-61.

McCarthy, Christopher M. Rule 10b-5 - expanding insider liability. (Securities law) *St. John's law review*, v. 49, Winter 1975, p. 405-15.

Mundheim, Robert H. Selected trends in disclosure requirements for public corporations. *Securities regulation law journal*, v. 3, Spring 1975, p. 3-32.

Quinn, James J. New financial disclosure requirements for public companies, by James J. Quinn and Fred S. Spindel. (Accounting developments) *Securities regulation law journal*, v. 3, Spring 1975, p. 63-70.

Rosenzweig, Victor M. Insider liability under rule 10b-5 - the current state of the law. *St. John's law review*, v. 49, Fall 1974, p. 31-51.

Ruder, David S. Current problems in corporate disclosure. *Business lawyer*, v. 30, July 1975, p. 1081-93.

Sommer, A. A. Limits of disclosure. *Financial executive*, v. 43, Oct. 1975, p. 46-50, 52-4.

Strickland, Lucy D. Unorthodox transactions and liability for short-swing profits under 16(b) of the Securities exchange act of 1934. *Washington and Lee law review*, v. 32, Spring 1975, p. 565-70.

Great Britain

Harding, F. A. Company law reform in the United Kingdom. *Journal UEC*, v. 10, April 1975, p. 106-10.

Singapore

Luchangco, Guillermo D. What about public disclosures of business forecasts? *SGV group journal*, no. 3, 1974, p. 14-23.

Europe

Mazzolini, Renato. European corporate strategies. *Columbia journal of world business*, v. 10, Spring 1975, p. 98-108.

Finance

See Also Going Public
Short-Term

Archbold, Pamela. Preferred shares: the next great financing device? (Corporate financing) *Institutional investor*, v. 8, Dec. 1974, p. 111.

Boyer, Robert. How to convince your banker you're a good risk. *Laventhol & Horwath perspective*, v. 1, Fall-Winter 1975, p. 32-7.

Cohen, Morris. Corporate financial requirements following inflation. *Conference Board record*, v. 12, April 1975, p. 55-9.

- Ederington, Louis H. Yield spread on new issues of corporate bonds. *Journal of finance*, v. 29, Dec. 1974, p. 1531-43.
- Ghee, William K. Bankers' viewpoints on financing proposed capital expenditures, by William G. Ghee, J. William Petty and Jack A. Griggs. *Journal of commercial bank lending*, v. 57, Feb. 1975, p. 51-64.
- Handorf, William C. Flexible debt financing. *Financial management*, v. 3, Summer 1974, p. 17-23.
- Hoadley, Walter E. Role of capital markets in combating inflation. *Columbia journal of world business*, v. 9, Winter 1974, p. 131-4.
- How 550 companies face the capital gap. *Business week*, Sept. 22, 1975, p. 65-7, 71-2, 74, 76, 81-2.
- Hunt, Pearson. Funds position: keystone in financial planning. *Harvard business review*, v. 53, May-June 1975, p. 106-15.
- Industry and size as debt ratio determinants in manufacturing internationally, by Lee Remmers and others. *Financial management*, v. 3, Summer 1974, p. 24-32.
- Jones, Reginald H. Need for capital. *National tax journal*, v. 28, Sept. 1975, p. 265-81.
- Jones, Reginald H. Why business must seek tax reform. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 49-55.
- Kaufman, Henry. Financial roadblocks to a new economic expansion. *Trusts & estates*, v. 114, Feb. 1975, p. 98-101, 117-19.
- Kazinetz, Sandra. New executive species: vice president-investor relations. (Digest) *Financial executive*, v. 43, April 1975, p. 8.
- Knight, W. Donald. ESOPs offer employee benefits, corporate financing and control, estate planning. (Compensation) *Journal of taxation*, v. 43, Nov. 1975, p. 258-62.
- Kolodny, Richard. Refunding decision in near perfect markets. *Journal of finance*, v. 29, Dec. 1974, p. 1467-77.
- Kumar, Prem. Growth stocks and corporate capital structure theory. *Journal of finance*, v. 30, May 1975, p. 533-47.
- Menke, John D. Employee stock ownership trust: a new trend in employee benefits and corporate finance. *CLU journal*, v. 29, Jan. 1975, p. 31-6.
- Mukherjee, Saradindu. Normative approach to short term financing. *Management accountant* (India), v. 10, March 1, 1975, p. 171-89.
- Nadler, Paul S. Corporate banking relationships. *Bankers monthly*, v. 92, April 15, 1975, p. 11-12, 35-6.
- Newman, Barry I. Anatomy of commercial financing. (World of finance) *American Bar Association journal*, v. 61, March 1975, p. 352-5.
- Nineteen seventy-five annual corporate financing directory. *Institutional investor*, v. 8, Special issue, 1975, p. 5-64.
- Private placements 1974: more deals, less money. (Corporate financing) *Institutional investor*, v. 9, April 1975, p. 123-4.
- Stiglitz, Joseph E. On the irrelevance of corporate financial policy. *American economic review*, v. 64, Dec. 1974, p. 851-66.
- Thackray, John. Financing forecast: queuing up for 1975. *Institutional investor*, v. 9, Jan. 1975, p. 74-7, 97-9.
- Vickers, Douglas. Disequilibrium structures and financing decisions in the firm. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 375-87.
- Warner, Harold G. Changing patterns of corporate finance. *Journal of commercial bank lending*, v. 58, Oct. 1975, p. 2-9.
- Watt, Ian G. Problems of liquidity, part I. (Student roundabout) *Accountant* (Eng.), v. 173, Nov. 20, 1975, p. 592-3.
- Wilbratte, Barry J. Some essential differences in the demand for money by households and by firms. *Journal of finance*, v. 30, Sept. 1975, p. 1091-9.
- Wright, Kenneth M. Corporate long-term financing. *Conference Board record*, v. 12, April 1975, p. 62-4.

Australia

- Telfer, John. Some problems of schemes of arrangement between companies and their creditors. *Australian accountant*, v. 45, Aug. 1975, p. 385-8, 391.

Great Britain

- Hutchinson, P. J. Financing of rapid-growth firms up to flotation, by P. J. Hutchinson, J. A. Piper and G. H. Ray. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 145-51.

Short-term

- Corporate credit card: its time has come. *Credit and financial management*, v. 77, Feb. 1975, p. 34-5.

South Africa

- Waters, David F. Remedies to insolvent situations. *South African chartered accountant*, v. 11, July 1975, p. 245-6.

Financial management

- Acheson, Richard M. Employee stock ownership plan: something for everybody. *Valuation consultant*, v. 12, Aug. 1975, p. 1-3.
- Asset management - a problem and a program. *Valuation consultant*, v. 12, May 1975, 4 p.
- Chen, A. H. Effects of uncertain inflation on the investment and financing decisions of a firm, by A. H. Chen and A. J. Boness. *Journal of finance*, v. 30, May 1975, p. 469-83.
- Cooper, David J. Rationality and investment appraisal. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 198-202.
- Frisch, Robert A. ESOTs, a way to corporate financing & stock preservation. *Valuation consultant*, v. 12, Aug. 1975, p. 3-5.
- Hockenberger, William A. How to improve a company's cash management and increase its profits. *Practical accountant*, v. 8, Jan.-Feb. 1975, p. 25-33.
- Hutchinson, P. J. Financial control of rapid-growth firms up to flotation, by P. J. Hutchinson, J. A. Piper and G. H. Ray. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 222-8.
- Ifezue, J. C. Structure and management of statutory corporations in the Federal Republic of Nigeria (financial management perspective). *Nigerian accountant*, v. 7, Oct./Dec. 1974, p. 14-17, 22-4.
- Ivanetic, Mirjan. Borrowed liquidity: signal of corporate distress. (Ideas for action) *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 6-8.
- Jaeger, Irwin J. Here comes the credit executive. *Credit and financial management*, v. 77, Aug. 1975, p. 8-9, 32.
- Krishna, V. Procedure for the management of capital expenditure. *Chartered accountant* (India), v. 24, July 1975, p. 5-10.
- McWhirter, F. S. Lessons we can learn from recent financial collapses. *Management accounting* (Eng.), v. 53, July-Aug. 1975, p. 237-40.
- Neuman, John L. Make overhead cuts that last. *Harvard business review*, v. 53, May-June 1975, p. 116-26.
- Nicol, Barry D. Maintaining liquidity in times of inflation. *CA magazine* (Can.), v. 106, Jan. 1975, p. 27-30.
- Petty, J. William. Capital expenditure decision making process of large corporations, by J. William Petty, David F. Scott and Monroe M. Bird. *Engineering economist*, v. 20, Spring 1975, p. 159-72.
- Rayburn, L. Gayle. More effective management of cash. *Managerial planning*, v. 23, May-June 1975, p. 15-19.
- Rue, Leslie W. Dangers inherent in growth objectives, by Leslie W. Rue and Thomas B. Clark. *Managerial planning*, v. 23, May-June 1975, p. 24-8.
- Singhvi, Surendra S. Model for corporate growth. *Mergers & acquisitions*, v. 10, Spring 1975, p. 10-15.
- Sizer, John. Five actions in the fight for company survival. *Management accounting* (Eng.), v. 53, Feb. 1975, p. 48, 56.
- Sonnecken, Edwin H. Accounting for economics. *Akron business and economic review*, v. 6, Fall 1975, p. 4-7.
- Swan, Hugo. Cash conservation. *Management accounting* (NAA), v. 57, Aug. 1975, p. 14-16.

Financial Relations

See Public Relations

Flotation

- Hutchinson, P. J. Financial control of rapid-growth firms up to flotation, by P. J. Hutchinson, J. A. Piper and G. H. Ray. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 222-8.
- Johnson, Keith B. Empirical analysis of the flotation cost of corporate securities, 1971-72, by Keith B. Johnson, T. Gregory Morton and M. Chapman Findlay. *Journal of finance*, v. 30, Sept. 1975, p. 1129-33.

Government regulation

- Elton, Edwin J. Valuation, optimum investment and financing for the firm subject to regulation, by Edwin J. Elton, Martin J. Gruber and Zvi Lieber. *Journal of finance*, v. 30, May 1975, p. 401-25.
- Krum, James R. Perspectives on the consequences of big business. *MSU business topics*, v. 23, Summer 1975, p. 60-8.
- Mundheim, Robert H. Selected trends in disclosure requirements for public corporations. *Securities regulation law journal*, v. 3, Spring 1975, p. 3-32.

Great Britain

- Buckley, Adrian. Company liquidity in 1974. (Finance) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 68, 70, 72.
- Cooper, David J. Rationality and investment appraisal. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 198-202.
- Hutchinson, P. J. Financial control of rapid-growth firms up to flotation, by P. J. Hutchinson, J. A. Piper and G. H. Ray. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 222-8.
- Juchau, Roger. Company law reform and accounting. *Chartered accountant in Australia*, v. 46, Aug. 1975, p. 11-15.
- McWhirter, F. S. Lessons we can learn from recent financial collapses. *Management accounting* (Eng.), v. 53, July-Aug. 1975, p. 237-40.
- Ryan, Terence M. Dividend policy and market valuation in British industry. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 415-28.
- Whitman, George E. State industry at the crossroads - II. *Certified accountant* (Eng.), Jan. 1975, p. 3-4, 9-10.

History

- Johnson, H. Thomas. Role of accounting history in the study of modern business enterprise. *Accounting review*, v. 50, July 1975, p. 444-50.

India

- Top (100) hundred corporate giants in India (ranked according to their netassets during 1972-73). *Finance and society* (India), v. 1, March 1975, p. 122-4.

International

- Industry and size as debt ratio determinants in manufacturing internationally, by Lee Remmers and others. *Financial management*, v. 3, Summer 1974, p. 24-32.

Ireland

- Lang, John Temple. Supervision is the key. *Accountancy Ireland*, v. 7, April 1975, p. 23-4.

Italy

- Simonetti, Jack L. Impact of market conditions on the organizational structure and effectiveness of firms operating in Italy. *Journal of the Academy of Marketing Science*, v. 2, Fall 1974, p. 634-41.

Large-scale

- Coll, Robert B. Holding company membership offers economies of scale. (Small bank scene) *Magazine of bank administration*, v. 51, Feb. 1975, p. 58-9.
- Fortune directory of the second 500 largest industrial corporations. *Fortune*, v. 91, June 1975, p. 120-48.
- Levitt, Theodore. Dinosaurs among the bears and bulls. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 41-53.

- Longbrake, William A. Economics of scale in banking, by William A. Longbrake and Marcia K. Johnson. *Magazine of bank administration*, v. 51, July 1975, p. 32-8.
- Thompson, Mayo J. Monopoly, competition, and free enterprise: toward an economic point of no return? *George Washington law review*, v. 42, Aug. 1974, p. 901-20.
- Vancil, Richard F. Strategic planning in diversified companies, by Richard F. Vancil and Peter Lorange. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 81-90.
- Vanderwerken, Peter. Lubrizol ignores the management manuals. *Fortune*, v. 91, Feb. 1975, p. 132-7, 140.

Great Britain

- Lafferty, M. J. St-Gobain-Pont-a-Mousson in London. *Accountancy* (Eng.), v. 86, May 1975, p. 34-6, 38.

Law

- American Bar Association. Section of Corporation, Banking and Business Law. Committee on Corporate Laws. Report of Committee on corporate laws: changes in the Model business corporation act. *Business lawyer*, v. 30, Jan. 1975, p. 501-12.
- American Bar Association. Section of Corporation, Banking and Business Law. Committee on Corporate Laws. Report of Committee on Corporate Laws - changes in the Model business corporation act. (Reports and resolutions) *Business lawyer*, v. 30, April 1975, p. 991-8.
- Going private: the first cases. (Regulation) *Institutional investor*, v. 9, Feb. 1975, p. 33.
- Norton, Joseph Jude. Relationship of shareholders to corporate creditors upon dissolution: nature and implications of the trust fund doctrine of corporate assets. *Business lawyer*, v. 30, July 1975, p. 1061-79.
- Oleck, Howard L. Non-profit corporations, organizations, and associations. 3rd ed. Englewood Cliffs, N.J., Prentice-Hall, c1974. 1000 p. [250 Non]
- Stone, Christopher D. Law and the culture of the corporation. *Business and society review*, Fall 1975, p. 5-17.

Australia

- Baxt, R. Exclusive dealing. (Company law & secretarial section) *Chartered accountant in Australia*, v. 45, June 1975, p. 30-2.
- Baxt, R. Financial corporations act. (Company law & secretarial section) *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 23-4.
- Breach by firms of auditors section 165(2) of Companies acts. *Australian accountant*, v. 45, May 1975, p. 217.
- Nash, Gerard. Property available for distribution in a winding up or bankruptcy. (Legal) *Australian accountant*, v. 45, Oct. 1975, p. 547-8, 551-3.
- Submission on the Corporations and securities industry bill 1974. *Australian accountant*, v. 45, May 1975, p. 196-202, 205-7.
- Telfer, John. Some problems of schemes of arrangement between companies and their creditors. *Australian accountant*, v. 45, Aug. 1975, p. 385-8, 391.

Canada

- Dickerson, Robert W. V. Canada business corporations act: something old, something new, something borrowed - but unique. *CA magazine* (Can.), v. 107, Sept. 1975, p. 45-55.

Delaware

- Arsh, S. Samuel. Delaware general corporation law: recent amendments, by S. Samuel Arsh and Lewis S. Black. *Business lawyer*, v. 30, July 1975, p. 1021-51.

Denmark

- Carlsen, P. Recent developments in the Danish corporation structure - primarily in respect of accounting and auditing requirements, by P. Carlsen, P.J. Kjaer and A.F. Petersen. *Journal UEC*, v. 10, Jan. 1975, p. 56-62.

—Europe

Anderson, John. European company law and the private company. (Student roundabout) *Accountant* (Eng.), v. 172, April 17, 1975, p. 513.

—European Economic Community

Company law in EEC. *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 229.

—Florida

Bell, John P. A. Corporate law and securities regulation, by John P. A. Bell and Craig G. Goodman. *University of Miami law review*, v. 28, Summer 1974, p. 922-51.

—France

Rawlings, Boynton M. French company law: choice of corporate form available to the foreign investor. *Business lawyer*, v. 30, July 1975, p. 1251-71.

—Georgia

Simmons, Keith B. Georgia prejudgment garnishment statute violates due process clause of the Fourteenth Amendment by failing to provide necessary procedural safeguards in the absence of prior notice and hearing. (Recent cases) *Vanderbilt law review*, v. 28, May 1975, p. 908-20.

—Great Britain

Adelberg, Arthur H. Auditing on the march: ancient times to the twentieth century. *Internal auditor*, v. 32, Nov./Dec. 1975, p. 35-47.

Aranya, Nissim. Influence of pressure groups on financial statements in Britain. *Abacus*, v. 10, June 1974, p. 3-12.

Consultative Committee Of Accountancy Bodies. Review of the present conduct and supervision of the securities market. *Accountant* (Eng.), v. 171, Dec. 5, 1974, p. 764-5.

Harding, F. A. Company law reform in the United Kingdom. *Journal UEC*, v. 10, April 1975, p. 106-10.

Juchau, Roger. Company law reform and accounting. *Chartered accountant in Australia*, v. 46, Aug. 1975, p. 11-15.

Kobrin, David. Partnership company. (Law and the accountant) *Accountancy* (Eng.), v. 86, July 1975, p. 80, 82.

Platt, C. J. Short guide to the Companies bill. *Accountants digest* (Eng.), no. 7, Winter 1973/4, 15 p.

Smart, P. E. Weakness of company law? - the Hartley Baird case considered. *Accountant* (Eng.), v. 173, Aug. 7, 1975, p. 154-5.

Stephenson, Ian Case of Rolls-Royce. (Law and the accountant) *Accountancy* (Eng.), v. 85, Dec. 1974, p. 107-8, 110, 112.

—India

Bhandari, B. C. Company deposits under the Companies (amendment) act, 1974. *Chartered accountant* (India), v. 24, Aug. 1975, p. 66-71.

Mittal, Shri C. M. Companies (amendment) act 1974 - a critical review. *Management accountant* (India), v. 9, Oct. 1974, p. 372-5.

Rao, K. Venkoba. Concepts of companies under the same management and group under the Companies amendment act, 1974. *Chartered accountant* (India), v. 24, July 1975, p. 2-4.

Sinha, M. Legal dimensions of company accounts. *Finance and commerce* (India), v. 17, May-June 1974, p. 209-17.

—Israel

Dotan, Y. Periodical and immediate reports under the Securities Law, 1968. *Israel C. P. A.*, June 1974, p. 59-71.

—New Zealand

Company law revision. *Accountants' journal* (N.Z.), v. 54, May 1975, p. 136-7.

Company law revision. *Accountants' journal* (N.Z.), v. 54, April 1975, p. 112-14.

—Nigeria

Ifezue, J. C. Structure and management of statutory corporations in the Federal Republic of Nigeria (financial management perspective). *Nigerian accountant*, v. 7, Oct./Dec. 1974, p. 14-17, 22-4.

—Panama

Arosemena, Carlos. Notes on the formation and taxation of Panama corporations. *Tax management international journal*, Jan. 1974, p. 12-13.

—Singapore

Jasingam, N. Segara. Rights of shareholders - the Singapore scene. *SGV group journal* (P.I.), no. 1 - 1975, p. 10-15.

—South Africa

Horne, Jeremy. Computerizing company forms. *South African chartered accountant*, v. 10, Dec. 1974, p. 431.

Levenberg, Arnold. Company law in South Africa. *South African chartered accountant*, v. 11, Aug. 1975, p. 261-4.

Levenberg, Arnold. Group annual financial statements. *South African chartered accountant*, v. 10, Nov. 1974, p. 378.

Wolman, Basil. Auditor's report - society's expectation v realities. *South African chartered accountant*, v. 10, Dec. 1974, p. 421-4.

—Virginia

Nineteenth annual survey ... law, 1973-1974: business associations. *Virginia law review*, v. 60, Dec. 1974, p. 1464-74.

Liability

Bell, John P. A. Corporate law and securities regulation, by John P. A. Bell and Craig G. Goodman. *University of Miami law review*, v. 28, Summer 1974, p. 922-51.

Management

Abernethy, W. L. Corporate planning - a personal viewpoint. *Long range planning*, v. 7, Dec. 1974, p. 49-52.

Abrahamse, Leonard G. Delegation in a diversified corporate group. *South African chartered accountant*, v. 11, June 1975, p. 205-10.

Ahlquist, C. G. Turning plans into action - a case study. *Long range planning*, v. 7, Dec. 1974, p. 59-63.

Anundsen, Kristin. Assessment center at work. *Personnel*, v. 52, March-April 1975, p. 29-36.

Benjamin, James J. Corporate presidents' reaction to the New York Stock Exchange white paper, by James J. Benjamin and Vincent C. Brenner. *Journal of business* (Seton Hall), v. 13, May 1975, p. 3-15.

Bibeault, Donald B. Corporate growth: a conceptual framework. *Managerial planning*, v. 24, July-Aug. 1975, p. 1-10, 29.

Buchanan, Bruce. Building organizational commitment: the socialization of managers in work organizations. *Administrative science quarterly*, v. 19, Dec. 1974, p. 533-46.

Burck, Charles G. Intricate politics of the corporation. *Fortune*, v. 91, April 1975, p. 109-12, 188, 190, 192.

Chambers, Alan. Financial planning to counter insidious inflation. *Management accountant* (Eng.), v. 53, April 1975, p. 128-9.

Cheney, Richard E. Remedies for tender-offer anxiety. *Financial executive*, v. 18, Aug. 1975, p. 16-19.

Churchill, Neil C. Accounting for affirmative action programs: a stochastic flow approach, by Neil C. Churchill and John K. Shank. *Accounting review*, v. 50, Oct. 1975, p. 643-56.

Clowes, George A. Control engineering framework for planning, by George A. Clowes and Sam A. Marshall. *Long range planning*, v. 8, Aug. 1975, p. 70-80.

Dill, William R. Public participation in corporate planning - strategic management in a kibitzer's world. *Long range planning*, v. 8, Feb. 1975, p. 57-63.

Dobbie, John W. Strategic planning in large firms - some guidelines. *Long range planning*, v. 8, Feb. 1975, p. 81-6.

Edwards, James B. Corporate planner and creativity. *Managerial planning*, v. 23, March/April 1975, p. 12-19.

- Edwards, James Don. Administrative control and the managerial accountant, by James Don Edwards and Richard Kelsey. *Managerial planning*, v. 23, Jan.-Feb. 1975, p. 32-5.
- Ferguson, Charles R. Measuring corporate strategy. Homewood, Ill., Dow Jones-Irwin, c1974. 120 p. [201 F]
- Five best-managed companies. *Dun's review*, v. 104, Dec. 1974, p. 43-56.
- Gabriel, Peter P. Managing corporate strategy to cope with change. *Conference Board record*, v. 12, March 1975, p. 57-60.
- Garrett, Ray. Changing concepts in business ethics. *Business lawyer*, v. 30, March 1975, p. 7-12.
- Gluck, Frederick W. Managing technological change: a box of cigars for Brad, by Frederick W. Gluck and Richard N. Foster. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 139-50.
- Goodwin, Sidney T. E. Dividend policy and its implications for corporate management. *Certified accountant* (Eng.), Oct. 1975, p. 535-6.
- Haimann, Theo. Management in the modern organization, by Theo Haimann and William G. Scott. 2nd ed. Boston, Houghton Mifflin Co., c1974. 583 p. [201 H]
- Hanson, Walter E. Coping with management fraud. (Auditing & reporting) *CPA journal*, v. 45, May 1975, p. 49-50. (Excerpt from Focus on fraud: the new ethic, by Walter E. Hanson, *World* (Peat, Marwick, Mitchell), Autumn 1974, p. 3-4.)
- Hovers, John. Expansion through acquisition. New York, Halsted Press, 1974? 178 p. (Translation of *Expansie door overname*. Appendices p. 21-59 include checklists.) [230 H]
- Hussey, David E. Corporate planning theory and practice. Oxford, Eng., Pergamon Press, c1974. 399 p. (Bibliography: p. 333-85. Kettlewell, P. J. European bibliography of corporate planning 1961-1972.) [200.81 H]
- Kapp, Roger W. Activist shareholders and the shareholder proposal rule: the 1974 experience, by Roger W. Kapp and Margaret A. Bancroft. (No-action letter highlights) *Securities regulation law journal*, v. 3, Spring 1975, p. 71-82.
- Knight, W. Donald. Analysis of the special problems that arise when employers adopt ESOPs. (Taxation of compensation) *Journal of taxation*, v. 43, Dec. 1975, p. 328-32.
- Krishnan, Rama. Rights of corporate employees to procedural due process. *Akron business and economic review*, v. 6, Fall 1975, p. 43-7.
- Lam, Wai P. Management representation on audit committees. *CPA* (NYSS), v. 45, Nov. 1975, p. 33-7.
- McAlmon, George A. Corporate boardroom: a closed circle. *Business and society review*, Winter 1974-75, no. 12, p. 64-71.
- McCartney, Laton. How good are the ITT alumni? *Dun's review*, v. 104, Dec. 1974, p. 76-8.
- McColough, C. Peter. Corporation and its obligations. *Harvard business review*, v. 53, May-June 1975, p. 127-38.
- Nanus, Burt. Future-oriented corporation. (Profiles of the future) *Business horizons*, v. 18, Feb. 1975, p. 5-12.
- Shagory, George E. Development of corporate planning staff. *Long range planning*, v. 8, Feb. 1975, p. 70-3.
- Sheehy, Morgan. Do you know where you're going? *Management* (Irish), v. 22, April 1975, p. 20-3.
- Strategic planning in diversified companies. *Accountant* (Eng.), v. 172, June 5, 1975, p. 723-4.
- Taylor, Bernard. Strategies for planning. *Long range planning*, v. 8, Aug. 1975, p. 27-40.
- Taylor, Tamsin. Checklist for the corporate gadfly. *Business and society review*, Winter 1974-75, no. 12, p. 72-9.
- Terry, P. T. Organizational implications for long range planning. *Long range planning*, v. 8, Feb. 1975, p. 26-30.
- Vancil, Richard F. Strategic planning in diversified companies, by Richard F. Vancil and Peter Lorange. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 81-90.
- Walsh, C. A. Growth equilibrium, balancing stability and profit. *Management accounting* (Eng.), v. 53, March 1975, p. 91-5.
- Wilkerson, W. E. Concept one. (Management input) *Journal of systems management*, v. 25, Dec. 1974, p. 24-5.
- Wyckoff, D. Daryl. Organizational formality and performance. *Motor freight controller*, Sept. 1975, p. 10-12.

- Young, Lewis H. Scenario for survival. *Conference Board record*, v. 12, March 1975, p. 61-4.

Europe

- Mazzolini, Renato. European corporate strategies. *Columbia journal of world business*, v. 10, Spring 1975, p. 98-108.

France

- Rawlings, Boynton M. French company law: choice of corporate form available to the foreign investor. *Business lawyer*, v. 30, July 1975, p. 1251-71.

Great Britain

- Harding, F. A. Company law reform in the United Kingdom. *Journal UEC*, v. 10, April 1975, p. 106-10.
- Holmes, Geoffrey. Management discloses. (Published accounts) *Accountancy* (Eng.), v. 86, July 1975, p. 90, 92, 94, 96.
- Kershaw, P. B. Information for corporate management. *Public finance & accountancy* (Eng.), v. 1, Nov. 1974, p. 358-60.

Ireland

- Lang, John Temple. Supervision is the key. *Accountancy Ireland*, v. 7, April 1975, p. 23-4.

Nigeria

- Ifezue, J. C. Structure and management of statutory corporations in the Federal Republic of Nigeria (financial management perspective). *Nigerian accountant*, v. 7, Oct./Dec. 1974, p. 14-17, 22-4.

Meetings

See Also Conferences
Conventions

- Andresen, Arden L. How to conduct an annual meeting, by Arden L. Andresen, James A. Farmer and Frank A. Hutson. *Practical lawyer*, v. 21, Sept. 1, 1975, p. 43-56.
- Perham, John C. Annual meetings: back to basics. *Dun's review*, v. 105, April 1975, p. 48-51, 106, 108, 110.

Multinational

See Corporations, Multinational

Officers

See Also Controllers
Corporations-Secretaries
Directors
Treasurers
Indemnification

- Abrahamse, Leonard G. Delegation in a diversified corporate group. *South African chartered accountant*, v. 11, June 1975, p. 205-10.
- Boffa, Robert C. Tax problems arising out of alleged improper conduct of corporate officers and directors. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 395-467.) [750.2 S]
- Chandler, Marvin. It's time to clean up the boardroom. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 73-82.
- Gluck, Frederick W. Managing technological change: a box of cigars for Brad, by Frederick W. Gluck and Richard N. Foster. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 139-50.
- Glueck, William F. Managers, mobility, and morale. *Business horizons*, v. 17, Dec. 1974, p. 65-70.
- Jaeger, Irwin J. Here comes the credit executive. *Credit and financial management*, v. 77, Aug. 1975, p. 8-9, 32.
- Lerner, Herbert J. Employment taxes: parent's officers not employees of subs. where no substantial services performed, edited by Herbert J. Lerner. (Tax clinic) *Tax adviser*, v. 6, Aug. 1975, p. 481.

Liability of outside directors under rule 10b-5. (Notes) *New York University law review*, v. 49, Oct. 1974, p. 551-77.

Lipson, Harry A. Do corporate executives plan for social responsibility? *Business and society review*, Winter 1974-75, no. 12, p. 80-1.

McAlmon, George A. Corporate boardroom: a closed circle. *Business and society review*, Winter 1974-75, no. 12, p. 64-71.

Murthy, K. R. Srinivasa. Should CEO pay be linked to results? By K. R. Srinivasa Murthy and Malcolm S. Salter. *Harvard business review*, v. 53, May-June 1975, p. 66-73.

Orr, George W. President's job is easier. *Management accounting* (NAA), v. 56, June 1975, p. 25-6.

Schmidt, Richard. Does board composition really make a difference? *Conference Board record*, v. 12, Oct. 1975, p. 38-41.

Pakistan

Qureshi, Mahmood A. Private enterprise accounting and economic development in Pakistan. *International journal of accounting, education and research* v. 9, Spring 1974, p. 125-41.

Reports And Statements

See Also Reports

Block, Max. Improving nonpublic company financial reports. (Auditing and reporting) *CPA* (NYSS), v. 45, Oct. 1975, p. 76-7.

Estes, Ralph W. Comprehensive corporate social reporting model. *Federal accountant*, v. 23, Dec. 1974, p. 9-19.

Gillis, John G. Corporate projections: phase II. (Securities law and regulation) *Financial analysts journal*, v. 31, July-Aug. 1975, p. 10-11, 59-60.

Godwin, Larry B. CPA and user opinions on increased corporate disclosure. *CPA* (NYSS), v. 45, July 1975, p. 31-5.

Griffiths, Daniel W. Working with the new amendments on annual reports to shareholders. (SEC commentary) *CPA* (NYSS), v. 45, July 1975, p. 51-2.

Knortz, Herbert C. New financial environment. *Management accounting* (NAA), v. 56, March 1975, p. 13-18, 35.

Lafferty, M. J. Corporate report - the two views, by Michael Lafferty and Guy Neely. *Accountancy* (Eng.), v. 86, Oct. 1975, p. 42-4.

New look at corporate reports. *Accountant* (Eng.), v. 173, Aug. 21, 1975, p. 199-200.

Tweedie, D. P. Corporate report: evolution or revolution? *Accountant's magazine* (Scott.), v. 79, Oct. 1975, p. 343-6.

Canada

Owen, Eric G. Confiscation of capital net taxation of income. *International accountant* (Eng.), v. 44, Oct.-Dec. 1974, p. 120-2.

Great Britain

Holmes, Geoffrey. Management discloses. (Published accounts) *Accountancy* (Eng.), v. 86, July 1975, p. 90, 92, 94, 96.

Nigeria

Ifezue, J. C. Structure and management of statutory corporations in the Federal Republic of Nigeria (financial management perspective). *Nigerian accountant*, v. 7, Oct./Dec. 1974, p. 14-17, 22-4.

Social Responsibility

See Also Business - Social Responsibility

Ackoff, Russell L. Systems revolution. *Long range planning*, v. 7, Dec. 1974, p. 2-20.

Basche, James R. U.S. business support for international public service activities. Part II: support from foreign affiliates - the Philippines. New York, Conference Board, c1975. 24 p. (Conference Board report, no. 657.) [*938 B]

Bauer, Raymond A. Auditing the management process for social performance. by Raymond A. Bauer, L. Terry Caut-horn and Ranne P. Warner. *Business and society review*, Fall 1975, p. 39-45.

B.F. Goodrich and vinyl chloride: a study in corporate reaction. *Business and society review*, Winter 1974-75, no. 12, p. 44-9.

Brandon, Charles H. Social responsibility financial statement, by Charles H. Brandon and Joseph P. Matoney. *Management accounting* (NAA), v. 57, Nov. 1975, p. 31-4.

Burke, Marian C. Do social actions of a corporation influence store image and profits? By Marian C. Burke and Leonard L. Berry. *Journal of retailing*, v. 50, Winter 1974-1975, p. 62-72.

Business and society review corporate responsibility awards, 1974: this year's good guys. *Business and society review*, Winter 1974-75, no. 12, p. 13-20.

Cassell, Frank H. Social cost of doing business. *MSU business topics*, v. 22, Autumn 1974, p. 19-26.

Charles, George M. What investors think about social investing. *Business and society review*, Summer 1975, p. 74-8.

Chastain, Clark E. Corporate accounting for environmental information. *Financial executive*, v. 43, May 1975, p. 45-8, 50.

Chatov, Robert. Corporations, economics, legitimacy, and fear. *Business and society review*, Spring 1975, p. 87.

Churchill, Neil C. Accounting for affirmative action programs: a stochastic flow approach, by Neil C. Churchill and John K. Shank. *Accounting review*, v. 50, Oct. 1975, p. 643-56.

Clark, C. Spencer. Management's perceptions of corporate social responsibilities. *Journal of contemporary business*, v. 4, Summer 1975, p. 15-30.

Cobbs, John. Egalitarianism: the corporation as villain. (Commentary/social issues) *Business week*, Dec. 15, 1975, p. 86-8.

Cooper, S. Kerry. Accounting for corporate social responsibility, by Kerry Cooper and Mitchell H. Raiborn. *MSU business topics*, v. 22, Spring 1974, p. 19-26.

Corbin, Donald A. Feasibility of social reports, by Donald A. Corbin and Janice M. Ellis. *Accounting forum*, v. 44, May-Dec. 1974, p. 16-24.

Corson, John J. Measuring business's social performance: the corporate social audit, by John J. Corson and George A. Steiner in collaboration with Robert C. Meehan. New York, Committee for Economic Development, c1974. 75 p. [*179 C]

Dilley, Steven C. Practical approaches to social accounting. *CPA journal*, v. 45, Feb. 1975, p. 17-21.

Drucker, Peter F. Management: tasks, responsibilities, practices. New York, Harper & Row, c1973, 1974. 839 p. [201 D]

Elias, Nabil. Dimensions of corporate social reporting, by Nabil Elias and Marc Epstein. *Management accounting* (NAA), v. 56, March 1975, p. 36-40.

Elliot, Robert K. Measuring the quality of life. *Accounting forum*, v. 44, May-Dec. 1974, p. 7-15. (Reprinted from *World* (PMM&Co.), Spring 1973.)

Esslen, Rainer. How seriously must you take the European Community? By Rainer Esslen and Eric Sjogren. *Columbia journal of world business*, v. 9, Winter 1974, p. 75-80.

Estes, Ralph W. Comprehensive corporate social reporting model. *Federal accountant*, v. 23, Dec. 1974, p. 9-19.

Fetyko, David F. Company social audit. *Management accounting* (NAA), v. 56, April 1975, p. 31-4.

Fisk, George. Impact of social sanctions on product strategy. *Journal of contemporary business*, v. 4, Winter 1975, p. 1-20.

Garrett, Ray. Changing concepts in business ethics. *Business lawyer*, v. 30, March 1975, p. 7-12.

Gossett, William T. Corporation lawyer's social responsibilities. *American Bar Association journal*, v. 60, Dec. 1974, p. 1517-20.

Greenwood, William T. Business in reaction to social pressures. *Conference Board record*, v. 12, May 1975, p. 46-9.

Gunness, Robert C. Social responsibility: the art of the possible. *Business and society review*, Winter 1974-75, no. 12, p. 94-9.

- Hamilton, Walter A. Traveling two roads to social responsibility. (In public affairs) *Conference Board record*, v. 12, July 1975, p. 29-30.
- Hollander, James. Step-by-step guide to corporate affirmative action. *Business and society review*, Fall 1975, p. 67-73.
- Humble, John. Social responsibility audit: a management tool for survival. New York, AMACOM, c1973. 60 p. [*179 H]
- Juchau, Roger. Company law reform and accounting. *Chartered accountant in Australia*, v. 46, Aug. 1975, p. 11-15.
- Karson, Stanley G. Social responsibility of management. *Nation's business*, v. 63, July 1975, p. 35-7, 40.
- Kastenholz, Francis E. Accountant's view of corporate responsibility. (Quoted) *CA magazine* (Can.), v. 106, Feb. 1975, p. 56-8.
- Keller, I. Wayne. Planning corporate social performance. *Management accounting* (NAA), v. 56, June 1975, p. 19-24.
- Kennedy, Roger. Shareholder responsibility in institutional investment - how the Ford Foundation deals with social issues. *Trusts & estates*, v. 114, April 1975, p. 214-17.
- Langton, James F. Corporate responsibility and mainstream decisions. *Trusts & estates*, v. 114, July 1975, p. 470-3.
- Lipson, Harry A. Do corporate executives plan for social responsibility? *Business and society review*, Winter 1974-75, no. 12, p. 80-1.
- Lloyd, Bruce. Identification and assessment of political risk in the international environment. *Long range planning*, v. 7, Dec. 1974, p. 24-32.
- McColough, C. Peter. Corporation and its obligations. *Harvard business review*, v. 53, May-June 1975, p. 127-38.
- McFarland, Dalton E. From the corporate state to managed pluralism. *Conference Board record*, v. 12, July 1975, p. 14-20.
- Moeller, Philip. Social responsibility hits the dust at Tisch-controlled CNA. *Business and society review*, Fall 1975, p. 87-90.
- Moskowitz, Milton. Profiles in corporate responsibility: the ten worst, the ten best. *Business and society review*, Spring 1975, p. 28-42.
- Mundheim, Robert H. Selected trends in disclosure requirements for public corporations. *Securities regulation law journal*, v. 3, Spring 1975, p. 3-32.
- National Association Of Accountants. Accounting for Corporate Social Performance Committee. Measuring costs of social action. *Management accounting* (NAA), v. 57, Sept. 1975, p. 60.
- Paluszek, John. Top ten corporate responsibility happenings of 1974. *Business and society review*, Winter 1974-75, no. 12, p. 26-9.
- Parket, I. Robert. Social responsibility: the underlying factors, by I. Robert Parket and Henry Eilbert. *Business horizons*, v. 18, Aug. 1975, p. 5-10.
- Proust, Gerald R. Corporate social strategy in a post-industrial world. *Conference Board record*, v. 12, Sept. 1975, p. 32-6.
- Raffalovich, Hilda M. Corporate planning for social responsibility. *Managerial planning*, v. 24, July-Aug. 1975, p. 24-9.
- Ram, C. Kosal. Social contribution - some methods of evaluation. *Management accountant* (India), v. 10, Feb. 1, 1975, p. 82-5.
- SEC disclosure rules would require environmental data. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 13.
- Siegel, Joel. Socio-economic accounting, by Joel Siegel and Jae Shim. *Journal of business* (Seton Hall university), v. 13, Dec. 1974, p. 12-19.
- Smith, Tim. South Africa: the churches vs. the corporations. *Business and society review*, Fall 1975, p. 54-64.
- Steiner, George A. Institutionalizing corporate social decisions. *Business horizons*, v. 18, Dec. 1975, p. 12-18.
- Stone, Christopher D. Law and the culture of the corporation. *Business and society review*, Fall 1975, p. 5-17.
- Taylor, Tamsin. Checklist for the corporate gadfly. *Business and society review*, Winter 1974-75, no. 12, p. 72-9.
- Tsaklanganos, Angelos A. Social problems and corporate concern: the expanded scope of responsibility. *Akron business and economic review*, v. 5, Winter 1974, p. 10-15.
- Wells, Louis T. Social cost/benefit analysis for MNCs. *Harvard business review*, v. 53, March-April 1975, p. 40-2, 46, 48, 150, 152.
- Zacchea, Nicholas M. Social responsibility and the professional. *GAO review*, v. 10, Spring 1975, p. 55-60.
-
- Canada**
- Smith, Arthur J. R. Socio-economic environment of the decision-maker. *Cost and management* (Can.), v. 49, Sept.-Oct. 1975, p. 6-12.
-
- Japan**
- Sethi, S. Prakash. Why Japanese business is losing its halo. *Business and society review*, Winter 1974-75, no. 12, p. 35-43.
-
- Philippines**
- Tan, Bienvenido. Social audit. *Accountants' journal* (P.I.), v. 24, no. 3, 1974, p. 15-16.
-
- Statistics**
- Forbes company roster: the dimensions of American business. *Forbes*, v. 115, May 15, 1975, p. 198-233.
- Forbes 500s. *Forbes*, v. 115, May 15, 1975, p. 155-96, *passim*.
- Forbes twenty-seventh annual report on American industry. *Forbes*, v. 115, Jan. 1, 1975, p. 39-226, *passim*. (Includes who's where rankings and industry reports.)
- Fortune directory of the fifty largest industrial companies in the world. *Fortune*, v. 92, Aug. 1975, p. 163.
- Fortune directory of the 500 largest industrial corporations. *Fortune*, v. 91, May 1975, p. 208-35.
- Fortune directory of the 300 largest industrial corporations outside the U.S. *Fortune*, v. 92, Aug. 1975, p. 155-62.
- How 550 companies face the capital gap. *Business week*, Sept. 22, 1975, p. 65-7, 71-2, 74, 76, 81-2.
- Martin, Linda Grant. Five hundred: a report on two decades. *Fortune*, v. 91, May 1975, p. 238-41.
- Nineteen seventy-five annual corporate financing directory. *Institutional investor*, v. 8, Special issue, 1975, p. 5-64.
- Survey of corporate performance: second quarter 1975. *Business week*, Aug. 18, 1975, p. 53-60, 65-72.
- Top (100) hundred corporate giants in India (ranked according to their net assets during 1972-73). *Finance and society* (India), v. 1, March 1975, p. 122-4.
-
- Stockholders**
- See Stockholders
-
- Valuation**
- Campbell, Ian R. Business valuation: some current thoughts, by Ian R. Campbell and Gary D. Kain. *Canadian tax journal*, v. 23, July-Aug. 1975, p. 373-9.
- Gottlieb, Lester M. Going concern. (Letters) *Journal of accountancy*, v. 139, May 1975, p. 32-3.
- Herendeen, James B. Alternative models of the corporate enterprise: growth maximization and value maximization. *Quarterly review of economics and business*, v. 14, Winter 1974, p. 59-75.
- McGough, Thomas P. Evaluation of a company as a going concern, by Thomas P. McGough and Edward I. Altman. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 107-20.) [110 H]
-
- Great Britain**
- Strong, Richard. Valuing unquoted companies today. *Accountant's magazine* (Scot.), v. 79, Jan. 1975, p. 14-17.
- Williamson, Ronald. Valuation of shares in unquoted companies today. *Accountant's magazine* (Scot.), v. 79, June 1975, p. 210-11.
-
- CORPORATIONS, CLOSE**
- Barton, Robert M. Methods of terminating stockholder interests in closely held corporations. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 811-31.) [751 N]

- Lowe, Ronald E. Bailouts: their role in corporate planning. *Tax law review*, v. 30, Spring 1975, p. 357-418.
- Miller, Ralph Gano. Buying closely held stock with tax-deductible dollars. *CLU journal*, v. 29, Jan. 1975, p. 8-16.
- Smith, David O. Closely held stock: corporate control gains importance as element of stock valuation. (Estate and gift) *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 78-81.

Accounting

- Cohen (J.L.) & Company. Application of GAAP to smaller and/or closely held business. (News & views) *CPA (NYSS)*, v. 45, Sept. 1975, p. 10-12. (Excerpts from a letter of J.L. Cohen & Company, CPAs, to the Accounting Standards Division of the AICPA commenting on its discussion paper.)

Employee benefits

- Scott, Howard F. Design implications for closely held corporations arising from ERISA's limitations on benefits and contributions. *Pension and profit-sharing tax journal*, v. 1, Summer (June) 1975, p. 202-9.

Finance

- Knight, W. Donald. ESOPs offer employee benefits, corporate financing and control, estate planning. (Compensation) *Journal of taxation*, v. 43, Nov. 1975, p. 258-62.

Taxation

See Taxation, United States-Close Corporations

Valuation

- Coolidge, H. Calvin. Fixing value of minority interest in a business: actual sales suggest discount as high as 70%. *Estate planning*, v. 2, Spring 1975, p. 138-41.
- Furst, John S. Valuation of closely held corporate stock, by John S. Furst and Cordell B. Moore. New York, Coopers & Lybrand, c1975. 24 p. (*C & L reports to management*.) [*724 F]
- Lawinger, Ernest J. Current techniques for reliably valuing close corporation stock for estate and ESOT purposes. *Estate planning*, v. 3, Autumn 1975, p. 32-7.
- Martin, Spencer J. Factors used in valuation of closely-held stock. (Management services) *CPA (NYSS)*, v. 45, July 1975, p. 61-2. (Excerpt from *National public accountant*, May 1975, p. 13-14.)
- Martin, Spencer J. Factors used in valuation of closely-held stock. *National public accountant*, v. 20, May 1975, p. 12-16.
- Starkey, Lawrence V. Valuation of closely-held corporation stock: book value v. capitalization of earnings. *Estate planning*, v. 2, Autumn 1974, p. 37-41.

CORPORATIONS, COLLAPSIBLE

See Taxation, United States-Collapsible Corporations

CORPORATIONS, FOREIGN

See Also Branches, Foreign Corporations, Multinational Foreign Operations Foreign Trade Holding Companies And Subsidiaries, Foreign Subsidiaries

- Fortune directory of the 300 largest industrial corporations outside the U.S. *Fortune*, v. 92, Aug. 1975, p. 155-62.
- Hayden, Peter R. Canadian foreign investment review act, by Peter R. Hayden and Jeffrey H. Burns. *Practical lawyer*, v. 21, Oct. 1975, 55-62.
- Industry and size as debt ratio determinants in manufacturing internationally, by Lee Remmers and others. *Financial management*, v. 3, Summer 1974, p. 24-32.
- Liberia as a corporate domicile. *Tax management international journal*, April 1975, p. 33-7.

Taxation

See Taxation, Foreign Corporations, Under Name Of Particular Country Or State

CORPORATIONS, MULTINATIONAL

See Also Branches, Foreign Corporations, Foreign Operations Foreign Trade

- Baker, James C. ICSID, a little-known solution to investment disputes in high risk countries, by James C. Baker and John K. Ryans. *Akron business and economic review*, v. 6, Fall 1975, p. 8-12.
- Ball, George W. How to control the multinationals, by George W. Ball and Herbert C. Knortz. *Touche Ross tempo*, v. 21, no. 1, 1975, p. 34-5.
- Bauer, David. Indefinitely defined multinational. *Conference Board record*, v. 12, July 1975, p. 21-4.
- Bell, Ian H. Nationalism vs. the multinationals. *Touche Ross tempo*, v. 21, no. 1, 1975, p. 11-13.
- Brooke, Michael Z. Multinational company in Europe: some key problems, edited by Michael Z. Brooke and H. Lee Remmers. Ann Arbor, Mich., Univ. of Michigan Press, 1974, c1972. 194 p. [938 B]
- Davis, Louis P. U.N. and the case for multinationals. *Financial executive*, v. 43, Oct. 1975, p. 16-19.
- Doblin, Claire P. Multinational corporations and government auditing. *International journal of government auditing*, v. 2, Jan. 1975, p. 9-12.
- Eisemann, Charles W. Profit sharing: passport to multinational corporations. *CGA*, v. 8, Oct.-Nov. 1974, p. 26-32.
- Esslen, Rainer. How seriously must you take the European Community? By Rainer Esslen and Eric Sjogren. *Columbia journal of world business*, v. 9, Winter 1974, p. 75-80.
- Forster, Joel M. Tax reform - foreign income. (Taxation) *Journal of accountancy*, v. 140, Nov. 1975, p. 34-48, *passim*.
- Goldmark, Francis M. Strategy: worldwide long-range market analysis. *Columbia journal of world business*, v. 9, Winter 1974, p. 50-3.
- Hershfield, David C. Multinational union challenges the multinational company. New York, Conference Board, c1975. 40 p. (*Conference Board report*, no. 658.) [*207.6 H]
- Heskett, Gene H. Multi-national insurance operations: coping with nationalism in Latin America, part 1. (World insurance forum) *Best's review* (Property/liability ed.), v. 75, March 1975, p. 56-60.
- Jackson, Sarah. Oil MNCs: are they in the national interest? *Columbia journal of world business*, v. 9, Fall 1974, p. 22-9.
- James, George F. MNCs and the foreign tax credit. *Columbia journal of world business*, v. 9, Winter 1974, p. 61-6.
- Lauter, G. Peter. Multinational corporations in eastern European socialist economies, by G. Peter Lauter and Paul M. Dickie. *Journal of marketing*, v. 39, Oct. 1975, p. 40-6.
- Leff, Nathaniel H. International sourcing strategy. *Columbia journal of world business*, v. 9, Fall 1974, p. 71-9.
- Lindenmuth, W. E. Changing role of the multinational oil company. *Columbia journal of world business*, v. 9, Fall 1974, p. 18-21.
- Miller, J. Irwin. Multinational corporations: the UN report. *Business horizons*, v. 17, Dec. 1974, p. 17-24.
- Miller, J. Irwin. Multinational corporations: the UN report. *Arthur Andersen chronicle*, v. 35, Oct. 1975, p. 4-12. (Reprinted from *Business Horizons*, Dec. 1974 issue.)
- Powers, John. Multinational companies and national governments. *Management (Irish)*, v. 22, May 1975, p. 66-8, 70.
- Rowe, Nigel. Unbiased ad, PR best approach for multinationals in Europe markets. *Industrial marketing*, v. 60, July 1975, p. 86-91.
- Sommer, A. A. Limits of disclosure. *Financial executive*, v. 43, Oct. 1975, p. 46-50, 52-4.
- Spencer, William I. Who controls MNCs? An interview with William I. Spencer. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 97-108.
- Tornedon, Roger L. Foreign divestments: too many mistakes, by Roger L. Tornedon and J.J. Boddey. *Columbia journal of world business*, v. 9, Fall 1974, p. 87-104.

Tremblay, Doria. Le système d'information financière et la firme multinationale. *Cost and management* (Canada), v. 49, Jan.-Feb. 1975, p. 33-7.

Weber, John A. Worldwide strategies for market segmentation. *Columbia journal of world business*, v. 9, Winter 1974, p. 31-7.

West, Richard. British multinational in hot water. *Business and society review*, Spring 1975, p. 76-9.

Zurawicki, Leon. Cooperation of the socialist state with the MNCs. *Columbia journal of world business*, v. 10, Spring 1975, p. 109-15.

Accounting

Brooke, Michael Z. Multinational company in Europe: some key problems, edited by Michael Z. Brooke and H. Lee Remmers. Ann Arbor, Mich., Univ. of Michigan Press, 1974, c1972. 194 p. [938 B]

Marshall, A. John. Public accounting & multinationalism. *CA magazine* (Can.), v. 105, Dec. 1974, p. 35-40.

Morris, Richard C. Financial reporting problems of multinational companies. *Accountant's magazine* (Scot.), v. 79, Sept. 1975, p. 317-20.

Mueller, Gerhard G. Accounting for multinationals. (Finance) *Accountancy* (Eng.), v. 86, July 1975, p. 68, 70, 72, 75.

Pakkala, A. L. Foreign exchange accounting of multinational corporations. *Financial analysts journal*, v. 31, March/April 1975, p. 32-4, 36, 38-41, 76.

Auditing

Doblin, Claire P. Multinational corporations and government auditing. *International journal of government auditing*, v. 2, Jan. 1975, p. 9-12.

Developing countries

Kapoor, Ashok. MNC negotiations: characteristics and planning implications. *Columbia journal of world business*, v. 9, Winter 1974, p. 121-30.

van Dam, Andre. Hearing aid. *Columbia journal of world business*, v. 9, Winter 1974, p. 105-8.

Europe

Mazzolini, Renato. Creating Europe's multinationals: the international merger route. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 39-51.

Finance

Battersby, Mark E. Swapping risk for reward. *Financial executive*, v. 43, May 1975, p. 22-5.

Brooke, Michael Z. Multinational company in Europe: some key problems, edited by Michael Z. Brooke and H. Lee Remmers. Ann Arbor, Mich., Univ. of Michigan Press, 1974, c1972. 194 p. [938 B]

Hackett, John T. Multinational corporation and worldwide inflation. *Financial executive*, v. 43, Feb. 1975, p. 64-8, 71-3.

Kwan, Cheukuen. Issue of foreign exchange management in U.S. multinationals. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 887-8.

Naumann-Etienne, Ruediger. Framework for financial decisions in multinational corporations - summary of recent research. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 859-74.

Rodriguez, Rita M. Management of foreign exchange risk in the U.S. multinationals. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 849-57.

Scott, George M. Information systems and coordination in multinational enterprises. *International journal of accounting, education and research*, v. 10, Fall 1974, p. 87-105.

Shapiro, Alan C. Exchange rate changes, inflation, and the value of the multinational corporation. *Journal of finance*, v. 30, May 1975, p. 485-502.

Great Britain

Prindl, Andreas. Multinational finance. (Finance) *Accountancy* (Eng.), v. 85, Dec. 1974, p. 82, 84-5.

Financial management

Bradford, Samuel R. Managing foreign exchange. *Accountancy* (Eng.), v. 86, March 1975, p. 80, 82, 84.

Hackett, John T. New financial strategies for the MNC. *Business horizons*, v. 18, April 1975, p. 13-21.

May, L. Chester. Managing the multinationals' international exchange risks. *Conference Board record*, v. 12, Oct. 1975, p. 45-8.

Mueller, Gerhard G. Accounting for multinationals. (Finance) *Accountancy* (Eng.), v. 86, July 1975, p. 68, 70, 72, 75.

Naumann-Etienne, Ruediger. Framework for financial decisions in multinational corporations - summary of recent research. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 859-74.

Financial management

Great Britain

Prindl, Andreas. Multinational finance. (Finance) *Accountancy* (Eng.), v. 85, Dec. 1974, p. 82, 84-5.

Government regulation

Mazzolini, Renato. Creating Europe's multinationals: the international merger route. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 39-51.

Mixson, Paul E. EEC merger groundrules. *Mergers & acquisitions*, v. 9, Winter 1975, p. 19-25.

Simmonds, Kenneth. Managing the multinationals: seven forces for change. *Atlanta economic review*, v. 25, Sept.-Oct. 1975, p. 5-8.

Spencer, William I. Who controls MNCs? An interview with William I. Spencer. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 97-108.

Great Britain

Prindl, Andreas. Multinational finance. (Finance) *Accountancy* (Eng.), v. 85, Dec. 1974, p. 82, 84-5.

Investments

Hackett, John T. Multinational corporation and worldwide inflation. *Financial executive*, v. 43, Feb. 1975, p. 64-8, 71-3.

Rose, Sanford. Misguided furor about investments from abroad. *Fortune*, v. 91, May 1975, p. 170-5, 290, 292, 294, 297.

Japan

Tindall, Robert E. Mitsubishi Group: world's largest multinational enterprise? *MSU business topics*, v. 22, Spring 1974, p. 27-34.

Management

Brooke, Michael Z. Multinational company in Europe: some key problems, edited by Michael Z. Brooke and H. Lee Remmers. Ann Arbor, Mich., Univ. of Michigan Press, 1974, c1972. 194 p. [938 B]

Clague, Llewellyn. Export pricing in a floating rate world, by Llewellyn Clague and Rena Grossfield. *Columbia journal of world business*, v. 9, Winter 1974, p. 17-22.

Eisemann, Charles W. Profit sharing: passport to multinational corporations. *CGA*, v. 8, Oct.-Nov. 1974, p. 26-32.

Hackett, John T. Multinational corporation and worldwide inflation. *Financial executive*, v. 43, Feb. 1975, p. 64-8, 71-3.

Hackett, John T. New financial strategies for the MNC. *Business horizons*, v. 18, April 1975, p. 13-21.

Hershfield, David C. Challenge of the multinational union. *Conference Board record*, v. 11, Dec. 1974, p. 11-17.

Kraus, David. International executive compensation - unmanaged or unmanageable? By David Kraus and Stewart Patrick. *Business horizons*, v. 17, Dec. 1974, p. 45-55.

McIsaac, George S. Codetermination: a hidden noose for MNCs, by George S. McIsaac and Herbert Henzler. *Columbia journal of world business*, v. 9, Winter 1974, p. 67-74.

Scott, George M. Information systems and coordination in multinational enterprises. *International journal of accounting, education and research*, v. 10, Fall 1974, p. 87-105.

Simmonds, Kenneth. Managing the multinationals: seven forces for change. *Atlanta economic review*, v. 25, Sept.-Oct. 1975, p. 5-8.

ACCOUNTANTS' INDEX 1975

- Steiner, George A. Pitfalls in multi-national long-range planning, by George A. Steiner and Hans Schollhammer. *Long range planning*, v. 8, April 1975, p. 2-12.
- Wells, Louis T. Social cost/benefit analysis for MNCs. *Harvard business review*, v. 53, March-April 1975, p. 40-2, 46, 48, 150, 152.
- Wiechmann, Ulrich. Integrating multinational marketing activities. *Columbia journal of world business*, v. 9, Winter 1974, p. 7-16.
- Zeira, Yoram. Planned organizational change in multinational corporations, by Yoram Zeira and Ehud Harari. *Advanced management journal*, v. 40, Summer 1975, p. 31-9.

Reports and statements

- Kazinetz, Sandra. Have annual reports gone international? (Digest) *Financial executive*, v. 43, April 1975, p. 8.
- Morris, Richard C. Financial reporting problems of multinational companies. *Accountant's magazine* (Scott.), v. 79, Sept. 1975, p. 317-20.
- Pakkala, A. L. Foreign exchange accounting of multinational corporations. *Financial analysts journal*, v. 31, March/April 1975, p. 32-4, 36, 38-41, 76.

Social responsibility

- Basche, James R. U.S. business support for international public service activities. Part II: support from foreign affiliates - Colombia. New York, Conference Board, c1974. 24 p. (Conference Board report, no. 643.) (*938 B)

CORRECT computation of earnings and profits requires many adjustments. *Taxation for accountants*, v. 15, July 1975, p. 54-6.

CORRECTING wrong accounting method requires IRS consent. *Taxation for accountants*, v. 15, Aug. 1975, p. 82-3.

CORRESPONDENCE COURSES

See Accounting Courses

CORRESPONDENT AUDITS

See Auditing-Correspondent Audits

CORRUGATED BOX MANUFACTURERS

See Paper Box Manufacturers

CORSINI, LOUIS S.

- Auditor involvement with interim financial data. (Auditing theory & practice) *Massachusetts CPA review*, v. 49, Nov.-Dec. 1975, p. 27, 35.
- History of the Massachusetts Society of CPA's 1930-1940. *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 7-8, 11, 12, 37.
- Our auditing legacy. (Auditing theory & practice) *Massachusetts CPA review*, v. 49, Jan.-Feb. 1975, p. 25-6.
- Question of ethics. (Auditing theory and practice) *Massachusetts CPA review*, v. 48, Nov.-Dec. 1974, p. 30-1.
- What's fair. (Auditing theory & practice) *Massachusetts CPA review*, v. 49, July-Aug. 1975, p. 39-40.

CORSON, JOHN J.

- Measuring business's social performance: the corporate social audit, by John J. Corson and George A. Steiner in collaboration with Robert C. Meehan. New York, Committee for Economic Development, c1974. 75 p. [*179 C]

COSSIN, DAVID H.

- Better feeding boosts blanking output. *Automation*, v. 22, Sept. 1975, p. 71-2.

CORPORATIONS, MULTINATIONAL--Management- (Continued)

COST ACCOUNTANTS

See Accountants-Cost And Industrial

COST ACCOUNTING

See Also Under Specific Type Of Cost,
E.G., Direct Costs

- Anthony, Robert N. Fundamentals of management accounting, by Robert N. Anthony and Glenn A. Welsch. Homewood, Ill., Richard D. Irwin, c1974. 558 p. [110 A]
- Anthony, Robert N. Rebirth of cost accounting. *Management accounting* (NAA), v. 57, Oct. 1975, p. 13-16.
- Copeland, Ronald M. Managerial accounting: an introduction to planning, information processing, and control, by Ronald M. Copeland and Paul E. Dascher. Santa Barbara, Calif., Hamilton Pub. Co., c1974. 533 p. [110 C]
- Davidson, Sidney. Fundamentals of accounting, by Sidney Davidson, James S. Schindler, and Roman L. Weil. 5th ed. Hinsdale, Ill., Dryden Press, c1975. 947 p. [110 D]
- Gibson, C. J. Process cost accounting - solving E.O.P. problems with visual models. *Accountants' journal* (N.Z.), v. 53, Oct. 1974, p. 100-2.
- Holland, F. A. Introduction to process economics, by F. A. Holland, Frank Alfred Watson and John Keith Wilkinson. New York, John Wiley & Sons, c1974. 290 p. (Appendices (p. 247-81): 1. Money tables. 2. Statistical data.) [205.2 H]
- Institute Of Cost And Management Accountants. Terminology of management and financial accountancy. 3rd ed. London, c1974. 95 p. [*114 I]
- Kelly, Warren H. Cost accounting and control of routine operations. *Management accounting* (NAA), v. 57, Nov. 1975, p. 15-18.
- Platt, A. J. Replacement cost accounting: a justification. *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 202-4.
- Schwan, Edward S. Process costing via reaction accounting. (Accounts world) *Management accountant* (India), v. 10, Jan. 2, 1975, p. 31-6.
- Sebenius, W. G. Cost reporting by exception. *Journal of systems management*, v. 26, May 1975, p. 10-17.

Absorption Costs

See Absorption Costs

Administrative Costs

See Administrative Expenses

Australia

- Gray, I. B. Measurement of profit 1975. *Chartered accountant in Australia*, v. 46, July 1975, p. 34-8, 40-8.

Break-Even Point

See Break-Even Point

Capacity Costs

See Capacity

Data processing

- Management problem-solving with APL: a guide to the solution of typical accounting and finance problems through APL time-sharing, by John W. Buckley and others. Los Angeles, Melville Pub. Co., c1974. 1 v. (various pagings) [203.9 B]

Departmental

See Departmental Accounting

Development Costs

See Exploration And Development

Differential Costs

See Marginal Costs

Direct Costs

See Direct Costs

Distribution Costs

See Distribution Costs

Estimating

See Estimating

Fixed Costs

See Fixed Costs

Government regulation

AICPA comments on G&A standard proposed by CASB. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 14, 20.

Great Britain

Wilson, J. P. Inflation accounting - what kind of compromise? *Management accounting* (Eng.), v. 53, Nov. 1975, p. 356-8.

History

See Also Accounting - History

Anthony, Robert N. Rebirth of cost accounting. *Management accounting* (NAA), v. 57, Oct. 1975, p. 13-16.

Cost Accounting Standards Board activities - 1970-75. *GAO review*, v. 10, Summer 1975, p. 66-70.

Kilvington, K. W. Has the management accountant emerged far enough and fast enough? *Management accounting* (Eng.), v. 52, Dec. 1974, p. 324-8.

Kilvington, Kenneth W. Management accountant: a British study. *Management accounting* (NAA), v. 56, May 1975, p. 32-8.

Lee, G. A. Concept of profit in British accounting, 1760-1900. *Business history review*, v. 49, Spring 1975, p. 6-36.

Ireland

Murray, Aidan N. Reminiscences of the industrial outback. *Accountancy Ireland*, v. 6, Dec. 1974, p. 17-19.

Indirect Costs

See Overhead

Ireland

Barrett, Frank J. Inflation debate. *Accountancy Ireland*, v. 7, Feb. 1975, p. 9-12.

McGovern, T. K. Depreciation and price control. *Accountancy Ireland*, v. 7, Feb. 1975, p. 31-6.

Job Orders

See Job Orders-Cost Accounting

Joint Costs

See Joint Costs

Machine Hour Rates

See Machine Hour Rates

Maintenance And Repairs

See Maintenance And Repairs

Marginal Costs

See Marginal Costs

Overhead

See Overhead

Pakistan

Shah, G. M. Cost accounting in pharmaceutical industry. *Industrial accountant* (Pakistan), v. 14, July-Sept. 1975, p. 127-45.

Principles And Standards

See Also Accounting-Principles And Standards

AICPA submits testimony on CASB tangible assets ruling. (News report) *Journal of accountancy*, v. 139, June 1975, p. 10, 12.

Bigay, Louis. MAP-CASB liaison: an update. *Management accounting* (NAA), v. 57, Sept. 1975, p. 57-9.

CASB sets July 1 as effective date for tangible assets rule. (News report) *Journal of accountancy*, v. 139, May 1975, p. 28.

Cost Accounting Standards Board activities - 1970-75. *GAO review*, v. 10, Summer 1975, p. 66-70.

Lang, Fred R. Cost accounting standards and financial auditing. *Management accounting* (NAA), v. 56, April 1975, p. 21-3.

Lynn, Bernard B. Auditing contractor compliance with cost accounting standards. *Journal of accountancy*, v. 139, June 1975, p. 60-70.

Mayer, Harry O. Cost accounting standards. *Management accounting* (NAA), v. 57, Oct. 1975, p. 17-20.

Paperman, Jacob B. Cost Accounting Standards Board: its purpose, its procedures, its actions. *National public accountant*, v. 20, May 1975, p. 18-32.

Randall, Robert F. Developing standards for cost accounting. (Accounts world) *Management accountant* (India), v. 9, Sept. 1974, p. 669-73.

Rayburn, Frank R. Cost Accounting Standards Board. *Accountant's magazine* (Scot.), v. 79, Aug. 1975, p. 273-6.

Staats, Elmer B. History of standard no. 409. *Management accounting* (NAA), v. 57, Oct. 1975, p. 21-3, 26.

Wells, M. C. Establishing cost accounting standards. *Australian accountant*, v. 44, Dec. 1974, p. 664-7.

Process Costs

See Process Costs

Production Costs

See Production Costs

Products

See Products

Relevant Costs

See Relevant Costs

Seasonal Costs

See Seasonal Business

System Design And Installation

See Also Accounting-System Design And Installation

ACCOUNTANTS' INDEX 1975

Cost Accounting-Uniform Methods
Also Subheadings, Accounting, And
Cost Accounting, Under Special Business,
Industry Or Trade

Goold, G. Richard. Introduction to cost systems, by G. Richard Goold and Barry L. Feldman. (Management advisory services) *CPA journal*, v. 45, Dec. 1975, p. 63-6.

Pustorino, Anthony R. Overhead rate calculation. (Management advisory services) *CPA journal*, v. 45, Dec. 1975, p. 66-8.

Schattke, Rudolph W. Managerial accounting: concepts and uses, by Rudolph W. Schattke, Howard G. Jensen and Virginia L. Bean. Boston, Allyn and Bacon, c1974. 641 p. [110 S]

Uniform Methods

See Also Accounting - Uniform Methods

Variable Costs

See Variable Costs

Variances

See Variances

Work-In-Process

See Work-In-Process

COST ACCOUNTING STANDARDS BOARD.

AICPA comments on G&A standard proposed by CASB. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 14, 20.

AICPA submits testimony on CASB tangible assets ruling. (News report) *Journal of accountancy*, v. 139, June 1975, p. 10, 12.

AICPA urges CASB, FASB to coordinate pension standards. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 26.

Anthony, Robert N. Rebirth of cost accounting. *Management accounting* (NAA), v. 57, Oct. 1975, p. 13-16.

Armstrong, Marshall S. Establishing accounting standards in a free society. *National public accountant*, v. 19, Dec. 1974, p. 16-21.

Biggay, Louis. MAP-CASB liaison: an update. *Management accounting* (NAA), v. 57, Sept. 1975, p. 57-9.

CASB adopts pension standard. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 10, 12.

CASB issues standard on tangible assets depreciation. (News report) *Journal of accountancy*, v. 139, March 1975, p. 27-8.

CASB proposes a standard for material acquisition. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 28.

CASB proposes disclosure statement requirements. (News report) *Journal of accountancy*, v. 139, May 1975, p. 28.

CASB sets July 1 as effective date for tangible assets rule. (News report) *Journal of accountancy*, v. 139, May 1975, p. 28.

CASB urged to coordinate pension cost standards. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 24.

Cost Accounting Standards Board activities - 1970-75. *GAO review*, v. 10, Summer 1975, p. 66-70.

Lynn, Bernard B. Auditing contractor compliance with cost accounting standards. *Journal of accountancy*, v. 139, June 1975, p. 60-70.

Mayer, Harry O. Cost accounting standards. *Management accounting* (NAA), v. 57, Oct. 1975, p. 17-20.

Paperman, Jacob B. Cost Accounting Standards Board: its purpose, its procedures, its actions. *National public accountant*, v. 20, May 1975, p. 18-32.

Rayburn, Frank R. Cost Accounting Standards Board. *Accountant's magazine* (Scot.), v. 79, Aug. 1975, p. 273-6.

Staats, Elmer B. History of standard no. 409. *Management accounting* (NAA), v. 57, Oct. 1975, p. 21-3, 26.

COST ACCOUNTING--System Design And Installation- (Continued)

Wells, M. C. Establishing cost accounting standards. *Australian accountant*, v. 44, Dec. 1974, p. 664-7.

COST Accounting Standards Board activities - 1970-75. *GAO review*, v. 10, Summer 1975, p. 66-70.

COST analysis and rate setting manual for animal resource facilities.

National Institutes Of Health. Division of Research Resources. Ad Hoc Committee on Animal Costs. Cost analysis and rate setting manual for animal resource facilities. Washington, U.S. Govt. Print. Off., 1974. 109 p. (Sponsored by Division of Research Resources, National Institutes of Health... and Association of American Medical Colleges.) [*250 Ani]

COST AUDITS

Towards an audit of costs? *Journal UEC*, v. 10, April 1975, p. 125-30.

COST-BENEFIT ANALYSIS

Babcock, Daniel L. Continuing education of professional employees - a benefit-cost model. *Engineering economist*, v. 20, Summer 1975, p. 281-93.

Dakshinamurthy, D. Capital budgeting decisions in a business firm. *Chartered accountant* (India), v. 23, Dec. 1974, p. 255-61.

Day, James E. Screening model for investment proposals. *Management accounting* (NAA), v. 56, Jan. 1975, p. 48-52.

Due, John F. Private versus social decision-making for railway abandonment, by John F. Due and Nancy D. Sidhu. *Quarterly review of economics and business*, v. 14, Winter 1974, p. 23-42.

Estes, Ralph W. Comprehensive corporate social reporting model. *Federal accountant*, v. 23, Dec. 1974, p. 9-19.

Gill, Harley L. Use of economic analysis ratios. *Air force comptroller*, v. 9, Oct. 1975, p. 34-5.

Gordon, Lawrence A. Cost control of governmental pollution abatement funds. *Federal accountant*, v. 23, Dec. 1974, p. 36-9.

Least adverse alternative approach to substantive review under NEPA. (Notes) *Harvard law review*, v. 88, Feb. 1975, p. 735-58.

Mann, H. M. Structural antitrust cases: the benefit-cost underpinnings, by H. M. Mann and J. W. Meehan. *George Washington law review*, v. 42, Aug. 1974, p. 921-6.

McBride, Howard J. Benefit-cost analysis and local government decision-making. *Governmental finance*, v. 4, Feb. 1975, p. 31-4.

Meary, Andre. Cost/benefit calculations for information systems. *Journal UEC*, v. 10, Jan. 1975, p. 21-4.

Peterson, Thomas. Cost-benefit analysis for evaluating transportation proposals: Los Angeles case study. (Reports and comments) *Land economics*, v. 51, Feb. 1975, p. 72-9.

Raj, A. S. Role of accountants in public expenditure programmes. *Chartered accountant* (India), v. 24, Aug. 1975, p. 79-85.

Schonberger, Richard J. Worker's private lives: from paternalism to accommodation. *Atlanta economic review*, v. 25, May-June 1975, p. 28-31.

Shore, Barry. Replacement decisions under capital budgeting constraints. *Engineering economist*, v. 20, Summer 1975, p. 243-56.

Sinclair, Alford C. Problem loans - at the eyeball-to-eyeball level. *Journal of commercial bank lending*, v. 57, June 1975, p. 29-39.

Wells, Louis T. Social cost/benefit analysis for MNCs. *Harvard business review*, v. 53, March-April 1975, p. 40-2, 46, 48, 150, 152.

COST CONTROL

See Costs

COST CURVE ANALYSIS

- Acharya, N. S. Indifference curve - an application. *Management accountant* (India), v. 10, May 2, 1975, p. 306-8.
- Grinyer, J. R. Relevant criterion rates in capital budgeting. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 357-74.
- Jain, Subhash. Translating experience into growth. *Managerial planning*, v. 23, March/April 1975, p. 1-5, 29.
- Kushner, Joseph. Estimation bias in the measurement of cost curves. *Engineering economist*, v. 20, Winter 1975, p. 151-5.

COST-EFFECTIVENESS ANALYSIS

- Brinkman, Donald R. Replacement cost and current-value measurement: how to do it, by Donald R. Brinkman and Paul H. Prentiss. *Financial executive*, v. 43, Oct. 1975, p. 20-6.
- Traum, Richard. Reducing headcount through attrition and/or termination: a cost-effective model. *Personnel*, v. 52, Jan.-Feb. 1975, p. 18-24.

COST escalation clauses in building contracts. Accountants' journal (N.Z.), v. 53, Nov. 1974, p. 160.**COST-OF-DOING-BUSINESS survey, for calendar year 1973 (or most recent fiscal year).**

- American Rental Association. Cost-of-doing-business survey, for calendar year 1973 (or most recent fiscal year), prepared by Dean C. Coddington, Eugene K. Ogier and Joyce McCorkle. Moline, Ill., c1974. 60 p. [*250 Lea 2]

COST of operations helps. Hospitality (Food and lodging), v. 13, Oct. 1974, p. R85-R86, R88, R90.**COST REDUCTION**

- Bentley, Trevor. Identifying unnecessary costs. *Management accounting* (Eng.), v. 53, Dec. 1975, p. 398-400.
- Janoff, Allan C. Reducing labor turnover costs. (Management advisory services) *CPA* (NYSS), v. 45, Nov. 1975, p. 75-7.
- Kamil Sindi, H. E. Cost reduction and profitability in Saudia. *Industrial accountant* (Pakistan), v. 14, July-Sept. 1975, p. 109-11.
- Kulkarni, P. V. Value-analysis: a cost-saving device. *Management accountant* (India), v. 10, May 2, 1975, p. 301-5.
- Natarajan, S. Cost reduction. (Students' section) *Management accountant* (India), v. 9, Nov. 1974, p. 865-8.
- Potts, N. Joseph. Cost-cutting without pain: local property taxes. *Broadcast financial journal*, v. 3, Dec.-Jan. 1975, p. 4-7.
- Value training way to cost reduction, by Calvin Williams and others. *Advanced management journal*, v. 40, Spring 1975, p. 4-15.

COST SYSTEMS

See Cost Accounting-System Design And Installation

COST-VOLUME-PROFIT ANALYSIS

- Call, William L. Quadratic cost-volume relationship and timing of demand information: a comment. (Correspondence) *Accounting review*, v. 50, Jan. 1975, p. 133-7.
- Copeland, Ronald M. Managerial accounting: an introduction to planning, information processing, and control, by Ronald M. Copeland and Paul E. Dascher. Santa Barbara, Calif., Hamilton Pub. Co., c1974. 533 p. [110 C]
- Dickinson, J. P. Cost-volume-profit analysis under uncertainty. *Journal of accounting research*, v. 12, Spring 1974, p. 182-7.
- Hartl, Robert J. Linear total revenue curve in cost-volume-profit analysis. *Management accounting* (NAA), v. 56, March 1975, p. 49-52.

- Hilliard, Jimmy E. Cost-volume-profit analysis under uncertainty: a log normal approach, by Jimmy E. Hilliard and Robert A. Leitch. *Accounting review*, v. 50, Jan. 1975, p. 69-80.

- Ijiri, Yuji. Quadratic cost-volume relationship and timing of demand information: a reply, by Yuji Ijiri and Hiroyuki Itami. (Correspondence) *Accounting review*, v. 50, Jan. 1975, p. 138-9.

- Johnson, Glenn L. Use of probability inequalities in multi-product C-V-P analysis under uncertainty, by Glenn L. Johnson and S. Stephen Simik. *Journal of accounting research*, v. 12, Spring 1974, p. 67-79.

- Liao, Mawsen. Model sampling: a stochastic cost-volume-profit analysis. *Accounting review*, v. 50, Oct. 1975, p. 780-90.

- Mullis, Elbert N. Variable budgeting for financial planning and control. *Management accounting* (NAA), v. 56, Feb. 1975, p. 43-5.

- Nash, John F. Note on cost-volume-profit analysis and price elasticity. (Education research) *Accounting review*, v. 50, April 1975, p. 384-6.

- Schatkne, Rudolph W. Managerial accounting: concepts and uses, by Rudolph W. Schatke, Howard G. Jensen and Virginia L. Bean. Boston, Allyn and Bacon, c1974. 641 p. [110 S]

COSTA, JOSEPH V.

- Bankruptcy: the legal whipping boy. *St. John's law review*, v. 49, Fall 1974, p. 52-73.

COSTA, RAMON VALDES.

- Treatment of investment income under the Andean Pact Model convention - the Andean view. *Bulletin for international fiscal documentation*, v. 29, March 1975, p. 91-8.

COSTANZO, G. A.

- International liquidity and the recycling of petrodollars - myths and realities. *Trusts & estates*, v. 114, April 1975, p. 250-3, 273-4.

COSTELLO, JOHN J.

- Tax consequences of currency fluctuations: for U.S. businesses conducting operations abroad through branches or subsidiary corporations. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1707-31.) [751 N]

- Tax consequences of speculation and hedging in foreign currency futures. *Tax lawyer*, v. 28, Winter 1975, p. 221-49.

COSTS

See Also Administrative Expenses

Construction Costs
Cost Accounting
Distribution Costs
Estimating
Expenses
Increment And Decrement Costs
Original Costs
Overhead
Standard Costs
Also Subheading (Costs) Under
Special Business, Industry Or Trade

- Ananthanarayanan, P. S. Cost review and control in relation to prices. (Students' section) *Management accountant* (India), v. 10, May 2, 1975, p. 371-2.

- Areeda, Phillip. Predatory pricing and related practices under section 2 of the Sherman act, by Phillip Areeda and Donald F. Turner. *Harvard law review*, v. 88, Feb. 1975, p. 697-733.

- Behede, V. B. Cost control and inflation. (Students' section) *Management accountant* (India), v. 10, Feb. 1, 1975, p. 160-2.

- Bentley, Trevor. Identifying unnecessary costs. *Management accounting* (Eng.), v. 53, Dec. 1975, p. 398-400.

- Bragg, John P. Control of costs in an inflationary spiral. *Australian accountant*, v. 45, Aug. 1975, p. 396-400.

- Copeland, Ronald M. Managerial accounting: an introduction to planning, information processing, and control, by Ronald M. Copeland and Paul E. Dascher. Santa Barbara, Calif., Hamilton Pub. Co., c1974. 533 p. [110 C]
- Craig, Quiester. Cost control: whose job? *Management accounting* (NAA), v. 56, March 1975, p. 22-4.
- Fuss, Norman H. How to raise prices - judiciously - to meet today's conditions. (Ideas for action) *Harvard business review*, v. 53, May-June 1975, p. 10, 12, 164.
- Hallbauer, Rosalie C. Statistics and management science - their impact on standard costs. *Cost and management* (Can.), v. 49, May-June 1975, p. 18-27.
- Kates, R. Financial planning to combat the fast changing conditions. *Management accounting* (Eng.), v. 53, March 1975, p. 87-8.
- Korn, S. Winton. Managerial accounting: a short course for non-financial managers, by S. Winton Korn and Thomas Boyd. New York, John Wiley & Sons, c1975. 295 p. [110 K]
- Kushner, Joseph. Estimation bias in the measurement of cost curves. *Engineering economist*, v. 20, Winter 1975, p. 151-5.
- Meddaugh, E. James. Bias of cost control charts toward type II errors. *Decision sciences*, v. 6, April 1975, p. 376-82.
- Mephram, M. J. Applying the limiting-factor rule to cost-plus pricing. *Management accounting* (Eng.), v. 53, Oct. 1975, p. 321-3.
- Pilcher, Roy. Appraisal and control of project costs. London, McGraw-Hill (UK) Ltd., c1973. 324 p. [201.6 P]
- Shekhar, A. K. Chandra. Costing in processes with cross transfer. (Students' section) *Management accountant* (India), v. 9, Sept. 1974, p. 699-701.
- Subrahmanyam, V. V. Net-work techniques for cost control. *Chartered accountant* (India), v. 23, June 1975, p. 573-6.
- Towards an audit of costs? *Journal UEC*, v. 10, April 1975, p. 125-30.
- Trigwell, D. A. Expenditure control: the wheel of fortune. *Accountant* (Eng.), v. 173, July 10, 1975, p. 38-40.
- Villegas, Bernardo M. Directions for accounting research as a service to business, industry and the academic community. *Accountants' journal* (P.I.), v. 24, no. 1, 1974, p. 13-15, 29.
- Zlatkovich, Charles. Accounting under inflation and its implications for management. *Industrial accountant* (Pakistan), v. 14, July-Sept. 1975, p. 113-25.

Data processing

- Sebenius, W. G. Cost reporting by exception. *Journal of systems management*, v. 26, May 1975, p. 10-17.

Fixed

See Fixed Costs

- COSTS** edge upward, but rate is slower. (Maintenance cost index) *Factory*, v. 8, Feb. 1975, p. 67.

COTLAR, MORTON.

- Performance accounting. *Management accounting* (NAA), v. 57, Aug. 1975, p. 33-6.

COTTAGE INDUSTRY

See Handcrafts

COTTER, LAWRENCE.

- Blumberg, Lewis F. Operations research and bank planning, by Lewis F. Blumberg and Lawrence Cotter. *Long range planning*, v. 8, Oct. 1975, p. 29-38.

COTTONSEED OIL MILLS

See Vegetable Oil And Oilseed Mills

COUGHLAN, BRIAN J.

- Organizing your resources for a government affairs program. *Association management*, v. 27, April 1975, p. 55-6.

- COULD** you justify charging for telephone advice? *Medical economics*, v. 52, March 3, 1975, p. 146-8.

COUNCIL FOR FINANCIAL AID TO EDUCATION.

- Voluntarism, tax reform, and higher education. New York, 1973. 32 p. [*754.7 C]

COUNCIL FOR MUTUAL ECONOMIC ASSISTANCE.

- Gorski, Janusz. Council for Mutual Economic Assistance (CMEA): its role in the economic integration of Socialist countries. *International journal of accounting, education and research*, v. 10, Fall 1974, p. 19-32.

COUNCIL ON ECONOMIC PRIORITIES.

- Holmes, Don. Southern company: the big polluter. *Business and society review*, Summer 1975, p. 14-20.

- COUNSEL** on client complaints. *Law office economics and management*, v. 16, Summer 1975, p. 247-8.

COUNTIES

Accounting

- Boyles, Harlan E. Statewide accounting system for local government, by Harlan E. Boyles and Randall P. Martin. *Management controls* (PMM & Co.), v. 22, June 1975, p. 93-5.

Budgeting

See Budgets, Counties

Financial management

- Matrone, Vincent A. Bank relations: an essential to effective cash management. *Governmental finance*, v. 4, Nov. 1975, p. 16-19.

COUNTRY CLUBS

See Clubs

COUPONS

See Also Bonds

- Cramer, Robert H. Consideration of coupon levels, taxes, reinvestment rates, and maturity in the investment management of financial institutions, by Robert H. Cramer and Stephen L. Hawk. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 67-84.

COUREY, CHARLES J.

- Resource planning for higher education. *Managerial planning*, v. 23, Jan.-Feb. 1975, p. 17-20.

COURSHON, JACK.

- Great REIT scandal: horror story. *Forbes*, v. 115, Feb. 1, 1975, p. 24, 28-35.

COURT ACCOUNTING

See Courts-Accounting
Executors And Trustees-Accounting
Probate Court Accounting

COURT DECISIONS

See Also Lawsuits
Tax Decisions
Tax Litigation
Also Under Name Of Case

- Ashman, Allan. Antitrust law ... relevant market. (What's new in the law) *American Bar Association journal*, v. 61, April 1975, p. 494-5.

Pressly, James G. More on Florida probate without legal counsel: probating estates without legal counsel - Florida courts issue guidelines. *Unauthorized practice news*, v. 39, Spring-Summer 1975, p. 128-32. (Reprinted from *Palm Beach County Bar Association Bulletin*, November, 1974.)

Wissbrun, Kenneth M. Bosch and its aftermath - the effect of state court decisions on federal tax questions. *Trusts & estates*, v. 114, Jan. 1975, p. 8-11, 54.

COURTIS, JOHN K.

Developing accounting objectives for financial statement users. *Accountants' journal* (N.Z.), v. 54, Sept. 1975, p. 289-92.

COURTS

Jurisdiction to review federal administrative action: district court or court of appeals. (Notes) *Harvard law review*, v. 88, March 1975, p. 980-1000.

COVENANTS NOT TO COMPETE

See Competition

Taxation, United States - Covenants Not To Compete

COWAN, MARTIN B.

Receipt of a partnership interest for services. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1501-40.) [751 N]

COWAN, R. I.

Tax stimulus for investment - the 5% investment tax credit. (Tax talk) *Cost and management* (Can.), v. 49, Sept.-Oct. 1975, p. 40-3.

COWAN, RICHARD T.

Time to debug the communications program. (Spectrum) *Infosystems*, v. 22, April 1975, p. 60-1.

COWAN, T. K.

Practical accounting for price and price level changes. *Accountants' journal* (N.Z.), v. 54, July 1975, p. 214-16.

Way to economic truth. *Accountancy* (Eng.), v. 86, May 1975, p. 72, 74, 76, 78.

COWING, THOMAS G.

Distributional impact of local public service consolidation: a case study, by Thomas G. Cowing and A. G. Holtmann. *Land economics*, v. 50, Nov. 1974, p. 348-63.

COWLEY, A. H.

Accounting for inflation. *International accountant*, v. 44, July-Sept. 1974, p. 81-4.

COWPERTHWAIT, G. H.

Inflation accounting - now *Canadian business review*, v. 2, Winter 1975, p. 40-3.

COWPERTHWAIT, GORDON H.

Inflation accounting. *World* (PMM & Co.), v. 9, Winter 1975, p. 2-7.

COX, C. RICHARD.

Inventory valuation problems. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 102-36.) [750.2 T]

COX, EDWIN B.

Developing your own EFT strategy, by Edwin B. Cox and Melvyn S. Klein. *Banking*, v. 67, Sept. 1975, p. 34, 54, 56.

COX, ELI P.

Case for price discrimination. *MSU business topics*, v. 23, Summer 1975, p. 39-46.

Family purchase decision making and the process of adjustment. *Journal of marketing research*, v. 12, May 1975, p. 189-95.

COX, JAMES C.

Tariff policy for independence from oil embargoes, by James C. Cox and Arthur W. Wright. *National tax journal*, v. 28, March 1975, p. 29-42.

COX, JONATHAN M.

Swandby, Richard K. Trade show trends '74: best year ever, by Richard K. Swandby and Jonathan M. Cox. *Industrial marketing*, v. 60, April 1975, p. 62-4, 66-7, 85.

COX, TALMAGE E.

Applying GAO's auditing standards to local government operations, by Talmage E. Cox and William C. Meredith. *GAO review*, v. 10, Spring 1975, p. 22-8.

COZENS, LOUIS C.

Statewide bank holding company centralizes EDP function. *Magazine of bank administration*, v. 51, Sept. 1975, p. 75-7.

CPA EMERGENCY ASSISTANCE

See Accountants' Office - Continuing A Practice

CPA examination review outlines and study guides.

Gleim, Irvin N. CPA examination review outlines and study guides. Gainesville, Fla., Professional Publ., c1974. 806 p. [107.2 G]

CPA EXAMINATIONS

See Examinations, Cpa

CPA firms' staff suggested as supplementary bank examiners. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 32.

CPA LEGISLATION

See Accountancy Law And Legislation

CPA STUDY AIDS.

Summary of the opinions of the Accounting Principles Board, AICPA. rev. ed. Washington, c1974. 95 p. [*111.1 C]

CPA testimony may become public under Freedom of information regs. (News report) *Journal of accountancy*, v. 139, April 1975, p. 12.

CPAS appointed to IRS group. (News report) *Journal of accountancy*, v. 139, March 1975, p. 28.

CPAS must be approved by special committee. (News & views) *CPA* (NYSS), v. 45, July 1975, p. 12-13. (From *Accountancy age* (Eng.), March 21, 1975.)

CPAS study reporting standards for small companies. (News & views) *CPA* (NYSS), v. 45, June 1975, p. 7-8. (Reprint from *AICPA news*, April 9, 1975.)

CPM

See Also Network Analysis

- Goyal, S. K. Note on a simple CPM time-cost tradeoff algorithm. (Notes) *Management science*, v. 21, Feb. 1975, p. 718-22.
- Kamal, M. A. Critical path analysis technique in budget preparation. *Cost and management* (Bangladesh), v. 1, July-Dec. 1974, p. 8-16.
- Koenig, Michael H. Organizing the large activity network. (Systems insights) *Journal of systems management*, v. 26, June 1975, p. 36-7.
- Subrahmanyam, V. V. Net-work techniques for cost control. *Chartered accountant* (India), v. 23, June 1975, p. 573-6.
- Sully, J. M. Critical path analysis. (Student roundabout) *Accountant* (Eng.), v. 172, May 8, 1975, p. 608-10.
- Wickwire, Jon M. Use of critical path method techniques in contract claims, by Jon M. Wickwire and Richard F. Smith. *Public contract law journal*, v. 7, Oct. 1974, p. 1-45.

CRACAS, DOROTHEA GARBER.

- Have these events twisted your will out of shape? *Medical economics*, v. 52, Feb. 3, 1975, p. 123, 125, 129-30.
- How to work with your lawyer for your heirs' sake. *Medical economics*, v. 52, Feb. 17, 1975, p. 159, 162, 164, 167, 269-70, 172.

CRAFTS

See Handcrafts

CRAFTS, RICHARD M.

- Current status - point of sale - user's viewpoint. *Retail control*, v. 43, Aug. 1975, p. 51-7.

CRAIG, E. A.

- President's address to 1974 annual general meeting. *Accountants' journal* (N.Z.), v. 53, Nov. 1974, p. 154-5.

CRAIG, QUIESTER.

- Cost control: whose job? *Management accounting* (NAA), v. 56, March 1975, p. 22-4.

CRAIK, D. R. STEELE.

- Task force approach to government auditing. *International journal of government auditing*, v. 2, April 1975, p. 1.
- Task force approach to government auditing, by D.R. Steele Craik and Warren L. Wood. (Accountability auditing in the community) *Internal auditor*, v. 32, Nov./Dec. 1975, p. 75-6.

CRAMER, JOE J.

- Commentary. *Arthur Andersen chronicle*, v. 35, April 1975, p. 12-17.
- Eclectic approach to financial reporting. *Business horizons*, v. 18, Aug. 1975, p. 65-76.

CRAMER, ROBERT H.

- Consideration of coupon levels, taxes, reinvestment rates, and maturity in the investment management of financial institutions, by Robert H. Cramer and Stephen L. Hawk. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 67-84.

CRAMTON, ROGER C.

- Law, morality and equal justice. *Trusts & estates*, v. 114, April 1975, p. 210-12, 246.

CRANE, DWIGHT B.

- Lessons from the 1974 CD market. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 73-9.

CRANE, MICHAEL A.

- Simulating stable stochastic systems: III. Regenerative processes and discrete-event simulations, by Michael A. Crane and Donald L. Iglehart. *Operations research*, v. 23, Jan.-Feb. 1975, p. 33-45.
- Simulating stable stochastic systems, IV: approximation techniques, by Michael A. Crane and Donald L. Iglehart. *Management science*, v. 21, July 1975, p. 1215-24.

CRAPO, TERRY L.

- Equal management and control of Idaho community property. *Community property journal*, v. 2, Spring 1975, p. 67-75.

CRARY, E. A.

- Meserve, J. Robert. SB 570 and SB 1846: the effects on probate and estate planning of the recent changes in the California probate code relating to community property, by J. Robert Meserve, E. A. Crary and David J. Grant. *Community property journal*, v. 2, Winter 1975, p. 39-46.

CRAVEN, GEORGE.

- Gift tax, by George Craven, updated by David E. Seymour. New York, Practising Law Institute, c1974. 141 p. (*Estate planning and administration: Practice handbook series*, no. 10, 1974 printing of 1966 ed.) [755 C]

CRAVENS, DAVID W.

- Marketing strategy positioning. *Business horizons*, v. 18, Dec. 1975, p. 53-61.

CRAYER, THEODORE F.

- On the road to regulation. *Conference Board record*, v. 12, Oct. 1975, p. 20-6.

CRAWFORD, CHARLES T.

- Sanden, B. Kenneth. Dividend tax reform: obtaining relief from double taxation, by B. Kenneth Sanden and Charles T. Crawford. *Financial executive*, v. 43, Sept. 1975, p. 18-23.
- Sanden, B. Kenneth. Treatment of capital recovery allowances in the U.S. and other countries, by B. Kenneth Sanden and Charles T. Crawford. *International tax journal*, v. 1, May 1975, p. 265-80.

CRAWFORD, JOHN M.

- Accounting considerations for Japanese issuers in the United States capital market. (In Haskins & Sells. *Selected papers* 1974. New York, c1975. p. 55-63.) [110 H]
- Easy method for distributing technical information. (Case report) *Association management*, v. 27, Jan. 1975, p. 54-5.
- How to shorten your board meetings and make them more effective. (Management pointers) *Association management*, v. 27, March 1975, p. 59-61.

CREATIVITY

- Edwards, James B. Corporate planner and creativity. *Managerial planning*, v. 23, March/April 1975, p. 12-19.
- Edwards, Morris O. Creativity solves management problems. *Journal of systems management*, v. 26, June 1975, p. 14-20.

CREDIT

See Also Bankers And Credit Men
Loans
Reports-For Credit Purposes

- Archibald, John C. Loans and discounts. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 126-45.) [600 P]
- Badders, Donald L. Credit - a right or a privilege? *Retail control*, v. 43, Jan. 1975, p. 2-12.
- Barratt, William E. Macro-economic analysis and the forecasting of interest rates. *Cost and management* (Can.), v. 49, Sept.-Oct. 1975, p. 29-30.

- Boyer, Robert. How to convince your banker you're a good risk. *Lavenhol & Horwath perspective*, v. 1, Fall-Winter 1975, p. 32-7.
- Burton, Gene E. Credit services for the exporter. *Credit and financial management*, v. 77, March 1975, p. 28-31.
- Cooper, P. J. Four P's for lending (shaking the dust off the four C's of credit). *Journal of commercial bank lending*, v. 57, July 1975, p. 46-50.
- Creditor setoffs in bankruptcy reorganizations: an analysis of Baker v. Gold Seal Liquors, Inc. (Notes) *Michigan law review*, v. 73, April 1975, p. 932-52.
- Cummings, Richard H. International credits - milestones or millstones. *Journal of commercial bank lending*, v. 57, Jan. 1975, p. 40-52.
- Dauten, Carl A. Principles of finance, by Carl A. Dauten and Merle T. Welshans. 4th ed. Cincinnati, Southwestern Pub. Co., c1975. 689 p. [205 D]
- Davis, Richard G. Monetary and credit restraint in 1973 and early 1974. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 733-41.
- Don't count credit allocation out yet. *Bankers magazine*, v. 158, Spring 1975, p. 19-21.
- Durkin, Thomas A. Consumer awareness of credit terms: review and new evidence. *Journal of business* (U. of Chicago), v. 48, April 1975, p. 253-63.
- Durst, David R. Ohio second mortgage lending. *Akron business and economic review*, v. 6, Fall 1975, p. 17-23.
- Edelstein, Robert H. Improving the selection of credit risks: an analysis of a commercial bank minority lending program. *Journal of finance*, v. 30, March 1975, p. 37-55.
- Feld, Lipman G. Real estate as security in business credit. *Burroughs clearing house*, v. 60, Nov. 1975, p. 23, 44, 46.
- Financing needs for current operations. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975. p. 309-45.) [223.5 P]
- Gore, Connie Walker. Consumer protection: the Equal credit opportunity act. *Oklahoma law review*, v. 28, Summer 1975, p. 577-85.
- Greer, Douglas F. Rate ceilings, market structure, and the supply of finance company personal loans. *Journal of finance*, v. 29, Dec. 1974, p. 1363-82.
- Hart, G. Arnold. Monetary and credit conditions: inflation and the financial system. *Canadian business review*, v. 1, Autumn 1974, p. 15-17.
- Harvey, John C. Curing monetary inflation. *Financial executive*, v. 43, Feb. 1975, p. 22-5.
- Hufham, Wilbur B. Credit analysis of interlocking banks. *Journal of commercial bank lending*, v. 57, Aug. 1975, p. 41-8.
- Hutson, T. G. Assessment of new credit accounts. *Accountants digest* (Eng.), no. 13, Autumn 1974, 9 p.
- James, John W. Wide world of bank leasing, 4: innovative bank leasing, by John W. James and Alan I. Goldman. *Bankers magazine*, v. 158, Summer 1975, p. 39-42.
- Jentz, Gaylord A. Enforcing truth-in-lending: Sosa v. Fite. (Notes, comments and case digests) *American business law journal*, v. 12, Winter 1975, p. 323-7.
- Jobs, salary, credit, legal status all in focus of women's year. *Commerce today*, v. 5, March 3, 1975, p. 9-10.
- Kalish, Lionel. Monetary and credit restraint in 1973 and early 1974. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 753-5.
- Mehta, Arvind. Individual credit period: a scientific approach towards determining credit period. *Chartered accountant* (India), v. 24, Sept. 1975, p. 178-83.
- Murray, Thomas J. Credit's the key. *Dun's review*, v. 105, Feb. 1975, p. 54-6.
- Niehans, Jurg. Interest and credit in general equilibrium with transactions costs. *American economic review*, v. 65, Sept. 1975, p. 548-66.
- Ogram, Ernest W. U.S.-U.S.S.R. trade procedures and prospects. *Atlanta economic review*, v. 25, Sept.-Oct. 1975, p. 27-30.
- Olsen, Leif H. U.S. economic recovery. *Conference Board record*, v. 12, June 1975, p. 30-4.
- Rohner, Ralph J. Holder in due course in consumer transactions: requiem, revival, or reformation? *Cornell law review*, v. 60, April 1975, p. 503-68.
- Skelton, Roberta A. Outlook for loanable funds problems and prospects. *Financial forum*, v. 14, June 1975, p. 6-9.
- Spradling, T. Scott. Consumer protection: the Fair credit billing act. *Oklahoma law review*, v. 28, Summer 1975, p. 586-610.
- Steinheimer, Roy L. Address - summary prejudgment creditors' remedies and due process of law: continuing uncertainty after Mitchell v. W. T. Grant Company. *Washington and Lee law review*, v. 32, Winter 1975, p. 79-96.
- Sullivan, James A. Forecasting consumer installment credit: an application of parametric time series modeling, by James A. Sullivan and Richard G. Marcis. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 98-107.
- Westfall, Steven. How to get out of the banking business. *Financial executive*, v. 43, April 1975, p. 32, 37-8.
- Wrocklage, Frances E. State usury law ceilings: Do they do more harm than good? *Banking*, v. 67, April 1975, p. 60, 62.
- Accounting**
- Carter, M. G. R. Instalment credit accounting. *Accountants' journal* (N.Z.), v. 54, Sept. 1975, p. 294-8.
- Costs**
- Brock, William E. Federal policy trends: will they eliminate the bank loan officer? *Journal of commercial bank lending*, v. 57, Jan. 1975, p. 31-9.
- Durkin, Thomas A. Consumer awareness of credit terms: review and new evidence. *Journal of business* (U. of Chicago), v. 48, April 1975, p. 253-63.
- Keehn, Richard H. Note on the cost of trade credit and the discriminatory effects of monetary policy. *Journal of finance*, v. 29, Dec. 1974, p. 1581-2.
- McAlister, E. Ray. Impact of method of assessing finance charges on revolving credit. *Retail control*, v. 43, Jan. 1975, p. 42-63.
- Data processing**
- Farr, Bob. Computer handles routine credit reviews, by Bob Farr and Fred H. McCrory. *Credit and financial management*, v. 77, Sept. 1975, p. 28-9, 38.
- Government regulation**
- Badders, Donald L. Credit - a right or a privilege? *Retail control*, v. 43, Jan. 1975, p. 2-12.
- Brock, William E. Federal policy trends: will they eliminate the bank loan officer? *Journal of commercial bank lending*, v. 57, Jan. 1975, p. 31-9.
- Elliott, Patricia C. Public law 93-495: the new credit law. (Legal developments) *Woman CPA*, v. 37, April 1975, p. 19-20.
- Fischer, Gerald C. Credit allocation: the abominable no man is alive and well and working in Washington, D.C. *Journal of commercial bank lending*, v. 57, July 1975, p. 2-15.
- Judson, C. James. Impact of state taxation on small banks, part 2. *Magazine of bank administration*, v. 51, June 1975, p. 37-9.
- Lowrie, Gerald M. Putting an act into action: banker's input needed. *Banking*, v. 67, Feb. 1975, p. 31-2, 66.
- McAlister, E. Ray. Impact of method of assessing finance charges on revolving credit. *Retail control*, v. 43, Jan. 1975, p. 42-63.
- McCormick, Robert S. Truth in lending act litigation: concurrent recourse to rescission and the civil penalty. (Notes) *George Washington law review*, v. 43, March 1975, p. 840-77.
- Milton, Jeffrey J. Federal securities aspects of the resort condominium. *St. John's law review*, v. 48, May 1974, p. 933-46.
- Mylo, Robert J. Credit reforms needed to meet future capital requirements. *Mortgage banker*, v. 36, Oct. 1975, p. 96, 98.
- Nadler, Paul S. Credit allocation: is it on the horizon? *Journal of commercial bank lending*, v. 57, Feb. 1975, p. 2-8.
- Warren, William D. Consumer credit law: rates, costs, and benefits. *Stanford law review*, v. 27, Feb. 1975, p. 951-68.

ACCOUNTANTS' INDEX 1975

CREDIT—Government regulation—India

India

Deepk, K. Gamut of Indian export trade. *Finance and commerce* (India), v. 17, Nov.-Dec. 1974, p. 437-44.

Great Britain

Kirkman, Patrick. Trade credit in the UK - a matter of growing urgency. *Accountancy* (Eng.), v. 86, Nov. 1975, p. 72, 74, 76.

Law

Avio, Kenneth L. On the effects of statutory interest rate ceilings. *Journal of finance*, v. 29, Dec. 1974, p. 1383-95.

Justice, Jack B. Secured parties and judgment creditors - the courts and section 9-311 of the Uniform commercial code. *Business lawyer*, v. 30, Jan. 1975, p. 433-46.

Lowrie, Gerald M. Putting an act into action: banker's input needed. *Banking*, v. 67, Feb. 1975, p. 31-2, 66.

CREDIT AND COLLECTIONS

See Collection Of Accounts

CREDIT BUREAUS

Data processing

More about NACIS. *Credit and financial management*, v. 77, April 1975, p. 14-16.

CREDIT CARDS

See Also Charge Account Banking In Previous Indexes

Asher, Joe. Bank cards. *Banking*, v. 67, Sept. 1975, p. 29-31, 80, 82, 84.

Charge cards: who needs 'em? *Hospitality* (Food and lodging), v. 13, Oct. 1974, p. R80.

Christmann, Eugene. Newspaper users laud credit cards: speeds collections on classified, cuts costs. *Newspaper controller*, v. 28, May 1975, p. 2.

Conover, C. Todd. Status of bank credit cards today. *Retail control*, v. 44, Sept. 1975, p. 34-8.

Corporate credit card: its time has come. *Credit and financial management*, v. 77, Feb. 1975, p. 34-5.

Dickinson, Peter A. Let patients pay by credit card? The latest word. *Medical economics*, v. 52, March 3, 1975, p. 112-13, 117, 119, 123.

Flanigan, George B. Cash management, part 4: the handling of receipts, by George B. Flanigan and David Newsom. *Magazine of bank administration*, v. 51, April 1975, p. 49-52.

Judson, C. James. Impact of state taxation on small banks, part 2. *Magazine of bank administration*, v. 51, June 1975, p. 37-9.

Kelly, J. Patrick. Decision matrix for adoption of bank credit cards, by J. Patrick Kelly and Paul J. Solomon. *Retail control*, v. 44, Nov. 1975, p. 15-25.

Northup, Ernest H. Bank cards vs. the underworld. *Banking*, v. 67, Sept. 1975, p. 66, 68, 70, 73.

Penner, Irvin. What account growth means to you. *Retail control*, v. 44, Oct. 1975, p. 23-31.

Rohner, Ralph J. Holder in due course in consumer transactions: requiem, revival, or reformation? *Cornell law review*, v. 60, April 1975, p. 503-68.

Speiser, Stuart M. Abolish paper money and eliminate most crime. *American Bar Association journal*, v. 61, Jan. 1975, p. 47-9.

Warren, William D. Consumer credit law: rates, costs, and benefits. *Stanford law review*, v. 27, Feb. 1975, p. 951-68.

Woodlief, H. Graham. Newspaper users laud credit cards: large cost savings on subscriptions noted. *Newspaper controller*, v. 28, May 1975, p. 2-3.

Data processing

Bank cards take over the country. (Finance) *Business week*, Aug. 4, 1975, p. 44-7, 52-4.

Wilkinson, Harvey. New system for Master Charge. *Infosystems*, v. 22, April 1975, p. 48-9.

CREDIT DEPARTMENTS

See Also Banks And Banking, Loan And Credit Departments

Gorsky, Richard F. Independence day is near. *Credit and financial management*, v. 77, May 1975, p. 34-5.

Management

Farr, Bob. Computer handles routine credit reviews, by Bob Farr and Fred H. McCrory. *Credit and financial management*, v. 77, Sept. 1975, p. 28-9, 38.

CREDIT GRANTORS

See Bankers And Credit Men

CREDIT MANAGEMENT

Anderson, E. Andy. Managing the credit risk. *Risk management*, v. 21, Dec. 1974, p. 16-18.

Bassett, William H. Putting your accounts receivable to work. *Credit and financial management*, v. 77, May 1975, p. 14-15.

Brannen, James S. Trade creditors and the banks - friends or foes? *Journal of commercial bank lending*, v. 58, Nov. 1975, p. 26-32.

Credit women, where are you? *Credit and financial management*, v. 76, Nov. 1974, p. 30-5.

Davis, Henry C. Two sides to an old story. *Credit and financial management*, v. 76, Nov. 1974, p. 12-13, 17, 38.

Donze, Edward A. Easing the way for bank credit information. *Credit and financial management*, v. 77, April 1975, p. 26-8.

Eckstrom, C. L. Shared expectations of bankers and commercial credit managers, by C. L. Eckstrom and David T. Snowden. *Journal of commercial bank lending*, v. 58, Oct. 1975, p. 10-20.

Edick, Thomas B. Credit executive's role in cash management. *Credit and financial management*, v. 77, Oct. 1975, p. 16-17, 33.

Gorsky, Richard F. Independence day is near. *Credit and financial management*, v. 77, May 1975, p. 34-5.

Holly, James H. NACIS to offer account monitor service. *Credit and financial management*, v. 77, Oct. 1975, p. 14-15, 38-9.

Jaeger, Irwin J. Here comes the credit executive. *Credit and financial management*, v. 77, Aug. 1975, p. 8-9, 32.

Mao, James C. T. Controlling risk in accounts receivable management, by James C. T. Mao and Carl Erik Sarndal. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 395-403.

More about NACIS. *Credit and financial management*, v. 77, April 1975, p. 14-16.

National Association Of Credit Management. New NACM system... the national credit information service. *Credit and financial management*, v. 77, Feb. 1975, p. 9-11.

Data processing

Clough, James A. Computers are aids, not panaceas. *Credit and financial management*, v. 77, May 1975, p. 8-9.

Farr, Bob. Computer handles routine credit reviews, by Bob Farr and Fred H. McCrory. *Credit and financial management*, v. 77, Sept. 1975, p. 28-9, 38.

Klein, Charles E. Computerizing accounts receivable. *Credit and financial management*, v. 77, Aug. 1975, p. 30-1, 33.

Smith, C. Peter. Automating collections. *Credit and financial management*, v. 77, May 1975, p. 10-11, 37.

CREDIT MEN

See Bankers And Credit Men

CREDIT UNIONS

National Credit Union Administration. Statement of accounting principles and standards for federal credit unions. Washington, 1974. 10 p. [*681 N]

CREDIT UNIONS—Government regulation

Government regulation

Badders, Donald L. Privacy issue. *Credit and financial management*, v. 77, May 1975, p. 16-17, 36.

CREDIT women, where are you? *Credit and financial management*, v. 76, Nov. 1974, p. 30-5.

CREDITOR-PAID life insurance premiums may be deductible. *Taxation for accountants*, v. 14, May 1975, p. 289.

CREDITOR setoffs in bankruptcy reorganizations: an analysis of Baker v. Gold Seal Liquors, Inc. (Notes) *Michigan law review*, v. 73, April 1975, p. 932-52.

CREEDON, JOHN J.

Some uses of life insurance in estate planning. Philadelphia. Joint Committee on Continuing Legal Education of the American Law Institute and the American Bar Association, c1974. 95 p. (*Estate planning/practice handbook*, no. 1.) [*241.5 C]

CREIGHTON, JOSEPH F.

Merchandise identification standards for the retailing industry. *Retail control*, v. 44, Sept. 1975, p. 19-26.

CREPAS, KENNETH J.

Adjusting earnings of property/liability insurers to generally accepted accounting principles, by Kenneth J. Crepas and W. Gerald Reeves. *Best's review* (Property/liability ed.), v. 75, March 1975, p. 31-2.

CRESPO, J. R.

New regulatory developments and research. *Public utilities fortnightly*, v. 95, Jan. 16, 1975, p. 20-4.

CRESTOL, JACK.

Investment planning with tax-exempt bonds. New York, Coopers & Lybrand, c1975. 18 p. [*753 C]

Thirty-day rule - an important consolidated return planning tool, by Jack Crestol, Kevin M. Hennessey and Anthony P. Rua. *Journal of corporate taxation*, v. 1, Summer 1974, p. 121-6.

CRIBBET, JOHN E.

Legal education and the rule of law. *American Bar Association journal*, v. 60, Nov. 1974, p. 1363-66.

CRIM, SARAH K.

National conference of urban pioneers' shows strength of city revival. *Mortgage banker*, v. 35, Nov. 1974, p. 15-16, 18-20, 22.

Trend to smaller, basic house gains momentum with inflation. *Mortgage banker*, v. 36, Oct. 1975, p. 50-1.

CRIME

See Also Commercial Crime
Robbery

De Franco, Edward J. Anatomy of a scam: a case study of a planned bankruptcy by organized crime. Washington, U.S. Govt. Print. Off., 1973. 85 p. (Grant no. NI 71-143-PO, awarded by the National Institute of Law Enforcement and Criminal Justice.) [*242 D]

Gyls, Julius A. Case for compensating victims of crime, by Julius A. Gyls and Frank Reidy. *Atlanta economic review*, v. 25, May-June 1975, p. 15-20.

McGrew, William C. Social/environmental accounting. *Federal accountant*, v. 23, Dec. 1974, p. 20-3.

ACCOUNTANTS' INDEX 1975

McPheters, Lee R. Law enforcement expenditures and urban crime, by Lee R. McPheters and William B. Stronge. *National tax journal*, v. 27, Dec. 1974, p. 633-44.

Neville, Henry C. White-collar crime: more serious than we realize. *Credit and financial management*, v. 77, Jan. 1975, p. 30-2.

Rausch, Barbara I. It only happens to the other person. (Small business) *Woman CPA*, v. 37, Jan. 1975, p. 20-1.

Teutsch, Erika. More social accounting for criminal justice corrections. *Accounting forum*, v. 44, May-Dec. 1974, p. 25-34.

Wells, Joseph T. Accountant's role in the FBI. *Management accounting* (NAA), v. 56, April 1975, p. 24-6.

CRISP, G. A.

Common dollar accounting, a move towards the truth. *Accountants' journal* (N.Z.), v. 54, Aug. 1975, p. 249-53.

CRISSY, WILLIAM J. E.

Pathak, Dev S. Customer image versus the retailer's anticipated image - a study of four department stores, by Dev S. Pathak, William J. E. Crissy and Robert W. Sweitzer. *Journal of retailing*, v. 50, Winter 1974-75, p. 21-8, 116.

CRITICAL PATH ANALYSIS

See Network Analysis

CRITICAL PATH METHOD

See Cpm

CROCKETT, ULYSSES S.

Federal taxation of nonresident aliens and foreign corporations, by Ulysses S. Crockett and James B. Ashwell. *Duquesne law review*, v. 13, Fall 1974, p. 37-51.

CROISDALE, D. W.

DP people - who do they think they are? *Datamation*, v. 21, July 1975, p. 61-2, 64.

CROLL, JOHN R.

General price level indexing a delusion, a mockery and a snare? *CA magazine* (Can.), v. 106, March 1975, p. 29-34.

CRONIN, RICHARD P.

Years of reform and development - from the Budget and accounting act of 1921 to the eve of PPBS. *Armed forces comptroller*, v. 20, April 1975, p. 8-9, 31.

CROOCH, G. MICHAEL.

Boatsman, James R. Example of controlling the risk of a type II error for substantive tests in auditing. (Education research) *Accounting review*, v. 50, July 1975, p. 610-15.

CROOKELL, HAROLD.

Canada's export performance problems and prospects. (Management in action) *Cost and management* (Canada), v. 48, Nov.-Dec. 1974, p. 35-8.

Investing in development - a corporate view. *Columbia journal of world business*, v. 10, Spring 1975, p. 80-8.

CROOT, DARREL J.

Don't forget Social Security. *Financial executive*, v. 43, June 1975, p. 58-62.

CROSS, HARRY M.

Management and voluntary disposition of Washington community property. *Community property journal*, v. 2, Winter 1975, p. 13-24.

CROSS, THEODORE.

Citicorp and the public interest: a closer look at Wriston's miracle. *Bankers magazine*, v. 158, Winter 1975, p. 116-19.

CROSSE, HOWARD D.

Bank liquidity revisited. *Bankers magazine*, v. 158, Spring 1975, p. 37-41.

Bank supervision - quality and quantity. *Bankers magazine*, v. 158, Autumn 1975, p. 61-7.

Capital adequacy revisited. *Bankers magazine*, v. 158, Summer 1975, p. 77-82.

CROTTY, PHILIP T.

Development programs for mature managers. *Business horizons*, v. 17, Dec. 1974, p. 80-6.

CROUTER, EARL C.

Attorney-client privilege has definite limitations when applied to tax cases. *Taxation for lawyers*, v. 3, March/April 1975, p. 297-9.

CROWSON, ROBERT F.

Summary of recent developments. (New England taxation) *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 32, 41.

CROZIER, ROBERT B.

Canada's national income and expenditure accounts: the GNP and all that. *Canadian business review*, v. 2, Autumn 1975, p. 44-6.

Dimensions of government: what are the limits? *Canadian business review*, v. 1, Autumn 1974, p. 37-40.

Federal budget and the economy. *Canadian business review*, v. 2, Winter 1975, p. 44-8.

CRUM, WILLIAM F.

European public accountant. *Management accounting* (NAA), v. 56, March 1975, p. 41-4, 54-5.

Louwens, Pieter C. European public accountant: a different view. *Management accounting* (NAA), v. 57, Sept. 1975, p. 43-6.

CRUMBLEY, D. LARRY.

How to choose the most advantageous way to combine or separate business interests. (Corporations) *Taxation for accountants*, v. 15, Oct. 1975, p. 244-8.

Marketing of accounting services, by D. Larry Crumbley, Ray Barnhardt and Robert J. Boewadt. (Administration of accountants practice) *CPA journal*, v. 45, May 1975, p. 77-9.

Non-qualified compensation arrangements more valuable under today's uncertain conditions. *Taxation for accountants*, v. 15, July 1975, p. 20-3.

Organizing, operating, and terminating subchapter S corporations: taxation and accounting, by D. Larry Crumbley and P. Michael Davis. rev. ed. Tucson, Lawyers and Judges Pub. Co., c1974. 384 p. [754.2 C]

Practical guide to preparing a federal gift tax return. 2nd ed. Tucson, Ariz., Lawyers and Judges Pub. Co., c1975. 70 p. [*755 C]

Recent decisions have refined some of the requirements for a Subchapter S election, by D. Larry Crumbley and P. Michael Davis. *Taxation for accountants*, v. 14, Jan. 1975, p. 44-9.

Use of human resource accounting in taxation, by D. Larry Crumbley and Richard S. Savich. *Accounting review*, v. 50, Jan. 1975, p. 112-17.

CRUSE, REX B.

Ethics for the CPA in industry. (Statements in quotes) *Journal of accountancy*, v. 139, June 1975, p. 71-3.

CRYPTOGRAPHY and data communications. *Infosystems*, v. 22, July 1975, p. 28-30.

CRYSTAL, GRAEF S.

Compensation - less from more. *Financial executive*, v. 43, Feb. 1975, p. 74, 76.

CULKIN, DOUGLAS S.

Cash management for associations. *Association management*, v. 27, Jan. 1975, p. 22-6.

CULLWICK, DAVID.

Positioning demarketing strategy. *Journal of marketing*, v. 39, April 1975, p. 51-7.

CULVERHOUSE, JOHN B.

Comparative negligence: justice in Florida for the contributorily negligent plaintiff. (Cases noted) *University of Miami law review*, v. 28, Winter 1974, p. 473-86.

CUMING, J. S.

Auditor and management. *Chartered accountant in Australia*, v. 46, July 1975, p. 28-33.

CUMMING, JOHN.

Accounting for exchanges of similar nonmonetary assets. (Professional notes) *Journal of accountancy*, v. 140, July 1975, p. 66-7.

CUMMINGS, FRANK.

Overlap of IRS and labor in regulating compensation plans can create problems, by Frank Cummings, Bernard Casey and Jill Cummings. (Compensation) *Journal of taxation*, v. 42, Jan. 1975, p. 7-9.

CUMMINGS, JILL.

Cummings, Frank. Overlap of IRS and labor in regulating compensation plans can create problems, by Frank Cummings, Bernard Casey and Jill Cummings. (Compensation) *Journal of taxation*, v. 42, Jan. 1975, p. 7-9.

CUMMINGS, JOSEPH P.

Cummings named IASC chairman. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 30.

Forging international accounting standards. *Tax executive*, v. 27, July 1975, p. 352-9.

International Accounting Standards Committee - its purpose and status. *International accountant* (Eng.), v. 44, Oct.-Dec. 1974, p. 101-3.

CUMMINGS, L. L.

Kochan, Thomas A. Determinants of intraorganizational conflict in collective bargaining in the public sector, by Thomas A. Kochan, George P. Huber and L. L. Cummings. *Administrative science quarterly*, v. 20, March 1975, p. 10-23.

CUMMINGS, RICHARD H.

International credits - milestones or millstones. *Journal of commercial bank lending*, v. 57, Jan. 1975, p. 40-52.

CUMMINGS, RICHARD T.

Participation and vesting requirements of ERISA. *Risk management*, v. 22, June 1975, p. 15-16, 18, 20-1.

CUMMINGS, T. G.

Intervention strategies for improving productivity and the quality of work life, by T. G. Cummings, Edmond S. Molloy and Roy H. Glen. (Research) *Organizational dynamics*, v. 4, Summer 1975, p. 52-68.

CUMMINGS named IASC chairman.

CUMMINGS named IASC chairman. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 30.

CUNEO, LARRY J.

Reducing the cost of stock trading, by Larry J. Cuneo and Wayne H. Wagner. *Financial analysts journal*, v. 31, Nov.-Dec. 1975, p. 35-44.

CUNNANE, THOMAS F.

District Court in Laird approves depreciation of football players' contracts. (Accounting) *Journal of taxation*, v. 42, June 1975, p. 332-3.

CUNNINGHAM, ISABELLA C. M.

Green, Robert T. Feminine role perception and family purchasing decisions, by Robert T. Green and Isabella C. M. Cunningham. *Journal of marketing research*, v. 12, Aug. 1975, p. 325-32.

CUNNINGHAM, JOEL D.

Hospital-physician relationship: hospital responsibility for malpractice of physicians. (Comment) *Washington law review*, v. 50, Feb. 1975, p. 385-420.

CUNNINGHAM, R. M.

Anybody here want to join an HMO? *Modern healthcare*, v. 3, Feb. 1975, p. 10, 12-13.
Thing about leaders is leading. (Looking around) *Modern healthcare*, v. 3, June 1975, p. 8, 10, 12.

CUNNINGHAM, WILLIAM H.

Professional accountants in the civil service. *Accountant's magazine* (Scot.), v. 79, Sept. 1975, p. 328-9.

CURLEY, ANTHONY J.

Bear, Robert M. Unseasoned equity financing, by Robert M. Bear and Anthony J. Curley. *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 311-25.

CURRAN, FRANK P.

Quick picture of where ACH stands - and where it's going, by Frank P. Curran and Douglas D. Anderson. *Banking*, v. 67, July 1975, p. 36-8, 80, 84, 86.

CURRAN, MICHAEL W.

How bracket budgeting helps managers cope with uncertainty. *Management review*, v. 64, May 1975, p. 16-24.

CURRAN, WILLIAM J.

Government intervention on increase, by William J. Curran, Richard J. Steele and Ellen W. Ober. (Regulation) *Hospitals*, v. 49, May 16, 1975, p. 57-61.

CURRENCY

See Cash

Coins And Coinage
Decimal Coinage
Foreign Exchange
Money

CURRENCY FUTURES

See Also Futures

Foreign Exchange
Money

Agmon, Tamir. International mobility of short-term covered arbitrage capital, by Tamir Agmon and Saul Bronfeld. *Journal of business finance & accounting* (Eng.), v. 2, Summer 1975, p. 269-78.

ACCOUNTANTS' INDEX 1975

Braceland, Joseph J. Appraiser and the money market. *Appraisal journal*, v. 43, Jan. 1975, p. 46-50.

Costello, John J. Tax consequences of speculation and hedging in foreign currency futures. *Tax lawyer*, v. 28, Winter 1975, p. 221-49.

Euro-dollar and Euro-currency market. *International accountant* (Eng.), v. 45, no. 1, 1975, p. 2-4.

Klopstock, Fred H. Recycling Arab oil money. *Bankers magazine*, v. 158, Winter 1975, p. 50-8.

Lewis, Kenneth A. Empirical issues in the demand for currency: a multinational study, by Kenneth A. Lewis and Francis F. Breen. *Journal of finance*, v. 30, Sept. 1975, p. 1065-79.

Lindow, Wesley. Lessons of the money market strains of 1974. *Banking*, v. 67, June 1975, p. 50, 52, 58, 60.

Shaw, E. R. London's complementary money markets. *Accountant* (Eng.), v. 172, June 26, 1975, p. 819-22.

CURRENT ASSETS

See Assets, Current

CURRENT COSTS

Alexander, Michael O. Feasible method of current value accounting, by Michael O. Alexander and J. Douglas Barrington. *CA magazine* (Can.), v. 107, Sept. 1975, p. 33-9.

Baden, E. J. Sandilands report. *Accountant's magazine* (Scot.), v. 79, Oct. 1975, p. 341-3.

Barton, Allan D. Why use current value accounting *Australian accountant*, v. 45, Sept. 1975, p. 444-9.

Benninger, L. J. Method for integrating materials price changes with the operation of a standard cost system. *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 16-19.

Bowes, K. D. Current value of current-value accounting, by K. D. Bowes and G. D. Searle. *Financial executive*, v. 43, Nov. 1975, p. 16-24.

Brinkman, Donald R. Replacement cost and current-value measurement: how to do it, by Donald R. Brinkman and Paul H. Prentiss. *Financial executive*, v. 43, Oct. 1975, p. 20-6.

Colledge, D. J. Empirical study of current purchasing power accounting. *Certified accountant* (Eng.), June 1975, p. 331-3, 335-6.

Consultative Committee Of Accountancy Bodies. Accountancy profession's reaction to Sandilands. *Accountant's magazine* (Scot.), v. 79, Nov. 1975, p. 374-6.

Consultative Committee Of Accountancy Bodies. Qualified support for Sandilands. *Accountant* (Eng.), v. 173, Nov. 6, 1975, p. 520-1.

Cowan, T. K. Way to economic truth. *Accountancy* (Eng.), v. 86, May 1975, p. 72, 74, 76, 78.

Edwards, Edgar O. State of current value accounting. *Accounting review*, v. 50, April 1975, p. 235-45.

Gray, I. B. Measurement of profit 1975. *Chartered accountant in Australia*, v. 46, July 1975, p. 34-8, 40-8.

Greener, Michael. Too many cooks ... ? - what Sandilands left unsaid. *Accountant* (Eng.), v. 173, Nov. 20, 1975, p. 577-8.

Hanna, John R. New muscle behind current value accounting, by John R. Hanna and S. Basu. (Publisher's forum) *Cost and management* (Can.), v. 49, Sept.-Oct. 1975, p. 4-5.

Holmes, Geoffrey. Sandilands summarised. *Accountancy* (Eng.), v. 86, Oct. 1975, p. 22, 24, 26, 28, 30-1.

Hutchins, Christina S. R. Why general price-level accounting. *CA magazine* (Can.), v. 107, Sept. 1975, p. 28-32.

Institute Of Chartered Accountants In England And Wales. Accounting for changes in the purchasing power of money. *Accountants' journal* (N.Z.), v. 53, Sept. 1974, p. 58-68.

Institute Of Chartered Accountants In England And Wales. Council. Audit of current purchasing power statements. *Accountancy* (Eng.), v. 86, May 1975, p. 88, 90.

Kirkman, P. R. A. Introduction of current purchasing power accounting. *Accountant* (Eng.), v. 171, Nov. 21, 1974, p. 679-82.

Lawson, Gerald H. Initial reflections on Sandilands - 1. *Certified accountant* (Eng.), Nov. 1975, p. 583-4, 586-8, 634.

Lemke, Kenneth W. Capital maintenance and confusion. *Abacus*, v. 10, June 1974, p. 26-38.

- Misunderstanding over CPP. *Accountant* (Eng.), v. 171, Nov. 21, 1974, p. 696.
- Muis, Jules W. Current value accounting in the Netherlands: fact or fiction? *Accountant's magazine* (Scot.), v. 79, Nov. 1975, p. 377-9.
- Parker, Edmund. CPP accounting: what is the argument really about? *Accountant* (Eng.), v. 172, April 3, 1975, p. 426-8.
- Popoff, Boris. Effects of inflation and price changes on business enterprises - an accounting dilemma. *Australian accountant*, v. 45, Oct. 1975, p. 512-14, 517-20.
- Reporting of current values. (Auditing & reporting) *CPA journal*, v. 45, Jan. 1975, p. 61-2.
- Rosenfield, Paul. Current replacement value accounting - a dead end. *Journal of accountancy*, v. 140, Sept. 1975, p. 63-73.
- Sandilands report. *Certified accountant* (Eng.), Oct. 1975, p. 515-16.
- Sandilands report - principal conclusions. *Australian accountant*, v. 45, Nov. 1975, p. 585-8.
- Seidler, Lee J. SEC favors replacement cost accounting. *Accounting issues* (Bear Stearns & Co.), Sept. 15, 1975, p. 2-9. (Reprint file, *A)
- Sterling, Robert R. Relevant financial reporting in an age of price changes. *Journal of accountancy*, v. 139, Feb. 1975, p. 42-51.
- Towards an audit of costs? *Journal UEC*, v. 10, April 1975, p. 125-30.
- Weston, Frank T. Adjust your accounting for inflation. (Thinking ahead) *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 22-4, 28-9, 146.
- Westwick, C. A. How companies account for inflation: I - SSAP 7 inflation-adjusted statements, by C. A. Westwick and N. J. Ballanger. *Accountant* (Eng.), v. 172, April 10, 1975, p. 455-61.
- Zlatkovich, Charles. Accounting under inflation and its implications for management. *Industrial accountant* (Pakistan), v. 14, July-Sept. 1975, p. 113-25.
- CURRENT economic events.** *Chartered accountant* (India), v. 23, Feb. 1975, p. 382-4.
- CURRENT planning approaches: the effect of the new pension law on existing pension plans.** *Executive compensation journal*, Nov. 1974, p. 10-36.
- CURRENT replacement value accounting - a dead end.**
- Rosenfield, Paul. Current replacement value accounting - a dead end. *Journal of accountancy*, v. 140, Sept. 1975, p. 63-73.
- CURRENT replacement value v. general purchasing power.** (Auditing and reporting) *CPA* (NYSS), v. 45, Sept. 1975, p. 59-60. (Excerpt from *Executive newsletter* (PMM & Co.), June 1975.)
- CURRENT state of statistical sampling and auditing.**
- Bedingfield, James P. Current state of statistical sampling and auditing. *Journal of accountancy*, v. 140, Dec. 1975, p. 48-55.
- CURRENT tax trends in the insurance industry.**
- Lenrow, Gerald I. Current tax trends in the insurance industry, by Gerald I. Lenrow and Ralph Milo. New York, Coopers & Lybrand, 1974. 32 p. [*400.1]
- CURRY, CLARENCE F.**
- Feasibility of rent and tax incentives for renovation in older residential neighborhoods, by Clarence F. Curry and Dennis H. Gensch. *Management science*, v. 21, April 1975, p. 883-96.
- CURRY, MILTON R.**
- So what's wrong with assembly-line medicine? *Medical economics*, v. 52, Oct. 13, 1975, p. 157, 159-60, 162, 167.
- CURTICE, ROBERT M.**
- Data independence in data base systems. *Datamation*, v. 21, April 1975, p. 65-6, 71.
- CURTIN, MARY.**
- Electronics: set fair for the future. *Management* (Irish), v. 22, April 1975, p. 36-7.
- Encouraging prospects for industrial building. *Management* (Irish), v. 22, Feb. 1975, p. 45-6.
- Need for finance. *Management* (Irish), v. 22, Feb. 1975, p. 12-13.
- Nothing succeeds like a merchant bank. *Management* (Irish), v. 22, Jan. 1975, p. 29-30.
- Offshore exploration - will we miss the boat? *Management* (Irish), v. 21, Nov. 1974, p. 23-6, 29-31.
- CURTIS, AL MARTIN.**
- Industrial broker as entrepreneur. *Real estate review*, v. 4, Winter 1975, p. 99-105.
- CURTIS, SALLY MORROW.**
- Tax-free redemption of stock should be considered in estate plan of owner of close corporation, by Sally Morrow Curtis and Michael L. Moore. *Estate planning*, v. 2, Autumn 1974, p. 32-6.
- CUSHING, BARRY E.**
- Further note on the mathematical approach to internal control. *Accounting review*, v. 50, Jan. 1975, p. 151-4.
- CUSHMAN, AARON D.**
- Public relations equation. *Hospitality* (Food and lodging), v. 14, Jan. 1975, p. L26, L28.
- CUSTOMER RELATIONS**
- Blanding, Warren. Twelve tips no salesman wants to hear (or can afford to live without). *Sales management*, v. 114, Feb. 17, 1975, p. 26-30.
- Shycon, Harvey N. Put a price tag on your customer servicing levels, by Harvey N. Shycon and Christopher R. Sprague. *Harvard business review*, v. 53, July-Aug. 1975, p. 71-8.
- Snyder, James D. Washington's new watchwords: repair, replace, or refund. *Sales management*, v. 114, Feb. 17, 1975, p. 31-3.
- CUTLER, DAVID S.**
- SDRs: valuation and interest rate, by David S. Cutler and Dhruva Gupta. *Finance and development*, v. 11, Dec. 1974, p. 18-21.
- CWAS**
- See Contractor's Weighted Average Share In Cost Risk
- CYBERNETICS**
- Martin, Merle P. Instant analyst. *Journal of systems management*, v. 26, Feb. 1975, p. 12-19.
- CZERNIAK, STAN.**
- Baum, Bernard H. Emergent organizational models, by Bernard H. Baum, Peter F. Sorensen and Stan Czerniak. *Atlanta economic review*, v. 25, Sept.-Oct. 1975, p. 46-50.

D

DACEY TRUSTS

See Trusts - One-Party

DADDIO, JOHN P.

Balanced audit reporting - a service to management. *Federal accountant*, v. 24, Sept. 1975, p. 42-5.

DAELLENBACH, H. G.

How widely are cash management optimization models used. *Interfaces*, v. 5, part 1, Feb. 1975, p. 69-73.

DAGON, ROGER.

Swiss treaty provisions on disclosure of professional and bank secrets. *Bulletin for international fiscal documentation*, v. 29, Oct. 1975, p. 417-26.

DAGUE, JAMES.

Simplified method costs only 23 cents per patient day, by James Dague and Paul W. Jochenning. *Hospitals*, v. 49, Oct. 1, 1975, p. 51-5.

DAHL, FREDERICK R.

Brimmer, Andrew F. Growth of American international banking: implications for public policy, by Andrew F. Brimmer and Frederick R. Dahl. *Journal of finance*, v. 30, May 1975, p. 341-63.

DAHLENBURG, LYLE M.

Allowance for funds used during construction - calculation and disclosure problems. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 41-54.) [110 H]

DAHLMAN, ROLAND.

When are you dead for estate tax purposes? (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 421.

DAHLSTROM, JOHN A.

Some advantages of corporate form. *Law office economics and management*, v. 16, Summer 1975, p. 285-7.

DAIGNAULT, GEORGE.

Connelly, Francis J. Life cycle concept as a long term forecasting model, by Francis J. Connelly and George Daignault. *Journal of the Academy of Marketing Science*, v. 2, Summer 1974, p. 455-64.

DAIRY FARMS

Clearwater, Keith I. Antitrust challenges facing cooperatives. *Cooperative accountant*, v. 28, Fall 1975, p. 2-15.

DAIRY INDUSTRY

See Creameries

Dairy Farms

Dairy Products

Milk Dealers

DAIRY PRODUCTS

See Also Butter And Eggs

Cheese

Creameries

Dairy Farms

Milk Dealers

Poultry

DAKSHINAMURTHY, D.

Capital budgeting decisions in a business firm. *Chartered accountant* (India), v. 23, Dec. 1974, p. 255-61.

DALABA, O. GENE.

Case for the open corporate marriage. *Personnel*, v. 52, Jan.-Feb. 1975, p. 45-52.

DALE, ALAN J.

Planned approach to organisational development. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 111-26.) [223.8 M]

DALE, BASIL.

Accounting laboratory. *Australian accountant*, v. 45, March 1975, p. 94-6.

DALE, HARVEY P.

Tax consequences of currency fluctuations: occasional transactions. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1683-1706.) [751 N]

DALESSIO, MICHAEL.

New York City - 1975 legislative tax changes, edited by Michael Dalessio. (Local taxation) *CPA* (NYSS), v. 45, Nov. 1975, p. 51-2.

DALRYMPLE, DOUGLAS J.

Sales forecasting methods and accuracy. *Business horizons*, v. 18, Dec. 1975, p. 69-73.

DALSEMER, GORDON H.

Is there a construction manager in your future? By Gordon H. Dalsemer and Robert W. Catzen. *Buildings*, v. 69, July 1975, p. 52-5.

DALTON, H. ADISON.

Something new....for Virginia CPAs, and those who aspire to that role. *Virginia accountant*, v. 27, March 1975, p. 19-21.

DALTON, MARK F.

An examination of some considerations relating to the adoption and use of the last-in, first-out (LIFO) inventory accounting method. (Notes) *Vanderbilt law review*, v. 28, April 1975, p. 521-60.

DALTON, ROBERT B.

Transfer of capital: an investment in life insurance. *Trusts & estates*, v. 114, July 1975, p. 474-7.

DALTON, WILLIAM.

How to select and use a consultant. (Management pointers)
Association management, v. 27, Jan. 1975, p. 72-4.

DALY, DONALD J.

Canadian Foundation for Economic Education: broadening economic understanding. *Canadian business review*, v. 2, Autumn 1975, p. 47-50.

DALY, EUGENE P.

Operation of Subchapter S corporations. *Taxes - the tax magazine*, v. 53, Aug. 1975, p. 495-505.

DALY, MICHAEL.

Change and resistance to it. *Management (Irish)*, v. 22, May 1975, p. 11-12, 15-16.

DALYAI, STEPHEN A.

Making the most of simultaneous voice-plus-teleprinter techniques. *Data communications*, v. 3, Nov-Dec. 1974, p. 25-30.

DAMAGES

Bernstein, Arthur H. Price of malpractice: damages. (Law in brief) *Hospitals*, v. 49, Sept. 1, 1975, p. 107-9, 137-8.

Dawson, John P. Lawyers and involuntary clients in public interest litigation. *Harvard law review*, v. 88, March 1975, p. 849-930.

Denenberg, Julius. Insurer's dilemma - to appraise or not to appraise. *Best's review (Property/liability ed.)*, v. 76, Aug. 1975, p. 38, 43-4, 46.

Hallett, Thomas V. Risk management approach to punitive damages. *Risk management*, v. 22, Aug. 1975, p. 8-13.

Larue, James D. Interspousal tort immunity and the community property classification of personal injury recovery: are they on the way out? By James D. Larue and David R. Risley. *Community property journal*, v. 2, Summer 1975, p. 155-66.

Lorenz, Werner. Some comparative aspects of the European unification of the law of products liability. *Cornell law review*, v. 60, Aug. 1975, p. 1005-26.

Raymont, John. Punitive damages in property insurance claims. (Losses and claims) *Best's review (Property/liability ed.)*, v. 76, July 1975, p. 30, 32, 34.

Spitz, Stephen J. Investment property, fluctuating value and the cover rule. *New York University law review*, v. 49, Nov. 1974, p. 907-20.

Stephenson, Ian. Damages....and inflation. (Law and the accountant) *Accountancy (Eng.)*, v. 86, Aug. 1975, p. 72, 74.

Thompson, David M. Punitive damages in defamation actions brought by public figures chill first amendment rights and are unconstitutional unless narrowly and necessarily promoting compelling state interest. (Recent cases) *Vanderbilt law review*, v. 28, May 1975, p. 887-98.

Taxation

See Taxation, United States-Damages

DAMAGES: tax consequences depend on why they're paid.
Taxation for accountants, v. 15, Oct. 1975, p. 202.

DAMANT, DAVID.

Inflation accounting - more problems, interviewed by Geoffrey Holmes. *Accountancy (Eng.)*, v. 86, March 1975, p. 42-3.

DAMICO, NICHOLAS P.

New pension legislation the new pension law - an overview.
Executive compensation journal, v. Aug. 1974, p. 5-14.

DAMON, WILLIAM W.

Burton, Richard M. Patient states and the technology matrix, by Richard M. Burton, William W. Damon and David C. Dellinger. (Practice of management science) *Interfaces*, v. 5, Aug. 1975, p. 43-53.

DAMROTH, WILLIAM G.

Collins, Eliza G. C. Don't call it early retirement, by Eliza G.C. Collins and Wanda A. Lankenner. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 103-18. (Interviews with Wheelock Whitney and William G. Damroth.)

DANCO, LEON A.

It's your business - perpetuate or liquidate. *Retail control*, v. 43, April-May 1975, p. 56-63.

DANCO, WALTER.

Raske, Kenneth. Hospital operating margins, by Kenneth Raske and Walter Danco. (Focus on finance) *Hospitals*, v. 49, Jan. 1, 1975, p. 22.

DANFY, RICHARD J.

Analyzing the return on investment. *Management accounting (NAA)*, v. 57, Sept. 1975, p. 31-2.

D'ANGELO, JOHN.

Holiner, George P. Getting started using HEWCAS, by George P. Holiner and John D'Angelo. *Footnote*, Special issue, 1975, p. 19-27.

DANGLADE, JOHN P.

How we handled a refund when our convention set an attendance record-ance record. *Association management*, v. 27, Feb. 1975, p. 71.

DANIEL, DONNIE L.

Utilizing industry ratios to assess and improve your bank profitability. *Magazine of bank administration*, v. 51, April 1975, p. 27-31.

DANIEL, WAYNE W.

Statistical sampling and the appraiser. *Appraisal journal*, v. 43, Jan. 1975, p. 90-104.

DANIELE, ANTHONY R.

Castel, P. Kevin. Competitive bidding under the Robinson-Patman act, by P. Kevin Castel and Anthony R. Daniele. (Notes and comments) *St. John's law review*, v. 49, Spring 1975, p. 512-42.

DANIELL, R. M.

Professional liability - whatever will they think of next? *Accountants' journal (N.Z.)*, v. 53, Oct. 1974, p. 107-8.

DANKNER, HAROLD.

ERISA and retirement plans in an acquisition or divestiture. *Tax adviser*, v. 6, Dec. 1975, p. 710-18.

Lerner, Herbert J. Highlights of the 1974 pension reform legislation, by Herbert J. Lerner and Harold Dankner. New York, American Institute of Certified Public Accountants, c1974. 23 p. (Reprinted from the *Tax Adviser*, Nov. 1974.) [*208.9 L]

DANN, DONALD R.

Toward a total executive compensation plan: a variation on the split dollar theme, by Donald R. Dann and Herbert J. Davis. *Trusts & estates*, v. 114, July 1975, p. 466-9, 492-3.

DANSON, BARNEY.

Urban strategy and the Canadian consensus. *Conference Board record*, v. 12, June 1975, p. 62-4.

DANT, THOMAS W.

Courts increasing amount of discount for a minority interest in a business. (Estates, trusts & gifts) *Journal of taxation*, v. 43, Aug. 1975, p. 104-9.

DANZIG, RICHARD.

Comment on the jurisprudence of the Uniform commercial code. *Stanford law review*, v. 27, Feb. 1975, p. 621-35.

D'ARCY, RICHARD E.

Strategies in using administrative procedures. *Ohio CPA*, v. 34, Spring 1975, p. 70-2, 74-9.

DARDEN, WILLIAM R.

Perreault, William D. Unequal cell sizes in marketing experiments: use of the general linear hypothesis, by William D. Perreault and William R. Darden. *Journal of marketing research*, v. 12, Aug. 1975, p. 333-42.

Psychographic profiles of patronage preference groups, by William R. Darden and Dub Ashton. *Journal of retailing*, v. 50, Winter 1974-75, p. 99-112.

Reynolds, Fred D. Developing an image of the store-loyal customer - a life-style analysis to probe a neglected market, by Fred D. Reynolds, William R. Darden and Warren S. Martin. *Journal of retailing*, v. 50, Winter 1974-1975, p. 73-84.

DARINA, THOMAS.

Malpractice a closed case came back to haunt me. *Medical economics*, v. 52, Oct. 13, 1975, p. 67-72.

DAROU, GLEN B.

Audit management system, by Glen B. Darou and James G. Miller. (Education and practice) *Internal auditor*, v. 32, Jan.-Feb. 1975, p. 68-72.

DARRAH, FLORENCE J.

Intangible feminine assets. *Management accounting (NAA)*, v. 57, Sept. 1975, p. 25-8.

DARROW, J. W.

Harnessing other people's databanks. *Interfaces*, v. 5, Aug. 1975, p. 58-65.

DARROW, JAMES.

Use of divestiture in private antitrust suits. (Notes) *George Washington law review*, v. 43, Nov. 1974, p. 261-87.

DAS, CHANDRASEKHAR.

Supply and redistribution rules for two-location inventory systems: one-period analysis. *Management science*, v. 21, March 1975, p. 765-76.

DASCHER, PAUL E.

Benjamin, James J. Planning approach to the computer access problem, by James J. Benjamin and Paul E. Dascher. *Managerial planning*, v. 24, Sept./Oct. 1975, p. 18-22.

Bremser, Wayne G. Accounting careers in perspective, by Wayne G. Bremser and Paul E. Dascher. (Administration of accountants practice) *CPA journal*, v. 45, Jan. 1975, p. 46-8.

Brenner, Vincent C. Financial community's support for APB opinion no. 15, by Vincent C. Brenner, Paul E. Dascher and Gerald W. Rosson. *Delaware CPA*, v. 1, Nov. 1974, p. 28-31.

Copeland, Ronald M. Managerial accounting: an introduction to planning, information processing, and control, by Ronald M. Copeland and Paul E. Dascher. Santa Barbara, Calif.: Hamilton Pub. Co., c1974. 533 p. [110 C]

Present value: a review, by Paul E. Dascher, Vincent C. Brenner and James J. Benjamin. *National public accountant*, v. 20, June 1975, p. 18-21.

DATA BASE

See Also Data Processing - System Data Audits

Conference report, part 1. *Edpacs*, v. 2, March 1975, p. 10-19. (Report of Fourth Conference on Computer Audit, Control and Security.)

Darrow, J. W. Harnessing other people's databanks. *Interfaces*, v. 5, Aug. 1975, p. 58-65.

ERIC: the model micrographics information system. *Information & records management*, v. 9, March 1975, p. 42-5.

Feidelman, Lawrence A. Data base decentralization. *Modern data*, v. 8, Jan. 1975, p. 23.

Goldstein, Robert C. Costs of privacy. *Datamation*, v. 21, Oct. 1975, p. 65-9.

Lusk, Edward J. Planning dimension of a data base information system, by Edward J. Lusk and Arthur E. Wolf. *Managerial planning*, v. 23, Jan.-Feb. 1975, p. 36-40.

McLain, Kenneth L. Developing an effective data base with questionnaires. *GAO review*, Winter 1975, p. 50-4.

Murchison, James M. Future of personal data bases. (Spectrum) *Infosystems*, v. 22, Sept. 1975, p. 60-1.

Schussel, George. When not to use a data base. *Datamation*, v. 21, Nov. 1975, p. 82, 91, 98.

von Koschembahr, John C. EDP inputs: P & L benefits. *Pension world*, v. 11, March 1975, p. 25-6, 28, 30, 60.

Whinston, Andrew B. Data base for nonprogrammers, by Andrew B. Whinston and William D. Haseman. *Datamation*, v. 21, May 1975, p. 101-3, 107.

Wilkinson, Joseph W. Guidelines for designing systems. *Journal of systems management*, v. 25, Dec. 1974, p. 36-40.

DATA BASE MANAGEMENT SYSTEMS

Chow, John V. What you need to know about DBMS - part 1. *Journal of systems management*, v. 26, May 1975, p. 22-7.

Chow, John V. What you need to know about DBMS, - part 2. *Journal of systems management*, v. 26, June 1975, p. 28-35.

Curcio, Robert M. Data independence in data base systems. *Datamation*, v. 21, April 1975, p. 65-6, 71.

Powers, Victor. Implementing generalized data base management systems. *Data management*, v. 13, May 1975, p. 36-40.

Schussel, George. When not to use a data base. *Datamation*, v. 21, Nov. 1975, p. 82, 91, 98.

Simonette, Ilario. Data base management system. *Management controls (PMM & Co.)*, v. 22, July-Aug. 1975, p. 102-7.

Sprague, Ralph H. MIS concepts - part 2, by Ralph H. Sprague and Hugh J. Watson. *Journal of systems management*, v. 26, Feb. 1975, p. 35-40.

Testa, Charles J. How do you choose a data base management system? Carefully By Charles J. Testa and Sheldon J. Laube. *Infosystems*, v. 22, Jan. 1975, p. 36-9.

Vazsonyi, Andrew. Data base management systems. *Interfaces*, v. 5, May 1975, p. 47-52.

Vazsonyi, Andrew. Syntax of operands: data base structures. *Interfaces*, v. 5, part 1, Feb. 1975, p. 57-63.

Wilkinson, Joseph W. Guidelines for designing systems. *Journal of systems management*, v. 25, Dec. 1974, p. 36-40.

DATA BOOK FOR MANAGEMENT

See Reports-To Management

DATA communications system keeps short-haul trucking firm competitive. (Users report) *Infosystems*, v. 22, Jan. 1975, p. 43.

DATA DIMENSIONS, INC.

Gottlieb, Lester M. Going concern. (Letters) *Journal of accountancy*, v. 139, May 1975, p. 32-3.

DATA PROCESSING

See Also Computer Industry
Computer Programming
Computers
Data Processing Departments
Data Processing Service Organizations
Information Systems
Also Subheading, Data Processing, Under
Special Business, Industry Or Trade

- Armer, Paul. Individual: his privacy, self image, and obsolescence. *Computers and people*, v. 24, June 1975, p. 18-23, 31.
- Awad, Elias. Automatic data processing: principles and procedures. 3rd ed. Englewood Cliffs, N.J., Prentice-Hall, c1973. 566 p. (Appendices.-A. Computer associations.-B. Selected periodicals.-C. Certificate in data processing.-D. Glossary.-E. Bibliography.) [203.9 A]
- Awad, Elias. Business data processing. 4th ed. Englewood Cliffs, N.J., Prentice-Hall, c1975. 722 p. [203.9 A]
- Clowes, Kenneth W. Computers and information technology. *Management controls* (PMM & Co.), v. 22, July-Aug. 1975, p. 114-18.
- Copley, Lewis L. Still need business knowledge in EDP. *Data management*, v. 13, July 1975, p. 5.
- Data Processing Management Association. This is DPMA. *Data management*, v. 13, May 1975, p. 29-35.
- Distributed computing: a growing concept. *Infosystems*, v. 22, Aug. 1975, p. 32-4.
- Foley, James F. Developments in information processing. (Methods and management) *Best's review* (Property/liability ed.), v. 75, March 1975, p. 116-18.
- Gilb, Tom. Laws of unreliability. *Datamation*, v. 21, March 1975, p. 81-2, 85.
- Jauhari, B. S. Computers - a management information system. (Mainly for students) *Chartered accountant* (India), v. 23, Jan. 1975, p. 27-31.
- Kneitel, Arnold M. Current myths about information processing. *Journal of systems management*, v. 26, May 1975, p. 36-41.
- Kolence, Kenneth W. Software physics. *Datamation*, v. 21, June 1975, p. 48-51.
- Ling, Robert F. IDA: an approach to interactive data analysis in teaching and research, by Robert F. Ling and Harry V. Roberts. *Journal of business* (U. of Chicago), v. 48, July 1975, p. 411-51.
- Pesola, Robert M. Education for employability in the vocational school. *Data management*, v. 12, Dec. 1974, p. 22-5, 31.
- Robbins, Clark. Distributed data processing. *Data management*, v. 13, Sept. 1975, p. 72-4.
- Rosenstein, Jack. Electronic data processing: a tool for large firms, or everyone? *Laventhol & Horwath perspective*, v. 1, Fall-Winter 1975, p. 13-15.
- Vanlommel, E. Organization of electronic data processing (EDP) activities and computer use, by E. Vanlommel and B. De Brabander. *Journal of business* (U. of Chicago), v. 48, July 1975, p. 391-410.
- Vaughan, Anderson H. Plan for project success. *Journal of systems management*, v. 25, Dec. 1974, p. 12-15.
- Where are we going with future technology? By William S. Anderson and others. *Data management*, v. 13, Jan. 1975, p. 20-9.

Accounting Systems

See Accounting - System Design And Installation

Bibliographies

See Also Computers - Bibliographies

Computer Information Privacy And Security

See Computers - Security Measures

Computers

See Computers

Controls

- Gemar, W. J. Using performance monitors for computers. (Management advisory services) *CPA* (NYSS), v. 45, Aug. 1975, p. 49-52.

Costs

See Also Computers - Costs

X Data Processing--Estimates And Costs

- Alward, Sam A. How to cost and charge for DP services. *Data management*, v. 13, Sept. 1975, p. 54-9.
- Diehr, Della M. Putting a price on edp services. *Journal of systems management*, v. 26, March 1975, p. 16-19.
- Dragojevic, Dragutin P. Cost control and price analysis of automatic data processing. *Journal UEC*, v. 10, Jan. 1975, p. 24-34.
- Hammer, Glenn B. Cutting time-sharing costs. *Datamation*, v. 21, July 1975, p. 36-9.
- Harder, Donald C. Bottlenecks in EDP cost/effectiveness. *Data management*, v. 13, June 1975, p. 32-5.
- Larson, Harry T. How to become an EDP hero. *Infosystems*, v. 22, June 1975, p. 46-9.
- McLaughlin, Richard A. Nineteen seventy-five DP budgets. *Datamation*, v. 21, March 1975, p. 63-5, 70, 74.
- Optner, Stanford L. Systems analysis for business management. 3rd ed. Englewood Cliffs, N.J., Prentice-Hall, c1975. 381 p. [201.8 O]
- Upward spiral of data processing budget reversed. (Users report) *Infosystems*, v. 22, Sept. 1975, p. 63-4.
- Wallace, John B. When to bill for computer services. *Data management*, v. 13, July 1975, p. 12-17.
- Whelan, W. James. Appraisal of EDP cost effectiveness. *Massachusetts CPA review*, v. 49, March-April 1975, p. 22-5.

Data entry systems

- Awad, Elias. Automatic data processing: principles and procedures. 3rd ed. Englewood Cliffs, N.J., Prentice-Hall, c1973. 566 p. (Appendices.-A. Computer associations.-B. Selected periodicals.-C. Certificate in data processing.-D. Glossary.-E. Bibliography.) [203.9 A]

Decision Tables

See Decision Tables

Dictionaries

See Data Processing-Terminology

Documentation

- Adams, Donald L. Documentor packages, edited by Donald L. Adams. (Official releases) *Journal of accountancy*, v. 139, June 1975, p. 88-90.
- Awad, Elias. Automatic data processing: principles and procedures. 3rd ed. Englewood Cliffs, N.J., Prentice-Hall, c1973. 566 p. (Appendices.-A. Computer associations.-B. Selected periodicals.-C. Certificate in data processing.-D. Glossary.-E. Bibliography.) [203.9 A]
- Ensign, Richard B. Language simplifies workload documentation. *Journal of systems management*, v. 26, Sept. 1975, p. 28-31.
- Moore, Richard A. Computer generated documentation, by Richard A. Moore, Benjamin F. Rose and Thomas J. Koger. *Journal of accountancy*, v. 139, June 1975, p. 82-90.
- Oppenheim, Richard K. MAS opportunities in a successful EDP project. (MAS) *Journal of accountancy*, v. 139, May 1975, p. 89-90.
- Porter, W. Thomas. EDP controls and auditing. Belmont, Calif., Wadsworth Pub. Co., c1974. 240 p. [*170 P]

ACCOUNTANTS' INDEX 1975

Estimates And Costs

See Data Processing - Costs

Facility management

- Brandon, Dick H. Data processing management: methods and standards, by Dick H. Brandon, Arnold D. Palley and A. Michael O'Reilly. New York, Macmillan Information, c1975. 520 p. [203.9 B]
- Latta, Robert. Facilities management: an EDP alternative. *Magazine of bank administration*, v. 51, Feb. 1975, p. 45-6.
- Macri, L. G. Post acquisition and the systems executive. (Spectrum) *Infosystems*, v. 22, Feb. 1975, p. 52-3.
- Nerad, Richard A. Successful development of computer systems, by Richard A. Nerad and Edward A. Schefer. *Arthur Andersen chronicle*, v. 35, Jan. 1975, p. 52-63.
- Paul, Norman L. Program maintenance considerations in structuring the systems and programming department. *Data management*, v. 13, Nov. 1975, p. 16-19.
- Project control in the medium sized installation. *Data management*, v. 13, Feb. 1975, p. 28-9, 46.
- Ruth, Marvin S. In defense of EDP management. *Infosystems*, v. 22, Feb. 1975, p. 36-9.
- Thomson, Donald G. Facilities management route to tomorrow? *Data management*, v. 13, Nov. 1975, p. 29-31. (Speech given April 15, 1975, at Data Processing Management Association's Dallas Chapter.)

Feasibility Studies

See Also Computers-Feasibility Studies

- Haug, Richard L. Data processing evaluation - a joint venture. (MAS speak out) *Michigan CPA*, v. 26, Jan.-Feb. 1975, p. 24-5.
- Oliver, Florence F. Word processing - practical feasibility study guides. *Records management journal*, v. 12, Winter 1974, p. 11-13.
- Optner, Stanford L. Systems analysis for business management. 3rd ed. Englewood Cliffs, N.J., Prentice-Hall, c1975. 381 p. [201.8 O]
- Wiece, Gary D. Feasibility of the small business computer. *Nebraska CPA*, v. 10, Spring 1975, p. 27-9.

Flow charts

- Cook, Gregory A. Computer accounting methods, featuring BASIC programming on a time-sharing computer, by Gregory A. Cook, Barbara J. Wade and Clark C. Upton. New York, Mason & Lipscomb, c1975. 184 p. [*250 C]
- Holton, John B. Structured top-down flowcharting, by John B. Holton and Bill Bryan. *Datamation*, v. 21, May 1975, p. 80-4.
- Porter, W. Thomas. EDP controls and auditing. Belmont, Calif., Wadsworth Pub. Co., c1974. 240 p. [*170 P]

Glossaries

See Data Processing-Terminology

Insurance

See Insurance, Data Processing Equipment

Internal Control

See Data Processing Departments - Internal Control
Internal Control-Data Processing

Job Costing

See Computer Job Costing

Languages

- Clark, Lawrence M. Languages among computers, machines, animals, and men. *Computers and people*, v. 24, Jan. 1975, p. 7-13, 19.

DATA PROCESSING--Estimates And Costs

- Holiner, George P. Getting started using HEWCAS, by George P. Holiner and John D'Angelo. *Footnote*, Special issue, 1975, p. 19-27.

Maintenance

See Computers - Maintenance And Repair

Management

See Data Processing Departments

Managers

See Data Processing Departments

Numbering Systems

See Account Numbering
Classification

On-line systems

- Barlow, George. On and on with on-line: part 1. *Infosystems*, v. 22, July 1975, p. 36-8.
- Barlow, George. On and on with on-line: part 2. *Infosystems*, v. 22, Aug. 1975, p. 38-40.
- Brennan, John M. Small business gets big DP help. (Management input) *Journal of systems management*, v. 26, June 1975, p. 26-7.
- Chow, John V. What you need to know about DBMS, - part 2. *Journal of systems management*, v. 26, June 1975, p. 28-35.
- Porter, W. Thomas. EDP controls and auditing. Belmont, Calif., Wadsworth Pub. Co., c1974. 240 p. [*170 P]

Optical Scanning

See Computers - Optical Scanning

Personnel

See Computer Personnel

Plotters

See Computers - Printer Plotting Systems

Programmers

See Computer Personnel

Programming

See Computer Programming

Programs

See Computer Programming

Punched Cards

See Data Processing-Tabulating And Sorting

Real-time systems

- Awad, Elias. Automatic data processing: principles and procedures. 3rd ed. Englewood Cliffs, N.J., Prentice-Hall, c1973. 566 p. (Appendices.-A. Computer associations.-B. Selected periodicals.-C. Certificate in data processing.-D. Glossary.-E. Bibliography.) [203.9 A]

- Jancura, Elise G. Implications of real-time systems for accounting records. (Electronic data processing) *Woman CPA*, v. 37, Jan. 1975, p. 11-13.
- Magee, Gary. Real time inventory management system. *Production and inventory management*, v. 16, Third quarter 1975, p. 39-47.
- Porter, W. Thomas. EDP controls and auditing. Belmont, Calif., Wadsworth Pub. Co., c1974. 240 p. [*170 P]
- Real time system keeps employee time real. (Users report) *Infosystems*, v. 22, Sept. 1975, p. 62-3.
- Ronneberger, Al. Managing by monitor, by Al Ronneberger and Michael B. Tinkler. *CA magazine* (Can.), v. 107, July 1975, p. 32-7.
- Scanlan, Michael J. Proposal for alternative procedures for audit of real time data systems. (EDP systems) *Internal auditor*, v. 32, Nov./Dec. 1975, p. 77-86.
- Walker, W. Robert. Batch scheduling techniques. *Journal of systems management*, v. 26, Feb. 1975, p. 42-4.
- Yost, Larry D. User on: real time M.R.P. *Production and inventory management*, v. 16, First quarter 1975, p. 85-91.

Security Measures

See Computers - Security Measures

Standards

- Brandon, Dick H. Data processing management: methods and standards, by Dick H. Brandon, Arnold D. Palley and A. Michael O'Reilly. New York, Macmillan Information, c1975. 520 p. [203.9 B]

Surveys

- Rosenstein, Jack. Electronic data processing: a tool for large firms, or everyone? *Laventhol & Horwath perspective*, v. 1, Fall-Winter 1975, p. 13-15.

System Data Audits

See Also Data Base

- Adams, Donald L. IBM program products for systems audits & tests. *Edpacs*, v. 2, June 1975, p. 1-9.
- Balch, Charles A. Auditing the data processing function: an external auditor's observations. *Magazine of bank administration*, v. 50, Dec. 1974, p. 32-3.
- Bennett, Robert E. Approach to auditing EDP system testing, by Robert E. Bennett and Walter F. Maurer. (EDP systems) *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 65-8.
- Bennett, Robert E. Look at base-case testing, by Robert E. Bennett and Walter F. Maurer. (EDP systems) *Internal auditor*, v. 32, July-Aug. 1975, p. 64-8.
- Burn, Christopher. Auditing the computer - a time for reappraisal. *Accountant* (Eng.), v. 172, Jan. 30, 1975, p. 131-3.
- Canadian Institute Of Chartered Accountants. Study Group on Computer Control and Audit Guidelines. Computer audit guidelines: guidelines on the minimum standards and accepted techniques which should be observed in the audit of organizations using a computer, part 2. Toronto, c1975. 318 p. (Second and final part of the study *Computer control and audit guidelines*.) [*175 C]
- Conference report, part 1. *Edpacs*, v. 2, March 1975, p. 10-19. (Report of Fourth Conference on Computer Audit, Control and Security.)
- Greenwald, Bruce M. IRS audits of EDP systems, by Bruce M. Greenwald and Gary Oberlander. *Management accounting* (NAA), v. 56, April 1975, p. 13-15.
- Haug, Richard L. Data processing evaluation - a joint venture. (MAS speak out) *Michigan CPA*, v. 26, Jan.-Feb. 1975, p. 24-5.
- Institute Of Internal Auditors. Auditing fast response systems. Orlando, Fla., c1974. 31 p. (Modern concepts of internal auditing) [*175 I]
- Jancura, Elise G. Auditing in a computerized environment: no longer a choice of through or around the computer. *National public accountant*, v. 20, Aug. 1975, p. 16-19, 22.

- Jancura, Elise G. Auditor's responsibilities in examining computer processed records. *International journal of government auditing*, v. 2, July 1975, p. 13-17.
- Jancura, Elise G. Implications of real-time systems for accounting records. (Electronic data processing) *Woman CPA*, v. 37, Jan. 1975, p. 11-13.
- Miller, Timothy L. EDP - a matter of definition. *Internal auditor*, v. 32, July-Aug. 1975, p. 31-8.
- Perry, William E. Making of a computer auditor. *Computers and people*, v. 24, July 1975, p. 18-23.
- Scanlan, Michael J. Proposal for alternative procedures for audit of real time data systems. (EDP systems) *Internal auditor*, v. 32, Nov./Dec. 1975, p. 77-86.
- Stone, Robert L. Who is responsible for computer fraud? (Accounting and EDP) *Journal of accountancy*, v. 139, Feb. 1975, p. 35-9.
- Weber, Ron. Audit perspective of operating system security. (Accounting and EDP) *Journal of accountancy*, v. 140, Sept. 1975, p. 97-100.
- Weiss, Harold. Evaluating performance in computer auditing. *Edpacs*, v. 2, Feb. 1975, p. 1-7.

Systems

See Also Computer Systems

Systems And Procedures

- Advanced EDP systems and the auditor's concerns. (Official releases) *Journal of accountancy*, v. 139, Jan. 1975, p. 66-72.
- Awad, Elias. Automatic data processing: principles and procedures. 3rd ed. Englewood Cliffs, N.J., Prentice-Hall, c1973. 566 p. (Appendices.-A. Computer associations.-B. Selected periodicals.-C. Certificate in data processing.-D. Glossary.-E. Bibliography.) [203.9 A]
- Brandon, Dick H. Data processing management: methods and standards, by Dick H. Brandon, Arnold D. Palley and A. Michael O'Reilly. New York, Macmillan Information, c1975. 520 p. [203.9 B]
- Burton, Billy J. Manpower estimating for systems projects. *Journal of systems management*, v. 26, Jan. 1975, p. 29-33.
- Canadian Institute Of Chartered Accountants. Study Group on Computer Control and Audit Guidelines. Computer audit guidelines: guidelines on the minimum standards and accepted techniques which should be observed in the audit of organizations using a computer, part 2. Toronto, c1975. 318 p. (Second and final part of the study *Computer control and audit guidelines*.) [*175 C]
- Chambers, A. D. Investment criteria for EDP systems. *Accounting and business research* (Eng.), v. 4, Winter 1974, p. 18-24.
- Chow, John V. What you need to know about DBMS, - part 2. *Journal of systems management*, v. 26, June 1975, p. 28-35.
- Clark, Stephen A. Accounting from the top down. *Delaware CPA*, v. 1, Nov. 1974, p. 32-4.
- Cook, Gregory A. Computer accounting methods, featuring BASIC programming on a time-sharing computer, by Gregory A. Cook, Barbara J. Wade and Clark C. Upton. New York, Mason & Lipscomb, c1975. 184 p. [*250 C]
- Fahline, Richard H. Strategy for testing data entry. *Journal of systems management*, v. 26, Jan. 1975, p. 22-7.
- Grimes, James R. Auditor's role in system design. *Edpacs*, v. 3, Sept. 1975, p. 1-7.
- Herzog, John P. System evaluation technique for users. *Journal of systems management*, v. 26, May 1975, p. 30-5.
- Joseph, Anthony M. Planning and control of a major systems change. (In Haskins & Sells. *Selected papers 1973*. New York, c1974, p. 272-88.) [110 H]
- Kanter, Norman A. Nineteen seventy-five survey of computer tax return preparers; a report on services available this year, a survey by Norman S. Kanter and the staff of Journal of Taxation. *Journal of taxation*, v. 43, Oct. 1975, p. 236-9, 242-51.
- Kupzhasar, Naribaev. Computer applications in Soviet accounting. *International journal of accounting, education and research*, v. 10, Fall 1974, p. 33-43.
- LaPierre, Louis. Systematic approach to project implementation. (Spectrum) *Infosystems*, v. 22, June 1975, p. 58.

- Leonard, James O. Information management: the systems approach to information and records management - Part II, by James O. Leonard and G. Theodore Nygreen. *Information & records management*, v. 9, Feb. 1975, p. 8, 10, 36-8.
- Lucas, Henry C. Toward creative systems design. New York, Columbia University Press, c1974, 147 p. [201.8 L]
- Optner, Stanford L. Systems analysis for business management. 3rd ed. Englewood Cliffs, N.J., Prentice-Hall, c1975. 381 p. [201.8 O]
- PoKempner, Stanley J. Senior management and the data processing function, edited by Stanley J. PoKempner and Rochelle O'Connor. New York, Conference Board, c1974. 122 p. (Conference proceedings. Conference Board report no. 636.) [*203.9 P]
- Richardson, Daniel R. People side of top-down. *Infosystems*, v. 22, July 1975, p. 34-5.
- Stimler, Saul. Performance evaluation. (Systems insights) *Journal of systems management*, v. 26, Feb. 1975, p. 40-1.
- Systems for business data processing. *Management controls* (PMM & Co.), v. 22, March 1975, p. 48-51.
- Systems for business data processing. *Management controls* (PMM & Co.), v. 22, April-May 1975, p. 67-70.
- Systems for business data processing: Honeywell 6070. *Management controls* (PMM & Co.), v. 22, June 1975, p. 96-9. (Title in publication: Honeywell 6060)
- Tutt, Garvin. Some important considerations in data communications. *Data management*, v. 13, Sept. 1975, p. 36-9.
- Voice recognition/response from perception technology. *Modern data*, v. 7, Nov. 1974, p. 52-3, 55.
- Wilkinson, Joseph W. Guidelines for designing systems. *Journal of systems management*, v. 25, Dec. 1974, p. 36-40.
- Wood, Michael D. Defining requirements for EDP systems. *CA magazine* (Can.), v. 107, July 1975, p. 42-6.
- Yorks, Lyle. Job enrichment boosts performance. *Journal of systems management*, v. 26, Jan. 1975, p. 16-19.
- Tabulating and sorting**
Switch to cards speeds order entry. (Users report) *Infosystems*, v. 21, Dec. 1974, p. 40.
- Taxation**
See Taxation, United States - Computer Software
- Teaching**
Lusa, John. Industry, colleges speak to each other, by John Lusa, Ron Iscoff and Laton McCartney. *Infosystems*, v. 22, Oct. 1975, p. 39-40, 42.
- Render, Barry. Future managers need DP training, by Barry Render and Ralph M. Stair. *Infosystems*, v. 22, Oct. 1975, p. 41-2.
- Transmission systems**
ADR communications network. (Systems scene) *Modern data*, v. 7, Nov. 1974, p. 28-9, 31.
- Advanced EDP systems and the auditor's concerns. (Official releases) *Journal of accountancy*, v. 139, Jan. 1975, p. 66-72.
- Bergin, Denis. Things that go bleep in the night. *Management* (Irish), v. 22, Jan. 1975, p. 53-4, 57.
- Bowers, Dan M. Data communications - a systems mentality is needed. *Modern data*, v. 8, April 1975, p. 51-8.
- Carlson, A. Tony. Directly connecting computer terminals in a wired city, by A. Tony Carlson and Harvey W. Friedman. *Data communications*, v. 3, Nov.-Dec. 1974, p. 41-6.
- Cryptography and data communications. *Infosystems*, v. 22, July 1975, p. 28-30.
- Dalyai, Stephen A. Making the most of simultaneous voice-plus-teletypewriter techniques. *Data communications*, v. 3, Nov.-Dec. 1974, p. 25-30.
- Doll, Dixon R. Where to spend money to improve system availability. *Data communications*, v. 3, Nov.-Dec. 1974, p. 57-61.
- European data communications. *Modern data*, v. 7, Nov. 1974, p. 62-6, 68, 70-1.
- Fraser, A. G. Virtual channel network. *Datamation*, v. 21, Feb. 1975, p. 51-3, 56.
- Granholm, Jackson W. Interactive hardcopy terminals. *Datamation*, v. 21, Nov. 1975, p. 51-60.
- Gray, James P. IBM's Systems Network Architecture, by James P. Gray and Charles R. Blair. *Datamation*, v. 21, April 1975, p. 51-6.
- Head, Robert V. Rise and fall of FEDNET. *Journal of systems management*, v. 26, Oct. 1975, p. 6-13.
- Industrial applications growing as computer use goes worldwide. *Commerce today*, v. 5, April 14, 1975, p. 10-12.
- Interface 1975: data communications conference. *Infosystems*, v. 22, March 1975, p. 46.
- Joseph, Anthony M. Introduction to data transmission and communications-based systems. (Systems digest) *Retail control*, v. 42, Aug. 1974, p. 46-51.
- Kempin, Gunther. Centralized diagnostics cuts line down-time to minutes, by Gunther Kempin and Paul R. DeVane. *Data communications*, v. 3, Nov.-Dec. 1974, p. 49-53.
- Messinger, Mark. Datacomm manager: a job prospectus. *Infosystems*, v. 22, March 1975, p. 38-9, 60.
- New S 1000 series represents a new systems concept in date capture, transmission and document encoding. (Burroughs reports) *Burroughs clearing house*, v. 59, Feb. 1975, p. 32-3.
- Retain/370 data link security. *Edpacs*, v. 2, May 1975, p. 9-10.
- Rogoff, Mortimer. Case for electronic mail. (Data communications) *Modern data*, v. 7, Dec. 1974, p. 34-7.
- Synchronous data link control: part 1 - general concepts & structure. *Modern data*, v. 8, Feb. 1975, p. 25-6.
- Synchronous data link control: part 3 - supervisory and non-sequenced control field formats. *Modern data*, v. 8, April 1975, p. 46-7.
- Synchronous data link control: part 2 - the control field. *Modern data*, v. 8, March 1975, p. 32-3.
- Synchronous data link control: part 4 - throughput calculations. *Modern data*, v. 8, June 1975, p. 24-5.
- Telecommunications - the vibrant sector of datacomm. *Infosystems*, v. 22, March 1975, p. 33-4.
- Tenkhoff, P. A. Common carriers' uncommon offerings, by P. A. Tenkhoff and J. C. Collard. *Datamation*, v. 21, April 1975, p. 44-7.
- Verification Techniques**
See Also Computers - Errors
- Word Processing Systems**
See Also Automatic Typing
- Bergeron, Lionel L. Managing a correspondence center. *Journal of systems management*, v. 26, Sept. 1975, p. 22-5.
- Brink, David R. Automation in estate planning. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1-78.) [751 N]
- Collopy, Francis W. Word processing enhances trust profits. *Magazine of bank administration*, v. 51, Aug. 1975, p. 60-2.
- deAtley, Elizabeth. Word processing and the computerized office. *Computers and people*, v. 24, Sept. 1975, p. 27-30.
- Gaudette, J. M. Word processing at Dun & Bradstreet. *Datamation*, v. 21, Nov. 1975, p. 76-8, 80.
- Hansen, John R. Short memos or long-winded reports -- automated WP can hold down the cost. *Infosystems*, v. 22, Oct. 1975, p. 29-32.
- Jurist, Ellen. Word processing: a case seminar. *Information & records management*, v. 9, June 1975, p. 16-17, 44-5.
- Jyachosky, Barbara A. Navy word processing center: what its all about at NAVSEC. *Records management journal*, v. 12, Autumn 1974, p. 7-9.
- Malone, Frank W. Word processing - at Atomic Energy Commission. *Records management journal*, v. 13, Spring 1975, p. 18-19.
- Malone, Frank W. Word processing - deciding application objectives. *Records management journal*, v. 12, Winter 1974, p. 9-10.
- Malone, Frank W. Word processing - production and morale in W.P. centers. *Records management journal*, v. 13, Autumn 1975, p. 6-10.

- Malone, Frank W. Word processing use of consultants. *Records management journal*, v. 12, Autumn 1974, p. 10-11.
- Millnamow, James. Word processing - from rough ideas to finished print. (Law office memos) *American Bar Association journal*, v. 61, Aug. 1975, p. 987-9.
- Office of the future: an in-depth analysis of how word-processing will reshape the corporate office. *Business week*, June 30, 1975, p. 48-84 *passim*.
- Oliver, Florence F. Word processing - practical feasibility study guides. *Records management journal*, v. 12, Winter 1974, p. 11-13.
- Schadt, Robert R. Partners: word processing & records management. *Information & records management*, v. 9, Oct. 1975, p. 10, 28, 31-3.
- Westgate, John E. Evaluating word processing (W/P) needs. (Systems short shorts) *Records management journal*, v. 12, Autumn 1974, p. 12-17.
- Word processing wins its case in probation. *Infosystems*, v. 22, June 1975, p. 52-3.
- Yasaki, Edward K. Toward the automated office. *Datamation*, v. 21, Feb. 1975, p. 59-62.

DATA PROCESSING CONSULTANTS

See Also Business Consultants
Systems Analysts

- Haug, Richard L. Data processing evaluation - a joint venture. (MAS speak out) *Michigan CPA*, v. 26, Jan.-Feb. 1975, p. 24-5.
- Malone, Frank W. Word processing use of consultants. *Records management journal*, v. 12, Autumn 1974, p. 10-11.
- Ward, T. B. Controlling change - the role of management services. (In Margerison, Charles J. *Planning for human resources*. London, c1974, p. 134-50.) [223.8 M]

DATA PROCESSING CONTRACTS

- Miller, Terry. Request for proposals; the best bet for federal ADP contracting, by Terry Miller and Lynn Bateman. *Modern data*, v. 8, March 1975, p. 24.
- Miller, Terry. True value through the RFP, by Terry Miller and Lynn Bateman. *Modern data*, v. 8, May 1975, p. 33.

DATA PROCESSING COURSES

- Carlson, Arthur E. Teaching management information systems - a practicum-oriented, cross-disciplinary basis. *Collegiate news and views*, v. 28, Spring 1975, p. 5-7.
- Duckenfield, Christopher J. Lack of education and incentives in the EDP industry. *Data management*, v. 13, March 1975, p. 20-1.
- Heinje, Cynthia L. Faculty develops curriculum with guidance of business. *Data management*, v. 13, March 1975, p. 18-19.
- Pair, Paul M. Education for employability in the private EDP schools. *Data management*, v. 13, Jan. 1975, p. 18-19.
- Pillsbury, Wilbur F. Computer augmented accounting: CompuGuide two. Cincinnati, South-Western Pub. Co., c1971. 184 p. [*203.9 P]
- Simkin, Mark G. Introduction to data processing and the large business class: the Hawaii experience. *Collegiate news and views*, v. 28, Winter 1974-75, p. 3, 5.
- Snyder, J. N. Teaching of computer science: master of science degree. *Computers and people*, v. 24, Jan. 1975, p. 25-6.
- Stone, L. E. DP-training meeting the real needs of business. *Data management*, v. 13, July 1975, p. 18-19.
- Sulcas, Paul. Computer education for chartered accountants in South Africa. *South African chartered accountant*, v. 11, Feb. 1975, p. 54-9.
- Thomsen, Neal. Education for DP users. *Data management*, v. 13, March 1975, p. 24-8.
- Wagner, Gerald E. Career education via data processing. *Balance sheet*, v. 56, Feb. 1975, p. 196-7, 199, 236.

DATA PROCESSING DEPARTMENTS

See Also Computer Personnel

- Bomball, Mark R. Successful director of EDP in the field of education, by Mark R. Bomball and Roland D. Spaniol. *Data management*, v. 13, May 1975, p. 22-3.
- Bowers, Dan M. Small-scale computing - it's like doing your laundry: part 1: computation and processing. *Modern data*, v. 8, May 1975, p. 43-6.
- Brill, Alan E. Reducing conflict between computer programming and operations. *CPA journal*, v. 45, April 1975, p. 39-42.
- Croisdale, D. W. DP people - who do they think they are? *Datamation*, v. 21, July 1975, p. 61-2, 64.
- Fried, Louis. EDP managers lib. *Modern data*, v. 8, May 1975, p. 27-9.
- Milutinovich, Jugoslav. Organizing the MIS department, by Jugoslav Milutinovich and Howard A. Kanter. *Journal of systems management*, v. 26, April 1975, p. 36-41.
- Paul, Norman L. Program maintenance considerations in structuring the systems and programming department. *Data management*, v. 13, Nov. 1975, p. 16-19.

Accounting

- Martin, Donald D. Data processing managers need to know accounting. *Data management*, v. 13, Nov. 1975, p. 26-8.
- Spiro, Bruce E. Budget and accounting. *Data management*, v. 13, Sept. 1975, p. 27-9.

Auditing

- Adams, Donald L. Audit review of program code-I. *Edpacs*, v. 3, Aug. 1975, p. 1-5.
- Sulcas, Paul. Planning and timing of computer auditing. *South African chartered accountant*, v. 11, July 1975, p. 232.
- Weiss, Harold. Audit review of program code-II. *Edpacs*, v. 3, Aug. 1975, p. 6-7.

Budgeting

- Spiro, Bruce E. Budget and accounting. *Data management*, v. 13, Sept. 1975, p. 27-9.
- Ware, Robert B. Budgeting for training and how to keep it from being shaved. (Training info) *Infosystems*, v. 22, Sept. 1975, p. 78.

Cost accounting

- Schroeder, William J. EDP: who will assess its value? *Management accounting (NAA)*, v. 56, March 1975, p. 45-8.

Costs

- Freireich, Ira. Moving from the 370 to the 360, by Ira Freireich and Donald Harder. *Datamation*, v. 21, Oct. 1975, p. 56-9.
- Gemar, W. J. Making the most of your computer. *Accountant (Eng.)*, v. 172, May 8, 1975, p. 591-3.
- Safford, Herbert B. Measuring cost and potential benefits of computer projects. *Data management*, v. 13, Sept. 1975, p. 40-3.
- Schroeder, William J. EDP: who will assess its value? *Management accounting (NAA)*, v. 56, March 1975, p. 45-8.

Internal auditing

- Bennett, Robert E. Approach to auditing EDP system testing, by Robert E. Bennett and Walter F. Maurer. (EDP systems) *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 65-8.
- Bennett, Robert E. Look at base-case testing, by Robert E. Bennett and Walter F. Maurer. (EDP systems) *Internal auditor*, v. 32, July-Aug. 1975, p. 64-8.
- Buoy, Roger M. Job accounting data: a resource for the computer auditor, by Roger M. Buoy and John Donahue. (EDP systems) *Internal auditor*, v. 32, Jan.-Feb. 1975, p. 63-7.
- Burn, Christopher C. Auditing the computer. *Certified accountant (Eng.)*, Sept. 1975, p. 482-4.

ACCOUNTANTS' INDEX 1975

Canadian Institute Of Chartered Accountants. Study Group on Computer Control and Audit Guidelines. Computer audit guidelines: guidelines on the minimum standards and accepted techniques which should be observed in the audit of organizations using a computer, part 2. Toronto, c1975. 318 p. (Second and final part of the study *Computer control and audit guidelines*.) [*175 C]

Holmes, Fenwicke W. Auditing from the dp manager's viewpoint. *Internal auditor*, v. 32, Nov./Dec. 1975, p. 29-34.

Institute Of Internal Auditors. Auditing fast response systems. Orlando, Fla., c1974. 31 p. (Modern concepts of internal auditing) [*175 I]

Institute Of Internal Auditors. Establishing the internal audit function in EDP - job descriptions. Orlando, Fla., c1974. 20 p. (Modern concepts of internal auditing) [*175 I]

Pomeranz, Felix. Securing the computer. New York, Coopers & Lybrand, c1973. 11 p. [*203.9 P]

Schaffer, Eleanor O. Auditing for the future: audit review of systems development. (EDP systems) *Internal auditor*, v. 32, March-April 1975, p. 61-7.

Should the internal auditor help develop EDP programs? *Internal auditor*, v. 32, Jan.-Feb. 1975, p. 51-9.

Stone, Robert L. Who is responsible for computer fraud? (Accounting and EDP) *Journal of accountancy*, v. 139, Feb. 1975, p. 35-9.

Taylor, Alan. Let's give the internal auditor full responsibility. *Internal auditor*, v. 32, Jan.-Feb. 1975, p. 60-2.

Weber, Ron. Auditing computer systems using integrated test facility. *Australian accountant*, v. 45, May 1975, p. 232-5.

Internal control

AICPA issues two auditing standards. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 10.

Bund, Melvin. Security in an electronic data processing environment. *CPA journal*, v. 45, Feb. 1975, p. 33-5.

Canadian Institute Of Chartered Accountants. Study Group on Computer Control and Audit Guidelines. Computer audit guidelines: guidelines on the minimum standards and accepted techniques which should be observed in the audit of organizations using a computer, part 2. Toronto, c1975. 318 p. (Second and final part of the study *Computer control and audit guidelines*.) [*175 C]

Devlin, Gerald W. Internal control is not optional. *Management accounting* (NAA), v. 57, Aug. 1975, p. 49-51.

Gemar, W. J. Using performance monitors for computers. (Management advisory services) *CPA* (NYSS), v. 45, Aug. 1975, p. 49-52.

Georgen, W. Donald. Rating internal controls. *Financial executive*, v. 43, April 1975, p. 42-6, 48, 50.

Gilson, Milo. Computer assisted fraud - who gets the axe? *Data management*, v. 13, April 1975, p. 22-3.

Holmes, Fenwicke W. Auditing from the dp manager's viewpoint. *Internal auditor*, v. 32, Nov./Dec. 1975, p. 29-34.

Institute Of Internal Auditors. Auditing fast response systems. Orlando, Fla., c1974. 31 p. (Modern concepts of internal auditing) [*175 I]

Kelly, Donald J. Data control: a vital link of information processing. *Internal auditor*, v. 32, July-Aug. 1975, p. 39-44.

Perry, William E. Pre-occurrence auditing: building control into the audit program. *Magazine of bank administration*, v. 51, Feb. 1975, p. 47-50.

Pomeranz, Felix. Securing the computer. New York, Coopers & Lybrand, c1973. 11 p. [*203.9 P]

Porter, W. Thomas. EDP controls and auditing. Belmont, Calif., Wadsworth Pub. Co., c1974. 240 p. [*170 P]

Rittersbach, George H. Auditing advanced systems, by George H. Rittersbach and Stephen D. Harlan. *Management controls* (PMM & Co.), v. 22, April-May 1975, p. 64-6.

Robitaille, Donald B. File inventory concept. (EDP systems) *Internal auditor*, v. 32, May-June 1975, p. 56-60.

Smith, Robert M. Communications, auditing stressed at eleventh annual AICPA computer conference. (News feature) *Journal of accountancy*, v. 140, July 1975, p. 24, 26, 28, 30, 32.

Smith, Ronald C. Equity Funding: implications for auditing and data processing. *Edpacs*, v. 2, Oct. 1974, p. 1-7.

DATA PROCESSING DEPARTMENTS-Internal Auditing- (Continued)

Stone, Robert L. Who is responsible for computer fraud? (Accounting and EDP) *Journal of accountancy*, v. 139, Feb. 1975, p. 35-9.

Weiss, Harold. Rebuttal to Equity Funding implications. *Edpacs*, v. 2, Oct. 1974, p. 8-11.

Management

Advanced EDP systems and the auditor's concerns. (Official releases) *Journal of accountancy*, v. 139, Jan. 1975, p. 66-72.

Awad, Elias. Business data processing. 4th ed. Englewood Cliffs, N.J., Prentice-Hall, c1975. 722 p. [203.9 A]

Bates, Charles F. Finding and keeping an EDP manager. *Magazine of bank administration*, v. 51, Oct. 1975, p. 36-41.

Brandon, Dick H. Data processing management: methods and standards, by Dick H. Brandon, Arnold D. Palley and A. Michael O'Reilly. New York, Macmillan Information, c1975. 520 p. [203.9 B]

Brill, Alan E. Reducing conflict between computer programming and operations. *CPA journal*, v. 45, April 1975, p. 39-42.

Burton, Billy J. Manpower estimating for systems projects. *Journal of systems management*, v. 26, Jan. 1975, p. 29-33.

Chesnut, John. COM: programmers' lib, by John Chesnut and Wayne L. Landen. *Journal of systems management*, v. 26, July 1975, p. 7-11.

Demidovich, John W. How to sell your ideas to management. *Data management*, v. 13, Oct. 1975, p. 16-22.

Elliott, Clifford. Qualities of a data processing manager. *Data management*, v. 13, Jan. 1975, p. 35-7.

Fleck, Robert A. People: hidden asset or liability? By Robert A. Fleck and Bartow Hodge. *Data management*, v. 13, April 1975, p. 14-16.

Free lancers improve on-time program deliveries by 50 percent. (Users report) *Infosystems*, v. 22, March 1975, p. 56, 58.

Fried, Louis. Up the data processing manager or if you're so smart, why ain't you rich? (DPM forum) *Modern data*, v. 7, Nov. 1974, p. 40-1.

Gilb, Tom. Uncertainty gap: EDP management's dilemma. *Data management*, v. 13, Jan. 1975, p. 47.

Glaser, George. What it takes to be an effective DP manager. *Data management*, v. 13, Sept. 1975, p. 78-81.

Hall, Carl L. Evaluating prospective employees. *Datamation*, v. 21, Aug. 1975, p. 32-3, 36.

Harder, Donald C. Bottlenecks in EDP cost/effectiveness. *Data management*, v. 13, June 1975, p. 32-5.

Holmes, Fenwicke W. Auditing from the dp manager's viewpoint. *Internal auditor*, v. 32, Nov./Dec. 1975, p. 29-34.

Jahnig, Frederick F. Skills matrixing. *Datamation*, v. 21, Sept. 1975, p. 71-3, 76.

Kennevan, Walter J. Modern information system organization structure and key personnel. *Data management*, v. 13, Sept. 1975, p. 24-7.

Larson, Harry T. How to become an EDP hero. *Infosystems*, v. 22, June 1975, p. 46-9.

Martin, Donald D. Data processing managers need to know accounting. *Data management*, v. 13, Nov. 1975, p. 26-8.

Martin, Patrick J. Computer scheduling. *Data management*, v. 13, Sept. 1975, p. 30-1.

Mecimore, Charles D. Controlling computer operations or controlling operations with computers, by Charles D. Mecimore and J. Timothy Sale. *National public accountant*, v. 20, March 1975, p. 30-4.

Messinger, Mark. Datacomm manager: a job prospectus. *Infosystems*, v. 22, March 1975, p. 38-9, 60.

Metal construction firm bridges information gap. (Users report) *Infosystems*, v. 22, Sept. 1975, p. 72, 74.

Moynihan, Tony. Just think for a moment... *Management* (Irish), v. 22, April 1975, p. 29-30.

Nerad, Richard A. Successful development of computer systems, by Richard A. Nerad and Edward A. Schefer. *Arthur Andersen chronicle*, v. 35, Jan. 1975, p. 52-63.

Oppenheim, Richard K. MAS opportunities in a successful EDP project. (MAS) *Journal of accountancy*, v. 139, May 1975, p. 89-90.

- PoKempner, Stanley J. Senior management and the data processing function, edited by Stanley J. PoKempner and Rochelle O'Connor. New York. Conference Board, c1974. 122 p. (Conference proceedings. Conference Board report no. 636.) [*203.9 P]
- Randsell, William K. Managing the people who manage the computer. *Journal of systems management*, v. 26, Sept. 1975, p. 18-21.
- Safford, Herbert B. Measuring cost and potential benefits of computer projects. *Data management*, v. 13, Sept. 1975, p. 40-3.
- Skoff, Eugene J. Assessing managerial potential. *Datamation*, v. 21, Aug. 1975, p. 37-40.
- Smith, J. E. Use of added-value management indicators. (Management services) *CPA journal*, v. 45, Feb. 1975, p. 54. (Reprinted from *Accountant* (Eng.), Aug. 8, 1974.)
- Soden, John V. Pragmatic guidelines for EDP long range planning. *Data management*, v. 13, Sept. 1975, p. 8-13.
- Spiro, Bruce E. Budget and accounting. *Data management*, v. 13, Sept. 1975, p. 27-9.
- Staropoli, George K. Can organizational development help data processing? *Data management*, v. 13, Oct. 1975, p. 23-5.
- Staropoli, George K. Project management: controlling uncertainty. *Journal of systems management*, v. 26, May 1975, p. 28-9.
- Stone, Robert L. Who is responsible for computer fraud? (Accounting and EDP) *Journal of accountancy*, v. 139, Feb. 1975, p. 35-9.
- Vanlommel, E. Organization of electronic data processing (EDP) activities and computer use, by E. Vanlommel and B. De Brabander. *Journal of business* (U. of Chicago), v. 48, July 1975, p. 391-410.
- Wallace, John B. When to bill for computer services. *Data management*, v. 13, July 1975, p. 12-17.
- Weigel, John. Measuring data center performance. *Infosystems*, v. 21, Dec. 1974, p. 36-7.
- Winkler, Larry. Scheduling a data processing center. *Data management*, v. 13, Sept. 1975, p. 14-18.
- Yourdon, Edward. Programmers are paid to program: enter program librarian, by Edward Yourdon and Robert Abbott. *Infosystems*, v. 21, Dec. 1974, p. 28-32.

Management audit

- Brown, Foster. Auditing control and system design. *Journal of systems management*, v. 26, April 1975, p. 24-31.
- Canadian Institute Of Chartered Accountants. Study Group on Computer Control and Audit Guidelines. Computer audit guidelines: guidelines on the minimum standards and accepted techniques which should be observed in the audit of organizations using a computer, part 2. Toronto, c1975. 318 p. (Second and final part of the study *Computer control and audit guidelines*.) [*175 C]
- Hopkins, Robert H. It pays to evaluate your systems department. *CA magazine* (Can.), v. 106, Feb. 1975, p. 23-5.
- Klein, Murray A. Data processing: where has all the glamour gone? By Murray A. Klein and Gerald J. Pollack. (Management advisory services) *Connecticut CPA*, v. 38, March 1975, p. 19-23.
- Martinez, Wilfred J. Procedures for auditing the records management program. *Newspaper controller*, v. 28, Feb. 1975, p. 8-9.
- Richardson, Dana R. EDP operations reviews - more than just an annual audit. (EDP) *California CPA quarterly*, v. 42, March 1975, p. 30.
- Wren, R. Pitfalls and benefits of computer auditing. *Management accounting* (Eng.), v. 53, May 1975, p. 164-6.

Management control

- Rodgers, Tommy R. Management involvement pays off. *Data management*, v. 13, Feb. 1975, p. 24-7.

Managers

- Demidovich, John W. How to sell your ideas to management. *Data management*, v. 13, Oct. 1975, p. 16-22.

Staff training

- Mathies, Leslie. How to pick the top training methods, by Leslie Mathies and Ellen Mathies. *Journal of systems management*, v. 25, Dec. 1974, p. 18-22.
- PoKempner, Stanley J. Senior management and the data processing function, edited by Stanley J. PoKempner and Rochelle O'Connor. New York. Conference Board, c1974. 122 p. (Conference proceedings. Conference Board report no. 636.) [*203.9 P]
- Stone, L. E. DP-training meeting the real needs of business. *Data management*, v. 13, July 1975, p. 18-19.
- Ware, Robert B. Budgeting for training and how to keep it from being shaved. (Training info) *Infosystems*, v. 22, Sept. 1975, p. 78.

DATA PROCESSING EQUIPMENT

See Computers - Auxiliary Equipment

Insurance

See Insurance, Data Processing Equipment

DATA PROCESSING MANAGEMENT ASSOCIATION.

- Awad, Elias. Automatic data processing: principles and procedures. 3rd ed. Englewood Cliffs, N.J., Prentice-Hall, c1973. 566 p. (Appendices.-A. Computer associations.-B. Selected periodicals.-C. Certificate in data processing.-D. Glossary.-E. Bibliography.) [203.9 A]
- Grosch, Herbert R. J. Time of change. *Data management*, v. 13, Sept. 1975, p. 82-5.
- Leatherman, J. Ralph. DPMA International president 1975-76. *Data management*, v. 13, Aug. 1975, p. 10-13.
- This is DPMA. *Data management*, v. 13, May 1975, p. 29-35.

DATA processing management: methods and standards.

- Brandon, Dick H. Data processing management: methods and standards, by Dick H. Brandon, Arnold D. Palley and A. Michael O'Reilly. New York, Macmillan Information, c1975. 520 p. [203.9 B]

DATA PROCESSING SERVICE ORGANIZATIONS

See Also Computer Utilities

Computers - Time Sharing Systems

- Edelson, Harry. Outlook for services. (Wall street interface) *Modern data*, v. 8, March 1975, p. 46-7.
- Hammer, Glenn B. Cutting time-sharing costs. *Datamation*, v. 21, July 1975, p. 36-9.
- Kneitel, Arnold M. Time - to share or not to share. *Journal of systems management*, v. 26, Oct. 1975, p. 34-7.
- Roach, William R. Minicomputers and microcomputers: their impact on the computer services business. *Computers and people*, v. 24, July 1975, p. 10-17.
- Schwartz, Donald A. Case against accounting computers (and for intelligent terminals). (Accounting and EDP) *Journal of accountancy*, v. 139, April 1975, p. 77-9.
- SEC suggests ADAPSO take its EDP complaint to FTC, Justice. (News report) *Journal of accountancy*, v. 139, March 1975, p. 22, 24.
- Seidman, H. A. Changes in computer services. *Datamation*, v. 21, July 1975, p. 40-2.
- Skelly, Richard D. Should your company consider using timesharing? (In Haskins & Sells. *Selected papers 1974*. New York, c1975, p. 313-19.) [110 H]
- Speidel, Denny W. Growth in use of time sharing. *Data management*, v. 13, April 1975, p. 10-13, 46.
- von Koschembahr, John C. EDP inputs: P & L benefits. *Pension world*, v. 11, March 1975, p. 25-6, 28, 30, 60.

Auditing

- Jancura, Elise G. Evidential matter in the audits of computerized records. (Electronic data processing) *Woman CPA*, v. 37, July 1975, p. 15-16, 30.
- Porter, W. Thomas. EDP controls and auditing. Belmont, Calif., Wadsworth Pub. Co., c1974. 240 p. [*170 P]

ACCOUNTANTS' INDEX 1975

DATA PROCESSING SERVICE ORGANIZATIONS— Auditing—(Continued)

Samson, Thomas F. Comment on Audits of service-center-produced records. (Letters to the editor) *CPA journal*, v. 45, April 1975, p. 5-6.

Warner, Paul D. Audits of service-center-produced records. *CPA journal*, v. 45, Jan. 1975, p. 25-8.

Controls

Jancura, Elise G. Evidential matter in the audits of computerized records. (Electronic data processing) *Woman CPA*, v. 37, July 1975, p. 15-16, 30.

Samson, Thomas F. Comment on Audits of service-center-produced records. (Letters to the editor) *CPA journal*, v. 45, April 1975, p. 5-6.

Warner, Paul D. Audits of service-center-produced records. *CPA journal*, v. 45, Jan. 1975, p. 25-8.

Data processing

Woolf, Emile. Your computer know-how. (Mainly for students) *Accountancy* (Eng.), v. 86, Aug. 1975, p. 81-2, 84-5.

DATA TRANSMISSION SYSTEMS

See Data Processing - Transmission Systems

DAUTEN, CARL A.

Principles of finance. by Carl A. Dauten and Merle T. Welshans. 4th ed. Cincinnati, Southwestern Pub. Co., c1975 689 p. [205 D]

DAVENPORT, W. A. H.

DS4 accounting for company income tax. (Statement of accounting standards) *Australian accountant*, v. 44, Nov. 1974, p. 623-7.

DS4 accounting for company income tax. *Chartered accountant in Australia*, v. 45, Nov. 1974, p. 11-15.

DAVEY, PATRICK J.

Capital investments: appraisals and limits. New York, Conference Board, c1974. 42 p. (*Conference Board report*, no. 641.) [*143.3 D]

Risk considerations in capital expenditure analysis. *Conference Board record*, v. 12, March 1975, p. 7-8.

DAVID, GEORGE H.

Can the provider seek justice in reimbursement disputes on medicare. *Hospital financial management*, v. 28, Dec. 1974, p. 30-2, 34, 36-9, 42-3.

DAVID, IRWIN T.

How to evaluate revenue sources. *Touche Ross tempo*, v. 21, no. 2, 1975, p. 26-31.

DAVID, JON.

Role of the minicomputer. *Data management*, v. 13, Feb. 1975, p. 16-19.

DAVID, MARVEL J.

Dickhut, Harold W. Professional resume/job search guide. by Harold W. Dickhut and Marvel J. Davis. 3rd ed. Chicago, Management Counselors, Inc., c1975. 254 p. (Appendices (p. 245-52); Reference books for employer list preparation. Executive recruiters, consultants, CPA firms.) [202.8 D]

DAVIDIAN, JOHN E.

Condominium unit real estate tax assessment problems. *St. John's law review*, v. 48, May 1974, p. 923-32.

DAVIDOW, JOEL

Antitrust, foreign policy, and international buying cooperation. *Yale law journal*, v. 84, Dec. 1974, p. 268-92.

DAVIDSON, L. B.

Cooper, D. O. Tool for more effective financial analysis, by D.O. Cooper, L.B. Davidson and W.K. Denison. *Interfaces*, v. 5, part 2, Feb. 1975, p. 91-103.

DAVIDSON, LEWIS F.

Cook, James S. Social costs and private accounting, by James S. Cook, Lewis F. Davidson and Charles H. Smith. *Abacus*, v. 10, Dec. 1974, p. 87-99.

DAVIDSON, SIDNEY.

Case example of effects of proposed general price-level adjustment accounting procedure, by Sidney Davidson, James N. Kelly and Roman L. Weil. *Banking*, v. 67, July 1975, p. 32-3, 90, 94.

Comments on Are you ready for inflation accounting? By Sidney Davidson and Roman L. Weil. (Education) *Journal of accountancy*, v. 140, Sept. 1975, p. 109-10.

Fundamentals of accounting, by Sidney Davidson, James S. Schindler, and Roman L. Weil. 5th ed. Hinsdale, Ill., Dryden Press, c1975. 947 p. [110 D]

Impact of inflation accounting on 1974 earnings, by Sidney Davidson and Roman L. Weil. *Financial analysts journal*, v. 31, Sept.-Oct. 1974, p. 42-54.

Inflation accounting: public utilities, by Sidney Davidson and Roman L. Weil. *Financial analysts journal*, v. 31, May-June 1975, p. 30-4, 62.

Inflation accounting: what will general price level adjusted income statements show? By Sidney Davidson and Roman L. Weil. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 27-31, 70-84.

Lease capitalization and inflation accounting, by Sidney Davidson and Roman L. Weil. *Financial analysts journal*, v. 31, Nov.-Dec. 1975, p. 22-9, 57.

Shortcut in computing earnings per share, by Sidney Davidson and Roman L. Weil. (Accounting & auditing) *Journal of accountancy*, v. 140, Dec. 1975, p. 45-7.

DAVIDSON, TERRY.

European ad exec gives pros, cons of centralizing literature production in overseas markets. (International) *Industrial marketing*, v. 59, Dec. 1974, p. 58, 60.

DAVIES, CELIA.

Many dimensions of performance measurement - there is more to performance than profits or growth, by Celia Davies and Arthur Francis. (Research) *Organizational dynamics*, v. 3, Winter 1975, p. 51-65.

DAVIES, DAVID G.

Equity effects of including housing services in a sales tax base, by David G. Davies and David E. Black. *National tax journal*, v. 28, March 1975, p. 135-7.

DAVIES, KEN.

Work measurement for clerical and non-manual productivity. *Management* (Irish), v. 22, Feb. 1975, p. 62-3.

DAVIS, A. LEONARD.

Computer security and you. (Computer appreciation) *Accountancy* (Eng.), v. 86, Sept. 1975, p. 80, 82, 84.

DAVIS, BRANDON.

Adventures of a PR man beset by bank robberies. *Banking*, v. 67, July 1975, p. 34-5, 78.

DAVIS, CARROLL.

Condominiums: illusion or disillusion. *Journal of property management*, v. 40, Jan.-Feb. 1975, p. 18-20.

DAVIS, CHARLES L.

City of Atlanta's budget process. *Georgia CPA*, v. 16, Winter 1974-75, p. 8-10.

DAVIS, CLAUDE J.

Information systems: information life span considerations, by Claude J. Davis and James M. Pruett. *Information & records management*, v. 9, May 1975, p. 24, 27-8.

DAVIS, EARL F.

Recruitment of accountants - 1974-75 a cold world. *Georgia CPA*, v. 16, Summer 1975-76, p. 24-5, 30.

Regulation of tax return preparers - observations based on an empirical study. *Taxes - the tax magazine*, v. 53, March 1975, p. 161-80.

DAVIS, EDWARD W.

Comparison of heuristic and optimum solutions in resource-constrained project scheduling, by Edward W. Davis and James H. Patterson. *Management science*, v. 21, April 1975, p. 944-55.

DAVIS, GUY F.

Depressed securities market and personal holding company liquidations. (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 145.

DAVIS, HENRY C.

Two sides to an old story. *Credit and financial management*, v. 76, Nov. 1974, p. 12-13, 17, 38.

DAVIS, HERBERT J.

Dann, Donald R. Toward a total executive compensation plan: a variation on the split dollar theme, by Donald R. Dann and Herbert J. Davis. *Trusts & estates*, v. 114, July 1975, p. 466-9, 492-3.

DAVIS, JAMES R.

Williams, Jan Robert. Implications of the audit report for financial statement users, by Jan Robert Williams and James R. Davis. *Journal of commercial bank lending*, v. 57, Feb. 1975, p. 9-18.

DAVIS, JOEL C.

Accounting includes internal auditing. (Education and practice) *Internal auditor*, v. 32, Nov./Dec. 1975, p. 67-70.

DAVIS, JOHN A.

Don't overtax yourself while projecting taxes. (Notes and comments) *Appraisal journal*, v. 43, July 1975, p. 446-9.

DAVIS, K. R.

Cash budget simulation for independent insurance agents, by K. R. Davis, B. W. Taylor and E. J. Leverett. *Best's review* (Property/liability ed.), v. 76, June 1975, p. 26, 28, 30.

DAVIS, K. ROSCOE.

Budgeting by level of activity. *Managerial planning*, v. 23, May-June 1975, p. 10-14.

Production system failures: bridging the gap. *Production and inventory management*, v. 15, no. 4, 1974, p. 41-56.

Systems design through gaming, by K. Roscoe Davis and Bernard W. Taylor. *Journal of systems management*, v. 26, Sept. 1975, p. 36-42.

DAVIS, KEITH.

Five propositions for social responsibility. *Business horizons*, v. 18, June 1975, p. 19-24.

DAVIS, LOUIS P.

U.N. and the case for multinationals. *Financial executive*, v. 43, Oct. 1975, p. 16-19.

DAVIS, MARTEN W.

Cost approach - a clouded crystal ball. *Valuation*, v. 22, June 1975, p. 30-3.

DAVIS, MICHAEL M.

Tax problems of modification of previously entered-into tax-free reorganizations on account of breach of warranty. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 593-637.) [751 N]

DAVIS, MURRAY L.

Case against GPL statements. *CA magazine* (Can.), v. 107, Sept. 1975, p. 40-4.

DAVIS, P. MICHAEL.

Crumbley, D. Larry. Organizing, operating, and terminating subchapter S corporations: taxation and accounting, by D. Larry Crumbley and P. Michael Davis. rev. ed. Tucson, Lawyers and Judges Pub. Co., c1974. 384 p. [754.2 C]

Crumbley, D. Larry. Recent decisions have refined some of the requirements for a Subchapter S election, by D. Larry Crumbley and P. Michael Davis. *Taxation for accountants*, v. 14, Jan. 1975, p. 44-9.

Practical guide to preparing a fiduciary income tax return, by P. Michael Davis and Frederick W. Whiteside. 4th ed. Tucson, Ariz., Lawyers and Judges Pub. Co., c1974. 112 p. [*751.3 D]

DAVIS, RICHARD G.

Kalish, Lionel. Monetary and credit restraint in 1973 and early 1974. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 753-5.

Monetary and credit restraint in 1973 and early 1974. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 733-41.

DAVIS, ROBERT N.

Productivity improvement can cut costs. (Cost containment) *Hospitals*, v. 49, Feb. 16, 1975, p. 49-52.

DAVIS, STANLEY M.

Two models of organization: unity of command versus balance of power. *Sloan management review*, v. 16, Fall 1974, p. 29-40.

DAVIS, THOMAS J.

Time-sharing ownership - legal and practical problems. *St. John's law review*, v. 48, May 1974, p. 1183-95.

DAVISON, CHARLES H.

Audit committees - the trend and the benefits. *Management controls* (PMM & Co.), v. 22, April-May 1975, p. 57-61.

Creative public accounting. *Motor freight controller*, Feb.-March 1975, p. 4-5, 9.

DAVISON, DALE L.

Englebrecht, Ted D. Tax-planning expenditures: to what extent may they be deducted by the taxpayer? By Ted D. Englebrecht and Dale L. Davison. *Taxation for accountants*, v. 14, Feb. 1975, p. 74-7.

Legislation needed to clarify which tax counsel costs are deductible, by Dale L. Davison and Ted D. Englebrecht. *Taxes - the tax magazine*, v. 53, Oct. 1975, p. 610-16.

Markwalder, Alice Schlee. Employee or not? - the dilemma of certain minor children and spouses, by Alice Schlee Markwalder and Dale L. Davison. *Atlanta economic review*, v. 25, May-June 1975, p. 21-3.

- Tax alternative to community park expenditure capitalization, by Dale L. Davison, James A. Turner and Ted D. Englebrecht. *Journal of real estate taxation*, v. 2, Winter 1975, p. 175-88.
- DAWSON, GLENN E.**
Guidelines for participating within the computer industry. *Infosystems*, v. 22, Aug. 1975, p. 44, 46.
How do we compete with IBM? *Infosystems*, v. 22, June 1975, p. 61-2.
Innovative alternative to IBM. *Infosystems*, v. 22, July 1975, p. 42-4.
Is IBM a monopolist? *Infosystems*, v. 22, May 1975, p. 33-5.
- DAWSON, JOHN E.**
Origins of the Federal budget process: the challenge of particularism and synthesis. *Armed forces comptroller*, v. 20, April 1975, p. 2-7.
- DAWSON, JOHN P.**
Lawyers and involuntary clients in public interest litigation. *Harvard law review*, v. 88, March 1975, p. 849-930.
- DAWSON, STEVEN M.**
Timing interest payments for convertible bonds. *Financial management*, v. 3, Summer 1974, p. 14-16.
- DAWSON, THOMAS W.**
Koblentz, Michael R. Cracking down on stolen and counterfeit securities, by Michael R. Koblentz and Thomas W. Dawson. *Trusts & estates*, v. 114, May 1975, p. 290-3.
- DAY, GEORGE S.**
Full disclosure of comparative performance information to consumers: problems and prospects. *Journal of contemporary business*, v. 4, Winter 1975, p. 53-68.
Strategic perspective on product planning. *Journal of contemporary business*, v. 4, Spring 1975, p. 1-34.
- DAY, JAMES E.**
Screening model for investment proposals. *Management accounting* (NAA), v. 56, Jan. 1975, p. 48-52.
- DAY, ROBERT L.**
Comment on Ethics in marketing research. (Research notes and communications) *Journal of marketing research*, v. 12, May 1975, p. 232-3.
Tybout, Alice M. Reply to comments on Ethics in marketing research: their practical relevance, by Alice M. Tybout and Gerald Zaltman. (Research notes and communications) *Journal of marketing research*, v. 12, May 1975, p. 234-7.
- DAY CARE CENTERS**
See Also Taxation, United States - Day Care Centers
Henderson, Robert H. Day care: a business operated for profit. *Management accounting* (NAA), v. 56, April 1975, p. 39-42.
Lamden, Richard S. Partnership in outpatient day care, by Richard S. Lamden and Lawrence N. Greenstein. *Hospitals*, v. 49, Oct. 16, 1975, p. 87-9.
- DAY** the OSHA inspector came. *Club management*, v. 53, Dec. 1974, p. 16, 18.
- DEAD** corporation may have tax life. *Taxation for accountants*, v. 14, Feb. 1975, p. 83.
- DEAD** corporation may have tax life. *Taxation for lawyers*, v. 3, March/April 1975, p. 267.
- DEAKIN, EDWARD B.**
Effect of published earnings information on Tokyo Stock Exchange trading, by Edward B. Deakin, Gyles R. Norwood and Charles H. Smith. *International journal of accounting, education and research*, v. 10, Fall 1974, p. 123-36.
Finding optimal order quantity when quantity discounts are offered. *Cost and management* (Can.), v. 49, May-June 1975, p. 40-2.
Impact of the retail land sales guide on reporting practice. *CPA* (NYSS), v. 45, Aug. 1975, p. 25-8.
- DEAKIN, MICHAEL D.**
Pricing for return on investment. *Management accounting* (NAA), v. 57, Dec. 1975, p. 43-4, 50.
- DEAL**
See Decision Evaluation And Logic
- de ALESSI, LOUIS.**
Do business firms gain from inflation? Reprise. *Journal of business* (U. of Chicago), v. 48, April 1975, p. 264-6.
- DEALING** with back duty: ICA course on neglected area. *Accountant* (Eng.), v. 171, Dec. 12, 1974, p. 779-81.
- DEAN, JOHN.**
Financial institution saves 75 percent per transaction. (Users report) *Infosystems*, v. 22, April 1975, p. 65-6.
- DEAN, JOSEPH.**
Federally insured pension plans. *Trusts & estates*, v. 114, Oct. 1975, p. 751-3.
- DEAN, ROBERT C.**
Title insurance in the United States. *Best's review* (Property/liability ed.), v. 76, Oct. 1975, p. 10, 12, 76, 78, 80, 82, 84.
- DEARBORN, PHILIP M.**
How to get a quality credit rating. *Touche Ross tempo*, v. 21, no. 2, 1975, p. 33-6.
- DEARDEN, JOHN.**
Financial accounting and reporting, by John Dearden and John Shank. Englewood Cliffs, N.J., Prentice-Hall, c1975. 626 p. [150 D]
- DEATH DUTIES**
See Taxation-Estates And Trusts, Under Name Of Country Or State
- DEATH, taxes and the artist.**
Cahn, Joshua Binion. Death, taxes and the artist. Washington, Artists Equity Association, c1961. 4 p. [*751 C]
- deATLEY, ELIZABETH.**
Word processing and the computerized office. *Computers and people*, v. 24, Sept. 1975, p. 27-30.
- DEATON, WILLIAM C.**
Disclosures related to pension plans, by William C. Deaton and Jerry J. Weygandt. *Journal of accountancy*, v. 139, Jan. 1975, p. 44-51.
- DEBANNE, J. G.**
Management science in energy policy - a case history and success story. *Interfaces*, v. 5, part 2, Feb. 1975, p. 1-21.

DEBATE over the title of president. (Viewpoints) *Association management*, v. 27, March 1975, p. 32, 34-6.

DE BEER, DION.

Remuneration and executive incentives. *South African chartered accountant*, v. 10, Sept. 1974, p. 308.

DEBENTURE TRUST DEEDS

See Also Trust Deeds

DEBENTURES

Frank, Werner G. Classifying conversions of convertible debentures over four years, by Werner G. Frank and Charles O. Kroncke. *Financial management*, v. 3, Summer 1974, p. 33-9.

DeBOER, NEIL.

Property tax assessment appeal procedure. (State/local tax clinic) *Michigan CPA*, v. 27, Sept.-Oct. 1975, p. 32-6.

DE BRABANDER, B.

Vanlommel, E. Organization of electronic data processing (EDP) activities and computer use, by E. Vanlommel and B. De Brabander. *Journal of business* (U. of Chicago), v. 48, July 1975, p. 391-410.

DEBT

See Also Taxation, United States-Bad Debts

Boot, John C. G. Reply: the dynamics of corporate debt management, decision rules and some empirical evidence, by John C. G. Boot and George M. Frankfurter. *Journal of financial and quantitative analysis*, v. 9, Dec. 1974, p. 1067-8.

Costa, Joseph V. Bankruptcy: the legal whipping boy. *St. John's law review*, v. 49, Fall 1974, p. 52-73.

Creditor setoffs in bankruptcy reorganizations: an analysis of Baker v. Gold Seal Liquors, Inc. (Notes) *Michigan law review*, v. 73, April 1975, p. 932-52.

Duties connected with corporate ownership and funded debt. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall, rev. ed. Englewood Cliffs, N.J., 1975, p. 381-406.) [223.5 P]

FASB proposes statement on extraordinary profits. (News report) *Journal of accountancy*, v. 139, March 1975, p. 9-10.

Findlay, M. Chapman. Toward more adequate debt service coverage ratios, by M. Chapman Findlay and Edward E. Williams. *Financial analysts journal*, v. 31, Nov.-Dec. 1975, p. 58-61.

Handorf, William C. Flexible debt financing. *Financial management*, v. 3, Summer 1974, p. 17-23.

Industry and size as debt ratio determinants in manufacturing internationally, by Lee Remmers and others. *Financial management*, v. 3, Summer 1974, p. 24-32.

Justice, Jack B. Secured parties and judgment creditors - the courts and section 9-311 of the Uniform commercial code. *Business lawyer*, v. 30, Jan. 1975, p. 433-46.

Long-term financing. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall, rev. ed. Englewood Cliffs, N.J., 1975, p. 347-79.) [223.5 P]

Matlin, Everett. Is long-term debt living on borrowed time? *Institutional investor*, v. 9, July 1975, p. 41-4, 46-7.

Mombach, Geoffrey S. Debt acceleration on transfer of mortgaged property, by Geoffrey S. Mombach and Robert Levin. (Comments) *University of Miami law review*, v. 29, Spring 1975, p. 584-96.

Original issue discount must be reported each year. *Taxation for lawyers*, v. 3, May-June 1975, p. 330-1.

Public hearings slated Dec. 8 and 12 on two FASB statements. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 14, 20.

Sherwin, Sidney. Locating the missing judgement debtor. *Practical lawyer*, v. 21, April 15, 1975, p. 13-22.

Thakkar, Rashmi B. Comment: dynamics of corporate debt management, decision rules, and some empirical evidence. *Journal of financial and quantitative analysis*, v. 9, Dec. 1974, p. 1065-6.

Accounting

Benis, Martin. Gains and losses on early extinguishment of debt, by Martin Benis and Robert T. Johnson. *CPA (NYSS)*, v. 45, Nov. 1975, p. 39-41.

Boersema, John M. Reporting price-level gains on long term debt. *CA magazine* (Can.), v. 106, May 1975, p. 24-7.

FASB statement no. 6 clarifies debt rules. (News report) *Journal of accountancy*, v. 140, July 1975, p. 9.

Financial Accounting Standards Board. Classification of short-term obligations expected to be refinanced: an amendment of ARB no. 43, chapter 3A. Stamford, Conn., 1975. 26 p. (*Statement of financial accounting standards* no. 6, May 1975.) [*111.1 F]

Financial Accounting Standards Board. Imputing interest on debt agreements made under the federal Bankruptcy act - dated June 1974, an interpretation of APB opinion no. 21. Stamford, Conn., 1974. 30 p. (*Public record*, v. 5, FASB interpretation no. 2.) [*111.1 F]

Financial Accounting Standards Board. Reporting gains and losses from extinguishment of debt, an amendment of APB opinion no. 30. Stamford, Conn., 1975. 8 p. (*Statement of financial accounting standards*, no. 4) [*111.1 F]

Financial Accounting Standards Board. Reporting gains and losses from extinguishment of debt: an amendment of APB opinion no. 30. Stamford, Conn., 1975. 3 p. (Exposure draft, Jan. 31, 1975. Proposed statement of financial accounting standards.) [*111.1 F]

Financial Accounting Standards Board. Statement of financial accounting standards no. 4 - reporting gains and losses from extinguishment of debt. (Official releases) *Journal of accountancy*, v. 139, May 1975, p. 76-9.

Gunther, Samuel P. Accounting and tax aspects of securities reacquisitions. *CPA journal*, v. 45, Dec. 1975, p. 18-22.

Johnson, Robert T. Premature retirement of debt, by Robert T. Johnson and Martin Benis. *Management accounting (NAA)*, v. 56, Jan. 1975, p. 43-4, 47.

Meyer, Philip E. Three new FASB and AICPA pronouncements. (Accounting theory & practice) *Massachusetts CPA review*, v. 49, Nov.-Dec. 1975, p. 28.

Seidler, Lee J. FASB standard no. 4: extinguishment of debt. *Accounting issues* (Bear Stearns & Co.), Aug. 6, 1975, p. 4-5. (Reprint file, *A)

Seidler, Lee J. FASB's tentative, interim provisional proposal will make gains on retirement of debt extraordinary items. *Accounting issues* (Bear Stearns & Co.), Feb. 20, 1975, p. 13. (Reprint file, *A)

Statement no. 4 sets rules for gains on debt repurchases. (News report) *Journal of accountancy*, v. 139, May 1975, p. 9.

Compensation

Sherwin, Sidney. Locating the missing judgement debtor. *Practical lawyer*, v. 21, April 15, 1975, p. 13-22.

Public

See Also Government-Finance
Municipalities-Finance
States-Finance

DEBT can be used to spread a gift to minimize gift tax. *Taxation for accountants*, v. 14, May 1975, p. 313-14.

DEBT can be used to spread a gift to minimize gift tax. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 18-19.

DEBT, CONVERTIBLE

- Hempel, George H. Evaluating bank capital trends - the use of convertible debt. *Magazine of bank administration*, v. 51, Feb. 1975, p. 29-36.
- Levy, William H. Switching to convertibles. *Pension & welfare news*, v. 10, Dec. 1974, p. 17-18, 50.

DEBT V. EQUITY

- American Bar Association. Section of Real Property, Probate and Trust Law. Committee on Real Estate Financing. Equity and debt participation - possible conflict of duties. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 509-16.
- Coates, J. H. Corporate gearing in the EEC, by J. H. Coates and P. K. Woolley. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 1-18.
- Higgins, Robert C. Corporate bankruptcy and conglomerate merger, by Robert C. Higgins and Lawrence D. Schall. *Journal of finance*, v. 30, March 1975, p. 93-113.
- Lev, Baruch. Multiperiod adjustment model for the firm's capital structure, by Baruch Lev and Dov Pekelman. *Journal of finance*, v. 30, March 1975, p. 75-91.
- Linke, Charles M. More on the weighted average cost of capital: a comment and analysis, by Charles M. Linke and Moon K. Kim. *Journal of financial and quantitative analysis*, v. 9, Dec. 1974, p. 1069-80.
- Martin, John D. Discriminant analysis of the corporate debt-equity decision, by John D. Martin and David F. Scott. *Financial management*, v. 3, Winter 1974, p. 71-9.
- Murphy, Patrick A. Restraint and reimbursement: the secured creditor in reorganization and arrangement proceedings. *Business lawyer*, v. 30, Nov. 1974, p. 15-49.
- Prodhan, B. Applying gearing analysis to profits. *Management accounting (Eng.)*, v. 53, Sept. 1975, p. 283.

deBUTTS, JOHN.

- Five best-managed companies. *Dun's review*, v. 104, Dec. 1974, p. 43-56.

DeBUTTS, THOMAS C.

- Work ethic is alive and well. *Personnel*, v. 52, Sept./Oct. 1975, p. 22-31.

DECELL, HENRY P.

- Generalized inverse, with nonlinear regression and mathematical programming applications, by Henry P. Decell and Elic N. McHenry. *Decision sciences*, v. 6, April 1975, p. 346-59.

DECENTRALIZATION

- See Centralization And Decentralization
Industry-Decentralization

DECEPTIVE lure of indexation. *Law office economics and management*, v. 15, Fall 1974, p. 401-8.**DECIMAL COINAGE**

- See Also Cash
Coins And Coinage
Money

DECISION EVALUATION MODEL.

- Libby, Robert. Use of simulated decision makers in information evaluation. *Accounting review*, v. 50, July 1975, p. 475-89.

DECISION MAKING

- See Also Management
Also Specific Subject, E.G.
Budgets, Business;
Lease Or Purchase

- Aaker, David A. Interactive marketing models, by David A. Aaker and Charles B. Weinberg. *Journal of marketing*, v. 39, Oct. 1975, p. 16-23.
- Acharya, N. S. Indifference curve - an application. *Management accountant (India)*, v. 10, May 2, 1975, p. 306-8.
- Ackoff, Russell L. Systems revolution. *Long range planning*, v. 7, Dec. 1974, p. 2-20.
- Aldag, Ramon J. Managerial framework for social decision making, by Ramon J. Aldag and Donald W. Jackson. *MSU business topics*, v. 23, Spring 1975, p. 33-40.
- Algeo, David. Computers aid corporate decisions. *Accountancy Ireland*, v. 7, Aug. 1975, p. 15-18.
- Ashton, Robert H. User prediction models in accounting: an alternative use. *Accounting review*, v. 50, Oct. 1975, p. 710-22.
- Bandhyopadhyay, Rangalal. Information and decision. *Management Accountant (India)*, v. 10, Feb. 1, 1975, p. 77-81.
- Becker, Selwyn W. Opportunity costs - an experimental approach, by Selwyn W. Becker, Joshua Ronen and George H. Sorter. (Research report) *Journal of accounting research*, v. 12, Autumn 1974, p. 317-29.
- Bhatia, M. L. Decision-making process and the role of accounting data. *Management accountant (India)*, v. 9, Oct. 1974, p. 810-14.
- Binford, Charles W. Best approach to governmental budgeting: the large governmental unit. *Governmental finance*, v. 4, Feb. 1975, p. 20-2, 27-9.
- Blau, Roger A. Stochastic programming and decision analysis: an apparent dilemma. *Management science*, v. 21, Nov. 1974, p. 271-6.
- Braunstein, Daniel N. Relating the logic of management science to executive decision-making. *Interfaces*, v. 5, part 1, Feb. 1975, p. 44-6.
- Burke, Ronald J. How to make better management decisions, by Ronald J. Burke and Tamara Weir. *CA magazine (Can.)*, v. 107, July 1975, p. 47-53.
- Chambers, John C. Executive's guide to forecasting, by John C. Chambers, Satinder K. Mullick and Donald D. Smith. New York, John Wiley & Sons, c1974. 308 p. [201.8 C]
- Chartered Institute Of Public Finance And Accountancy. Output measurement, part I: output measurement and decision making. *Public finance & accountancy (Eng.)*, v. 1, Oct. 1974, p. 339-42.
- Chartered Institute Of Public Finance And Accountancy. Output Measurement Working Party. Output measurement - I. Output measurement and decision making. *Public finance & accountancy (Eng.)*, v. 1, Oct. 1974, p. 339-42.
- Cleland, David I. Systems analysis and project management, by David I. Cleland and William R. King. 2nd ed. New York, McGraw-Hill, c1975. 398 p. [201.8 C]
- Clowes, George A. Control engineering framework for planning, by George A. Clowes and Sam A. Marshall. *Long range planning*, v. 8, Aug. 1975, p. 70-80.
- Copeland, Ronald M. Managerial accounting: an introduction to planning, information processing, and control, by Ronald M. Copeland and Paul E. Dascher. Santa Barbara, Calif., Hamilton Pub. Co., c1974. 533 p. [110 C]
- Cox, Eli P. Family purchase decision making and the process of adjustment. *Journal of marketing research*, v. 12, May 1975, p. 189-95.
- Curran, Michael W. How bracket budgeting helps managers cope with uncertainty. *Management review*, v. 64, May 1975, p. 16-24.
- Deshmukh, S. D. Computational delays. *Management science*, v. 21, Nov. 1974, p. 330-40.
- Diffuse decision-making in hierarchical organizations: an empirical examination, by C.R. Shumway and others. *Management science*, v. 21, Feb. 1975, p. 697-707.
- Due, John F. Private versus social decision-making for railway abandonment, by John F. Due and Nancy D. Sidhu. *Quarterly review of economics and business*, v. 14, Winter 1974, p. 23-42.
- Duncan, Ian D. Make-or-buy decisions. (Accounting principles and practice) *Cost and management (Can.)*, v. 49, Sept.-Oct. 1975, p. 44-9.
- Evans, J. Thomas. Systems decision-making. *Journal of systems management*, v. 26, Aug. 1975, p. 20-3.

- Ewart, Park J. Probability for statistical decision making, by Park J. Ewart, James S. Ford and Chi-Yuan Lin. Englewood Cliffs, N.J., Prentice-Hall, c1974. 385 p. (Appendices (p. 319-68): -1. Summaries -2. Tables) [201.8 E]
- Frankel, Reimund. Process model for costing. *Management accounting* (NAA), v. 56, Jan. 1975, p. 45-7.
- Frischknecht, Federico. Structure of management decision systems. *Interfaces*, v. 5, Nov. 1974, p. 11-18.
- Glover, Fred. Pitfalls of rounding in discrete management decision problems, by Fred Glover and David C. Sommer. *Decision sciences*, v. 6, April 1975, p. 211-20.
- Goetz, Billy E. Corporate utility transform. *Management accounting* (NAA), v. 56, June 1975, p. 43-4, 50.
- Green, Robert T. Feminine role perception and family purchasing decisions, by Robert T. Green and Isabella C. M. Cunningham. *Journal of marketing research*, v. 12, Aug. 1975, p. 325-32.
- Haimann, Theo. Management in the modern organization, by Theo Haimann and William G. Scott. 2nd ed. Boston, Houghton Mifflin Co., c1974. 583 p. [201 H]
- Hamilton, Robert E. Effect of aggregation on decision-making success: a laboratory study: a comment. (Capsules and comments) *Journal of accounting research*, v. 12, Autumn 1974, p. 355-61.
- Hammer, W. Clay. Comparison of alternative production management coefficient decision rules, by W. Clay Hammer and Phillip L. Carter. *Decision sciences*, v. 6, April 1975, p. 324-36.
- Hasan, Mirza Mohammad. Simulation as a decision making device. *Industrial accountant* (Pakistan), v. 14, April-June 1975, p. 71-8.
- Hastie, K. Larry. One businessman's view of capital budgeting. *Financial management*, v. 3, Winter 1974, p. 36-44.
- Hellriegel, Don. Managerial problem-solving styles, by Don Hellriegel and John W. Slocum. *Business horizons*, v. 18, Dec. 1975, p. 29-37.
- Henry, Walter A. Time and accuracy measures for alternative multidimensional scaling data collection methods, by Walter A. Henry and Robert V. Stumpf. *Journal of marketing research*, v. 12, May 1975, p. 165-70.
- Holland, F. A. Introduction to process economics, by F.A. Holland, Frank Alfred Watson and John Keith Wilkinson. New York, John Wiley & Sons, c1974. 290 p. (Appendices (p. 247-81): 1. Money tables. 2. Statistical data.) [205.2 H]
- Johnson, Paul D. Statistical analysis for management decision-making. *Air force comptroller*, v. 9, July 1975, p. 37.
- Joshi, Navin Chandra. Managerial decision through probability. *Management accountant* (India), v. 10, March 1, 1975, p. 218-20.
- Kast, Fremont E. Organization and management: a systems approach, by Fremont E. Kast and James E. Rosenzweig. 2nd ed. New York, McGraw-Hill, c1974. 655 p. [201 K]
- Keegan, Warren J. Productivity: lessons from Japan. *Long range planning*, v. 8, April 1975, p. 61-71.
- Khumawala, Basheer M. Business executive and rational decision making under uncertainty, by Basheer M. Khumawala and Pekin Ogan. *Akron business and economic review*, v. 6, Spring 1975, p. 12-16.
- King, Paul. Is the emphasis of capital budgeting theory misplaced? *Journal of business finance & accounting*, v. 2, Spring 1975, p. 69-82.
- Kolodny, Richard. Refunding decision in near perfect markets. *Journal of finance*, v. 29, Dec. 1974, p. 1467-77.
- Laufer, Arthur C. Operations management. Cincinnati, South-Western Pub. Co., c1975. 548 p. [201.8 L]
- Lembersky, Mark R. Counterexample in continuous Markov decision chains, by Mark R. Lembersky and Melvin L. Ott. (Notes) *Management science*, v. 21, Nov. 1974, p. 358-9.
- Lembersky, Mark R. Preferred rules in continuous time Markov decision processes. *Management science*, v. 21, Nov. 1974, p. 348-57.
- Liao, Shu S. Shareholder-oriented managers versus entity-oriented managers. *Financial analysts journal*, v. 31, Nov.-Dec. 1975, p. 62-71.
- Libby, Robert. Use of simulated decision makers in information evaluation. *Accounting review*, v. 50, July 1975, p. 475-89.
- Lindbeck, Rudolph S. Straightforward decision rule for selecting lower-of-cost or market price: contraction, by Rudolph S. Lindbeck and Robert B. Rogow. (Education research) *Accounting review*, v. 50, July 1975, p. 617.
- Locke, John W. Identifying product-safety priorities. *Operations research*, v. 22, Nov.-Dec. 1974, p. 1206-23.
- McBride, Howard J. Benefit-cost analysis and local government decision-making. *Governmental finance*, v. 4, Feb. 1975, p. 31-4.
- McGough, Peter J. Time value of money and investment decision making. *GAO review*, v. 10, Spring 1975, p. 50-4.
- Melnick, Edward L. Seasonal adjustment for the decision maker, by Edward L. Melnick and John Moussourakis. *Decision sciences*, v. 6, April 1975, p. 252-8.
- Milani, Ken. Relationships of participation in budget-setting to industrial supervisor performance and attitudes: a field study. *Accounting review*, v. 50, April 1975, p. 274-84.
- Miller, Allen C. Value of sequential information. *Management science*, v. 22, Sept. 1975, p. 1-11.
- Miller, Clair R. Command and control: replacement for management information systems. *Data management*, v. 13, Nov. 1975, p. 12-15.
- Miller, Danny. Conceptual levels and the design of accounting information systems, by Danny Miller and Lawrence A. Gordon. *Decision sciences*, v. 6, April 1975, p. 259-69.
- Miller, William B. Effectiveness reporting from decision-making computer-based systems. *Production and inventory management*, v. 16, Third quarter 1975, p. 10-25.
- Morse, Wayne J. Probabilistic bidding models: a synthesis. *Business horizons*, v. 18, April 1975, p. 67-74.
- Moses, Michael A. Implementation of analytical planning systems. *Management science*, v. 21, June 1975, p. 1133-43.
- Nanus, Burt. Future-oriented corporation. (Profiles of the future) *Business horizons*, v. 18, Feb. 1975, p. 5-12.
- Natarajan, V. Cost accountant's role in decision-making. (Students' section) *Management accountant* (India), v. 10, Feb. 1, 1975, p. 153-5.
- Nelles, R. G. Managing under inflation. (Publisher's forum) *Cost and management* (Can.), v. 49, May-June 1975, p. 4-5.
- Onsi, Mohamed. Simulation of the economic factors affecting organizational slack: a factorial design. *Decision sciences*, v. 6, Jan. 1975, p. 78-91.
- Perham, Allan. Delegation promotes participation. *CGA*, v. 8, Oct.-Nov. 1974, p. 38.
- Permut, Steven E. Decision-making of the multinational executive: a research paradigm. *Journal of the Academy of Marketing Science*, v. 2, Summer 1974, p. 508-22.
- Petty, J. William. Capital expenditure decision making process of large corporations, by J. William Petty, David F. Scott and Monroe M. Bird. *Engineering economist*, v. 20, Spring 1975, p. 159-72.
- Porteus, Evan L. Bounds and transformations for discounted finite Markov decision chains. *Operations research*, v. 23, July-Aug. 1975, p. 761-84.
- Prakash, Prem. Informational interdependencies: system structure induced by accounting information, by Prem Prakash and Alfred Rappaport. *Accounting review*, v. 50, Oct. 1975, p. 723-34.
- Prema, S. Analysis of corporate financial statements and investment decisions. *Management accountant* (India), v. 9, Sept. 1974, p. 702-6.
- Purcell, Theodore V. Practical guide to ethics in business. *Business and society review*, Spring 1975, p. 43-50.
- Richard, Scott F. Multivariate risk aversion, utility independence and separable utility functions. *Management science*, v. 22, Sept. 1975, p. 12-21.
- Rothblum, Uriel G. Normalized Markov decision chains I: sensitive discount optimality. *Operations research*, v. 23, July-Aug. 1975, p. 785-95.
- Salancik, Gerald R. Bases and use of power in organizational decision making: the case of a university, by Gerald R. Salancik and Jeffrey Pfeffer. *Administrative science quarterly*, v. 19, Dec. 1974, p. 453-73.
- Schroeder, Roger G. Experimental evaluation of the relationship of uncertainty in the environment to information used by decision makers, by Roger G. Schroeder and Izak Benbasat. *Decision sciences*, v. 6, July 1975, p. 556-67.

- Scott, David F. Financial planning in a simulation framework, by David F. Scott and Laurence J. Moore. *Atlanta economic review*, v. 25, May-June 1975, p. 10-14.
- Sethi, S. Prakash. Japanese management practices: part I. *Columbia journal of world business*, v. 9, Winter 1974, p. 94-104.
- Shirley, Robert C. Values in decision making: their origin and effects. *Managerial planning*, v. 23, Jan.-Feb. 1975, p. 1-5.
- Slocum, John W. Dimensions of participation in managerial decision making. *Atlanta economic review*, v. 25, May-June 1975, p. 32-5.
- Small, Robert J. Marketing researcher as a decision maker: myth or reality? By Robert J. Small and Larry J. Rosenberg. *Journal of marketing*, v. 39, Jan. 1975, p. 2-7.
- Smith, Arthur J. R. Socio-economic environment of the decision-maker. *Cost and management (Can.)*, v. 49, Sept.-Oct. 1975, p. 6-12.
- Sommers, Alexis N. Systems solve community problems. *Journal of systems management*, v. 26, July 1975, p. 20-4.
- Southwick, Lawrence. Optimal-control-theory approach to the education-investment decision, by Lawrence Southwick and Stanley Zionts. *Operations research*, v. 22, Nov.-Dec. 1974, p. 1156-74.
- Sprague, Ralph H. MIS concepts, Part I, by Ralph H. Sprague and Hugh J. Watson. *Journal of systems management*, v. 26, Jan. 1975, p. 34-7.
- Sprague, Ralph H. MIS concepts - part 2, by Ralph H. Sprague and Hugh J. Watson. *Journal of systems management*, v. 26, Feb. 1975, p. 35-40.
- Sully, J. M. Critical path analysis. (Student roundabout) *Accountant (Eng.)*, v. 172, May 8, 1975, p. 608-10.
- Sweeney, John B. Environmental policy and economic properties. *Canadian business review*, v. 1, Autumn 1974, p. 45-8.
- Taylor, Ronald N. Perception of problem constraints. *Management science*, v. 22, Sept. 1975, p. 22-9.
- Taylor, Ronald N. Psychological determinants of bounded rationality: implications for decision-making strategies. *Decision sciences*, v. 6, July 1975, p. 409-29.
- Thomas, William C. Essay on politics for health workers. *Hospital administration*, v. 20, Winter 1975, p. 53-64.
- Vroom, Victor H. Decision making and the leadership process. *Journal of contemporary business*, v. 3, Autumn 1974, p. 47-64.
- Weber, R. Jack. Computer-assisted decision making: some necessary conditions for the acceptance of time-sharing. *Magazine of bank administration*, v. 51, July 1975, p. 39-41, 44-5.
- Welker, Robert B. Discriminant analysis as an aid to employee selection: a reply. (Correspondence) *Accounting review*, v. 50, July 1975, p. 593-4.
- West, Richard R. Corporate finance and the changing stock market, by Richard R. West and Seha M. Tinic. *Financial management*, v. 3, Autumn 1974, p. 14-23.
- Wilkes, Robert E. Husband-wife influence in purchase decisions - a confirmation and extension. (Research notes and communications) *Journal of marketing research*, v. 12, May 1975, p. 224-7.
- Wolfe, Joseph. Effective performance behaviors in a simulated policy and decision making environment. *Management science*, v. 21, April 1975, p. 872-82.
- Wu, Frederick H. Expanding the profit contribution approach. *Management accounting (NAA)*, v. 56, June 1975, p. 39-42.
- Yager, Ronald. Decision making with fuzzy sets, by Ronald Yager and David Basson. *Decision sciences*, v. 6, July 1975, p. 590-600.
- Yamey, Basil S. Common costs and business decisions: an historical note. *Accounting historian*, v. 2, Winter 1975, p. 1.
- Aaker, David A. ADMOD: an advertising decision model. *Journal of marketing research*, v. 12, Feb. 1975, p. 37-45.
- Aaker, David A. Interactive marketing models, by David A. Aaker and Charles B. Weinberg. *Journal of marketing*, v. 39, Oct. 1975, p. 16-23.
- Ashton, Robert H. User prediction models in accounting: an alternative use. *Accounting review*, v. 50, Oct. 1975, p. 710-22.
- Baker, Norman. Recent advances in R&D benefit measurement and project selection methods, by Norman Baker and James Freeland. *Management science*, v. 21, June 1975, p. 1164-75.
- Barron, F. Hutton. Behavioral decision theory: a topical bibliography for management scientists. *Interfaces*, v. 5, Nov. 1974, p. 56-62.
- Blanning, Robert W. Response to Michel, Kleijnen and Permut. *Interfaces*, v. 5, May 1975, p. 24-5.
- Blau, Roger A. Stochastic programming and decision analysis: an apparent dilemma. *Management science*, v. 21, Nov. 1974, p. 271-6.
- Chen, A. H. Effects of uncertain inflation on the investment and financing decisions of a firm, by A. H. Chen and A. J. Boness. *Journal of finance*, v. 30, May 1975, p. 469-83.
- Clowes, George A. Control engineering framework for planning, by George A. Clowes and Sam A. Marshall. *Long range planning*, v. 8, Aug. 1975, p. 70-80.
- Dirickx, Yvo M. I. On the optimality of myopic policies in sequential decision problems, by Yvo M. I. Dirickx and L. Peter Jennenrgen. *Management science*, v. 21, Jan. 1975, p. 550-6.
- Enrick, Norbert Lloyd. Development of models for marketing decisions. *Journal of the Academy of Marketing Science*, v. 2, Summer 1974, p. 465-77.
- Hilliard, Jimmy E. Cost-volume-profit analysis under uncertainty: a log normal approach, by Jimmy E. Hilliard and Robert A. Leitch. *Accounting review*, v. 50, Jan. 1975, p. 69-80.
- Jensen, Daniel L. Discriminant analysis as an aid to employee selection: a comment, by Daniel L. Jensen and Andrew D. Bailey. (Correspondence) *Accounting review*, v. 50, July 1975, p. 588-92.
- Kleijnen, Jack P. C. Comment on Blanning's metamodel for sensitivity analysis: the regression metamodel in simulation. *Interfaces*, v. 5, May 1975, p. 21-3.
- Laufer, Arthur C. Operations management. Cincinnati, South-Western Pub. Co., c1975. 548 p. [201.8 L]
- Ligaya, Josefino F. Insights into the controversy around simulation models. *Cost and management (Can.)*, v. 49, July-Aug. 1975, p. 36-8.
- Lilien, Gary L. Model relativism: a situational approach to model building. *Interfaces*, v. 5, May 1975, p. 11-18.
- Loeb, Martin. Comments on budget forecasting and operating performance. (Capsules and comments) *Journal of accounting research*, v. 12, Autumn 1974, p. 362-6.
- Merville, Larry J. Long-range financial planning, by L. J. Merville and L. A. Tavis. *Financial management*, v. 3, Summer 1974, p. 58-63.
- Michel, Allen J. Comment on Blanning's the sources and uses of sensitivity information, by Allen J. Michel and Steven E. Permut. *Interfaces*, v. 5, May 1975, p. 19-23.
- Moriarty, Mark. Cross-sectional, time-series issues in the analysis of marketing decision variables. *Journal of marketing research*, v. 12, May 1975, p. 142-50.
- Morris, James R. Application of the decomposition principle to financial decision models. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 37-65.
- Morse, Wayne J. Probabilistic bidding models: a synthesis. *Business horizons*, v. 18, April 1975, p. 67-74.
- Permut, Steven E. Decision-making of the multinational executive: a research paradigm. *Journal of the Academy of Marketing Science*, v. 2, Summer 1974, p. 508-22.
- Petersen, Russell J. Portfolio analysis of general price level restatement. *Accounting review*, v. 50, July 1975, p. 525-32.
- Porteus, Evan L. Bounds and transformations for discounted finite Markov decision chains. *Operations research*, v. 23, July-Aug. 1975, p. 761-84.

DECISION MODELS

See Also Accounting Models
Financial Models
Mathematical Models
Stochastic Models

- Rothblum, Uriel G. Normalized Markov decision chains 1: sensitive discount optimality. *Operations research*, v. 23, July-Aug. 1975, p. 785-95.
- Solomon, Susan L. Decision model for selecting alternative hypotheses. *Decision sciences*, v. 6, July 1975, p. 581-9.
- Southwick, Lawrence. Optimal-control-theory approach to the education-investment decision, by Lawrence Southwick and Stanley Zions. *Operations research*, v. 22, Nov.-Dec. 1974, p. 1156-74.
- Sprague, Ralph H. MIS concepts, Part I, by Ralph H. Sprague and Hugh J. Watson. *Journal of systems management*, v. 26, Jan. 1975, p. 34-7.
- Sprague, Ralph H. MIS concepts - part 2, by Ralph H. Sprague and Hugh J. Watson. *Journal of systems management*, v. 26, Feb. 1975, p. 35-40.
- Vickers, Douglas. Disequilibrium structures and financing decisions in the firm. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 375-87.
- Vroom, Victor H. Decision making and the leadership process. *Journal of contemporary business*, v. 3, Autumn 1974, p. 47-64.
- Wallenius, Jyrki. Comparative evaluation of some interactive approaches to multicriterion optimization. *Management science*, v. 21, Aug. 1975, p. 1387-96.
- Weinberg, Charles B. Advertising decision rules for market share models. *Decision sciences*, v. 6, Jan. 1975, p. 25-36.
- Wheelwright, Steven C. Management by model during inflation. *Business horizons*, v. 18, June 1975, p. 33-42.

DECISION on leases may be left up to Congress. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 7-8.

DECISION SCIENCES

- Chervany, Norman L. Structure of a student project course, by Norman L. Chervany and J. Stephen Heinen. *Decision sciences*, v. 6, Jan. 1975, p. 174-83.
- Harris, John K. Teaching note on the use of assumptions in case study. *Decision sciences*, v. 6, Jan. 1975, p. 184-5.

DECISION THEORY

- Barron, F. Hutton. Behavioral decision theory: a topical bibliography for management scientists. *Interfaces*, v. 5, Nov. 1974, p. 56-62.
- Driver, Michael J. Human information processing, decision style theory, and accounting information systems, by Michael J. Driver and Theodore J. Mock. *Accounting review*, v. 50, July 1975, p. 490-508.
- Farquhar, Peter H. Fractional hypercube decomposition theorem for multiattribute utility functions. *Operations research*, v. 23, Sept.-Oct. 1975, p. 941-67.
- Fishburn, Peter C. Generalized utility independence and some implications, by Peter C. Fishburn and Ralph L. Keeney. *Operations research*, v. 23, Sept.-Oct. 1975, p. 928-40.
- Libby, Robert. Use of simulated decision makers in information evaluation. *Accounting review*, v. 50, July 1975, p. 475-89.
- Miller, Allen C. Value of sequential information. *Management science*, v. 22, Sept. 1975, p. 1-11.
- Ohlson, James A. Analysis of the usefulness of accounting data for the portfolio decision: a decision-theory approach. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*, Chicago, 1974, p. 45-104.) [*102 C]
- Perry, C. Estimating the mean and variance of subjective distributions in PERT and decision analysis, by C. Perry and I. D. Greig. (Notes) *Management science*, v. 21, Aug. 1975, p. 1477-80.
- Richard, Scott F. Multivariate risk aversion, utility independence and separable utility functions. *Management science*, v. 22, Sept. 1975, p. 12-21.
- Schenkerman, Stanley. Constrained decision criteria. *Decision sciences*, v. 6, Jan. 1975, p. 42-50.
- Taylor, Ronald N. Perception of problem constraints. *Management science*, v. 22, Sept. 1975, p. 22-9.

Wallenius, Jyrki. Comparative evaluation of some interactive approaches to multicriterion optimization. *Management science*, v. 21, Aug. 1975, p. 1387-96.

DECISION TREES

- Burke, Ronald J. How to make better management decisions, by Ronald J. Burke and Tamara Weir. *CA magazine* (Can.), v. 107, July 1975, p. 47-53.
- Cooper, D. O. Tool for more effective financial analysis, by D.O. Cooper, L.B. Davidson and W.K. Denison. *Interfaces*, v. 5, part 2, Feb. 1975, p. 91-103.
- Edwards, James Don. Sequential financial analysis: decision trees, by James Don Edwards and Robert Alan Leitch. *Cost and management* (Canada), v. 49, Jan.-Feb. 1975, p. 24-8.
- Hedrick, Roger K. Study of technological planning and forecasting techniques and their role in public planning. *Business and public administration student review*, v. 10, Spring 1974, p. 9-24.
- Lockett, A. Geoffrey. Multistage capital budgeting under uncertainty, by A. Geoffrey Lockett and Anthony E. Gear. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 21-36.
- Sullivan, William G. Use of decision trees in planning plant expansion, by William G. Sullivan and W. Wayne Claycombe. *Advanced management journal*, v. 40, Winter 1975, p. 29-39.

DECKER, MICHAEL

Grimes, Richard M. Health services and the corporation, by Richard M. Grimes and Michael Decker. *University of Michigan business review*, v. 27, July 1975, p. 16-19.

DECLINING-BALANCE METHOD

See Depreciation Depletion And Obsolescence - Declining-Balance Method

de COTRET, ROBERT RENE

- AERIC: the Applied Economic Research and Information Centre. *Canadian business review*, v. 1, Autumn 1974, p. 1-3.
- Canada's economic outlook - forward from 1975. *Conference Board record*, v. 12, June 1975, p. 41-4.
- Current business trends: a period of slow growth. *Canadian business review*, v. 2, Winter 1975, p. 2-5.
- Current business trends: some problem developments. *Canadian business review*, v. 2, Spring 1975, p. 4-7.
- Current business trends: the recovery ... four problems. *Canadian business review*, v. 2, Autumn 1975, p. 38-43.

DECREMENT COSTS

See Increment And Decrement Costs

DEDUCTIBILITY of interest costs by a taxpayer holding tax-exempt obligations: a neutral principle of allocation. (Note) *Virginia law review*, v. 61, Feb. 1975, p. 211-35.

DEDUCTION for intangible assets sometimes available. *Taxation for accountants*, v. 15, July 1975, p. 13.

DEDUCTION for interest paid by guarantor is wasted. *Taxation for accountants*, v. 14, March 1975, p. 171.

DEDUCTIONS for activities not engaged in for profit. (Taxes in figures) *Taxation for accountants*, v. 14, March 1975, p. 173.

DEDUCTIONS for offices at home suffer setback. *Taxation for accountants*, v. 14, May 1975, p. 288-9.

DEDUCTIONS FOR TAX PURPOSES

See Taxation, United States-Deductions

DEDUCTIONS: unusual medical remedies, aids for handicapped. *Taxation for accountants*, v. 15, Sept. 1975, p. 159.

DEEPAK, K.

Role of banks and financial institutions in reducing socioeconomic imbalances. *Finance and commerce* (India), v. 17, July-Aug. 1974, p. 284-91.

DEEPAK, K.

Gamut of Indian export trade. *Finance and commerce* (India), v. 17, Nov.-Dec. 1974, p. 437-44.

DEFALCATIONS

See Also Commercial Crime

Forgery
Fraud
Misfeasance
Negligence

Catlett, George R. Relationship of auditing standards to detection of fraud. *Arthur Andersen chronicle*, v. 35, Oct. 1975, p. 50-62. (Reprinted from *CPA Journal*, April 1975.)

DEFECTIVE WORK

See Scrap, Waste, Spoilage

DEFENDING against the accumulated earnings tax.

Linch, Luther W. Defending against the accumulated earnings tax. *Tax adviser*, v. 6, Sept. 1975, p. 518-25.

DEFENSE

See National Defense

DEFENSE CONTRACTS

See Contracts, Government

DEFENSE INDUSTRY

See Also Aerospace Industry

Savage, V. Howard. Interdependence of the San Antonio economic structure and the defense establishment. *Land economics*, v. 50, Nov. 1974, p. 374-9.

DEFERRAL of recognition of sales vulnerable to return. (Auditing and reporting) *CPA* (NYSS), v. 45, June 1975, p. 83. (Excerpt from *News summary* (Main Lafrentz & Co.), March 1975.)

DEFERRAL, potential in rules for payroll tax deposits. *Taxation for accountants*, v. 14, April 1975, p. 239-40.

DEFERRED ASSETS

See Deferred Charges And Prepaid Expenses

DEFERRED COMPENSATION

See Taxation, United States-Compensation For Services
Wages, Fees, Salaries-Deferred Compensation

DEFERRED CREDITS

See Deferred Income

DEFERRED STOCK PLANS

See Shadow Stock Plans

DEFERRED TAXES

See Taxes-Accounting

DEFINITIONS

See Terminology

DEFIESE, PHILIP L.

Accountant's role in the new world order. *Accountant* (Eng.), v. 173, Oct. 9, 1975, p. 413-14.

Accountant's role in the new world order, speech made by Philip L. Defiese. (Statements in quotes) *Journal of accountancy*, v. 140, Dec. 1975, p. 71-3. (Substance of an address at an Oct. meeting of the London Chartered Accountants, reprinted with minor modifications from the Oct. 9 issue of *The Accountant* (Eng.))

Business combinations revisited. *Financial executive*, v. 43, Sept. 1975, p. 42-7.

Business combinations revisited: a temporary defense of the status quo. *Ohio State law journal*, v. 35, 1974, p. 393-41.

Defiese calls for cost of capital disclosure. (News report) *Journal of accountancy*, v. 139, May 1975, p. 25.

Schachner, Leopold. Accounting for cost of equity capital. *CPA journal*, v. 45, Dec. 1975, p. 13-17.

DEFIESE calls for cost of capital disclosure. (News report) *Journal of accountancy*, v. 139, May 1975, p. 25.

DE FRANCO, EDWARD J.

Anatomy of a scam: a case study of a planned bankruptcy by organized crime. Washington, U.S. Govt. Print. Off., 1973. 85 p. (Grant no. NI 71-143-PO, awarded by the National Institute of Law Enforcement and Criminal Justice.) [*242 D]

DeFUNIS symposium, by Louis Henkin and others. *Columbia law review*, v. 75, April 1975, p. 483-602.

DE GENARO, GUY J.

Human resource development in banks, by Guy J. De Genaro and George W. Rimler. *Magazine of bank administration*, v. 51, March 1975, p. 47-53.

DEGENER, JO.

How to scale down insurance costs. *Money*, v.4, April 1975, p. 68-70, 72.

Stealing a look at your theft insurance. *Money*, v. 3, Dec. 1974, p. 67-9.

deGRASSE, RICHARD V.

Gilbert, William A. Prospects for electric utility load management, by William A. Gilbert and Richard V. deGrasse. *Public utilities fortnightly*, v. 96, Aug. 28, 1975, p. 15-19.

DEGREES

See Designations And Degrees

DeGROFF, DONALD R.

Naus, James H. More on Lifo and small business, by James H. Naus and Donald R. DeGross. (Practitioners forum) *Journal of accountancy*, v. 140, Dec. 1975, p. 99-101.

DEHYDRATED FOODS

See Food, Dried
Fruit, Dried

DEIBEL, P. E.

Investment credit controversies: proposed improvements. *Tax executive*, v. 28, Oct. 1975, p. 65-74.

de la MARE, R. F.

Investigation into the discounting formulae used in capital budgeting models. *Journal of business finance & accounting* (Eng.), v. 2, Summer 1975, p. 203-17.

DELANEY, EDWARD N.

Private annuity: what, why and how. (Estate planning) *Tax adviser*, v. 6, Sept. 1975, p. 544-8.

DELANEY, WILLIAM A.

Programming circle. (Mini-micro forum) *Modern data*, v. 7, Dec. 1974, p. 22, 24.

DE la PAZ, CORAZON S.

Statement of changes in financial position in Philippine corporate reports. *Accountants' journal* (P.I.), v. 24, no. 1, 1974, p. 19-25.

de la TORRE, JOSE.

Product life cycle as a determinant of global marketing strategies. *Atlanta economic review*, v. 25, Sept.-Oct. 1975, p. 9-14.

DELBIDGE, RICHARD.

Foreign exchange dealings in banks. *Arthur Andersen chronicle*, v. 35, April 1975, p. 39-54.

DELESIE, L. B.

Prims, A. V. Economic efficiency of hospitals and their ancillary services, by A.V. Prims and L.B. Delesie. *Hospital administration*, v. 20, Spring 1975, p. 30-46.

DELEVETT, J. ALLEN F.

Federal income tax aspects of divorce and separation. (Tax notes) *American Bar Association journal*, v. 61, April 1975, p. 503-7.

DELLINGER, DAVID C.

Burton, Richard M. Patient states and the technology matrix, by Richard M. Burton, William W. Damon and David C. Dellinger. (Practice of management science) *Interfaces*, v. 5, Aug. 1975, p. 43-53.

DELLORFANO, FRED M.

Liquidation of a corporate trust. (Massachusetts taxation) *Massachusetts CPA review*, v. 49, May-June 1975, p. 31-3.

DeLORME, CHARLES D.

Barksdale, Hiram C. Causal relationship between money supply and business activity, by Hiram C. Barksdale, Jimmy E. Hilliard and Charles D. DeLorme. *Quarterly review of economics & business*, v. 15, Autumn 1975, p. 79-94.

DELPHI METHOD

Cooper, Benjamin S. Multi-discipline design teams and the Delphi technique for transportation planning, by Benjamin S. Cooper, Charles A. McCoy and Wayne K. Talley. (Reports and comments) *Land economics*, v. 50, Nov. 1974, p. 419-21.

Hedrick, Roger K. Study of technological planning and forecasting techniques and their role in public planning. *Business and public administration student review*, v. 10, Spring 1974, p. 9-24.

Marley-Clark, B. Delphi method and urbanization. *Long range planning*, v. 7, Dec. 1974, p. 81-3.

Morgenstern, Walter W. Delphi method and its application to pharmaceutical research. *Business and public administration student review*, v. 10, Spring 1974, p. 25-34.

Stander, A. Oracle that failed, by A. Stander and T. Rickards. *Long range planning*, v. 8, Oct. 1975, p. 13-17.

DEMAND for accountants remains strong despite recession. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 51.

DEMAND for accounting graduates rises despite economic slump. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 30.

DEMAND for master's degrees less among accounting grads. *Oregon certified public accountant*, v. 27, May 1975, p. 5.

DeMAYO, WILLIAM S.

Individual retirement plans and rollovers. *Connecticut CPA*, v. 39, Sept. 1975, p. 6-8.

de MENIL, GEORGE.

Direct measurement of popular price expectations, by George de Menil and Surjit S. Bhalia. *American economic review*, v. 65, March 1975, p. 169-80.

DeMEO, J. N. (NICK).

How to control the files and papers that accumulate on your desk. (Managing your practice) *Practical accountant*, v. 8, Jan.-Feb. 1975, p. 41-4.

Snap-out billing: an easier way to handle monthly statements. (Accountants' fees) *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 43-4.

DEMIDOVICH, JOHN W.

How to sell your ideas to management. *Data management*, v. 13, Oct. 1975, p. 16-22.

DEMING, JOHN R.

New guidelines for extraordinary items - a review of APB Opinion no. 30. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 109-20.) [110 H]

DEMING, W. EDWARDS.

On some statistical aids toward economic production. *Interfaces*, v. 5, Aug. 1975, p. 1-15.

DEMITRIADES, PAUL B.

Mini update. *Journal of systems management*, v. 25, Dec. 1974, p. 31-5.

DEMOLITION

See Also Taxation, United States-Demolition Losses

DEMPSTER, MICHAEL ALAN HOWARTH.

Adby, Paul Raymond. Introduction to optimization methods, by Paul Raymond Adby and Michael Alan Howarth Dempster. New York, Halsted Press, c1974. 204 p. (Chapman and Hall mathematical series) [*190 A]

DEMPSTER, THEODORE R.

Bulk transfer: the significance of the distinction between sale of goods and sale of services. (Cases noted) *University of Miami law review*, v. 29, Spring 1975, p. 597-601.

DEMSKI, JOEL S.

Rational choice of accounting method for a class of partnerships. *Journal of accounting research*, v. 2, Autumn 1973, p. 176-90.

DENBO, SAMUEL.

Gross income: exemptions under non-tax statutes. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 609-10.

DENENBERG, HOWARD M.

Implementing an irrevocable life insurance trust: an in-depth analysis. (Estates, trusts & gifts) *Journal of taxation*, v. 42, Jan. 1975, p. 42-6.

DENENBERG, JULIUS.

Insurer's dilemma - to appraise or not to appraise. *Best's review* (Property/liability ed.), v. 76, Aug. 1975, p. 38, 43-4, 46.

DENISON, W. K.

Cooper, D. O. Tool for more effective financial analysis, by D.O. Cooper, L.B. Davidson and W.K. Denison. *Interfaces*, v. 5, part 2, Feb. 1975, p. 91-103.

DENNIS, MARSHALL W.

Close scrutiny helps avoid legal troubles in commercial leases. *Mortgage banker*, v. 35, Dec. 1974, p. 27, 30-2, 34.

DENNISON, MARSHALL.

Title firms see opportunity to aid mortgage bankers, by Marshall Dennison, Gerald L. Ippel and John T. Eagan. *Mortgage banker*, v. 35, Aug. 1975, p. 26, 34-5.

DENTISTS

Frankel, Jerold M. Prepaid dental care: pulling for growth. *Pension world*, v. 11, Oct. 1975, p. 40-4, 62.

DENZAU, ARTHUR T.

Empirical survey of studies on public school spending. *National tax journal*, v. 28, June 1975, p. 241-9.

DePAMPHILIS, DONALD M.

Guide to profit planning in banks. *Magazine of bank administration*, v. 51, Oct. 1975, p. 29-35.

DEPARTMENT STORES

See Also Chain Stores
Clothing Retailers
Dry Goods Retailers
Retail Trade
Specialty Stores
Variety Stores

Costs

Manning, Herbert. Expense and budget control at Proffitt's. *Retail control*, v. 42, Aug. 1974, p. 2-10.

Data processing

Joseph, Anthony M. Department stores, computers.. and fraud. (Systems digest) *Retail control*, v. 43, March 1975, p. 28-33.

Inventories

Devcenci, Don. Mervyn's point-of-sale network. *Retail control*, v. 44, Sept. 1975, p. 39-48.

Management

Goldman, Arieh. Role of trading-up in the development of the retailing system. *Journal of marketing*, v. 39, Jan. 1975, p. 54-62.

Pathak, Dev S. Customer image versus the retailer's anticipated image - a study of four department stores, by Dev S. Pathak, William J. E. Crissy and Robert W. Sweitzer. *Journal of retailing*, v. 50, Winter 1974-75, p. 21-8, 116.

Statistics

Cornell University. New York State College of Agriculture and Life Sciences. Operating results of self-service discount stores 1973-74, compiled by Wendell Earle and Willard Hunt. Ithaca, N.Y., 1974. 83 p. (Research grant from the Mass Retailing Institute.) [*262 C]

Linden, Fabian. Retail roundup - 1974. (Consumer markets) *Conference Board record*, v. 12, Jan. 1975, p. 62-4.

DEPARTMENTAL ACCOUNTING

Cook, Errol M. How effective is your budgeting and expense control. *Retail control*, v. 42, Aug. 1974, p. 36-45.

de PAULA, F. R. M.

Zeif, Stephen A. Profile of F.R.M. de Paula. *Accounting historian*, v. 1, Oct. 1974, p. 6.

DEPLETION

See Depreciation, Depletion And Obsolescence

DEPOLO, GARY L.

Interim reports - on the rebound. *Financial executive*, v. 43, Jan. 1975, p. 40-2, 44, 46.

DEPOLO, ROBERT A.

AICPA issues statement on MAS. (Management advisory services) *California CPA quarterly*, v. 42, March 1975, p. 38.

DEPOSIT FUNDS

See Funds-Mutual
Investment Companies

DEPRECIATING newly acquired property subject to lease. *Taxation for accountants*, v. 15, Sept. 1975, p. 138-9.

DEPRECIATION deductions cannot be saved. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 89.

DEPRECIATION deductions cannot be saved. *Taxation for accountants*, v. 15, Aug. 1975, p. 124.

DEPRECIATION, DEPLETION AND OBSOLESCENCE

See Also Replacements
Reserves-Depreciation
Taxation, Depreciation And Depletion
Under Name Of Country

AICPA submits testimony on CASB tangible assets ruling. (News report) *Journal of accountancy*, v. 139, June 1975, p. 10, 12.

Babson, Stanley M. Fringe benefits - the depreciation, obsolescence, and transience of man. New York, John Wiley & Sons, Inc., c1974. 178 p. (Wiley series on systems and controls for financial management) [208.9 B]

Beaver, William. Depreciation methods: some analytical results, by W. H. Beaver and R. E. Dukes. *Journal of accounting research*, v. 12, Autumn 1974, p. 205-15.

Best, F. Andrew. Obsolescence a do-it-yourself game *Internal auditor*, v. 32, March-April 1975, p. 43, 46-9.

Bullock, Clayton L. Reconciling economic depreciation with tax allocation. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 79-88.) [110 H]

CASB issues standard on tangible assets depreciation. (News report) *Journal of accountancy*, v. 139, March 1975, p. 27-8.

Davidson, Sidney. Fundamentals of accounting, by Sidney Davidson, James S. Schindler, and Roman L. Weil. 5th ed. Hinsdale, Ill., Dryden Press, c1975. 947 p. [110 D]

Grathwohl, Harrison. Planned obsolescence and resource allocation. *Journal of contemporary business*, v. 4, Winter 1975, p. 85-96.

Hansen, James M. Guide to buying or selling a business. Englewood Cliffs, N.J., Prentice-Hall, c1975. 269 p. [230 H]

Kirkman, Patrick R. A. Accounting under inflationary conditions. London, George Allen & Unwin Ltd., c1974. 266 p. [715 K]

Life of an asset: legal and actual, by Lawrence C. Hackmack and others. *Valuation*, v. 21, Oct. 1974, p. 119-34.

Accelerated

Life of an asset: legal and actual, by Lawrence C. Hackmack and others. *Valuation*, v. 21, Oct. 1974, p. 119-34.

Accounting

Accounting Standards Steering Committee. Exposure draft 15: accounting for depreciation. *Management accounting* (Eng.), v. 53, Feb. 1975, p. 47, 63.

Accounting Standards Steering Committee. Proposed statements of standard accounting practice: accounting for depreciation. *International accountant* (Eng.), v. 45, no. 1, 1975, p. 5-6.

American Institute Of Certified Public Accountants. Accounting for depreciable assets, by Charles W. Lamden, Dale L. Gerboth and Thomas W. McRae. New York, c1975. 189 p. (*Accounting research monograph*, no. 1.) [*111.1 A]

Barlow, Joel. Public relations bookkeeping and phantom profits. *Tax executive*, v. 28, Oct. 1975, p. 48-59.

Cook, Gregory A. Computer accounting methods, featuring BASIC programming on a time-sharing computer, by Gregory A. Cook, Barbara J. Wade and Clark C. Upton. New York, Mason & Lipscomb, c1975. 184 p. [*250 C]

Feller, B. New I.A.S.C. exposure drafts. *Chartered accountant in Australia*, v. 46, July 1975, p. 83-4.

Horwitz, Bertrand. Extraordinary gains and losses and security prices, by Bertrand Horwitz and Allan Young. *Quarterly review of economics and business*, v. 14, Winter 1974, p. 101-10.

IASC proposes standards for depreciation and reporting. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 10.

International Accounting Standards Committee. Depreciation accounting. *Chartered accountant in Australia*, v. 46, July 1975, p. 77-8. (*Exposure draft* 4.)

International Accounting Standards Committee. International accounting standard proposed statement: depreciation accounting. *Industrial accountant* (Pakistan), v. 14, July-Sept. 1975, p. 154-61. (*Exposure draft* no. 4.)

International Accounting Standards Committee. International accounting standards exposure draft 4: depreciation accounting. *Accountant's magazine* (Scot.), v. 79, July 1975, p. 246-8.

Mullen, Louis E. Excessive depreciation. *Michigan CPA*, v. 27, July-Aug. 1975, p. 15-18.

Wright, F. K. Current value accounting and the depreciation gap. *Australian accountant*, v. 45, Aug. 1975, p. 380-4.

Great Britain

Accounting for depreciation. (ED15 - depreciation) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 54, 56.

Accounting Standards Steering Committee. Accounting for depreciation - proposed statement of standard accounting practice. *Accountant* (Eng.), v. 172, Jan. 16, 1975, p. 84-5.

Grasping awkward nettles. *Accountant* (Eng.), v. 172, Jan. 9, 1975, p. 29-30.

New Zealand

International Accounting Standards Committee. International accounting standards, exposure draft no. 4: depreciation accounting. *Accountants' journal* (N.Z.), v. 54, June 1975, p. 181-3.

Philippines

Socorro Alforque, Amor. Depreciation accounting: a comparative study. *Accountants' journal* (P.I.), no. 1, 1975, p. 12-19.

Annuity method

McGovern, T. K. Depreciation and price control. *Accountancy Ireland*, v. 7, Feb. 1975, p. 31-6.

Assets, Fixed

CASB sets July 1 as effective date for tangible assets rule. (News report) *Journal of accountancy*, v. 139, May 1975, p. 28.

Life of an asset: legal and actual, by Lawrence C. Hackmack and others. *Valuation*, v. 21, Oct. 1974, p. 119-34.

New Zealand

New Zealand Society Of Accountants. Council. Depreciation of fixed assets. *Accountants' journal* (N.Z.), v. 54, Aug. 1975, p. 260-3. (*Statement of standard accounting practice*, no. 3.)

Composite Life Method

See Also Depreciation, Depletion And Obsolescence - Mass Properties

Declining-balance method

Edwards, Charles E. Evaluation of tax shields from declining balance depreciation at 1.25 times the straight line rate, by Charles E. Edwards and Jack S. Goodwin. *Appraisal journal*, v. 43, Oct. 1975, p. 540-53.

Diminishing-Balance Method

See Depreciation Depletion And Obsolescence - Declining-Balance Method

Electric light and power

Egg, Robert C. Economic life span of power production units. *Public utilities fortnightly*, v. 96, Sept. 11, 1975, p. 22-5.

Extractive Industries

See Also Depreciation, Depletion And Obsolescence Under Subheadings:

Assets, Wasting;
Gas, Natural;
Mining And Metallurgy;
Oil Industry;
Quarries And Quarrying;
Timberlands

Foreign Countries

See Also Depreciation, Depletion And Obsolescence Under Name Of Country

Great Britain

Kirkman, Patrick R. A. Accounting under inflationary conditions. London, George Allen & Unwin Ltd., c1974. 266 p. [715 K]

Group Method

See Depreciation, Depletion And Obsolescence - Composite Life Method

Hospitals

Gilbert, R. Neal. Present value depreciation the answer to the capital crisis? *Hospital financial management*, v. 5, March 1975, p. 26-36, 40-1.

Holmgren, John H. Setting depreciation schedules. *Modern healthcare*, v. 4, Dec. 1975, p. 54, 56.

Talbott, John. Hospital associations favor price level adjusted depreciation. *Hospital financial management*, v. 29, Jan. 1975, p. 24-6.

Ireland

McGovern, T. K. Depreciation and price control. *Accountancy Ireland*, v. 7, Feb. 1975, p. 31-6.

ACCOUNTANTS' INDEX 1975

Lifo Method

See Also Depreciation, Depletion And Obsolescence-Reinvestment Method

Machinery and equipment

Mullen, Louis E. Excessive depreciation. *Michigan CPA*, v. 27, July-Aug. 1975, p. 15-18.

Mass Properties

See Also Depreciation, Depletion And Obsolescence-Composite Life Method

Natural Resources

See Also Depreciation, Depletion And Obsolescence Under Subheadings: Assets, Wasting;
Gas, Natural;
Land;
Mining And Metallurgy;
Oil Industry;
Quarries And Quarrying;
Timberlands

Nuclear Reactors

See Depreciation, Depletion And Obsolescence-Atomic Energy

Plant And Equipment

See Also Depreciation, Depletion And Obsolescence-Assets, Fixed

Power Plants

See Also Depreciation, Depletion And Obsolescence, Under Special Utility,
E.G., Electric Light And Power

Present Worth Method

See Depreciation, Depletion And Obsolescence-Sinking Fund Method

Real estate

Mounce, Kenneth A. Accounting for real estate. *Ohio State law journal*, v. 35, 1974, p. 323-39.

Reducing Balance Method

See Depreciation, Depletion And Obsolescence-Declining Balance Method

Revenue Procedure 62-21

See Also Taxation, United States - Depreciation And Depreciation -
Revenue Procedure 62-21

Straight-line method

—New Zealand

New Zealand Society Of Accountants. Council. Depreciation of fixed assets. *Accountants' journal (N.Z.)*, v. 54, Aug. 1975, p. 260-3. (*Statement of standard accounting practice*, no. 3.)

DEPRECIATION RESERVES

See Reserves-Depreciation

DEPRESSIONS

See Business Cycles

DEPRECIATION, DEPLETION AND OBSOLESCENCE—Lifo Method

DERIEUX, SAMUEL A.

Profession's responsibility in developing and adhering to accounting and auditing standards. *Virginia accountant*, v. 27, Sept. 1975, p. 23-5. (Presented before the Twenty-seventh Southeast Regional Group Meeting, American Accounting Association.)

Public accountability under securities laws. *Ohio State law journal*, v. 35, 1974, p. 255-60.

DERMAN, CYRUS.

Optimal allocations in the construction of k-out-of-n reliability systems, by Cyrus Derman, Gerald J. Lieberman and S. M. Ross. *Management science*, v. 21, Nov. 1974, p. 241-50.

DERMER, J. D.

Role of behavioral measures in accounting for human resources: a reply, by J.D. Dermer and J.P. Siegel. (Correspondence) *Accounting review*, v. 50, July 1975, p. 579-81.

Ryder, Paul A. Role of behavioral measures in accounting for human resources: a comment. (Correspondence) *Accounting review*, v. 50, July 1975, p. 574-7.

DERR, C. BROOKLYN.

Conflict: a neglected resource. *Conference Board record*, v. 12, March 1975, p. 39-42.

DERSTINE, ROBERT P.

LIFO-FIFO, accounting ratios and market risk, by Robert P. Derstine and Ronald J. Huefner. *Journal of accounting research*, v. 12, Autumn 1974, p. 216-34.

DESFOSSÉS, LOUIS R.

Smith, Ephraim P. Accountant's socio-emotional orientation, by Ephraim P. Smith and Louis R. Desfosses. *Akron business and economic review*, v. 6, Spring 1975, p. 33-7.

DESHMUKH, S. D.

Computational delays. *Management science*, v. 21, Nov. 1974, p. 330-40.

DESIGNING a bank office prototype. *Burroughs clearing house*, v. 59, July 1975, p. 24-5.

DESIGNS

See Patterns, Drawings, Models

DesROCHES, H. BRIAN.

Computer monitoring of preventive maintenance. (Engineering/plant operations) *Hospitals*, v. 49, Feb. 16, 1975, p. 86, 88, 90, 92.

DeSTEFANO, NICHOLAS E. E.

Right of the government to know - the responsibility of the tax practitioner to the client; a balancing of rights and duties. *Arthur Andersen chronicle*, v. 35, Oct. 1975, p. 31-7.

DESTRUCTION OF RECORDS

See Records-Retention And Preservation

DETERGENTS

See Cleaning And Polishing Preparations
Manufacturers

DETERS, J. R.

Renovation and innovation in internal auditing. *Internal auditing*, v. 32, May-June 1975, p. 28-35.

de TORRES, JUAN.

New reality of major U.S. metro-areas. *Conference Board record*, v. 12, June 1975, p. 54-61.

DETRICH, WILLIAM B.

Where does the camp food dollar go? *Camping*, v. 47, March 1975, p. 20, 25, 32.

DEUTSCH, JOHN J.

Politics of inflation. *Canadian business review*, v. 2, Spring 1975, p. 10-13.

DEUTSCH, LEONARD L.

Use of profitability in managing field sales operations, by Leonard L. Deutsch and Paul J. Miranti. New York, Sales Executive Club of New York, c1974. 83 p. (Prepared under the direction of the Research Committee of the Sales Executive Club of N.Y.) [*206.5 D]

DEVALUATION OF CURRENCY

See Foreign Exchange

DeVANE, PAUL R.

Kempin, Gunther. Centralized diagnostics cuts line down-time to minutes, by Gunther Kempin and Paul R. DeVane. *Data communications*, v. 3, Nov.-Dec. 1974, p. 49-53.

DE VANY, ARTHUR S.

Effect of price and entry regulation on airline output, capacity and efficiency. *Bell journal of economics*, v. 6, Spring 1975, p. 327-45.

DEVELOPING a model lien law. *Credit and financial management*, v. 77, Nov. 1975, p. 10-11.

DEVELOPING and installing a budget program. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall rev. ed. Englewood Cliffs, N.J., 1975. p. 91-127.) [223.5 P]

DEVELOPING COUNTRIES

See Also Under-Developed Countries In Previous Indexes

Abiaka, Innocent. Energy crisis and the LDCs. *Columbia journal of world business*, v. 9, Fall 1974, p. 54-8.

Bhatt, V. V. Some aspects of financial policies in developing countries. *Finance and development*, v. 11, Dec. 1974, p. 29-31, 42.

Crookell, Harold. Investing in development - a corporate view. *Columbia journal of world business*, v. 10, Spring 1975, p. 80-8.

Friedman, Irving S. New world of the rich-poor and the poor-rich. *Fortune*, v. 91, May 1975, p. 244-8, 250, 252.

Grimes, Orville. F. Urban land taxes and land planning. *Finance and development*, v. 12, March 1975, p. 16-20.

Habibullah, M. Management audit. *Cost and management* (Bangladesh), v. 1, July-Dec. 1974, p. 4-7.

Haq, Mahbub ul. Toward a new framework for international resource transfers. *Finance & development*, v. 12, Sept. 1975, p. 6-9, 40.

Jaycox, Edward V. K. Domestic construction industries in developing countries, by Edward V. K. Jaycox and Clifford Hardy. *Finance and development*, v. 12, March 1975, p. 21-4, 46.

Keir, Jack C. Nationalization of insurance in developing countries. (World insurance forum) *Best's review* (Property/liability ed.), v. 76, June 1975, p. 50-2.

Leff, Nathaniel H. International sourcing strategy. *Columbia journal of world business*, v. 9, Fall 1974, p. 71-9.

Lent, George E. Value-added tax in developing countries. *Finance and development*, v. 11, Dec. 1974, p. 35-7.

ACCOUNTANTS' INDEX 1975

Lowe, John W. Financial markets in developing countries. *Finance and development*, v. 11, Dec. 1974, p. 38-41.

Morse, Chandler. Making science and technology for LDCs. *Columbia journal of world business*, v. 10, Spring 1975, p. 51-7.

Sharpston, Michael J. Political economy of manufactured exports from developing countries. *Finance and development*, v. 11, Dec. 1974, p. 32-5.

van Dam, Andre. Hearing aid. *Columbia journal of world business*, v. 9, Winter 1974, p. 105-8.

Varon, Bension. Enough of everything for everyone, forever? *Finance & development*, v. 12, Sept. 1975, p. 17-20.

Accounting

See Accounting-Developing Countries

Economic development programs

Deepak, K. Role of banks and financial institutions in reducing socio-economic imbalances. *Finance and commerce* (India), v. 17, July-Aug. 1974, p. 284-91.

Singh, S. K. Government financial institutions and backward states. *Finance and commerce* (India), v. 17, July-Aug. 1974, p. 293-6.

DEVELOPMENT COSTS

See Exploration And Development
Research And Development

DEVELOPMENT of the theory of continuously contemporary accounting.

Chambers, R. J. Development of the theory of continuously contemporary accounting. University, Ala., Academy of Accounting Historians, n.d. 29 p. (*Academy of Accounting Historians, working paper series*, no. 13.) [*109 C]

DEVELOPMENT-STAGE COMPANIES

Accounting

Development stage companies' accounting principles. (News & views) *CPA* (NYSS), v. 45, Sept. 1975, p. 9. (Excerpt from *Executive news briefs* (Arthur Andersen & Co.), June 1975.)

Financial Accounting Standards Board. Accounting and reporting by development stage enterprises. Stamford, Conn., 1975. 26 p. (*Statement of financial accounting standards*, no. 7, June 1975.) [*111.1 F]

Financial Accounting Standards Board. FASB interpretation no. 5 - applicability of FASB statement no. 2 to development stage enterprises. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 64-5.

Financial Accounting Standards Board. FASB interpretation no. 5: applicability of FASB statement no. 2 to development stage enterprises (an interpretation of FASB statement no. 2), Feb. 1975. Stamford, Conn., c1975. 3 p. [*111.1 F]

Financial Accounting Standards Board. Statement of financial accounting standards no. 7 - accounting and reporting by development stage enterprises. (Official releases) *Journal of accountancy*, v. 140, Aug. 1975, p. 78-86.

Maurer, Charles W. Discard those Article 5A statements. (SEC commentary) *CPA* (NYSS), v. 45, Oct. 1975, p. 72-3.

Meyer, Philip E. Three new FASB and AICPA pronouncements. (Accounting theory & practice) *Massachusetts CPA review*, v. 49, Nov.-Dec. 1975, p. 28.

Reports and statements

FASB clarifies statement no. 7. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 20, 24.

Financial Accounting Standards Board. FASB interpretation no. 5 - applicability of FASB statement no. 2 to development stage enterprises. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 64-5.

ACCOUNTANTS' INDEX 1975

DEVELOPMENT-STAGE COMPANIES—Reports and statements—(Continued)

- Financial Accounting Standards Board. FASB interpretation no. 5: applicability of FASB statement no. 2 to development stage enterprises (an interpretation of FASB statement no. 2), Feb. 1975. Stamford, Conn., c1975. 3 p. [*111.1 F]
- Financial Accounting Standards Board. FASB interpretations nos. 4, 5 and 6 - applicability of FASB statement no. 2: to business combinations accounted for by the purchase method, to development stage enterprises, to computer software. Stamford, Conn., 1975. 124 p. (*Public record*, v. 1, 1975. Interpretations of FASB statement no. 2.) [*111.1 F]
- Maurer, Charles W. Discard those Article 5A statements. (SEC commentary) *CPA* (NYSS), v. 45, Oct. 1975, p. 72-3.
- DEVELOPMENT** stage companies' accounting principles. (News & views) *CPA* (NYSS), v. 45, Sept. 1975, p. 9. (Excerpt from *Executive news briefs* (Arthur Andersen & Co.), June 1975.)
- DEVENCENZI, DON.**
Mervyn's point-of-sale network. *Retail control*, v. 44, Sept. 1975, p. 39-48.
- DEVER, G. E. ALAN.**
Lavoie, Michael R. Geographic overview of Medicaid and Medicare health programs in Georgia, 1972, by Michael R. Lavoie and G. E. Alan Dever. *Atlanta economic review*, v. 25, May-June 1975, p. 24-7.
- DEVINE, MIKE.**
Frair, Les. Economic optimization of offshore petroleum development, by Les Frair and Mike Devine. *Management science*, v. 21, Aug. 1975, p. 1370-9.
- DEVIVO, THOMAS G.**
Productivity improvement: its impact and importance. *Governmental finance*, v. 4, Feb. 1975, p. 5-9.
- DEVLIN, DAVID.**
Going concern concept. (Technical) *Accountancy Ireland*, v. 6, Dec. 1974, p. 8-10.
- DEVLIN, GERALD W.**
Internal control is not optional. *Management accounting* (NAA), v. 57, Aug. 1975, p. 49-51.
- DEVORE, DONALD C.**
EDP: unfunded pension costs, by Donald C. Devore and Irene Young. *Pension world*, v. 11, March 1975, p. 26-7.
- de VRIES, EDO.**
Tax and the single wife. (Current notes) *British tax review*, no. 4, 1974, p. 201-4.
- DEWAR, ROBERT E.**
Kresge Company and the retail revolution. *University of Michigan business review*, v. 27, July 1975, p. 1-7.
- DEWHIRST, H. DUDLEY.**
Curb credentialism *Hospitals*, v. 49, July 1, 1975, p. 30-3.
- DeWOLFSON, B. H.**
Federal PPB a ten year perspective. *Federal accountant*, v. 24, Sept. 1975, p. 52-61.
- DEYAK, TIMOTHY A.**
Residential property values and air pollution: some new evidence, by Timothy A. Deyak and V. Kerry Smith. *Quarterly review of economics and business*, v. 14, Winter 1974, p. 93-100.
- DIAMOND, IRMA.**
Liberation of women in a full employment society. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 138-46.
- DIAMOND, JAY.**
Introduction to contemporary business, by Jay Diamond and Gerald Pintel. Englewood Cliffs, N.J., Prentice-Hall, c1975. 437 p. (Includes bibliographies) [200 D]
- DIAMOND, JUDY.**
In-house management vs. outside mystique. *Pension world*, v. 11, Oct. 1975, p. 25-7, 30-6.
New funds scorecard. *Tax adviser*, v. 6, Jan. 1975, p. 25-8. (Includes data on 100 profit-sharing and pension plans)
- DIAMOND, LARRY.**
Is there profit in new communities? *Footnotes* (Kenneth Leventhal & Co.), Jan. 1975, p. 10-15.
- DIAMOND, LOUIS H.**
Funding liability under union pension plans. *Journal of accountancy*, v. 140, Sept. 1975, p. 74-9.
- DIAZ, LUIS C.**
First NAA regional conference in Asia. *Management accounting* (NAA), v. 56, Jan. 1975, p. 62-3.
Human resource accounting if you please. *Accountants' journal* (P.I.), v. 24, no. 1, 1974, p. 7-8, 12.
- DIBBLE, GERALD W.**
ESOTs blend corporate financing, employee benefits, tax and insurance savings, too. (Compensation) *Taxation for accountants*, v. 15, Oct. 1975, p. 196-201.
ESOTs blend corporate financing, employee benefits, tax and insurance savings too. (Compensation) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 146-51.
- DICARA, JOSEPH A.**
Construction management: an example. *Hospitals*, v. 49, Feb. 1, 1975, p. 143-6.
- DICE, RICHARD C.**
Profit management and cost control - a focal point for the trust department. *Trusts & estates*, v. 114, Feb. 1975, p. 94-6.
- DICK, ROBERT C.**
Living abroad? Is your will valid? *Tax executive*, v. 27, Jan. 1975, p. 193-205.
- DICKERSON, ROBERT W. V.**
Are auditors responsible for fraud detection? (Legal cases) *CA magazine* (Can.), v. 106, Feb. 1975, p. 61-2.
Canada business corporations act: something old, something new, something borrowed - but unique. *CA magazine* (Can.), v. 107, Sept. 1975, p. 45-55.
Compliance with GAAPs is not enough: part 2. (Legal cases) *CA magazine*, v. 105, Dec. 1974, p. 42-4.
Establishing the third party duty. (Legal cases) *CA magazine* (Can.), v. 106, June 1975, p. 64-5.
Valuing shares for takeovers. (Legal cases) *CA magazine* (Can.), v. 107, Aug. 1975, p. 54-7.
When is an accountant negligent? (Legal cases) *CA magazine* (Can.), v. 106, Feb. 1975, p. 62-3.

Who is responsible for misleading financial statements? (Legal cases) *CA magazine* (Can.), v. 106, April 1975, p. 64.

DICKEY, WILLIAM L.

Customs: fines, forfeitures, penalties and the mitigation procedures - sections 592 and 618 of the Tariff act of 1930. *Business lawyer*, v. 30, Jan. 1975, p. 299-312.

DICKHUT, HAROLD W.

Professional resume/job search guide, by Harold W. Dickhut and Marvel J. Davis. 3rd ed. Chicago, Management Counselors, Inc., c1975. 254 p. (Appendices(p. 245-52): Reference books for employer list preparation. Executive recruiters, consultants, CPA firms.) [202.8 D]

DICKIE, PAUL M.

Lauter, G. Peter. Multinational corporations in eastern European socialist economies, by G. Peter Lauter and Paul M. Dickie. *Journal of marketing*, v. 39, Oct. 1975, p. 40-6.

DICKINSON, J. P.

Cost-volume-profit analysis under uncertainty. *Journal of accounting research*, v. 12, Spring 1974, p. 182-7.

DICKINSON, K. C.

Inflation accounting - the need for action, by K.C. Dickinson and M.N. Baker. *South African chartered accountant*, v. 11, Jan. 1975, p. 11-13.

DICKINSON, LITCHARD.

Basics of a good file operation. *Information & records management*, v. 8, Nov. 1974, p. 129.
Effective filing survey, part I. *Information & records management*, v. 9, May 1975, p. 15-16.

DICKINSON, PETER A.

If you're thinking about a service-charge policy. *Medical economics*, v. 52, Feb. 17, 1975, p. 129.
Let patients pay by credit card? The latest word. *Medical economics*, v. 52, March 3, 1975, p. 112-13, 117, 119, 123.
What if your hospital went bankrupt? *Medical economics*, v. 52, June 9, 1975, p. 157, 161, 165, 169, 172.

DICKINSON, ROB.

Changing role of the accountant. *South African chartered accountant*, v. 11, Feb. 1975, p. 53.

DICKS, L. P.

Inquiry into personal income tax structure in Papua New Guinea. *Bulletin for international fiscal documentation*, v. 28, Nov. 1974, p. 468-78.

DICTIONARIES

See Also Accounting-Encyclopedias And Dictionaries
Tax Dictionaries

DICZOK, PAUL

District Court grapples with Ninth Circuit's new 10b-5 flexible duty standard. (Recent cases) *Securities regulation law journal*, v. 3, Summer 1975, p. 188-90.
10b-5 liability expanded against accounts. (Recent cases) *Securities regulation law journal*, v. 3, Summer 1975, p. 183-5.
National Student Marketing case results in interesting pre-trial decision. (Recent cases) *Securities regulation law journal*, v. 3, Summer 1975, p. 192-3.
Voting trust certificates - more trouble than they're worth. (Recent cases) *Securities regulation law journal*, v. 3, Summer 1975, p. 190-1.

DIEDERICH, N.

Profession in the service of the country. *South African chartered accountant*, v. 10, Dec. 1974, p. 414-16.

DIEHLMANN, ELTEN.

Fiduciary liability under ERISA. *Risk management*, v. 22, July 1975, p. 10-12, 14-15.

DIEHR, DELLA M.

Putting a price on edp services. *Journal of systems management*, v. 26, March 1975, p. 16-19.

DIFFUSE decision-making in hierarchical organizations: an empirical examination, by C.R. Shumway and others. *Management science*, v. 21, Feb. 1975, p. 697-707.

DILATUSH, L. C.

Some thoughts on managing a trust department. *Trusts & estates*, v. 114, Jan. 1975, p. 30-1.

DILL, ARNOLD.

Effects and implementation of spread management banking, by Arnold Dill and George Gaffney. *Journal of commercial bank lending*, v. 57, April 1975, p. 38-45.
Kimbrel, Monroe. Other sources of funds, by Monroe Kimbrel and Arnold A. Dill. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 75-97.) [600 P]

DILL, WILLIAM R.

Integrating planning and management development. *Long range planning*, v. 8, Oct. 1975, p. 8-12.
Public participation in corporate planning - strategic management in a kibitzer's world. *Long range planning*, v. 8, Feb. 1975, p. 57-63.

DILLENSCHNEIDER, J. J.

From the thoughtful tax man. *Taxes - the tax magazine*, v. 53, April 1975, p. 245-7.

DILLEY, STEVEN C.

Expanded scope audits - untapped opportunities? *CPA journal*, v. 45, Dec. 1975, p. 30-5.
Impact and importance of social audits. *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 19-28.
Practical approaches to social accounting. *CPA journal*, v. 45, Feb. 1975, p. 17-21.

DILLHUNT, ELAINE.

Employees learn importance of confidentiality. *Hospitals*, v. 49, Sept. 16, 1975, p. 83-4.

DILLINGHAM, PAUL L.

Corporate tax management: 1975 overview. *Tax executive*, v. 27, July 1975, p. 331-45.
How to organize a tax department. *Financial executive*, v. 43, Dec. 1975, p. 14-19.

DI MARCO, NICHOLAS J.

Winning moves in motivating junior staff, by Nicholas J. Di Marco and Charles R. Kuehl. *Advanced management journal*, v. 40, Summer 1975, p. 12-22.

DIMENSIONS of organizations in complex societies: the educational sector, by Edward A. Holdaway and others. *Administrative science quarterly*, v. 20, March 1975, p. 37-58.

DIMIAN, FAWZI G.

Behavioral implications of human resource accounting, by Fawzi G. Dimian and Charles A. Venskus. *Cost & management* (Can.), v. 49, March-April 1975, p. 29-33.

DINKELMEYER, ROBERT J.

Greytak, David. Effects of inflation on local government expenditures, by David Greytak, Richard Gustely and Robert J. Dinkelmeyer. *National tax journal*, v. 27, Dec. 1974, p. 583-98.

DIOGUARDI, JOSEPH J.

Tax-exempt organizations - in a technical perspective. *Arthur Andersen chronicle*, v. 35, July 1975, p. 66-74.

DI PALMA, VERA.

Politicians' plaything. *Accountancy* (Eng.), v. 86, March 1975, p. 60, 62.

DIRECT COSTS

See Also Fixed Costs
Increment And Decrement Costs
Marginal Costs
Original Costs
Standard Costs
Variable Costs

Anthony, Robert N. Fundamentals of management accounting, by Robert N. Anthony and Glenn A. Welsch. Homewood, Ill., Richard D. Irwin, c1974. 558 p. [110 A]

Arnstein, William E. Direct costing - today and tomorrow. (Management services) *CPA journal*, v. 45, May 1975, p. 69-70.

Schulte, R. Gregg. One more time: direct costing versus absorption costing. *Management accounting* (NAA), v. 57, Nov. 1975, p. 11-14.

Trussell, Larry R. Direct costs and the objectives of financial statements. *National public accountant*, v. 20, Aug. 1975, p. 30-3.

DIRECT MAIL ADVERTISING

See Also Banks And Banking-Direct Mail
Mail Order Business

Recknagel, Helen J. Direct mail promotion. *Cornell hotel and restaurant administration quarterly*, v. 16, Aug. 1975, p. 33-47.

Sanderson, Richard L. U.S. Steel precious stone mailer backs ballast line. *Industrial marketing*, v. 60, Feb. 1975, p. 53.

Stein, Bob. Mail marketing. *Hospitality* (Food and lodging), v. 13, Oct. 1974, p. L108-L113.

DIRECTOR responsibility. (Management advisory services) *CPA* (NYSS), v. 45, Aug. 1975, p. 52-3. (Excerpt from *Week in review* (Haskins & Sells), April 25, 1975.)

DIRECTORIES

American Council On Education. American junior colleges, by Edmund J. Gleazer and Jane Follett Cooke. 8th ed. Washington, c1971. 850 p. [050 A]

American Council On Education. American universities and colleges, edited by W. Todd Furniss. 11th ed. Washington, c1973. 1879 p. [050 A]

Directory of members (as of June 1975). *Cooperative accountant*, v. 28, Fall 1975, p. 61-97.

Forker, Jeff. Annual chain & franchise directory. *Hospitality* (Food and lodging), v. 13, Dec. 1974, p. L36-L43.

Nineteen seventy-five annual corporate financing directory. *Institutional investor*, v. 8, Special issue, 1975, p. 5-64.

Rosenberg, Carolyn. Directory of bank security products. *Magazine of bank administration*, v. 51, Feb. 1975, p. 25-8, 75.

Second annual franchise directory. *Hospitality* (Food and lodging), v. 13, Dec. 1974, p. R37-R45.

Who's who in the new pensions establishment. *Institutional investor*, v. 9, April 1975, p. 105-6, 109-10.

Zimmer, Linda Fenner. Cash dispensing equipment and automatic tellers. *Magazine of bank administration*, v. 51, May 1975, p. 25-36.

DIRECTORS

Abrahamse, Leonard G. Delegation in a diversified corporate group. *South African chartered accountant*, v. 11, June 1975, p. 205-10.

Agemian, Charles A. Straight talk about bank directors, by Charles A. Agemian and Paul S. Nadler. *Bankers magazine*, v. 158, Winter 1975, p. 27-32.

Building a better board of directors. *Arthur Young journal*, Summer-Autumn 1975, p. 61-4.

Chandler, Marvin. It's time to clean up the boardroom. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 73-82.

Corey, Gordon R. Directors' Audit Committee and the audit function. *Internal auditor*, v. 32, Jan.-Feb. 1975, p. 29-37.

Crawford, John M. How to shorten your board meetings and make them more effective. (Management pointers) *Association management*, v. 27, March 1975, p. 59-61.

Director responsibility. (Management advisory services) *CPA* (NYSS), v. 45, Aug. 1975, p. 52-3. (Excerpt from *Week in review* (Haskins & Sells), April 25, 1975.)

Gillis, John G. Responsibilities of outside directors. (Securities law and regulation) *Financial analysts journal*, v. 31, Nov.-Dec. 1975, p. 12-13, 72-4.

Graese, Clifford E. Ethics division rulings on past due billings and bank directorships. (Official releases) *Journal of accountancy*, v. 139, Feb. 1975, p. 81-4.

Hoffman, Arthur S. Retirement plans for corporate directors, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, April 1975, p. 45.

Kobrin, David. Powers of directors. (Law and the accountant) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 74, 76.

Kovner, Anthony R. Governing boards. *Hospital administration*, v. 20, Winter 1975, p. 65-72.

Lam, Wai P. Development & significance of corporate audit committees. *CA magazine* (Can.), v. 106, April 1975, p. 32-3, 36-40.

Lawyers as directors, by Joseph Hinsey and others. *Business lawyer*, v. 30, March 1975, p. 41-64.

Mace, Myles L. Management information systems for directors, edited by Myles L. Mace. (From the boardroom) *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 14-16, 18, 22, 24, 166, 168.

McAlmon, George A. Corporate boardroom: a closed circle. *Business and society review*, Winter 1974-75, no. 12, p. 64-71.

Nadler, Paul S. Bank director's role - basic questions. *Bankers monthly*, v. 92, June 15, 1975, p. 7-8, 10.

Perham, John C. What every director should know. *Dun's review*, v. 106, Oct. 1975, p. 54-7.

Rosenzweig, Victor M. Insider liability under rule 10b-5 - the current state of the law. *St. John's law review*, v. 49, Fall 1974, p. 31-51.

Rubin, David. Chase Manhattan has a friend in David Rockefeller. *Bankers magazine*, v. 158, Winter 1975, p. 84-9.

Schmidt, Richard. Does board composition really make a difference? *Conference Board record*, v. 12, Oct. 1975, p. 38-41.

Snowdon, David T. Sound credit administration and the bank director. *Journal of commercial bank lending*, v. 57, May 1975, p. 37-46.

Government regulation

Director responsibility. (Management advisory services) *CPA* (NYSS), v. 45, Aug. 1975, p. 52-3. (Excerpt from *Week in review* (Haskins & Sells), April 25, 1975.)

Liability of outside directors under rule 10b-5. (Notes) *New York University law review*, v. 49, Oct. 1974, p. 551-77.

Great Britain

Stephenson, Ian Case of Rolls-Royce. (Law and the accountant) *Accountancy* (Eng.), v. 85, Dec. 1974, p. 107-8, 110, 112.

Stephenson, Ian. Duties of directors, and.... (Law and the accountant) *Accountancy* (Eng.), v. 85, Dec. 1974, p. 104, 106.

Indemnification

Knepper, William E. Officers and directors: indemnification and liability insurance - an update. *Business lawyer*, v. 30, April 1975, p. 951-67.

Liability of outside directors under rule 10b-5. (Notes) *New York University law review*, v. 49, Oct. 1974, p. 551-77.

Ireland

Lang, John Temple. Supervision is the key. *Accountancy Ireland*, v. 7, April 1975, p. 23-4.

Liability

American Bar Association. Section of Corporation, Banking and Business Law. Committee on Corporate Laws. Report of Committee on corporate laws: changes in the Model business corporation act. *Business lawyer*, v. 30, Jan. 1975, p. 501-12.

Boffa, Robert C. Tax problems arising out of alleged improper conduct of corporate officers and directors. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 395-467.) [750.2 S]

Fiftis, Ted J. Liability for misleading statements under Section 11. *Practical lawyer*, v. 21, Oct. 1975, p. 35-54.

Gillis, John G. Responsibilities of outside directors. (Securities law and regulation) *Financial analysts journal*, v. 31, Nov.-Dec. 1975, p. 12-13, 72-4.

Knepper, William E. Officers and directors: indemnification and liability insurance - an update. *Business lawyer*, v. 30, April 1975, p. 951-67.

Lang, John Temple. Supervision is the key. *Accountancy Ireland*, v. 7, April 1975, p. 23-4.

Liability of outside directors under rule 10b-5. (Notes) *New York University law review*, v. 49, Oct. 1974, p. 551-77.

Mace, Myles L. Legal guidelines for directors. (From the boardroom) *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 18-20, 24, 168.

Outside director liability. (News & views) *CPA* (NYSS), v. 45, Nov. 1975, p. 14. (Excerpt from *News summary* (Main Lafrentz & Co.), Aug. 1975.)

Rosenzweig, Victor M. Insider liability under rule 10b-5 - the current state of the law. *St. John's law review*, v. 49, Fall 1974, p. 31-51.

Ruder, David S. Factors determining the degree of culpability necessary for violation of the federal securities laws in information transmission cases. *Washington and Lee law review*, v. 32, Summer 1975, p. 571-96.

Virginia

Nineteenth annual survey ... law, 1973-1974: business associations. *Virginia law review*, v. 60, Dec. 1974, p. 1464-74.

DIRECTORY of members (as of June 1975). *Cooperative accountant*, v. 28, Fall 1975, p. 61-97.

DIRECTORY TRUSTS

See Trusts-Directory

DIRICKX, YVO M. I.

On the optimality of myopic policies in sequential decision problems, by Yvo M. I. Dirickx and L. Peter Jennergren. *Management science*, v. 21, Jan. 1975, p. 550-6.

DIRKS, RAY.

Equity Funding aftermath. *Barron's*, June 23, 1975, p. 3, 8, 12, 14, 16, 18. (Reprint file, *B)

DISABILITY BENEFITS OR INSURANCE

See Insurance, Disability
Social Security
Workmen's Compensation

DISASTER losses may be accelerated or postponed. *Taxation for accountants*, v. 14, March 1975, p. 151.

DISASTERS

See Also Casualty Losses
Fire Losses
Taxation, United States-Casualty Losses

Dudey, Paul O. Need for an effective private insurance disaster plan. *Best's review* (Property/liability ed.), v. 75, April 1975, p. 22, 24, 91-3.

Sillar, William. Planning for disasters. *Long range planning*, v. 8, Oct. 1975, p. 2-7.

DISC

See Domestic International Sales Corporations

DISC and personal holding company status. (Federal taxation) *CPA journal*, v. 45, Jan. 1975, p. 39-40.

DISC benefits, tax havens abroad are touched by new law. *Commerce today*, v. 5, April 14, 1975, p. 21.

DISCLAIMER OF SUCCESSION

Newman, Lawrence. Need for disclaimer legislation - an analysis of the background and current law, by Lawrence Newman and Albert Kalter. *Tax lawyer*, v. 28, Spring 1975, p. 571-600.

DISCLOSURE IN FINANCIAL STATEMENTS

See Statements, Financial-Disclosure

DISCLOSURE of accounting policies. *Industrial accountant* (Pakistan), v. 14, Jan.-March 1975, p. 5.

DISCLOSURE OF CORPORATE INFORMATION

See Corporations-Disclosure Of Information

DISCLOSURE OF LITIGATION

See Statements, Financial - Disclosure Of Litigation

DISCLOSURE rules eased on inventory value under LIFO. *Taxation for accountants*, v. 14, March 1975, p. 145-6.

DISCLOSURES related to pension plans,

Deaton, William C. Disclosures related to pension plans, by William C. Deaton and Jerry J. Weygandt. *Journal of accountancy*, v. 139, Jan. 1975, p. 44-51.

DISCONTINUED OPERATIONS

See Statements, Financial - Income - Discontinued Operations

DISCOUNT

Burke, Walter L. Capital expenditure analysis. *International journal of accounting, education and research*, v. 9, Spring 1974, p. 143-54.

de la Mare, R. F. Investigation into the discounting formulae used in capital budgeting models. *Journal of business finance & accounting* (Eng.), v. 2, Summer 1975, p. 203-17.

- Haegert, Lutz. Analysis of the Kuhn-Tucker conditions of stochastic programming with reference to the estimation of discount rates and risk premia. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 319-33.
- Harrison, J. Michael. Dynamic scheduling of a multiclass queue: discount optimality. *Operations research*, v. 23, March-April 1975, p. 270-82.
- Harrison, J. Michael. Priority queue with discounted linear costs. *Operations research*, v. 23, March-April 1975, p. 260-9.
- Keller, Thomas F. Optimal financial structure, cost of capital, and the lease-or-buy decision, by Thomas F. Keller and Russell J. Petersen. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 405-14.
- Mayor, Thomas H. Rate of discount in bond refunding, by Thomas H. Mayor and Kenneth G. McCain. *Financial management*, v. 3, Autumn 1974, p. 54-8.

DISCOUNT AND EXPENSE ON DEBT

See Debt, Premium On

DISCOUNT, BOND

- Harper, William K. How about original-issue deep-discount bonds? By William K. Harper, Paul D. Berger and Earl M. Foster. (Ideas for action) *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 8, 12, 16.

DISCOUNT MERCHANDISER.

- True look of the discount industry: the \$100 million club. New York, 1974. 124 p. (*Discount merchandiser*, v. 14, July 1974.) [*262 D]
- True look of the discount industry: 14th annual marketing study on the state of the discount industry, 1973. New York, 1974. 106 p. (*Discount merchandiser*, v. 14, June 1974.) [*262 D]

DISCOUNT STORES

Statistics

- Cornell University. New York State College of Agriculture and Life Sciences. Operating results of self-service discount stores 1973-74, compiled by Wendell Earle and Willard Hunt. Ithaca, N.Y., 1974. 83 p. (Research grant from the Mass Retailing Institute.) [*262 C]
- Discount Merchandiser. True look of the discount industry: 14th annual marketing study on the state of the discount industry, 1973. New York, 1974. 106 p. (*Discount merchandiser*, v. 14, June 1974.) [*262 D]
- Discount Merchandiser. True look of the discount industry: the \$100 million club. New York, 1974. 124 p. (*Discount merchandiser*, v. 14, July 1974.) [*262 D]

DISCOUNTED CASH FLOW

See Also Present Value

- Beenhakker, Henri L. Sensitivity analysis of the present value of a project. *Engineering economist*, v. 20, Winter 1975, p. 123-49.
- Bergeron, Pierre G. Investment appraisal yardsticks: a financial smorgasbord. *CA magazine* (Can.), v. 106, June 1975, p. 43-9.
- Chapin, Troy A. Selling DCFR. *Management accounting* (NAA), v. 57, Dec. 1975, p. 45-6.
- de la Mare, R. F. Investigation into the discounting formulae used in capital budgeting models. *Journal of business finance & accounting* (Eng.), v. 2, Summer 1975, p. 203-17.
- Hastie, K. Larry. Adjusted earnings per share a concept for acquisition evaluation, by K. Larry Hastie and William F. Brandt. *Managerial planning*, v. 23, March/April 1975, p. 30-6.
- Holland, F. A. Introduction to process economics, by F.A. Holland, Frank Alfred Watson and John Keith Wilkinson. New York, John Wiley & Sons, c1974. 290 p. (Appendices p. 247-81): 1. Money tables. 2. Statistical data.) [205.2 H]
- King, Alfred M. How good is price level accounting? *Financial executive*, v. 43, Feb. 1975, p. 16-20.

- Lirio, Ricardo P. Simplified discounted cash flow approach for investment decision-making. *Accountants' journal* (P.I.), v. 24, no. 2, 1974, p. 41-3, 73.
- Okafor, F. O. Capital budgeting under imperfect capital market condition. *Nigerian accountant*, v. 7, Oct./Dec. 1974, p. 7-9, 11-13.
- Pillsbury, Wilbur F. Computer augmented accounting: CompuGuide two. Cincinnati, South-Western Pub. Co., c1971. 184 p. [*203.9 P]
- Saunders, J. C. Inflation and the finance of capital expenditure. *Public finance & accountability* (Eng.), v. 1, Nov. 1974, p. 361-4.
- Soper, Richard H. Financial analysis: avoidance of risk management myopia, by Richard H. Soper and George L. Lawson. *Risk management*, v. 22, March 1975, p. 9-10, 12-15.
- Sully, J. M. Capital budgeting. (Student roundabout) *Accountant* (Eng.), v. 172, June 5, 1975, p. 737-9.
- Walsham, Geoff. Effect of taxation on DCF investment appraisal, by Geoff Walsham and Daniel McDonald. *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 20-3.

- DISCOUNTED** preferred stock under the new Section 305 Treasury regulations: on confusing debt and equity. *Yale law journal*, v. 84, Dec. 1974, p. 324-54.

DISCRIMINANT ANALYSIS

See Also Multiple Discriminant Analysis

- Blin, J. M. Discriminant functions and majority voting, by J. M. Blin and Andrew B. Whinston. *Management science*, v. 21, Jan. 1975, p. 557-66.
- Blum, Marc. Failing company discriminant analysis. *Journal of accounting research*, v. 12, Spring 1974, p. 1-25.
- Gonedes, Nicholas J. Capital market equilibrium and annual accounting numbers: empirical evidence. *Journal of accounting research*, v. 12, Spring 1974, p. 26-62.
- Jensen, Daniel L. Discriminant analysis as an aid to employee selection: a comment, by Daniel L. Jensen and Andrew D. Bailey. (Correspondence) *Accounting review*, v. 50, July 1975, p. 588-92.
- Levine, Phil. Locating your customers in a segmented market. (Applied marketing) *Journal of marketing*, v. 39, Oct. 1975, p. 72-3.
- Martin, John D. Discriminant analysis of the corporate debt-equity decision, by John D. Martin and David F. Scott. *Financial management*, v. 3, Winter 1974, p. 71-9.
- Montgomery, David B. New product distribution: an analysis of supermarket buyer decisions. *Journal of marketing research*, v. 12, Aug. 1975, p. 255-64.
- Pinches, George E. Role of subordinate and industrial bond ratings. (Notes) *Journal of finance*, v. 30, March 1975, p. 201-6.
- Richards, Larry E. Detection and incorporation of interactive effects in discriminant analysis. *Decision sciences*, v. 6, July 1975, p. 508-12.
- Sinkley, Joseph F. Multivariate statistical analysis of the characteristics of problem banks. *Journal of finance*, v. 30, March 1975, p. 21-36.
- Welker, Robert B. Discriminant analysis as an aid to employee selection: a reply. (Correspondence) *Accounting review*, v. 50, July 1975, p. 593-4.

DISCRIMINATION

See Also Race Discrimination In Accounting
Race Discrimination In Business
Race Discrimination In Employment

- Bell, Cecil A. Businessman's view of women in business. *Management* (Irish), v. 22, April 1975, p. 38-40.
- Bernstein, Merton C. Title VII and the problem of sex classifications in pension programs, by Merton C. Bernstein and Lois G. Williams. *Columbia law review*, v. 74, Nov. 1974, p. 1203-30.
- Blinick, Michael. Avoiding affirmative action pitfalls. *Practical lawyer*, v. 21, April 15, 1975, p. 45-60.

- Blumenfeld, Warren S. Use of personnel selection techniques in Atlanta. by Warren S. Blumenfeld, Donald K. Thurman and Ralph A. Peterson. *Atlanta economic review*, v. 25, July-Aug. 1975, p. 48-51.
- Brookshire, Michael L. Women, jobs and mobility, by Michael L. Brookshire and Howard H. Lumsden. *Journal of college placement*, v. 35, Spring 1975, p. 75-9.
- Bunnell, Rhoda. Impact of Geduldig v. Aiello on the EEOC guidelines on sex discrimination. (Notes) *Indiana law journal*, v. 50, Spring 1975, p. 592-606.
- Carlova, John. Face it: half your colleagues will be female. *Medical economics*, v. 52, March 3, 1975, p. 150-4, 157, 161, 163, 166.
- Clark, Margaret Elizabeth. Preferential economic treatment for women: some constitutional and practical implications of Kahn v. Shevin. (Notes) *Vanderbilt law review*, v. 28, May 1975, p. 843-78.
- Constitutional law - state action doctrine - tax benefits conferred on private charitable foundations may amount to state action. (Comment) *New York University law review*, v. 49, Oct. 1974, p. 578-92.
- Constitutionality of the 1972 amendment to Title VII's exemption for religious organizations. *Michigan law review*, v. 73, Jan. 1975, p. 538-60.
- DeFunis symposium, by Louis Henkin and others. *Columbia law review*, v. 75, April 1975, p. 483-602.
- Dorsey, Harriet Dickinson. Kahn v. Shevin and the heightened rationality test: is the Supreme Court promoting a double standard in sex discrimination cases? (Notes & comments) *Washington and Lee law review*, v. 32, Winter 1975, p. 275-96.
- Downey, Gregg W. Turmoil at AHCA: high employee turnover attributed to bias. *Modern healthcare*, v. 4, Aug. 1975, p. 53-5.
- Elliott, Patricia C. Sex discrimination in education. (Legal developments) *Woman CPA*, v. 37, Oct. 1975, p. 11-13, 31.
- Feld, Lipman G. How to avoid problems in employee terminations. *Motel/motor inn journal*, v. 38, Sept. 1975, p. 43-8.
- Fincher, Cameron. Changing implications of EEOC guidelines. *Atlanta economic review*, v. 25, July-Aug. 1975, p. 44-7.
- Friedman, Avery S. Federal fair housing practice. *Practical lawyer*, v. 20, Dec. 1974, p. 15-26.
- Gellhorn, Ernest. Constitutional limitations on admissions procedures and standards - beyond affirmative action, by Ernest Gellhorn and D. Brock Hornby. *Virginia law review*, v. 60, Oct. 1974, p. 975-1011.
- Giblin, Edward. Beyond compliance: EEO and the dynamics of organizational change, by Edward J. Giblin and Oscar A. Ornati. *Personnel*, v. 52, Sept./Oct. 1975, p. 38-50.
- Gillooly, Thomas J. Equal rights and insurance. *CLU journal*, v. 29, Jan. 1975, p. 37-41.
- Gore, Connie Walker. Consumer protection: the Equal credit opportunity act. *Oklahoma law review*, v. 28, Summer 1975, p. 577-85.
- Greacen, Lavinia. Women in business. *Management (Irish)* v. 22, March 1975, p. 23-5.
- Green, Edith. Fears and fallacies: equal opportunities in the 1970's. *University of Michigan business review*, v. 27, Jan. 1975, p. 1-5.
- Hawkins, Augustus F. Planning for personal choice: the Equal opportunity and full employment act. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 13-16.
- Haworth, Joan Gustafson. Earnings, productivity, and changes in employment discrimination during the 1960's, by Joan Gustafson Haworth, James Gwartney and Charles Haworth. *American economic review*, v. 65, March 1975, p. 158-68.
- Helps, Ian G. Discrimination against women in employment, by Ian G. Helps and Patricia M. Skitmore. *Long range planning*, v. 8, Feb. 1975, p. 2-13.
- Hennessee, Judith. What progress women at CBS? *Personnel*, v. 52, July-Aug. 1975, p. 33-44.
- Hentoff, Nat. Survey of publishers. *Business and society review*, Summer 1975, p. 9-13.
- Hollander, James. Step-by-step guide to corporate affirmative action. *Business and society review*, Fall 1975, p. 67-73.
- Humphrey, Hubert H. Guaranteed jobs for human rights. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 17-25.
- Johnston, John D. Sex discrimination and the Supreme Court - 1971-1974. *New York University law review*, v. 49, Nov. 1974, p. 617-92.
- Karst, Kenneth L. Affirmative action and equal protection, by Kenneth L. Karst and Harold W. Horowitz. *Virginia law review*, v. 60, Oct. 1974, p. 955-74.
- Koehn, Hank E. Emerging minority worker. *Journal of systems management*, v. 26, Sept. 1975, p. 6-11.
- Last hired, first fired layoffs and Title VII. (Notes) *Harvard law review*, v. 88, May 1975, p. 1544-70.
- Lear, Frances. EEO compliance: behind the corporate mask. *Harvard business review*, v. 53, July-Aug. 1975, p. 138-46.
- Lund, Robert T. Inverse seniority: timely answer to the layoff dilemma? By Robert T. Lund, Dennis C. Bumstead and Sheldon Friedman. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 65-72.
- Lynn, Naomi B. Challenges of men in a woman's world: part I - attitudes of male and female nurses, by Naomi B. Lynn, Allene G. Vaden and Richard E. Vaden. *Public personnel management*, v. 4, Jan.-Feb. 1975, p. 4-12.
- McGuinness, Catherine. Women - living down the stereotypes. *Management (Irish)*, v. 22, March 1975, p. 20-2.
- Metcalfe, Daniel J. Civil rights - remedies - to remedy discriminatory public housing practices existing within the confines of a city. (Recent decisions) *George Washington law review*, v. 43, Jan. 1975, p. 663-76.
- O'Neil, Robert M. Racial preference and higher education: the larger context. *Virginia law review*, v. 60, Oct. 1974, p. 925-54.
- Ornati, Oscar A. High cost of discrimination, by Oscar A. Ornati and Edward Giblin. *Business horizons*, v. 18, Feb. 1975, p. 35-40.
- Ornati, Oscar A. Recession layoffs can be discriminatory, by Oscar A. Ornati and Edward J. Giblin. *Management review*, v. 64, May 1975, p. 25-33.
- Pace, Thomas. Bekins Moving & Storage Company - denial of certification to unions practicing invidious discrimination. (Notes & comments) *Washington and Lee law review*, v. 32, Spring 1975, p. 387-415.
- Paulsen, Monrad G. Defunis: the road not taken - introduction. *Virginia law review*, v. 60, Oct. 1974, p. 917-24.
- Pillsbury, Dennis. Uni-sex actuarial tables - pros and cons. *Best's review (Life/health ed.)*, v. 75, Jan. 1975, p. 16, 18, 71.
- Rayburn, L. Gayle. Employment of women CPAs. (Administration of accountants practice) *CPA journal*, v. 45, Dec. 1975, p. 72-3.
- Ress, Samuel S. Age discrimination in employment act (ADEA), edited by Samuel S. Ress. (Payroll taxes & controls) *CPA journal*, v. 45, Dec. 1975, p. 70-1.
- Ress, Samuel S. Equal pay act penalty. (Payroll taxes & controls) *CPA journal*, v. 45, May 1975, p. 68.
- Sharf, James C. How validated testing eases the pressures of minority recruitment. *Personnel*, v. 52, May-June 1975, p. 53-9.
- Slavin, Peter. Cruellest discrimination: vets with bad paper discharges. *Business and society review*, Summer 1975, p. 25-33.
- Stacy, Donald R. Title VII seniority remedies in a time of economic downturn. *Vanderbilt law review*, v. 28, April 1975, p. 487-520.
- Stead, Bette Ann. Educating women for administration. *Business horizons*, v. 18, April 1975, p. 51-6.
- Steiman, Susan H. Title VII of the 1964 Civil rights act - a seniority system which bases lay-offs and recalls on length of employment is bona fide under Title VII since it does not perpetuate the effects of past hiring discrimination. (Recent decisions) *George Washington law review*, v. 43, March 1975, p. 947-69.
- Wagner, Eleanor. Avoiding illegal employment practices. *Hospitals*, v. 49, June 16, 1975, p. 45-9.

- Walther, Deborah. Women's membership in private clubs feminism comes to clubdom - again - and some aren't fighting it. *Club management*, v. 54, Feb. 1975, p. 22-4, 48.
- Welch, Finis. Human capital theory: education, discrimination, and life cycles. *American economic review*, v. 65, May 1975, p. 63-73.
- Wenig, Mary Moers. Sex, property and probate. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 642-52.
- Women and the economy. (Economic review) *Accountants' journal* (N.Z.), v. 54, Aug. 1975, p. 279-80.
- Wrenholt, Thomas. Equal employment opportunity, by Thomas Wrenholt and Duane L. Thelen. *Nebraska CPA*, v. 9, Spring 1974, p. 9-10, 23.
- Zimmerman, Diane L. Geduldig v. Aiello: pregnancy classifications and the definition of sex discrimination. (Comment) *Columbia law review*, v. 75, March 1975, p. 441-82.

DISCUSSION paper issued on GAAP applicability to small business. (News report) *Journal of accountancy*, v. 139, April 1975, p. 8, 10, 12.

DISHONESTY

See Also Fraud

DISPLACEMENT OF AUDITORS

See Auditors-Displacement

DISPROPORTIONATE payments still not generally deductible despite recent case allowing them. *Taxation for accountants*, v. 15, Aug. 1975, p. 123-4.

DISPROPORTIONATE profits, losses and capital interests, special allocations, guaranteed payments, timing problems, cash flow: a panel discussion, by Ruth G. Schapiro and others. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1541-77.) [751 N]

DISS, WILLIAM T.

- Full absorption inventory costing regs. and LIFO. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 26-7.
- IRS access to accountants' workpapers. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 22-3.
- Rev. proc. 70-27 (accounting practice change): recent developments. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 31-2.

DISSERTATIONS

See Theses

DISSOLUTION

See Liquidations And Receiverships

DISTILLED SPIRITS INDUSTRY

See Also Breweries
Liquor
Wineries

DISTRIBUTED computing: a growing concept. *Infosystems*, v. 22, Aug. 1975, p. 32-4.

DISTRIBUTION

- Blanding, Warren. Physical distribution decisions that only sales executives can make. (Physical distribution) *Sales management*, v. 114, Feb. 3, 1975, p. 52-4.
- Blanding, Warren. When a cataclysm helps. *Sales management*, v. 113, Nov. 25, 1974, p. 36, 39.

- Burley, James R. Territorial restriction in distribution systems: current legal developments. (Marketing notes and communications) *Journal of marketing*, v. 39, Oct. 1975, p. 52-6.
- Buxton, Graham. More attention should be given to cost analysis in physical distribution management. *Management accounting* (Eng.), v. 53, June 1975, p. 202-4.
- Christopher, Martin. Logistics systems engineering - solving the distribution planning problem. *Long range planning*, v. 7, Dec. 1974, p. 74-80.
- Friedman, Walter F. Physical distribution: the concept of shared services. *Harvard business review*, v. 53, March-April 1975, p. 24-6, 30, 32, 36, 148.
- Higa, Isamu. Waiting time in an (S-I,S) inventory system, by Isamu Higa, Arlin M. Feyerherm and Arlette L. Machado. *Operations research*, v. 23, July-Aug. 1975, p. 674-80.
- Horodowich, Peter. Model for the planning of aggregate finished goods inventory. *Production and inventory management*, v. 16, second quarter 1975, p. 27-40.
- Hussey, D. E. Physical distribution management. (Management services) *CPA journal*, v. 45, April 1975, p. 73-4. (Excerpt from Physical distribution management: the role of the accountant, by D. E. Hussey, *Accountant* (Eng.), Jan 17, 1974.)
- Lancioni, Richard A. Reorganization for physical distribution. *Long range planning*, v. 8, Aug. 1975, p. 46-52.
- Legal developments in marketing. *Journal of marketing*, v. 39, Jan. 1975, p. 93-104.
- Markland, Robert E. Analyzing multi-commodity distribution networks having milling-in-transit features. *Management science*, v. 21, Aug. 1975, p. 1405-16.
- Merriwether, Jacob D. Distribution efficiency and worldwide productivity, by Jacob D. Merriwether, Gunnar K. Sletmo and Orville K. Goodin. *Columbia journal of world business*, v. 9, Winter 1974, p. 87-93.
- Montgomery, David B. New product distribution: an analysis of supermarket buyer decisions. *Journal of marketing research*, v. 12, Aug. 1975, p. 255-64.
- Morrison, T. R. Inventory theory applied to multi-location problems. *Production and inventory management*, v. 15, no. 4, 1974, p. 25-40.
- Moyer, M. S. Toward more responsive marketing channels. *Journal of retailing*, v. 51, Spring 1975, p. 7-19, 112.
- Naert, Philippe A. Model of a distribution network aggregate performance, by Philippe A. Naert and Alain V. Bultez. *Management science*, v. 21, June 1975, p. 1102-12.
- Person, Marjorie. Distribution centers: the Fort Wayne experience, by Marjorie Wayne and Diane Mitchell. *Business horizons*, v. 18, Aug. 1975, p. 89-95.
- Pinkus, Charles E. Optimal design of multi-product multiechelon inventory systems. *Decision sciences*, v. 6, July 1975, p. 492-507.
- Shuptrine, F. Kelly. Distribution/retailing institute of tomorrow. *Journal of retailing*, v. 51, Spring 1975, p. 20-32, 112.
- Shycon, Harvey N. Put a price tag on your customer servicing levels, by Harvey N. Shycon and Christopher R. Sprague. *Harvard business review*, v. 53, July-Aug. 1975, p. 71-8.

Government regulation

- Werner, Ray O. Legal developments in marketing, edited by Ray O. Werner. *Journal of marketing*, v. 39, Oct. 1975, p. 74-90.

DISTRIBUTION COSTS

See Also Administrative Expenses
Overhead

- Blanding, Warren. When a cataclysm helps. *Sales management*, v. 113, Nov. 25, 1974, p. 36, 39.
- Buxton, Graham. More attention should be given to cost analysis in physical distribution management. *Management accounting* (Eng.), v. 53, June 1975, p. 202-4.
- Controlling distribution costs. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall, rev. ed. Englewood Cliffs, N.J., 1975. p. 215-39.) [223.5 P]

- Friedman, Walter F. Physical distribution: the concept of shared services. *Harvard business review*, v. 53, March-April 1975, p. 24-6, 30, 32, 36, 148.
- Shycon, Harvey N. Put a price tag on your customer servicing levels, by Harvey N. Shycon and Christopher R. Sprague. *Harvard business review*, v. 53, July-Aug. 1975, p. 71-8.

DISTRIBUTORS

See Also Parts Distributors
Wholesale Trade

DISTRICT of Columbia - tax legislation. (Local taxation) *CPA journal*, v. 45, Jan. 1975, p. 44.

DITMER, JOANNE.

Fredric A. Benedict. *Condominium world*, v. 1, Winter 1975, p. 70-5.

DITTMER, PAUL.

Accounting practices for hotels, motels, and restaurants. New York, ITT Educational Services, c1971. 192 p. [250 Hot]

DITTON, ANDREW.

Fuerst, J. S. Reducing property taxes: an evaluation of a collective action, by J.S. Fuerst and Andrew Ditton. (Reports and comments) *Land economics*, v. 51, Feb. 1975, p. 94-7.

DITTRICH, JOHN E.

Manpower development, by John E. Ditttrich and Donald S. Shannon. *Management accounting* (NAA), v. 57, Oct. 1975, p. 29-32.

DITTRICH, NORMAN E.

Blum, James D. Variability in price level changes: inventory, expenses or revenue adjustments, by James Blum, LeRoy Brooks and Dale Buckmaster. *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 24-8.

DIVERSIFICATION

See Products

DIVERSIFICATION FUNDS

See Funds-Mutual
Investment Companies

DIVERSIFIED COMPANIES

See Also Banks And Banking, One-Bank Holding Companies
Divisionalized Companies In 1965-1966 Index

Abrahamse, Leonard G. Delegation in a diversified corporate group. *South African chartered accountant*, v. 11, June 1975, p. 205-10.

Levitt, Theodore. Dinosaurs among the bears and bulls. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 41-53.

Markham, Jesse W. Conglomerate enterprise and public policy. Boston, Harvard University, Graduate School of Business Administration, Division of Research, c1973. 218 p. [223.1 M]

Accounting

Financial Accounting Standards Board. Accounting and reporting by development stage enterprises. Stamford, Conn., 1975. 26 p. (*Statement of financial accounting standards*, no. 7, June 1975.) [*111.1 F]

Financial Accounting Standards Board. Statement of financial accounting standards no. 7 - accounting and reporting by development stage enterprises. (Official releases) *Journal of accountancy*, v. 140, Aug. 1975, p. 78-86.

Thain, Eric. CA in a diversified industrial holding company. (Students' section) *Accountant's magazine* (Scot.), v. 79, Jan. 1975, p. 39-41.

Williamson, Robert W. Measuring divisional profitability. *Management accounting* (NAA), v. 56, Jan. 1975, p. 29-30, 42.

Finance

Holzmann, Oscar J. Income measures of conglomerate performance, by Oscar J. Holzmann, Ronald M. Copeland and Jack Hayya. *Quarterly review of economics & business*, v. 15, Autumn 1975, p. 67-78.

Management

Markham, Jesse W. Conglomerate enterprise and public policy. Boston, Harvard University, Graduate School of Business Administration, Division of Research, c1973. 218 p. [223.1 M]

O'Hanlon, Thomas. Swinging cats among the conglomerate dogs. *Fortune*, v. 91, June 1975, p. 114-19, 188, 190, 192, 194, 196.

Strategic planning in diversified companies. *Accountant* (Eng.), v. 172, June 5, 1975, p. 723-4.

Tanzola, Frank J. Performance rating for divisional control. *Financial executive*, v. 43, March 1975, p. 20-4.

Vancil, Richard F. Strategic planning in diversified companies, by Richard F. Vancil and Peter Lorange. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 81-90.

Reports and statements

Barefield, Russell M. Segmental financial disclosure by diversified firms and security prices: a comment, by Russell M. Barefield and Eugene E. Comiskey. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 818-21.

Benston, George J. Baffling new numbers game at the FTC. *Fortune*, v. 92, Oct. 1975, p. 174-7, 179.

Bock, Betty. Line-of-business reporting: a quest for a snark? *Conference Board record*, v. 12, Nov. 1975, p. 10-19.

Bock, Betty. Line-of-business reporting: problems in the formulation of a data program. New York, Conference Board, c1975. 109 p. (*Conference Board report*, no. 654.) [*223.1 B]

Bucking a boondoggle. *E & E* (Ernst & Ernst), v. 14, Summer 1975, p. 31-7.

Deming, John R. New guidelines for extraordinary items - a review of APB Opinion no. 30. (In Haskins & Sells. *Selected papers* 1973. New York, c1974. p. 109-20.) [110 H]

Federal court rules on LOB reporting. (News report) *Journal of accountancy*, v. 139, April 1975, p. 14.

Financial Accounting Standards Board. Financial reporting for segments of a business enterprise - dated May 22, 1974. Stamford, Conn., 1974. 2 v. (1159 p.) (*Public record*, v. 7, Discussion Memorandum. Pt. 1, Section A: Numbers 1-64 of position papers submitted in respect of Discussion Memorandum. - Section B: Numbers 65-141 of position papers submitted in respect of Discussion Memorandum.) [*111.1 F]

FTC battles partial compliance on line of business. *Industrial marketing*, v. 60, Oct. 1975, p. 24.

FTC intends to enforce line-of-business reporting. (News & views) *CPA* (NYSS), v. 45, June 1975, p. 10-11. (Excerpt from *Week in review* (Haskins & Sells), Feb. 21, 1975.)

Kochanek, Richard F. Segmental financial disclosure by diversified firms and security prices: a reply. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 822-5.

Line-of-business reporting. (Auditing & reporting) *CPA journal*, v. 45, Jan. 1975, p. 59.

Mautz, Robert K. FTC line of business reporting program, by Robert K. Mautz and W. G. May. *Financial executive*, v. 43, Jan. 1975, p. 14-22, 24.

Ortman, Richard F. Effects on investment analysis of alternative reporting procedures for diversified firms. *Accounting review*, v. 50, April 1975, p. 298-304.

Ratios of business. *Dun's review*, v. 106, Oct. 1975, p. 82-3, 85-7.

Reporting by segments, foreign sales proposed. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 9-10.

ACCOUNTANTS' INDEX 1975

- Robert Half says LOB reporting will require 6,500 CPAs. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 29-30.
- Seidler, Lee J. Cost of Living Council product line data. *Accounting issues* (Bear Stearns & Co.), Jan. 17, 1975, p. 1-24. (Reprint file, *A)
- Yarian, Neil R. Segmentation for reporting purposes. *Management accounting* (NAA), v. 56, April 1975, p. 16-20, 23.

Statistics

Fortune directory of the fifty largest commercial-banking companies, life-insurance companies, diversified-financial companies, retailing companies, transportation companies, utilities. *Fortune*, v. 92, July 1975, p. 114-15.

DIVIDENDS

See Also Taxation, United States-Dividends

- Basi, Bart A. Accumulated earnings vs. economic stabilization, by Bart A. Basi and Richard P. Beck. *Management accounting* (NAA), v. 57, Dec. 1975, p. 18-20.
- Commerce Clearing House. Stock values and dividends for 1975 tax purposes: market values, par values and dividends of listed or regularly quoted stocks for 1975 federal, state and local tax purposes; including special supplement on the Pennsylvania tax status of bonds. Chicago, c1975. 168 p. plus 16 p. [*724 C]
- Duties connected with corporate ownership and funded debt. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975. p. 381-406.) [223.5 P]
- Goodwin, Sidney T. E. Dividend policy and its implications for corporate management. *Certified accountant* (Eng.), Oct. 1975, p. 535-6.
- Keane, Simon M. Dividends and the resolution of uncertainty. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 389-93.
- McIlwain, David. Dividend scheduling by computer. *Accountant* (Eng.), v. 172, Feb. 20, 1975, p. 250-2.
- Nadler, Paul S. Fresh look at dividend policy. *Bankers monthly*, v. 92, Aug. 15, 1975, p. 13-15.
- Palmer, Bruce A. Dividend illustrations: what are they? *CLU journal*, v. 29, Jan. 1975, p. 56-9.
- Ryan, Terence M. Dividend policy and market valuation in British industry. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 415-28.
- Shane, Preston S. Determining dividends - a problem for directors. *Conference Board record*, v. 12, Aug. 1975, p. 42-5.
- Thackray, John. How corporations are biting the bullet on dividends. *Institutional investor*, v. 9, Feb. 1975, p. 39-43.
- What would happen if a major money center bank cut its dividend, by David C. Cates and others. *Bankers magazine*, v. 158, Winter 1975, p. 12-17.

DIVIDENDS, STOCK

See Also Taxation, United States - Dividends, Stock

- Beckman, Bob. Stock market myths exposed (Investment) *Accountancy* (Eng.), v. 86, July 1975, p. 56, 58-9, 61.
- Buckley, Adrian. Note on stock dividends. *Accounting and business research* (Eng.), v. 4, Winter 1974, p. 53-60.
- Chandra, Gyan. Cut-off rate for investment decisions in growth companies. *Long range planning*, v. 8, April 1975, p. 95-9.
- Dreyfus, Patricia A. High-dividend stocks to grow on. *Money*, v. 4, Feb. 1975, p. 39-40, 42.
- Firth, Michael A. Empirical examination of the applicability of adopting the AICPA and NYSE regulations on free share distributions in the U.K. *Journal of accounting research*, v. 11, Spring 1973, p. 16-24.
- Lall, R. M. Dividend yield method of share valuation - validity x-rayed. *Chartered accountant* (India), v. 23, Nov. 1974, p. 201-4.
- Taylor, Walton. Note on Mao's growth stock-investment opportunities approach. *Journal of finance*, v. 29, Dec. 1974, p. 1573-6.

DIVERSIFIED COMPANIES—Reports and statements— (Continued)

- Thackray, John. How corporations are biting the bullet on dividends. *Institutional investor*, v. 9, Feb. 1975, p. 39-43.
- Weston, C. R. Adjustment to future dividend rates in the prediction of ex-rights prices. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 335-41.

DIVINE v. Commissioner: collateral estoppel and the mutuality requirement in federal tax litigation. (Comments) *Iowa law review*, v. 60, June 1975, p. 1420-35.

DIVISIONALIZED COMPANIES

See Diversified Companies
Branches
Centralization And Decentralization

DIVORCE SETTLEMENTS

See Also Taxation, United States - Divorce Settlements
And Separation Agreements

- Clark, Margaret Elizabeth. Preferential economic treatment for women: some constitutional and practical implications of Kahn v. Shevin. (Notes) *Vanderbilt law review*, v. 28, May 1975, p. 843-78.
- Fisch, Edith L. Legislation revoking testamentary provisions for former spouse. *Trusts & estates*, v. 114, Oct. 1975, p. 710-11, 754.
- Young, D. Michael. Disposition of military retirement pay upon dissolution of a marriage. *Community property journal*, v. 2, Fall 1975, p. 239-56, 269-70.

DIXON, ARTHUR J.

CPAs face their responsibilities. *CPA* (NYSS), v. 45, June 1975, p. 21-4.

DIXON, NORWOOD P.

Most dangerous game. (Methods and management) *Best's review* (Life/health ed.), v. 75, Jan. 1975, p. 77-80.

DIZON, CECILIO L.

Changing concept of internal auditing. *Accountants' journal* (P.I.), v. 24, no. 1, 1974, p. 16-18, 38.

DLT - the Siamese twin. *Accountant* (Eng.), v. 173, Aug. 14, 1975, p. 171-2.

DO-IT-YOURSELF data processing. (Management advisory services) *CPA* (NYSS), v. 45, Oct. 1975, p. 87-8. (Reprint from *Accountancy age* (Eng.), June 27, 1975.)

DOBBIE, JOHN W.

Strategic planning in large firms - some guidelines. *Long range planning*, v. 8, Feb. 1975, p. 81-6.

DOBBINS, RICHARD.

- Future pattern of U.K. share ownership, by Richard Dobbins and Michael J. Greenwood. *Long range planning*, v. 8, Aug. 1975, p. 81-4.
- Institutional shareholders and equity market stability, by Richard Dobbins and Michael J. Greenwood. *Journal of business finance & accounting* (Eng.), v. 2, Summer 1975, p. 257-68.
- Institutional shareholders in the UK equity market. *Accounting and business research* (Eng.), v. 4, Winter 1974, p. 9-17.

DOBLIN, CLAIRE P.

Multinational corporations and government auditing. *International journal of government auditing*, v. 2, Jan. 1975, p. 9-12.

DOCKWEILER, RAYMOND C.

Missouri's new school of accountancy. *Asser* (Missouri Society of CPAs), v. 24, July-Aug. 1975, p. 3-5, 14.

DOCTORAL PROGRAMS IN ACCOUNTING

See Also Accounting Courses

Bazley, John D. Comparison of published accounting research and qualities of accounting faculty and doctoral programs, by John D. Bazley and Loren A. Nikolai. (Education research) *Accounting review*, v. 50, July 1975, p. 605-15.

Comments and a response on ranking accounting faculties and doctoral programs, by James R. Morton and others. (Education) *Journal of accountancy*, v. 139, Feb. 1975, p. 103-9.

Lossett, Ronald D. Nature of the demand for doctorates in accounting, by Ronald D. Lossett and Mohamed Moustafa. (Education research) *Accounting review*, v. 50, Oct. 1975, p. 874-81.

Silvoso, Joseph A. School of accountancy coming to Mizzou. *Asser* (Missouri Society of CPAs), v. 23, Jan.-Feb. 1975, p. 3, 12.

Toler, Loomis H. Additional D.B.A. program. (Letters) *Journal of accountancy*, v. 139, May 1975, p. 32.

Williams, Doyle Z. Changes in accounting education: 1967-72. (Education) *Journal of accountancy*, v. 139, March 1975, p. 94-102.

DOCTORS

See Dentists
Physicians

DOCTORS, SAMUEL I.

Impact of minority banks on communities, by Samuel I. Doctors, Allan R. Drebin and Edward D. Irons. *Bankers magazine*, v. 158, Spring 1975, p. 84-91.

DOCTOR'S yacht sails smoothly through rough T&E waters.

Taxation for accountants, v. 15, Nov. 1975, p. 267-8.

DOCUMENTS

See Records

DOEBLER, PAUL

New system of monitoring sales and distribution proves profitable for Grosset & Dunlap. *Publishers weekly*, v. 207, March 10, 1975, p. 42, 44-6.

DOERR, ROGER W.

How far should disclosure be extended? *Nebraska CPA*, v. 9, Spring 1974, p. 13, 20.

DOGGRELL, HENRY P.

Licensee estoppel and royalty payments after Lear. *Vanderbilt law review*, v. 28, March 1975, p. 399-408.

DOING BUSINESS ABROAD

See Branches, Foreign
Corporations, Foreign
Export And Import Trade
Foreign Operations
Foreign Trade
Holding Companies And Subsidiaries, Foreign
Subsidiaries

DOLANSKI, ANTHONY P.

LIFO continuing considerations. *World* (PMM & Co.), v. 9, Winter 1975, p. 8-11.

DOLL, DIXON R.

Where to spend money to improve system availability. *Data communications*, v. 3, Nov.-Dec. 1974, p. 57-61.

DOMESTIC INTERNATIONAL SALES CORPORATIONS

See Also Taxation, United States - Domestic International Sales
Corporations

Brannon, Gerard M. Treasury on DISC: the evidence is thin. *Journal of corporate taxation*, v. 1, Summer 1974, p. 139-57.

DISC benefits, tax havens abroad are touched by new law. *Commerce today*, v. 5, April 14, 1975, p. 21.

Feinschreiber, Robert. DISC versus WHTC - a quantitative comparison. *International tax journal*, v. 2, Fall (Nov.) 1975, p. 80-8.

Feinschreiber, Robert. Maximizing DISC profits through quantitative pricing techniques. *International tax journal*, v. 2, Fall (Nov.) 1975, p. 28-55.

Feinschreiber, Robert. New regulations affect DISC pricing. *International tax journal*, v. 1, Summer (Aug.) 1975, p. 325-41.

Fink, Nathan G. DISC: a tax primer. (Comments) *Loyola law review*, v. 20, 1973-74, p. 325-42.

Toan, Robert W. Repeal of DISC: prospects and consequences. *International tax journal*, v. 1, Summer (Aug.) 1975, p. 342-8.

Vernon, Ivan R. Study of DISC, by Ivan R. Vernon and John K. Ryans. *Tax executive*, v. 27, April 1975, p. 295-305.

DOMM, C. HARRY.

Electronic banking - a marketing view. *Bankers monthly*, v. 92, Aug. 15, 1975, p. 16-17, 23.

DONAGHEY, DENNIS.

Verchere, Bruce. Structuring mineral resource property ventures, by Bruce Verchere and Dennis Donaghey. *Canadian tax journal*, v. 23, Jan.-Feb. 1975, p. 1-25.

DONAHUE, JOHN.

Buoy, Roger M. Job accounting data: a resource for the computer auditor, by Roger M. Buoy and John Donahue. (EDP systems) *Internal auditor*, v. 32, Jan.-Feb. 1975, p. 63-7.

DONAHUE, RICHARD B.

How to approach and develop an MAS engagement. (Management services) *Massachusetts CPA review*, v. 48, Nov.-Dec. 1974, p. 24-5, 32.

New society billing and information system. (Management services) *Massachusetts CPA review*, v. 49, Jan.-Feb. 1975, p. 27, 29-30.

DONAHUE, ROBERT J.

Disciplinary actions in New York State service - a radical change. *Public personnel management*, v. 4, March-April 1975, p. 110-12.

Flex time systems in New York. *Public personnel management*, v. 4, July-Aug. 1975, p. 212-15.

DONAKER, JOHN C.

Ryan, William H. How good is branch bank performance? By William H. Ryan and John C. Donaker. *Bankers magazine*, v. 158, Autumn 1975, p. 102-8.

DONALD, B. L.

Manpower and a planned future. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 14-34.) [223.8 M]

DONALD, BRIAN L.

Planning and health care - the approach in a reorganized NHS. *Long range planning*, v. 7, Dec. 1974, p. 33-42.

DONALDSON, GRAHAM F.

Bates, David J. Changes in emphasis on rural sector lending, by David J. Bates and Graham F. Donaldson. *Finance and development*, v. 12, June 1975, p. 23-6.

DONALDSON, LEX.

Aston findings on centralization: further discussion, by Lex Donaldson, John Child and Howard Aldrich. *Administrative science quarterly*, v. 20, Sept. 1975, p. 453-60.

DONALDSON, LYNN W.

Foreign tax credit with no itemized or standard deductions boggles IRS computer. (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 147.

DONLON, VINCENT W.

Statistical methods to forecast volume of service for the revenue budget. *Hospital financial management*, v. 5, April 1975, p. 38-41, 44-7.

DONNELLY, CAROLINE.

Eating your way around this year's scarcities. *Money*, v. 4, Feb. 1975, p. 28-32.
One family's finances: off to an unsteady start. *Money*, v. 4, July 1975, p. 63-7.

DONNELLY, JAMES H.

Ivancevich, John M. Relation of organizational structure to job satisfaction, anxiety-stress, and performance, by John M. Ivancevich and James H. Donnelly. *Administrative science quarterly*, v. 20, June 1975, p. 272-80.
Role clarity and the salesman, by James H. Donnelly and John M. Ivancevich. *Journal of marketing*, v. 39, Jan. 1975, p. 71-4.

DONOHUE, ROGER.

AICPA guide for preparation of unaudited financial statements. *CPA (NYSS)*, v. 45, June 1975, p. 31-5.

DONOR needs good intentions to ensure charitable deduction.

Taxation for accountants, v. 15, Sept. 1975, p. 146.

DONOVAN, JAMES L.

Managing risk in building projects. *Burroughs clearing house*, v. 59, Aug. 1975, p. 22-3.

DON'T count credit allocation out yet. *Bankers magazine*, v. 158, Spring 1975, p. 19-21.

DONZE, EDWARD A.

Easing the way for bank credit information. *Credit and financial management*, v. 77, April 1975, p. 26-8.

DOORS

See Woodworking

DOPUCH, NICHOLAS.

Effects of alternative inventory valuation methods - an experimental study, by Nicholas Dopuch and Joshua Ronen. *Journal of accounting research*, v. 2, Autumn 1973, p. 191-211.

DORFMAN, NANCY S.

Who will pay for pollution control? - the distribution by income of the burden of the national environmental protection program, 1972-1980, by Nancy S. Dorfman and Arthur Snow. *National tax journal*, v. 28, March 1975, p. 101-15.

DORIS, LILLIAN.

Prentice-Hall, Inc. Corporate treasurer's and controller's encyclopedia, revised by Sam R. Goodman. rev. ed. Englewood Cliffs, N.J., 1975. 2 v. (1050 p.) (Previous eds. edited by Lillian Doris.) [223.5 P]

DORNBURGH, WILLIAM W.

Approaching a bank for credit information. *Credit and financial management*, v. 77, Sept. 1975, p. 36-7.
Economics: its application to banking. *Journal of commercial bank lending*, v. 58, Nov. 1975, p. 44-53.

DORRIAN, HUGH.

Independence of the government auditor's position in the political organization. (Accountability auditing in the community) *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 89-91.

DORRICOTT, KEITH.

Audit control over computer-assisted audit techniques. *Ed-pacs*, v. 3, Sept. 1975, p. 9-11.

DORRICOTT, KEITH O.

Appraising computer assisted audit techniques. *CA magazine (Can.)*, v. 107, Aug. 1975, p. 24-9.

DORSEY, HARRIET DICKINSON.

Kahn V. Shevin and the heightened rationality test: is the Supreme Court promoting a double standard in sex discrimination cases? (Notes & comments) *Washington and Lee law review*, v. 32, Winter 1975, p. 275-96.

DORSEY, ROBERT C.

Network approach to a multi-facility, multi-product production scheduling problem without backordering, by Robert C. Dorsey, Thom J. Hodgson and H. Donald Ratliff. *Management science*, v. 21, March 1975, p. 813-22.
Production-scheduling problem with batch processing, by Robert C. Dorsey, Thom J. Hodgson and H. Donald Ratliff. (Technical notes) *Operations research*, v. 22, Nov.-Dec. 1974, p. 1271-9.

DO'S and don'ts on handling floppy disks. *Law office economics and management*, v. 16, Summer 1975, p. 232-4.

DOSSETT, JAMES K.

Careful drafting may produce higher net recovery in personal injury suits. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 4-8.

DOTAN, Y.

Periodical and immediate reports under the Securities law, 1968. *Israel C. P. A.*, June 1974, p. 59-71.

DOUBLE TAXATION

See Taxation-International Double Taxation, United States-Double

DOUGHERTY, J. ALLEN.

Planning considerations in establishing the professional corporation.... (In *Institute On Federal Taxation*, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 833-57.) [751 N]

DOUGHERTY, JAMES P.

Lewis J. Lavenhol: no reminiscences - just an admonishment to keep upgrading the standards. *Lavenhol & Horwath perspective*, v. 1, Spring 1975, p. 16-17.

DOUGLASS, W. BIRCH.

Intestacy in Virginia. *Virginia accountant*, v. 27, March 1975, p. 49-53.

DOWLING, WILLIAM F.

At General Motors: system 4 builds performance and profits. *Organizational dynamics*, v. 3, Winter 1975, p. 23-38.
 Corning approach to organization development. *Organizational dynamics*, v. 3, Spring 1975, p. 16-34.
 Whyte, William F. Interview with William F. Whyte. (Conversation) *Organizational dynamics*, v. 3, Spring 1975, p. 51-66.

DOWNES, MARGARET.

Talking to Margaret Downes (interview). *Accountancy Ireland*, v. 7, Aug. 1975, p. 8-11.

DOWNEY, GREGG W.

Coming capital crunch. *Modern healthcare*, v. 4, July 1975, p. 19-24.
 Healthcare planning gets muscles. *Modern healthcare*, v. 3, March 1975, p. 32-7.
 Kindling a controversy: only sprinklers count. *Modern healthcare*, v. 3, April 1975, p. 21-4.
 Medical malpractice bares its fangs at hospitals, and its venom may prove deadly. *Modern healthcare*, v. 3, June 1975, p. 21-3, 27-32, 36.
 New York's troubles affect everybody's hospitals. *Modern healthcare*, v. 4, Nov. 1975, p. 22-7.
 OMB: the secrets of the secret agency. *Modern healthcare*, v. 4, Sept. 1975, p. 23-7.
 Should AHA reinsure? *Modern healthcare*, v. 3, May 1975, p. 16, 16a.
 Tales of New York and elsewhere. *Modern healthcare*, v. 3, March 1975, p. 43-8.
 Turmoil at AHCA: high employee turnover attributed to bias. *Modern healthcare*, v. 4, Aug. 1975, p. 53-5.

DOWNS, ANTHONY.

Real estate outlook through mid-1976. *Real estate review*, v. 5, Summer 1975, p. 24-32.

DOWNS, J. R.

Oil and gas and the balance of payments: prospects to the mid-1980's. *Canadian business review*, v. 2, Autumn 1975, p. 23-5.

DOWNS, JAMES C.

Principles of real estate management. 11th ed. Chicago. Institute of Real Estate Management, c1975. 488 p. (Appendix includes sample agreements and report forms.) [250 Rea 2]
 Rising role of government in real estate. *Journal of property management*, v. 40, Jan.-Feb. 1975, p. 33-9.

DOYLE, ALLAN M.

Pension fund assets: help for the small corporation? *Financial executive*, v. 18, Aug. 1975, p. 28-31.

DOYLE, DOUGLAS W.

Sec. 1034: new rules for the sale of old residence. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 737-8.

DOYLE, PETER.

How store image affects shopping habits in grocery chains, by Peter Doyle and Ian Fenwick. *Journal of retailing*, v. 50, Winter 1974-75, p. 39-52.
 Planning and estimation in advertising, by Peter Doyle and Ian Fenwick. *Journal of marketing research*, v. 12, Feb. 1975, p. 1-6.

DOYLE, SUSAN LEIGH.

Unemployment - the social effects. *Management (Irish)*, v. 22, April 1975, p. 25-7.

DRAGOJEVIC, DRAGUTIN P.

Cost control and price analysis of automatic data processing. *Journal UEC*, v. 10, Jan. 1975, p. 24-34.

DRAGUTSKY, HOWARD W.

Lieber, Lawrence. How accountants can keep pension costs down, by Lawrence Lieber and Howard W. Dragutsky. *Journal of accountancy*, v. 139, Feb. 1975, p. 52-9.

DRAKE, ALBERT E.

Computer-based management information system for a multi-plant operation. *Production and inventory management*, v. 15, no. 4, 1974, p. 73-83.

DRAKE, RICHARD L.

Determination and allocation of food service costs. *Hospitals*, v. 49, Sept. 16, 1975, p. 75-8.
 Hospital food service accounting. *Cornell hotel and restaurant administration quarterly*, v. 16, Nov. 1975, p. 77-81.

DRAPER, JAMES F.

How now, Ginnie Mae? (Fresh look at real estate) *Pension world*, v. 11, April 1975, p. 31-3.

DRAPER, JOHN.

Slash manufacturing costs with better cutting, by John Draper and James MacMahon. *Automation*, v. 22, Sept. 1975, p. 66-9.

DRAPER, P. R.

Industry influences on share price variability. *Journal of business finance & accounting (Eng.)*, v. 2, Summer 1975, p. 169-85.

DRAUGHON, CLYDE O.

Three basic credit questions. *Journal of commercial bank lending*, v. 58, Oct. 1975, p. 21-7.

DRAYER, WAYNE.

Facilities expansion model, by Wayne Drayer and Steve Seabury. *Interfaces*, v. 5, part 2, Feb. 1975, p. 104-9.

DREBIN, ALLAN R.

Doctors, Samuel I. Impact of minority banks on communities, by Samuel I. Doctors, Allan R. Drebin and Edward D. Irons. *Bankers magazine*, v. 158, Spring 1975, p. 84-91.

DRECHSLER, HERBERT D.

Mining industry and scarcity of minerals, by Herbert D. Drechsler and Malcolm T. Wane. *Columbia journal of world business*, v. 9, Fall 1974, p. 65-70.

DREIER, RONALD.

Real estate leasing transactions. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1655-81.) [751 N]

DRESSES

See Clothing

DREWS, ALISON L.

Bookkeeping for a small business. *Management accounting* (NAA), v. 57, Oct. 1975, p. 33-4, 40.

DREXLER, FREDERICK A.

Client looks at the CPA auditor. *CPA journal*, v. 45, Jan. 1975, p. 29-30, 35.

DREYER, JEROME L.

EFTS: blessing or curse? *Credit and financial management*, v. 77, Sept. 1975, p. 8-11.

DREYFUS, DONALD.

Hodes, Scott. Discretionary trading accounts in commodity futures - are they securities? By Scott Hodes and Donald Dreyfus. *Business lawyer*, v. 30, Nov. 1974, p. 99-110.

DREYFUS, PATRICIA A.

High-dividend stocks to grow on. *Money*, v. 4, Feb. 1975, p. 39-40, 42.

Higher interest on your savings. *Money*, v. 4, March 1975, p. 91-2, 96.

How bonds could outperform stocks. *Money*, v. 4, Oct. 1975, p. 52-4, 56.

How to be your own pension manager. *Money*, v. 4, May 1975, p. 64-6.

New, improved annual reports. *Money*, v.4, April 1975, p. 101.

DRILLING

See Exploration And Development
Oil Drilling

DRISCOLL, ROBERT S.

Evaluating your outside investment manager. *Financial executive*, v. 43, Jan. 1975, p. 10-13.

DRIVE-IN RESTAURANTS

Second annual franchise directory. *Hospitality* (Food and lodging), v. 13, Dec. 1974, p. R37-R45.

Accounting

Chan, Sau Lan. Accounting for a drive-in diner. *Management accounting* (NAA), v. 56, May 1975, p. 39-42.

DRIVE-IN THEATRES

See Moving Picture Theaters

DRIVER, MICHAEL J.

Human information processing, decision style theory, and accounting information systems, by Michael J. Driver and Theodore J. Mock. *Accounting review*, v. 50, July 1975, p. 490-508.

DROB, JAY.

REIT distribution rules create a tax tangle. *Real estate review*, v. 4, Winter 1975, p. 60-3.

Will fortune smile again on real estate investment trusts? *Laventhol & Horwath perspective*, v. 1, Fall-Winter 1975, p. 38-41.

DRONEY, DANIEL R.

MICR verifications: an attractive alternative. *Magazine of bank administration*, v. 51, May 1975, p. 18-19.

DRUCKER, MEYER.

Importance of internal auditing for higher educational administration. *Internal auditor*, v. 32, July-Aug. 1975, p. 57-63.

Importance of not-for-profit accounting in the curriculum. *Woman CPA*, v. 37, July 1975, p. 7-9.

DRUCKER, PETER F.

Delusion of profits. (Quoted) *CA magazine* (Can.), v. 106, May 1975, p. 59-61.

Management: tasks, responsibilities, practices. New York, Harper & Row, c1973, 1974. 839 p. [201 D]

MBO - tool or master? *Federal accountant*, v. 24, Sept. 1975, p. 23-9.

DRUG MANUFACTURERS

Checkup for the health care industry: a symposium, by William H. Levy and others. *Trusts & estates*, v. 114, Aug. 1975, p. 548-53, 571-4.

Hirsch, Paul M. Organizational effectiveness and the institutional environment. *Administrative science quarterly*, v. 20, Sept. 1975, p. 327-44.

Jacoby, Jacob. FDA approach to defining misleading advertising, by Jacob Jacoby and Constance Small. (Applied marketing) *Journal of marketing*, v. 39, Oct. 1975, p. 65-8.

Ross-Skinner, Jean. Trouble ahead for the drugmakers? *Dun's review*, v. 105, Feb. 1975, p. 66-7, 70.

Government regulation

Carlova, John. Which drugs you prescribe. *Medical economics*, v. 52, Sept. 29, 1975, p. 69-86, *passim*.

Checkup for the health care industry: a symposium, by William H. Levy and others. *Trusts & estates*, v. 114, Aug. 1975, p. 548-53, 571-4.

DRUG RETAILERS

See Also Pharmacies

DRUMS

See Containers

DRY CLEANING

See Cleaning And Dyeing

DRY GOODS RETAILERS

See Also Chain Stores
Department Stores
Retail Trade
Specialty Stores

DRZYCIMSKI, EUGENE F.

Reilly, Frank K. Stock exchange specialist and the market impact of major world events, by Frank K. Reilly and Eugene F. Drzycimski. *Financial analysts journal*, v. 31, July-Aug. 1975, p. 27-32.

D'SOUZA, C. A.

Gopalan, M. N. Probabilistic analysis of a system with two dissimilar units subject to preventive maintenance and a single service facility, by M. N. Gopalan and C. A. D'Souza. *Operations research*, v. 23, May-June 1975, p. 534-48.

DUAL FUNDS

See Investment Companies

DUAL PRACTICE OF LAW AND ACCOUNTING

See Law And Accounting-Joint Practice

DUAL PRICES

DUAL PRICES

See Opportunity Costs

du BOIS, DONALD.

Accountancy in eastern Europe: effects of centralized planning. *Accountant* (Eng.), v. 171, Dec. 12, 1974, p. 787-9.

DUBOS, RENE.

London, Paul. Rene Dubos, the eternal optimist. *Business and society review*, Winter 1974-75, no. 12, p. 4-11.

DUCKENFIELD, CHRISTOPHER J.

Lack of education and incentives in the EDP industry. *Data management*, v. 13, March 1975, p. 20-1.

DUCKETT, A. G.

Financial clearance of contractors. *Public finance and accountancy* (Eng.), v. 2, Oct. 1975, p. 315-17.

DuCRAY, DEAN T.

Tax disclosure under the SEC's ASR no. 149. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 85-9.) [110 H]

DUDEK, RICHARD A.

Smith, Milton L. Flowshop sequencing problem with ordered processing time matrices, by M. L. Smith, S. S. Panwalkar and R. A. Dudek. *Management science*, v. 21, Jan. 1975, p. 544-9.

DUDEY, PAUL O.

Need for an effective private insurance disaster plan. *Best's review* (Property/liability ed.), v. 75, April 1975, p. 22, 24, 91-3.

DUDICK, THOMAS S.

How to avoid the common pitfalls in accounting for inventory. *Practical accountant*, v. 8, Jan.-Feb. 1975, p. 65-70.

DUE, JOHN F.

Private versus social decision-making for railway abandonment, by John F. Due and Nancy D. Sidhu. *Quarterly review of economics and business*, v. 14, Winter 1974, p. 23-42.

DUEMLER, FRANK LEWIS.

Reorganization of savings and loan associations under Section 368 - a return to the continuity of interest test. (Notes & comments) *Washington and Lee law review*, v. 32, Winter 1975, p. 215-41.

DUERR, MICHAEL G.

Impact of commodity shortages: a world survey. New York, Conference Board, c1975. 28 p. (Conference Board report, no. 648.) [*250 Com 2]

DUESENBERG, RICHARD W.

General provisions, sales, bulk transfers and documents of title. *Business lawyer*, v. 30, April 1975, p. 847-67.

DUFFETT, WALTER E.

Perspective Canada: how we look in numbers. *Canadian business review*, v. 2, Winter 1975, p. 28-31.

DUFNER, CARL D.

Analysis of the customer-energy-demand rate, by Carl D. Dufner and William Dunkel. (What others think) *Public utilities fortnightly*, v. 95, Jan. 30, 1975, p. 40-1.

ACCOUNTANTS' INDEX 1975

DUGAN, CHARLES F.

Chris-Craft Corp. v. Piper Aircraft Corp.: liability in the context of a tender offer, by Charles F. Dugan and Mary Ellen Fairfield. *Ohio State law journal*, v. 35, 1974, p. 412-39.

DUGAS, JAMES E.

Pharmacists should serve on psychiatric patients' units, by James E. Dugas, Alex A. Cardoni and Paul G. Pierpaoli. *Hospitals*, v. 49, Sept. 16, 1975, p. 79-82.

DUHL, STUART.

Net gift technique: a current analysis of the requirements for its successful use, by Stuart Duhl and Arnold Jay Cohen. (Estates, trusts & gifts) *Journal of taxation*, v. 42, March 1975, p. 158-63.

DUKE, R. A.

Full disclosure and corporate cash management. *Bankers magazine*, v. 158, Autumn 1975, p. 112-14.

DUKES, ROLAND E.

Beaver, William. Depreciation methods: some analytical results, by W. H. Beaver and R. E. Dukes. *Journal of accounting research*, v. 12, Autumn 1974, p. 205-15.

Bierman, Harold. Accounting for research and development costs, by Harold Bierman and Roland E. Dukes. *Journal of accountancy*, v. 139, April 1975, p. 48-55.

DULLIGHAN, JOHN.

Music to soothe the savage cry for cash. *Laventhol & Horwath perspective*, v. 1, Spring 1975, p. 22-5.

DUMAS, BERNARD.

Adler, Michael. Optimal international acquisitions, by Michael Adler and Bernard Dumas. *Journal of finance*, v. 30, March 1975, p. 1-19.

DUN & BRADSTREET.

Gaudette, J. M. Word processing at Dun & Bradstreet. *Datamation*, v. 21, Nov. 1975, p. 76-8, 80.

Ratios of business. *Dun's review*, v. 106, Oct. 1975, p. 82-3, 85-7.

DUNCAN, GEORGE T.

Optimal diagnostic questionnaires. *Operations research*, v. 23, Jan.-Feb. 1975, p. 22-32.

DUNCAN, IAN D.

Make-or-buy decisions. (Accounting principles and practice) *Cost and management* (Can.), v. 49, Sept.-Oct. 1975, p. 44-9.

DUNCAN, JOHN.

Branch-and-bound algorithm for pagination, by John Duncan and Lawrence W. Scott. *Operations research*, v. 23, March-April 1975, p. 240-59.

DUNCAN, PATRICIA L.

Wotruba, Thomas R. Are consumers really satisfied? By Thomas R. Wotruba and Patricia L. Duncan. *Business horizons*, v. 18, Feb. 1975, p. 85-90.

DUNCOMBE, HENRY L.

Automobiles, energy and product planning risks, by Henry L. Duncombe and H. Paul Root. *Journal of contemporary business*, v. 4, Winter 1975, p. 39-51.

DUNFORD, JOYCE.

Full circle - 2: the nuts and bolts. *Accountant's magazine* (Scott.), v. 79, Jan. 1975, p. 23-4.

DUNHAM, HALSTEAD.

Consumers' stake in nuclear power. *Public utilities fortnightly*, v. 95, April 24, 1975, p. 19-26.

Energy - standard of living. (Pages with the editor) *Public utilities fortnightly*, v. 95, Jan. 1975, p. 6.

Nuclear whodunit. (Pages with the editor) *Public utilities fortnightly*, v. 95, Jan. 30, 1975, p. 4-5.

DUNKEL, WILLIAM.

Dufner, Carl D. Analysis of the customer-energy-demand rate, by Carl D. Dufner and William Dunkel. (What others think) *Public utilities fortnightly*, v. 95, Jan. 30, 1975, p. 40-1.

DUNKLE, JOHN.

Original issue discount: is National Alfalfa dead under post-69 act law? (Tax clinic) *Tax adviser*, v. 6, Sept. 1975, p. 535-6.

DUNLAP, DAVID.

It is time for a change. *Public utilities fortnightly*, v. 95, March 27, 1975, p. 25-6.

Three R's: rate regulation revisited. *Public utilities fortnightly*, v. 96, Sept. 11, 1975, p. 30-1.

DUNLOP, ANNA.

Full circle - I: basic recycling. *Accountant's magazine* (Scot.), v. 79, Jan. 1975, p. 22-3.

DUNLOP, ANNA B. G.

Women accountants. *Women CPA*, v. 37, Jan. 1975, p. 7-8, 31.

DUNLOP, JOHN T.

Towards a less inflationary economy. *Sloan management review*, v. 16, Fall 1974, p. 21-8.

DUNN, J. THOMAS.

Uniform commercial code and the not so uniform rules of 9-401(1) place of filing... (Notes) *American business law journal*, v. 12, Fall 1974, p. 190-3.

DUNN, R. C.

Institute's role in the communication process. *Chartered accountant in Australia*, v. 46, July 1975, p. 16-20, 22-6.

DUNN, S. WATSON.

European executives look at advertising, by S. Watson Dunn and David A. Yorke. *Columbia journal of world business*, v. 9, Winter 1974, p. 54-60.

DUNNE, PATRICK M.

What really are new products? *Journal of business* (Seton Hall university), v. 13, Dec. 1974, p. 20-5.

DUOME, JOSEPH J.

Who needs public relations in this market? *Burroughs clearing house*, v. 60, Nov. 1975, p. 19, 43-4.

DUPRE, DONALD R.

Committee plans and objectives. (Management of an accounting practice) *Massachusetts CPA review*, v. 48, Nov.-Dec. 1974, p. 23.

DURAND, PHILIP P.

Lawyers are fine in their place - but would you want one to marry your daughter? *Law office economics and management*, v. 16, Summer 1975, p. 258-64.

DURKIN, THOMAS A.

Consumer awareness of credit terms: review and new evidence. *Journal of business* (U. of Chicago), v. 48, April 1975, p. 253-63.

DURST, DAVID R.

Ohio second mortgage lending. *Akron business and economic review*, v. 6, Fall 1975, p. 17-23.

DUTIES connected with corporate ownership and funded debt. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975. p. 381-406.) [223.5 P]

DUTIES OF ACCOUNTANTS

See Accountants-Duties And Responsibilities

DUTTA, SANKAR.

Cash budget - preparation and importance. (Students' section) *Management accountant* (India), v. 10, Jan. 2, 1975, p. 55-7.

DUWE, J. REX.

Stating the case for community banks' role in EFTS. *Banking*, v. 67, May 1975, p. 31-3.

DWYER, WILLIAM T.

Achieving high performance in your local market. (Speaking of banking) *Magazine of bank administration*, v. 51, Feb. 1975, p. 51-3, 56.

How community banks achieve high performance. *Bankers monthly*, v. 91, Dec. 15, 1974, p. 25-7.

DYALL, JAMES F.

Demand and supply of qualified accountants. *Australian accountant*, v. 45, Nov. 1975, p. 577-80.

DYCE, R. G. V.

Published accounts - are New Zealand standards good enough? *Accountants' journal* (N.Z.), v. 53, Dec. 1974, p. 169-72.

DYCKMAN, THOMAS R.

Coates, Robert. Predictive content of interim reports - a time series analysis. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. Chicago, 1974. p. 132-55.) [*102 C]

Effects of restating financial statements for price-level changes: a comment. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 796-808.

Heintz, James A. Effects of restating financial statements for price-level changes: a reply. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 809-14.

McIntyre, Edward V. Effects of restating financial statements for price-level changes: a reply. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 815-17.

DYE, PETER S.

Registration statements for acquisitions. (SEC commentary) *CPA journal*, v. 45, Jan. 1975, p. 53-4, 62.

DYER, BOYD KIMBALL.

Tax conflicts in partnership contributions. *Utah law review*, v. 1974, Fall 1974, p. 491-518.

DYER, FRANK R.

Our jobs ahead. *Journal of commercial bank lending*, v. 57, Jan. 1975, p. 11-14.

DYER, JACK L.

DYER, JACK L.

Toward the development of objective materiality norms.
Arthur Andersen chronicle, v. 35, Oct. 1975, p. 38-49.

DYERS AND FINISHERS

See Also Cleaning And Dyeing

ACCOUNTANTS' INDEX 1975

DYL, EDWARD A.

Prepayment penalties ... are they adequate? *Burroughs clearing house*, v. 59, March 1975, p. 20-1, 59.

E

EAGAN, JOHN T.

Dennison, Marshall. Title firms see opportunity to aid mortgage bankers. by Marshall Dennison, Gerald L. Ippel and John T. Eagan. *Mortgage banker*, v. 35, Aug. 1975, p. 26, 34-5.

EAGER, J. TERRY.

Tax assessed and paid after normal limitation period - possible refund. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 423.

EAMER, WILLIAM G.

Information please: let's have more financial statement disclosure. *CA magazine* (Can.), v. 106, April 1975, p. 20-7.

EAMES, ALAN H.

Accountancy profession in Yugoslavia. *Accountant* (Eng.), v. 173, July 3, 1975, p. 7-9.

EAMES, CHARLES.

McQuade, Walter. Charles Eames isn't resting on his chair. *Fortune*, v. 91, Feb. 1975, p. 96-105, 144-5.

EARLE, VICTOR M.

Fairness myth. *Vanderbilt law review*, v. 28, Jan. 1975, p. 147-63. (Symposium on accounting and the Federal securities laws.) Limits of advocacy: public accounting. *Public relations quarterly*, v. 18, Winter 1974, p. 16-17.

EARNED SURPLUS

See Surplus-Earned

EARNINGS

See Also Income
Profits
Revenue

Bremser, Wayne G. Earnings characteristics of firms reporting discretionary accounting changes. *Accounting review*, v. 50, July 1975, p. 563-73.

Buff, Jerome H. Inherent dangers in earnings forecasts. (Auditing and reporting) *CPA* (NYSS), v. 45, June 1975, p. 81-2. (Excerpt from Disclosure requirements and the investor. *Retail control*, Sept. 1974.)

Davidson, Sidney. Impact of inflation accounting on 1974 earnings, by Sidney Davidson and Roman L. Weil. *Financial analysts journal*, v. 31, Sept.-Oct. 1974, p. 42-54.

Deakin, Edward B. Effect of published earnings information on Tokyo Stock Exchange trading, by Edward B. Deakin, Gyles R. Norwood and Charles H. Smith. *International journal of accounting, education and research*, v. 10, Fall 1974, p. 123-36.

Dearden, John. Financial accounting and reporting, by John Dearden and John Shank. Englewood Cliffs, N.J., Prentice-Hall, c1975. 626 p. [150 D]

Emanuel, David. Some evidence on CPP accounting, by David Emanuel and Paul Rouse. *Accountants' journal* (N.Z.), v. 54, Oct. 1975, p. 328-31.

Epstein, Marc J. Shareholder's view of earnings forecasts. *Managerial planning*, v. 24, Nov./Dec. 1975, p. 33.

Finance industry survey. *Bankers monthly*, v. 92, May 15, 1975, p. 24-30.

Foster, George. Stock market reaction to estimates of earnings per share by company officials. *Journal of accounting research*, v. 11, Spring 1973, p. 25-37.

Halbich, H. W. W. Effect of inflation on the earnings of listed South African companies, by H.W.W. Halbich and E.A. van Eck. *South African chartered accountant*, v. 11, Jan. 1975, p. 14-18.

Haworth, Joan Gustafson. Earnings, productivity, and changes in employment discrimination during the 1960's, by Joan Gustafson Haworth, James Gwartney and Charles Haworth. *American economic review*, v. 65, March 1975, p. 158-68.

Investment thinking of top analysts now. *Bankers monthly*, v. 92, May 15, 1975, p. 18-19, 22-3, 40.

Magee, Robert. Industry-wide commonalities in earnings. *Journal of accounting research*, v. 12, Autumn 1974, p. 270-87.

Morris, R. C. Manipulation of earnings figures in the United Kingdom, by R. C. Morris and G. H. Breakwell. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 177-84.

Ofer, Aharon R. Investors' expectations of earnings growth, their accuracy and effects on the structure of realized rates of return. *Journal of finance*, v. 30, May 1975, p. 509-23.

Starkey, Lawrence V. Valuation of closely-held corporation stock: book value v. capitalization of earnings. *Estate planning*, v. 2, Autumn 1974, p. 37-41.

Welch, Finis. Human capital theory: education, discrimination, and life cycles. *American economic review*, v. 65, May 1975, p. 63-73.

Retained

See Also Statements, Financial-Retained Earnings

EARNINGS and profits and the Life insurance company income tax act of 1959 (part I).

Tucker, Keith A. Earnings and profits and the Life insurance company income tax act of 1959 (part I). *Tax adviser*, v. 6, Sept. 1975, p. 526-31.

EARNINGS and profits and the Life insurance company income tax act of 1959(part II).

Tucker, Keith A. Earnings and profits and the Life insurance company income tax act of 1959 (part II). *Tax adviser*, v. 6, Oct. 1975, p. 595-600.

EARNINGS forecasts. (SEC commentary) CPA (NYSS), v. 45, Sept. 1975, p. 62-3. (Excerpt from SEC accounting report, July 1975.)

EARNINGS PER SHARE

Accounting Standards Steering Committee. Earnings per share. *Accountancy* (Eng.), v. 85, Dec. 1974, p. 46-9, 100.

Bersch, Neil R. How to resolve the conflict between financial and tax aspects of business combinations, by Neil R. Bersch and Harold L. Fuller. (Corporations) *Taxation for accountants*, v. 14, April 1975, p. 226-30.

Bremser, Wayne G. Earnings characteristics of firms reporting discretionary accounting changes. *Accounting review*, v. 50, July 1975, p. 563-73.

- Brenner, Vincent C. Financial community's support for APB opinion no. 15, by Vincent C. Brenner, Paul E. Dascher and Gerald W. Rosson. *Delaware CPA*, v. 1, Nov. 1974, p. 28-31.
- Chen, Raymond S. Treasury stock method and conventional method in reciprocal stockholdings - an amalgamation: a comment. (Correspondence) *Accounting review*, v. 50, April 1975, p. 359-64.
- Davidson, Sidney. Shortcut in computing earnings per share, by Sidney Davidson and Roman L. Weil. (Accounting & auditing) *Journal of accountancy*, v. 140, Dec. 1975, p. 45-7.
- Eilon, Samuel. Earnings per share can be misleading: a note. *Journal of business finance & accounting* (Eng.), v. 2, Summer 1975, p. 239-41.
- Hastie, K. Larry. Adjusted earnings per share a concept for acquisition evaluation, by K. Larry Hastie and William F. Brandt. *Managerial planning*, v. 23, March/April 1975, p. 30-6.
- Johnson, Timothy E. Effectiveness of earnings per share forecasts, by Timothy E. Johnson and Thomas G. Schmitt. *Financial management*, v. 3, Summer 1974, p. 64-72.
- Larsen, Robert A. New insight into changes in earnings per share, by Robert A. Larsen and Joseph E. Murphy. *Financial analysts journal*, v. 31, March/April 1975, p. 77-83.
- Petri, Enrico. Treasury stock method and conventional method in reciprocal stockholdings - an amalgamation: a reply, by Enrico Petri and Roland Minch. (Correspondence) *Accounting review*, v. 50, April 1975, p. 365-9.
- Reilly, Frank K. Predictive ability of alternative parts of interim financial statements, by Frank K. Reilly, David L. Morgenson and Marilyn West. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. 1974, p. 105-31.) [*102 C]
- EARP, M. H.**
Tomorrow's financial institutions. *Bankers monthly*, v. 91, Dec. 15, 1974, p. 14-15, 18.
- EASEMENTS**
Smith, Charles C. Lenders and easements, by Charles C. Smith and Harold A. Lubell. (Real estate financing) *Real estate review*, v. 5, Summer 1975, p. 7-9.
- EASTERLY, EMBREE K.**
Great interstate banking debate. *Bankers magazine*, v. 158, Winter 1975, p. 72-8.
- EASTMAN, CLYDE.**
How much to abate pollution? By Clyde Eastman, Alan Randall, and Peggy L. Hoffer. (Current research) *Public opinion quarterly*, v. 38, Winter 1974-75, p. 574-84.
- EASTMAN KODAK CO.**
Brueningsen, Arthur F. Kodak's financial information and reporting system. *Management accounting* (NAA), v. 57, Sept. 1975, p. 21-4.
Harmon, George. Computer output microfilm: Eastman Kodak - service, service, service. *Information & records management*, v. 9, Oct. 1975, p. 40-1.
- EASTON, M. DONALD.**
Spoliansky, Leon G. R. Beware of Canadian subsidiaries, by Leon G. R. Spoliansky and M. Donald Easton. *Business lawyer*, v. 30, July 1975, p. 1053-9.
- EATON, BERRIEN C.**
Current developments in deferred compensation. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974, p. 469-532.) [750.2 S]
- EATON, HUGH M.**
What newspaper management expects from data processing. *Newspaper controller*, v. 29, Oct. 1975, p. 1, 9-10.
- EBBERSON, LINDA KELLEY.**
Partnership - disclosure, fairness and substantive administrative regulation of a general partner's fiduciary duty in a real estate limited partnership - Bassan v. Investment Exchange Corp. (Recent developments) *Washington law review*, v. 50, Aug. 1975, p. 977-1005.
- EBERT, RONALD J.**
Hershauer, James C. Search and simulation selection of a job-shop sequencing rule, by James C. Hershauer and Ronald J. Ebert. *Management science*, v. 21, March 1975, p. 833-43.
- EBLING, ALVAR O.**
Flexible working hours: it's about time, by Alvar O. Ebling, Herman Gadon, and John R. M. Gordon. *Australian accountant*, v. 44, Nov. 1974, p. 580-5.
- ECHTER, MARTIN S.**
Equitable treatment for the artist's estate - the Tax Court takes a first step. *Trusts & estates*, v. 114, June 1975, p. 394-7.
- ECKARD, KURT H.**
Habermehl, Edward F. Apportionment: a closer look at the sales fraction, by Edward F. Habermehl and Kurt H. Eckard. (State tax topics) *Pennsylvania CPA spokesman*, v. 46, Nov. 1975, p. 23-4.
Habermehl, Edward F. Pennsylvania unemployment compensation savings: the voluntary contribution, by Edward F. Habermehl and Kurt H. Eckard. (State tax topics) *Pennsylvania CPA spokesman*, v. 45, March 1975, p. 13.
- ECKARDT, WALTER L.**
Discriminatory effect of inflation induced by the personal income tax structure. *Akron business and economic review*, v. 6, Spring 1975, p. 21-5.
Granger, Fred W. Merit of listing on the AMEX? - a reply to a comment, by Fred W. Granger and Carroll D. Aby. *Akron business and economic review*, v. 6, Summer 1975, p. 54-5.
Merit of listing on the AMEX? - comment. *Akron business and economic review*, v. 6, Summer 1975, p. 52-3.
- ECKER, J. G.**
Geometric programming model for optimal allocation of stream dissolved oxygen. *Management science*, v. 21, Feb. 1975, p. 658-68.
- ECKHARDT, AUGUST G.**
Estate planning lawyer's problems: malpractice and ethics. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-6.) [750.2 I]
- ECKHOUSE, RICHARD H.**
Minicomputer systems: organization and programming (PDP-11). Englewood Cliffs, N.J., Prentice-Hall, c1975. 343 p. [203.9 E]
- ECKMAN, RON L.**
GAO approval process for DoD accounting systems. *Air force comptroller*, v. 9, July 1975, p. 30-1.

ECKSTROM, C. L.

Shared expectations of bankers and commercial credit managers, by C. L. Eckstrom and David T. Snowdon. *Journal of commercial bank lending*, v. 58, Oct. 1975, p. 10-20.

ECONOMETRICS

Amano, Akihiro. Quarterly econometric model of the Japanese current account balance of payments, 1961-1970. *Annals of the School of Business Administration, Kobe University*, 1974, p. 17-50.

Bezdek, Roger H. State of the art - long range economic and manpower forecasting. *Long range planning*, v. 8, Feb. 1975, p. 31-42.

Christensen, Laurits R. Transcendental logarithmic utility functions, by Laurits R. Christensen, Dale W. Jorgenson and Lawrence J. Lau. *American economic review*, v. 65, June 1975, p. 367-83.

Geurts, Michael D. Comparing the Box-Jenkins approach with the exponentially smoothed forecasting model application to Hawaii tourists, by Michael D. Geurts and I. B. Ibrahim. *Journal of marketing research*, v. 12, May 1975, p. 182-8.

Gordon, Lawrence A. Allocating service departments' costs: methodology and case study. *Accounting and business research* (Eng.), v. 4, Winter 1974, p. 3-8.

Grossman, Elliot S. Getting a better bead on a leading indicator. (Business highlights) *Conference Board record*, v. 12, March 1975, p. 2-6.

Heller, Peter S. Model of public fiscal behavior in developing countries: aid, investment, and taxation. *American economic review*, v. 65, June 1975, p. 429-45.

Johnson, Timothy E. Effectiveness of earnings per share forecasts, by Timothy E. Johnson and Thomas G. Schmitt. *Financial management*, v. 3, Summer 1974, p. 64-72.

Lewis, Kenneth A. Empirical issues in the demand for currency: a multinational study, by Kenneth A. Lewis and Francis F. Breen. *Journal of finance*, v. 30, Sept. 1975, p. 1065-79.

Lidman, Russell. Impact of government programs on wheat acreage, by Russell Lidman and D. Lee Bawden. *Land economics*, v. 50, Nov. 1974, p. 327-35.

Mann, Don H. Optimal theoretic advertising stock models: a generalization incorporating the effects of delayed response from promotional expenditure. *Management science*, v. 21, March 1975, p. 823-32.

Mansfield, Edwin. Costs of industrial product innovations, by Edwin Mansfield and John Rapoport. *Management science*, v. 21, Aug. 1975, p. 1380-6.

Sharpe, Ian G. Econometric model building in financial management. *Abacus*, v. 10, June 1974, p. 55-73.

Silber, William L. Econometric model comes up to bat. *Banking*, v. 67, March 1975, p. 35, 121.

Sullivan, James A. Forecasting consumer installment credit: an application of parametric time series modeling, by James A. Sullivan and Richard G. Marcis. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 98-107.

Taylor, Lester D. Demand for electricity: a survey. *Bell journal of economics*, v. 6, Spring 1975, p. 74-110.

Welsh, Donald. Econometrics and auditing. *World (PMM & Co.)*, v. 9, Summer 1975, p. 44-7.

Wilson, T. A. Economic effects of provincial fiscal policies, 1975-76, by T. A. Wilson and G. V. Jump. *Canadian tax journal*, v. 23, May-June 1975, p. 257-62.

ECONOMIC DEVELOPMENT

Adams, E. Sherman. Great American inflation (viewed from 2001). (Economist's corner) *Bankers magazine*, v. 158, Winter 1975, p. 120-8.

Adelman, Irma. Development economics - a reassessment of goals. *American economic review*, v. 65, May 1975, p. 302-9.

Baldwin, Robert E. International trade and economic growth: a diagrammatic analysis. *American economic review*, v. 65, March 1975, p. 187-93.

Bawly, Dan. Who threw the first monkey wrench into the world economy. *Laventhol & Horwath perspective*, v. 1, Spring 1975, p. 26-9.

Beckerman, Wilfred. Myth of finite resources. *Business and society review*, Winter 1974-75, no. 12, p. 21-5.

Beman, Lewis. Slow road back to full employment. *Fortune*, v. 91, June 1975, p. 84-7, 186.

Bezdek, Roger H. State of the art - long range economic and manpower forecasting. *Long range planning*, v. 8, Feb. 1975, p. 31-42.

Biegler, John C. Recapitalizing American capitalism. *Price Waterhouse review*, v. 20, no. 3, 1975, p. 6-12.

Findlay, Ronald. Implications of growth theory for trade and development. *American economic review*, v. 65, May 1975, p. 323-8.

Garvin, D. F. Today's performance - tomorrow's pursuits. *Public utilities fortnightly*, v. 95, Feb. 13, 1975, p. 19-29.

Grossman, Elliot S. Timing the contributions of capital expansion to recovery, by Elliot S. Grossman and Takao Maruyama. *Conference Board record*, v. 12, Dec. 1975, p. 8-12.

Harris, Donald J. Theory of economic growth: a critique and reformulation. *American economic review*, v. 65, May 1975, p. 329-37.

Hollensteiner, James A. Mixed sights appear in the economic crystal ball.(Money market) *Savings & loan news*, v. 95, Dec. 1974, p. 25.

Jones, Reginald H. Need for capital. *National tax journal*, v. 28, Sept. 1975, p. 265-81.

Kaufman, Henry. Financial roadblocks to a new economic expansion. *Trusts & estates*, v. 114, Feb. 1975, p. 98-101, 117-19.

Kelley, Eugene J. Buyer behavior in a stagflation/shortages economy, by Eugene J. Kelley and L. Rusty Scheewe. *Journal of marketing*, v. 39, April 1975, p. 44-50.

Kendrick, John W. Prospective pickup in productivity. *Conference Board record*, v. 12, May 1975, p. 6-9.

Myers, John G. Energy conservation and economic growth - are they incompatible? *Conference Board record*, v. 12, Feb. 1975, p. 27-32.

Olsen, Leif H. U.S. economic recovery. *Conference Board record*, v. 12, June 1975, p. 30-4.

Pate, James L. Signaling a change in business conditions. *Conference Board record*, v. 12, June 1975, p. 35-6.

Proxmire, William. Two men from Wisconsin talk about a third - and about banks' role in 1975, by William Proxmire and Henry S. Reuss. *Banking*, v. 67, April 1975, p. 31-3, 104-8.

Robertson, Norman. Financial forecast: U.S. business in 1976. *Conference Board record*, v. 12, Nov. 1975, p. 47-50.

Simonetti, Gilbert. Congressional scorekeeping: review of the 93rd Congress. (Washington report) *Journal of accountancy*, v. 139, Jan. 1975, p. 35-40.

Sommers, Albert T. In the wild Western world...we're still the wildest. (Business highlights) *Conference Board record*, v. 12, June 1975, p. 37-40.

Thorelli, Hans B. Globe is twisting left. (Ideational items) *Business horizons*, v. 18, Feb. 1975, p. 53-6.

Train, Russell E. Planning to take charge of our future. *Conference Board record*, v. 12, May 1975, p. 57-9.

Trusts & estates twenty-third trust investment officers survey. *Trusts & estates*, v. 114, Jan. 1975, p. 18-21, 56-7.

Varon, Benson. Enough of everything for everyone, forever? *Finance & development*, v. 12, Sept. 1975, p. 17-20.

ECONOMIC ACCOUNTING

See Accounting-For Economists
Economics And Accounting
Social Accounting

ECONOMIC CENSUS REPORTS

See Census

ECONOMIC COSTS

See Current Costs

Africa

- Simmons, Andre. Economic planning in Africa. *MSU business topics*, v. 23, Summer 1975, p. 19-28.

Australia

- Rich, J. F. Some economic challenges of the seventies: extracts from a graduation ceremony address. *Australian accountant*, v. 44, Dec. 1974, p. 670-2.
- Vickers, D. Problems and policy options in the Australian economy. *Chartered accountant in Australia*, v. 45, Nov. 1974, p. 5-10.

Canada

- Chart story: demographic trends. *Canadian business review*, v. 2, Winter 1975, p. 26-7.
- Clendenning, E. Wayne. Economic outlook for Canada. *Trusts & estates*, v. 114, July 1975, p. 486-9.
- Clyne, V. Inflation is a false prophet. *CGA*, v. 8, Oct.-Nov. 1974, p. 21-5.
- Crozier, Robert B. Dimensions of government: what are the limits? *Canadian business review*, v. 1, Autumn 1974, p. 37-40.
- de Cotret, Robert Rene. AERIC: the Applied Economic Research and Information Centre. *Canadian business review*, v. 1, Autumn 1974, p. 1-3.
- de Cotret, Robert Rene. Canada's economic outlook - forward from 1975. *Conference Board record*, v. 12, June 1975, p. 41-4.
- de Cotret, Robert Rene. Current business trends: a period of slow growth. *Canadian business review*, v. 2, Winter 1975, p. 2-5.
- de Cotret, Robert Rene. Current business trends: some problem developments. *Canadian business review*, v. 2, Spring 1975, p. 4-7.
- Kjellberg, S. O. Towards an economic downturn. (Economic scene) *Cost and management* (Canada), v. 48, Nov.-Dec. 1974, p. 43-4.
- Kjellberg, S. O. Yet another look at the recession. (Economic scene) *Cost & management* (Can.), v. 49, March-April 1975, p. 43-4.
- Logan, Frank H. Equity market, Canada - 1975. *Conference Board record*, v. 11, Dec. 1974, p. 54-6.
- McCracken, M. C. Window: a critical time for Canada. *Canadian business review*, v. 2, Spring 1975, p. 1-3.
- Norman, Richard. Canadian industrial scene: prospects for British accountants. *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 208-9.
- Raynauld, Andre. Towards the year 2000: Canada's industrial policy. *Cost and management* (Canada), v. 48, Nov.-Dec. 1974, p. 21-7.
- Reid, Morgan. Consumer markets, Canada - 1975. *Conference Board record*, v. 11, Dec. 1974, p. 56-7.
- Reuber, Grant L. Analysis of public policy: the Ontario Economic Council. *Canadian business review*, v. 1, Autumn 1974, p. 33-6.
- Rogers, Forrest L. Canadian economic picture. *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 213-14.
- Smith, Arthur J. R. Canada's capital needs: the coming decade. *Canadian business review*, v. 1, Autumn 1974, p. 22-6.
- Smith, Arthur J. R. Canada's North: a developing frontier. *Canadian business review*, v. 1, Autumn 1974, p. 29-32.
- Smith, Arthur J. R. Canadian outlook. *Conference Board record*, v. 11, Dec. 1974, p. 50-4.
- Smith, Arthur J. R. Inflation: patterns, causes and impacts. *Canadian business review*, v. 2, Winter 1975, p. 32-6.
- Smith, Arthur J. R. Is Canada's resources boom over? *Canadian business review*, v. 2, Spring 1975, p. 22-5.

China

- Reynolds, Lloyd G. China as a less developed economy. *American economic review*, v. 65, June 1975, p. 418-28.
- Richman, Barry. Chinese and Indian development: an interdisciplinary environmental analysis. *American economic review*, v. 65, May 1975, p. 345-55.

Developing countries

- Arya, I. C. Process of capital formation. (Student's section) *Management accountant* (India), v. 9, Nov. 1974, p. 869-73.
- Bates, David J. Changes in emphasis on rural sector lending, by David J. Bates and Graham F. Donaldson. *Finance and development*, v. 12, June 1975, p. 23-6.
- Bhargava, P. K. Agricultural taxation and economic development. *Finance and society* (India), v. 1, Jan. 1975, p. 14-18.
- Doblin, Claire P. Multinational corporations and government auditing. *International journal of government auditing*, v. 2, Jan. 1975, p. 9-12.
- Guerard, Michele. Fiscal versus trade incentives for industrialization. *Finance and development*, v. 12, June 1975, p. 19-22.
- Haq, Mahbub ul. Toward a new framework for international resource transfers. *Finance & development*, v. 12, Sept. 1975, p. 6-9, 40.
- Nielsen, Richard P. Marketing and development in LDCs. *Columbia journal of world business*, v. 9, Winter 1974, p. 46-9.
- Paterno, Vicente T. Economic opportunities in regional cooperation: the Philippines and ASEAN. *SGV group journal*, no. 3, 1974, p. 44-7.
- Qureshi, N. M. Revival of investment climate in Pakistan. *Industrial accountant* (Pakistan), v. 14, Jan.-March 1975, p. 7-10, 27.
- Wai, U Tun. Some economic concepts and policy issues in developing countries. *Finance and development*, v. 12, June 1975, p. 27-30.

Dominican Republic

- How young ideas promote prosperity in the Dominican Republic. *Nation's business*, v. 63, July 1975, p. 69-70.

European Economic Community

- Bailey, Richard. Community economic climate. (Common market commentary) *Accountant* (Eng.), v. 171, Dec. 19/26, 1974, p. 823-4.
- European community - economic and financial situation. (Trends) *Tax management international journal*, Nov. 1974, p. 18-19.

Great Britain

- Bailey, Richard. Year of the market. (Common market commentary) *Accountant* (Eng.), v. 172, Jan. 30, 1975, p. 137-8.
- Bareau, Paul. Britain 1980. *Accountant's magazine* (Scot.), v. 79, July 1975, p. 238-43.
- Holloway, Edward. Year of the referendum. *International accountant* (Eng.), v. 45, no. 2, 1975, p. 2-4.
- Nickel, Herman. Mr. Micawber's disciples. *Fortune*, v. 91, Feb. 1975, p. 93-5.

India

- Current economic events. *Chartered accountant* (India), v. 23, Feb. 1975, p. 382-4.
- Ghosh, Biswanath. Public sector and the fifth five-year plan. *Management accountant* (India), v. 10, May 2, 1975, p. 313-16.
- Richman, Barry. Chinese and Indian development: an interdisciplinary environmental analysis. *American economic review*, v. 65, May 1975, p. 345-55.

Indonesia

- Sukarya, Sutadi. Indonesia. *Tax management international journal*, Aug. 1975, p. 28-36.

International

- Burtles, James. International economic outlook. *Conference Board record*, v. 12, June 1975, p. 45-6.
- Gorski, Janusz. Council for Mutual Economic Assistance (CMEA): its role in the economic integration of Socialist countries. *International journal of accounting, education and research*, v. 10, Fall 1974, p. 19-32.
- Kjellberg, S. O. Towards an economic downturn. (Economic scene) *Cost and management* (Canada), v. 48, Nov.-Dec. 1974, p. 43-4.

ACCOUNTANTS' INDEX 1975

ECONOMIC DEVELOPMENT—INTERNATIONAL (Continued)

- Miossi, Alfred F. International economic trends to watch in 1976. *Conference Board record*, v. 12, Nov. 1975, p. 37-40.
- Reiersen, Roy L. Financial markets - problems and prospects. *Conference Board record*, v. 11, Dec. 1974, p. 27-32.
- Ireland**
- Hoffman, Ronnie. New Northern business scene. *Management (Irish)*, v. 22, Feb. 1975, p. 49-50.
- Simpson, John V. Northern Ireland and EEC renegotiation. *Management (Irish)*, v. 22, Feb. 1975, p. 4-5.
- Simpson, John V. Regional planning reconsidered. *Management (Irish)*, v. 22, March 1975, p. 16-18.
- Strategies for survival, by Noel Mulcahy and others. *Management (Irish)*, v. 22, May 1975, p. 20-36.
- Italy**
- Ball, Robert. Bankruptcy, Italian style. *Fortune*, v. 91, Feb. 1975, p. 88-92, 146, 150, 152.
- Japan**
- Keegan, Warren J. Productivity: lessons from Japan. *Long range planning*, v. 8, April 1975, p. 61-71.
- Martin, Neil A. How Japanese investors are coping with an economic slowdown. *Institutional investor*, v. 9, Oct. 1975, p. 99-100, 102-4.
- Ozawa, Terutomo. Japanese technology: a new element in international competition. *Akron business and economic review*, v. 6, Summer 1975, p. 10-16.
- Sethi, S. Prakash. Why Japanese business is losing its halo. *Business and society review*, Winter 1974-75, no. 12, p. 35-43.
- Mexico**
- Meyers, Harold Burton. That incredible economy south of the border. *Fortune*, v. 92, Sept. 1975, p. 112-16, 170, 174, 177.
- Middle East**
- Stauffer, Richard V. Middle East potentials and problems. *Conference Board record*, v. 12, Feb. 1975, p. 33-5.
- New Zealand**
- New Zealand economy in 1975. (Monthly economic review) *Accountants' journal (N.Z.)*, v. 53, Feb. 1975, p. 33-4.
- Regional development, by Spectator. (Economic review) *Accountants' journal (N.Z.)*, v. 53, Oct. 1974, p. 118-19.
- Pakistan**
- Qureshi, Mahmood A. Private enterprise accounting and economic development in Pakistan. *International journal of accounting, education and research* v. 9, Spring 1974, p. 125-41.
- Philippines**
- Changing pattern of the Philippine consumer market. *SGV group journal (P.I.)*, no. 1 - 1975, p. 2-9.
- Rodrigo, Corazon D. Towards self-sufficiency - the cotton production program in the Philippines. *SGV group journal (P.I.)*, no. 1 - 1975, p. 36-41.
- Union of Soviet Socialist Republics**
- Gorelik, George. Soviet accounting, planning and control. *Abacus*, v. 10, June 1974, p. 13-25.
- United States**
- Brown, George H. Stagflation is the word. *Conference Board record*, v. 12, Jan. 1975, p. 7-11.
- Eilenberg, Howard. Coping with economic uncertainty. *Retail control*, v. 43, Oct. 1974, p. 2-14.
- Faltermayer, Edmund. Ever increasing affluence is less of a sure thing. *Fortune*, v. 91, April 1975, p. 92-7, 208, 212, 214, 218, 220.
- Guzzardi, Walter. Putting the cuffs on capitalism. *Fortune*, v. 91, April 1975, p. 104-7, 222.
- How pension officers view 1975. (Pensionforum) *Institutional investor*, v. 9, Jan. 1975, p. 23-4.
- Loomis, Carol J. Inflation: this time we can't give up. *Fortune*, v. 90, Dec. 1974, p. 112-15, 215-17.

- Mead, William B. 1975: will it really be as bad as all that? *Money*, v. 4, Jan. 1975, p. 24-7.
- President changes the calculations. (Business roundup) *Fortune*, v. 91, Feb. 1975, p. 9, 12, 16.
- Reiersen, Roy L. Financial markets - problems and prospects. *Conference Board record*, v. 11, Dec. 1974, p. 27-32.
- Ross, Billy B. Inflation. *Viewpoint (Main Laffrentz & Co.)*, 2nd ed., 1974, p. 27-31.
- Selected business forecasts for 1975, by S. Fred Singer and others. *Conference Board record*, v. 11, Dec. 1974, p. 33-45.
- Serlen, Bruce. Day of the groundhog: how long a shadow? *Pension world*, v. 11, Feb. 1975, p. 18-19, 65.
- Sommers, Albert T. Issue of inflump. (Business highlights) *Conference Board record*, v. 12, Feb. 1975, p. 2-5.
- Sommers, Albert T. Nineteen seventy-five - through a glass, darkly. (Business highlights) *Conference Board record*, v. 12, Jan. 1975, p. 3-7.
- Thorelli, Hans B. Consumer view of inflation and the economy. *Business horizons*, v. 17, Dec. 1974, p. 25-31.

Venezuela

- Amador, Frank J. Venezuela: economy, trade opportunities and operating conditions. *Tax management international journal*, May 1975, p. 3-6.

ECONOMIC DEVELOPMENT ACT OF 1965

See Public Works And Economic Development Act Of 1965

ECONOMIC INDICATORS

- As investment men view portfolio strategy now. *Bankers monthly*, v. 91, Nov. 15, 1974, p. 12, 14-15, 18-19.
- Bednarzik, Robert W. Involuntary part-time work: a cyclical analysis. *Monthly labor review*, v. 98, Sept. 1975, p. 12-17.
- Brown, George H. Stagflation is the word. *Conference Board record*, v. 12, Jan. 1975, p. 7-11.
- Building Owners And Managers Association International. Nineteen seventy-five economic forecast, sponsored by the Economic Council of BOMA International. *Skyscraper management*, v. 60, Jan.-Feb. 1975, p. 6-8, 10-13.
- Cheek, Logan M. Corporate expansion: predicting profitability. *Financial executive*, v. 43, March 1975, p. 38-42.
- de Cotret, Robert Rene. Current business trends: the recovery ... four problems. *Canadian business review*, v. 2, Autumn 1975, p. 38-43.
- Downs, Anthony. Real estate outlook through mid-1976. *Real estate review*, v. 5, Summer 1975, p. 24-32.
- Duffett, Walter E. Perspective Canada: how we look in numbers. *Canadian business review*, v. 2, Winter 1975, p. 28-31.
- Hymans, Max. Changes due to the current inflationary recession. (Debits & credits) *National public accountant*, v. 20, June 1975, p. 4-5.
- Kaufman, Henry. Economic recovery, liquidity and interest rates. *Journal of commercial bank lending*, v. 57, Aug. 1975, p. 2-10.
- Kjellberg, S. O. Deepening recession. (Economic scene) *Cost and management (Canada)*, v. 49, Jan.-Feb. 1975, p. 44-5.
- Kjellberg, S. O. Yet another look at the recession. (Economic scene) *Cost & management (Can.)*, v. 49, March-April 1975, p. 43-4.
- Knudsen, S. E. Economy: at the turning point. *Credit and financial management*, v. 77, March 1975, p. 10-11, 17, 32.
- Loomis, Carol J. Inflation: this time we can't give up. *Fortune*, v. 90, Dec. 1974, p. 112-15, 215-17.
- Morgenstern, Oskar. Does GNP measure growth and welfare? *Business and society review*, Fall 1975, p. 23-31.
- Nagan, Peter S. What analysts are saying now about the interest-rate outlook: will going longer still pay? (Investments) *Banking*, v. 67, June 1975, p. 12, 95.
- Okun, Arthur M. What's wrong with the US economy? Diagnosis and prescription. *Quarterly review of economics and business*, v. 15, Summer 1975, p. 21-34.
- Serlen, Bruce. Day of the groundhog: how long a shadow? *Pension world*, v. 11, Feb. 1975, p. 18-19, 65.

Seventy five economists on 1975, conducted by Janice Holling. *Institutional investor*, v. 9, Jan. 1975, p. 64-6.

Zeikel, Arthur. Coping with the challenge of change. *Pension world*, v. 11, May 1975, p. 15-17, 62, 64.

Canada

Kjellberg, S. O. Price trends in the recession. (Economic scene) *Cost and management* (Can.), v. 49, May-June 1975, p. 49-50.

Philippines

Philippine Institute Of Certified Public Accountants. Preview of 1975: industry prospects. *Accountants' journal* (P.I.), v. 24, no. 4, 1974, entire issue.

ECONOMIC ORDER QUANTITIES

See Inventories-Economic Order Quantity

ECONOMIC POLICY

See Also Fiscal Policy
Monetary Policy

Bawly, Dan. Who threw the first monkey wrench into the world economy. *Laventhol & Horwath perspective*, v. 1, Spring 1975, p. 26-9.

Beman, Lewis. Slow road back to full employment. *Fortune*, v. 91, June 1975, p. 84-7, 186.

Braun, Anne Romanis. What is incomes policy and what can it achieve? *Finance and development*, v. 12, March 1975, p. 34-7.

Dawson, John E. Origins of the Federal budget process: the challenge of particularism and synthesis. *Armed forces controller*, v. 20, April 1975, p. 2-7.

Dunlop, John T. Towards a less inflationary economy. *Sloan management review*, v. 16, Fall 1974, p. 21-8.

Effectiveness of phase II price controls, by H. Boissevain and others. *Interfaces*, v. 5, part 1, Feb. 1975, p. 33-43.

First National Bank Of Chicago. Challenge to economic policy - a report from the First National Bank of Chicago. *Broadcast financial journal*, v. 3, Dec.-Jan. 1975, p. 1, 8-9.

Fraser, Edie. Consumer legislative update: 1974 in perspective, outlook for 1975. *Business and society review*, Winter 1974-75, no. 12, p. 58-63.

Freeman, Gaylord. Program to fight inflation. *Broadcast financial journal*, v. 3, Nov. 1974, p. 6-11.

Gonzalez, Richard J. Inflation, recession, and taxation. *Tax executive*, v. 27, July 1975, p. 379-86.

Gorski, Janusz. Council for Mutual Economic Assistance (CMEA): its role in the economic integration of Socialist countries. *International journal of accounting, education and research*, v. 10, Fall 1974, p. 19-32.

Hauge, Gabriel. Perspective on these troublous times. *Conference Board record*, v. 12, March 1975, p. 35-8.

Kaufman, Richard H. Inflation - a global view. *Columbia journal of world business*, v. 9, Winter 1974, p. 135-8.

Knudsen, S. E. Economy: at the turning point. *Credit and financial management*, v. 77, March 1975, p. 10-11, 17, 32.

Levy, Michael E. Constraining inflation: concerns, complacencies, and evidence. *Conference Board record*, v. 12, Oct. 1975, p. 8-14.

Little, Royal. Listen to the painful lessons of 1920. (Opinion) *Fortune*, v. 91, Feb. 1975, p. 72-3.

Maloy, Thomas M. Is continuing inflation inevitable? *Atlanta economic review*, v. 25, May-June 1975, p. 52-4.

Metcalf, Evan B. Secretary Hoover and the emergence of macroeconomic management. *Business history review*, v. 49, Spring 1975, p. 60-80.

Mills, D. Quinn. Some lessons of price controls in 1971-1973. *Bell journal of economics*, v. 6, Spring 1975, p. 3-49.

Myddelton, D. R. Government interference in the market economy. *Accountant* (Eng.), v. 172, Feb. 20, 1975, p. 244-7.

Olsen, Leif H. U.S. economic recovery. *Conference Board record*, v. 12, June 1975, p. 30-4.

Powers, William J. How government policies affect capital investment. *Nation's business*, v. 63, Nov. 1975, p. 67-8.

ACCOUNTANTS' INDEX 1975

Robertson, Norman. Financial forecast: U.S. business in 1976. *Conference Board record*, v. 12, Nov. 1975, p. 47-50.

Rosen, Gerald R. Is the Fed too powerful? *Dun's review*, v. 106, Nov. 1975, p. 41-3.

Sampson, Thomas A. Can the free enterprise system survive. *Arthur Andersen chronicle*, v. 35, Jan. 1975, p. 47-51.

Schweiger, Irving. Nineteen seventy-five forecast of gross national product, consumer spending, saving, and housing. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 5-10.

Simon, William E. Economic policy. *University of Michigan business review*, v. 27, March 1975, p. 3-10.

Simonetti, Gilbert. Congressional scorekeeping: review of the 93rd Congress. (Washington report) *Journal of accountancy*, v. 139, Jan. 1975, p. 35-40.

Sommers, Albert T. Capital needs and policy options. (Business highlights) *Conference Board record*, v. 12, July 1975, p. 8-12.

Sommers, Albert T. Inflation and domestic economic policy. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 18-22, 26.

Sommers, Albert T. Issue of infump. (Business highlights) *Conference Board record*, v. 12, Feb. 1975, p. 2-5.

Sommers, Albert T. Social goals and economic growth - the policy problem in capital formation. *Conference Board record*, v. 12, Dec. 1975, p. 17-26.

Springer, William L. Did the 1968 surcharge really work? *American economic review*, v. 65, Sept. 1975, p. 644-59.

Sprinkel, Beryl W. Nineteen seventy-five: a year of recession, recovery, and decelerating inflation. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 1-4.

Staats, Elmer B. Federal budget, the economy, and inflation. *GAO review*, v. 10, Fall 1975, p. 1-10.

Thompson, Mayo J. Monopoly, competition, and free enterprise: toward an economic point of no return? *George Washington law review*, v. 42, Aug. 1974, p. 901-20.

Ulin, Robert P. Oil payments and the economy. *Conference Board record*, v. 12, May 1975, p. 40-2.

Wai, U Tun. Some economic concepts and policy issues in developing countries. *Finance and development*, v. 12, June 1975, p. 27-30.

Walinsky, Louis J. Businessman's primer on inflation and social justice. *Business and society review*, Spring 1975, p. 17-24.

Zeikel, Arthur. Coping with the challenge of change. *Pension world*, v. 11, May 1975, p. 15-17, 62, 64.

Australia

Vickers, D. Problems and policy options in the Australian economy. *Chartered accountant in Australia*, v. 45, Nov. 1974, p. 5-10.

Brazil

Araujo, Jorge Marinho de. Accounting for inflation. *Industrial accountant* (Pakistan), v. 14, Jan.-March 1975, p. 29-40, 28.

Canada

Beigie, Carl E. Government role in the economy. *Cost and management* (Can.), v. 49, Sept.-Oct. 1975, p. 15-18.

Beigie, Carl E. Inflation: new policy approaches. *Canadian business review*, v. 2, Winter 1975, p. 37-9.

Crozier, Robert B. Federal budget and the economy. *Canadian business review*, v. 2, Winter 1975, p. 44-8.

Danson, Barney. Urban strategy and the Canadian consensus. *Conference Board record*, v. 12, June 1975, p. 62-4.

de Cotret, Robert Rene. AERIC: the Applied Economic Research and Information Centre. *Canadian business review*, v. 1, Autumn 1974, p. 1-3.

de Cotret, Robert Rene. Current business trends: a period of slow growth. *Canadian business review*, v. 2, Winter 1975, p. 2-5.

Hampson, H. Anthony. Canadian economic policies: options in an inflation. *Canadian business review*, v. 2, Summer 1975, p. 32-5.

Smith, Arthur J. R. Inflation: patterns, causes and impacts. *Canadian business review*, v. 2, Winter 1975, p. 32-6.

Great Britain

- Nickel, Herman. Mr. Micawber's disciples. *Fortune*, v. 91, Feb. 1975, p. 93-5.
- Time to speak. *Accountant* (Eng.), v. 172, May 15, 1975, p. 613-14.
- Waiting for Godot. *Accountant* (Eng.), v. 172, April 17, 1975, p. 485-7.

India

- Chattopadhyaya, D. P. Towards an export oriented economic policy. *Finance and commerce* (India), v. 17, Nov.-Dec. 1974, p. 421-4.
- Ghosh, Biswanath. Public sector and the fifth five-year plan. *Management accountant* (India), v. 10, May 2, 1975, p. 313-16.

Ireland

- Simpson, John V. Regional planning reconsidered. *Management* (Irish), v. 22, March 1975, p. 16-18.

Italy

- Ball, Robert. Bankruptcy, Italian style. *Fortune*, v. 91, Feb. 1975, p. 88-92, 146, 150, 152.

New Zealand

- Low, A. R. Inflation and deflation. *Accountants' journal* (N.Z.), v. 54, May 1975, p. 125-8.
- New Zealand economy in 1975. (Monthly economic review) *Accountants' journal* (N.Z.), v. 53, Feb. 1975, p. 33-4.

ECONOMICS

- Adelman, Irma. Development economics - a reassessment of goals. *American economic review*, v. 65, May 1975, p. 302-9.
- Anderson, Bernard E. Public policy and black economic progress: a review of the evidence, by Bernard E. Anderson and Phyllis A. Wallace. *American economic review*, v. 65, May 1975, p. 47-52.
- Baily, Martin Neil. Dynamic monopsony and structural change. *American economic review*, v. 65, June 1975, p. 338-49.
- Banks, Louis. Mission of our business society. *Harvard business review*, v. 53, May-June 1975, p. 57-65.
- Barton, Allen H. Consensus and conflict among American leaders. *Public opinion quarterly*, v. 38, Winter 1975-75, p. 507-30.
- Bawly, Dan. Who threw the first monkey wrench into the world economy. *Laventhol & Horwath perspective*, v. 1, Spring 1975, p. 26-9.
- Bock, Betty. Concentration as an economic scapegoat. *Conference Board record*, v. 12, June 1975, p. 6-12.
- Brainard, W. C. Empirical monetary macroeconomics: what have we learned in the last 25 years? By W. C. Brainard and R. N. Cooper. *American economic review*, v. 65, May 1975, p. 167-75.
- Buchanan, James M. Public finance and public choice. *National tax journal*, v. 28, Dec. 1975, p. 383-94.
- Byrom, Fletcher L. Public affairs, private business and people. *Conference Board record*, v. 12, May 1975, p. 52-6.
- Cain, Glen G. Challenge of dual and radical theories of the labor market to orthodox theory. *American economic review*, v. 65, May 1975, p. 16-22.
- Capon, Frank S. Mathematics of prosperity. *Financial executive*, v. 43, March 1975, p. 26-32.
- Chiang, Alpha C. Fundamental methods of mathematical economics. 2nd ed. New York, McGraw-Hill, c1974. 784 p. [933 C]
- Christensen, Laurits R. Transcendental logarithmic utility functions, by Laurits R. Christensen, Dale W. Jorgenson and Lawrence J. Lau. *American economic review*, v. 65, June 1975, p. 367-83.
- Cleveland, Harlan. Macroproblem of modernization. (View-point) *Conference Board record*, v. 12, Feb. 1975, p. 6-9.
- Clower, Robert. Coordination of economic activities: a Keynesian perspective, by Robert Clower and Axel Leijonhufvud. *American economic review*, v. 65, May 1975, p. 182-8.
- Conference Board. Business outlook 1975: a discussion by the Conference Board Economic Forum held at the Waldorf-Astoria, New York City, Nov. 21, 1974. New York, c1975. 102 p. (*Conference Board report*, no. 647.) [*200 C]
- Daly, Donald J. Canadian Foundation for Economic Education: broadening economic understanding. *Canadian business review*, v. 2, Autumn 1975, p. 47-50.
- Dornburgh, William W. Economics: its application to banking. *Journal of commercial bank lending*, v. 58, Nov. 1975, p. 44-53.
- Featherston, J. B. Historic influences on development of the theory of value. *Appraisal journal*, v. 43, April 1975, p. 165-82.
- Frenkel, Jacob A. Portfolio equilibrium and the balance payments: a monetary approach, by Jacob A. Frenkel and Carlos A. Rodriguez. *American economic review*, v. 65, Sept. 1975, p. 674-88.
- Friedman, Irving S. Global inflation: the way out. *Managerial planning*, v. 24, Sept./Oct. 1975, p. 1-5, 17.
- Gilbert, James B. Collectivism and Charles Steinmetz. *Business history review*, v. 48, Winter 1974, p. 520-40.
- Guzzardi, Walter. Putting the cuffs on capitalism. *Fortune*, v. 91, April 1975, p. 104-7, 222.
- Hauge, Gabriel. Perspective on these troublous times. *Conference Board record*, v. 12, March 1975, p. 35-8.
- Heinrich, Bernd. Invisible hand loses its grip. *Business and society review*, Winter 1974-75, no. 12, p. 30-4.
- Heller, Walter W. What's right with economics? *American economic review*, v. 65, March 1975, p. 1-26.
- Hochberg, Moe. Recognition of key economic factors may avoid or minimize tax problems, by Moe Hochberg and James F. Mahar. *Taxes - the tax magazine*, v. 53, April 1975, p. 196-211.
- Horton, Robert V. Boosting payoffs from economics education, by Robert V. Horton and Dennis J. Weidenaar. *Conference Board record*, v. 12, April 1975, p. 43-7.
- Johnson, George E. Economic analysis of trade unionism. *American economic review*, v. 65, May 1975, p. 23-8.
- Killick, John R. Bolton Ogden & Co.: a case study in Anglo-American trade, 1790-1850. *Business history review*, v. 48, Winter 1974, p. 501-19.
- Kindleberger, C. P. Quantity and price, especially in financial markets. *Quarterly review of economics and business*, v. 15, Summer 1975, p. 7-19.
- Kjellberg, S. O. U.S. economic recovery. (Economic scene) *Cost and management* (Can.), v. 49, Sept.-Oct. 1975, p. 38-9.
- Leontief, Wassily. Structure of the world economy. *American economic review*, v. 64, Dec. 1974, p. 823-34.
- Madden, Carl H. Current issues in a mixed economy. *Atlanta economic review*, v. 25, May-June 1975, p. 40-7.
- Malley, Deborah DeWitt. Lawrence Klein and his forecasting machine. *Fortune*, v. 91, March 1975, p. 152-7.
- Mann, H. M. Structural antitrust cases: the benefit-cost underpinnings, by H. M. Mann and J. W. Meehan. *George Washington law review*, v. 42, Aug. 1974, p. 921-6.
- Massaro, Vincent G. Is the U.S. facing a capital shortage? *Conference Board record*, v. 12, Jan. 1975, p. 41-3.
- McKinney, George W. Motion or progress? (Economics & finance) *Bankers monthly*, v. 92, Feb. 15, 1975, p. 4, 6-7.
- Mechanic, Jack H. Teaching and using economic analysis. *Air force comptroller*, v. 9, April 1975, p. 36-7.
- Metcalfe, Evan B. Secretary Hoover and the emergence of macroeconomic management. *Business history review*, v. 49, Spring 1975, p. 60-80.
- Mills, D. Quinn. Some lessons of price controls in 1971-1973. *Bell journal of economics*, v. 6, Spring 1975, p. 3-49.
- Mills, Edwin S. Environmental quality: the first five years, by Edwin S. Mills and Frederick M. Peterson. *American economic review*, v. 65, June 1975, p. 259-68.
- Morgenstern, Oskar. Does GNP measure growth and welfare? *Business and society review*, Fall 1975, p. 23-31.
- Nelson, Charles R. Rational expectations and the predictive efficiency of economic models. *Journal of business* (U. of Chicago), v. 48, July 1975, p. 331-43.

- Prakash, Prem. Informational interdependencies: system structure induced by accounting information, by Prem Prakash and Alfred Rappaport. *Accounting review*, v. 50, Oct. 1975, p. 723-34.
- Reagan, Barbara B. Two supply curves for economists? Implications of mobility and career attachment of women. *American economic review*, v. 65, May 1975, p. 100-7.
- Savage, V. Howard. Interdependence of the San Antonio economic structure and the defense establishment. *Land economics*, v. 50, Nov. 1974, p. 374-9.
- Shontz, Patricia J. Social architecture: sifting through the rubble. *University of Michigan business review*, v. 27, March 1975, p. 23-7.
- Sonnecken, Edwin H. Accounting for economics. *Akron business and economic review*, v. 6, Fall 1975, p. 4-7.
- Spiegel, John W. Telex v. IBM: monopoly pricing under section 2 of the Sherman act. (Notes) *Yale law journal*, v. 84, Jan. 1975, p. 558-83.
- Strober, Myra H. Women economists: career aspirations, education, and training. *American economic review*, v. 65, May 1975, p. 92-9.
- Swinton, David H. Factors affecting the future economic prospects of minorities. *American economic review*, v. 65, May 1975, p. 53-8.
- Thompson, Mayo J. Monopoly, competition, and free enterprise: toward an economic point of no return? *George Washington law review*, v. 42, Aug. 1974, p. 901-20.
- Train, Russell E. Planning to take charge of our future. *Conference Board record*, v. 12, May 1975, p. 57-9.
- Veneman, John G. Social problems are political problems. *Conference Board record*, v. 12, May 1975, p. 63-4.
- Westin, Richard B. Empirical implications of infrequent purchase behavior in a stock adjustment model. *American economic review*, v. 65, June 1975, p. 384-96.
- Canada**
- de Cotret, Robert Rene. AERIC: the Applied Economic Research and Information Centre. *Canadian business review*, v. 1, Autumn 1974, p. 1-3.
- Kjellberg, S. O. Strong capital program. (Economic scene) *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 44-5.
- Ritchie, Ronald S. Canada: a complex socio-economic environment for planners. *Cost and management* (Can.), v. 49, Sept.-Oct. 1975, p. 31-5.
- Smith, Arthur J. R. Socio-economic environment of the decision-maker. *Cost and management* (Can.), v. 49, Sept.-Oct. 1975, p. 6-12.
- Vasoff, James D. Rationale and logic of the budget. (Economic outlook) *CA magazine* (Can.), v. 106, Jan. 1975, p. 53-5.
- Great Britain**
- Holloway, Edward. What is wrong with Britain's economy? *International accountant*, v. 44, July-Sept. 1974, p. 66-8.
- Ireland**
- Simpson, John V. Stagflation in Northern Ireland. *Management* (Irish), v. 21, Dec. 1974, p. 7-9.
- Japan**
- Ozawa, Terutomo. Japan's Mid-East economic diplomacy. *Columbia journal of world business*, v. 9, Fall 1974, p. 38-46.
- Yugoslavia**
- Connock, Michael. Workers' management in Yugoslavia. *Accountancy* (Eng.), v. 85, Dec. 1974, p. 42-4.
- ECONOMIES OF SCALE**
- See Corporations-Large-Scale
- ECONOMISTS**
- Amsden, Alice H. Job search and affirmative action, by Alice H. Amsden and Collette Moser. *American economic review*, v. 65, May 1975, p. 83-91.
- Carter, Charles S. Business economists in Canada: their evolving role in the business community. *Canadian business review*, v. 2, Spring 1975, p. 34-7.
- Fisher, David I. Corporate economist. New York, Conference Board, c1975. 55 p. (*Conference Board report*, no. 655.) [*224 F]
- Galbraith, John Kenneth. Coming of J. M. Keynes. *Business and society review*, Fall 1975, p. 32-8.
- Reagan, Barbara B. Two supply curves for economists? Implications of mobility and career attachment of women. *American economic review*, v. 65, May 1975, p. 100-7.
- Rivlin, Alice M. Income distribution - can economists help? *American economic review*, v. 65, May 1975, p. 1-15.
- Shontz, Patricia J. Social architecture: sifting through the rubble. *University of Michigan business review*, v. 27, March 1975, p. 23-7.
- Strober, Myra H. Women economists: career aspirations, education, and training. *American economic review*, v. 65, May 1975, p. 92-9.
- ECONOMY** in 1975: a sectoral breakdown. *Broadcast financial journal*, v. 3, Dec.-Jan. 1975, p. 9-10.
- EDDIE, G. C.**
- Future for fishing? *Long range planning*, v. 8, Oct. 1975, p. 76-80.
- EDDS, JOHN A.**
- Importance of report writing, by John A. Edds and Dale Knowles. (Accountability auditing in the community) *Internal auditor*, v. 32, Nov./Dec. 1975, p. 73-5.
- Managerial auditing calls for management perspective. *CGA* (Can.), v. 9, Oct. 1975, p. 14-17.
- Whatever became of operational auditing? *CA magazine* (Can.), v. 106, March 1975, p. 44-8.
- EDELMAN, ROBERT J.**
- Cassidy, Edward W. Breaking down classification barriers to job advancement, by Edward W. Cassidy, William H. Chandler and Robert J. Edelman. *Personnel*, v. 52, May-June 1975, p. 60-7.
- EDELSON, HARRY.**
- Outlook for services. (Wall street interface) *Modern data*, v. 8, March 1975, p. 46-7.
- EDELSTEIN, HASKELL.**
- Searching for some logic in the earnings and profits rules: some recent developments. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 73-101.) [750.2 T]
- EDELSTEIN, ROBERT H.**
- Improving the selection of credit risks: an analysis of a commercial bank minority lending program. *Journal of finance*, v. 30, March 1975, p. 37-55.
- EDER, BERNARD B.**
- Setting up billing rates when starting a practice. (Accountants' fees) *Practical accountant*, v. 8, July/Aug. 1975, p. 38-9.
- EDERINGTON, LOUIS H.**
- Yield spread on new issues of corporate bonds. *Journal of finance*, v. 29, Dec. 1974, p. 1531-43.
- EDGE, C. GEOFFREY.**
- Energy resources: a perspective for Canada towards the year 2000. *Cost and management* (Canada), v. 48, Nov.-Dec. 1974, p. 6-12.

EDICK, THOMAS B.

Credit executive's role in cash management. *Credit and financial management*, v. 77, Oct. 1975, p. 16-17, 33.

EDMONDS, EDMUND W.

FY 1976 Federal budget. *Air force comptroller*, v. 9, April 1975, p. 1-5.

EDMONDS, JOHN W.

Commercial paper, bank deposits and collection, and letters of credit. *Business lawyer*, v. 30, April 1975, p. 869-83.

EDP controls and auditing.

Porter, W. Thomas. EDP controls and auditing. Belmont, Calif., Wadsworth Pub. Co., c1974. 240 p. [*170 P]

EDUCATION

See Also Accounting Courses

Accounting Testing Program
Accounting-Teaching
Examinations
Schools And Colleges

Albers, Wayne J. Challenge of professional education. *California CPA quarterly*, v. 43, June 1975, p. 18-21.

Ameiss, Albert P. International accounting at the senior student level. *International journal of accounting education and research*, v. 10, Fall 1974, p. 107-21.

American Institute Of Certified Public Accountants. Professional Ethics Division. AICPA ethics rulings: sponsor's announcement of member's participation in educational seminar. (Official releases) *Journal of accountancy*, v. 140, Sept. 1975, p. 86.

Argent, P. Education and training. *Public finance and accountancy* (Eng.), v. 2, Oct. 1975, p. 325-8.

Bentz, William F. Learning transfer in professional education and training for accounting. (Education research) *Accounting review*, v. 50, April 1975, p. 370-9.

Boaden, Bruce. Should the university be the cradle of the profession? *South African chartered accountant*, v. 10, Oct. 1974, p. 348.

Boatsman, James R. Example of controlling the risk of a type II error for substantive tests in auditing. (Education research) *Accounting review*, v. 50, July 1975, p. 610-15.

Boissonneau, Robert. Matter of degree: education in health care administration. *Hospital administration*, v. 20, Summer 1975, p. 22-32.

Careers in insurance: opportunities in education and training. *Journal of American insurance*, v. 50, Winter 1974-75, p. 29-32.

Chartered Institute Of Public Finance And Accountancy. Prospectus for a profession: the report of the long range enquiry into education and training for the accountancy profession by Professor David Solomons. (Institute statement) *Public finance & accountancy* (Eng.), v. 1, Dec. 1974, p. 400-2.

Coffman, Edward N. Selected profile of the student transferring from accounting major, by Edward N. Coffman, Glenn H. Gilbreath and Mervyn W. Wingfield. *Georgia CPA*, v. 16, Winter 1974-75, p. 12-14, 29.

Cooke, George. Current crises and the education service. *Public finance & accountancy* (Eng.), v. 2, April 1975, p. 112-13.

Dale, Basil. Accounting laboratory. *Australian accountant*, v. 45, March 1975, p. 94-6.

Daly, Donald J. Canadian Foundation for Economic Education: broadening economic understanding. *Canadian business review*, v. 2, Autumn 1975, p. 47-50.

Davis, Joel C. Accounting includes internal auditing. (Education and practice) *Internal auditor*, v. 32, Nov./Dec. 1975, p. 67-70.

Drucker, Meyer. Importance of not-for-profit accounting in the curriculum. *Woman CPA*, v. 37, July 1975, p. 7-9.

Ellis, Loudell O. Accounting education today. (Education) *Woman CPA*, v. 37, July 1975, p. 12-14, 30.

Fagan, Harry T. Education of a credit executive. *Credit and financial management*, v. 77, Jan. 1975, p. 12-14.

Fearnley, Stella. Education in English as well as accountancy. *Accountant* (Eng.), v. 172, Jan. 23, 1975, p. 121.

Fraker, M. Suzanne. Educators must show impact of programs. *Hospitals*, v. 49, Sept. 1, 1975, p. 103-6.

Freeman, Robert J. Not-for-profit organizations in the accounting curriculum: where and how? Tuscaloosa, Ala., 1974. 18. 3 p. (Prepared for *Researching the accounting curriculum, strategies for change*, a symposium sponsored by the American Accounting Association with the financial assistance of the Price Waterhouse Foundation, Chicago, Ill., May 19-21, 1974.) [*107.9 F]

Gayton, Robert J. Improving university/accounting profession relations. (Education) *CA magazine* (Can.), v. 107, July 1975, p. 67-70.

Gilpatrick, Eleanor. Education for work: a full employment strategy. *Annals of the American Academy of Political and Social Science*, v. 418, cia March 1975, p. 147-55.

Granof, Michael H. On aspects of a professional accountant's education, by Michael H. Granof and Charles H. Smith. (Accountancy abroad) *Chartered accountant in Australia*, v. 46, Aug. 1975, p. 37-40.

Green, Edith. Fears and fallacies: equal opportunities in the 1970's. *University of Michigan business review*, v. 27, Jan. 1975, p. 1-5.

Harris, John K. Teaching note on the use of assumptions in case study. *Decision sciences*, v. 6, Jan. 1975, p. 184-5.

Holbert, Neil Bruce. When businessmen teach. *Business horizons*, v. 18, Aug. 1975, p. 77-84.

Homburger, Richard H. Audit of historical records as a learning device in studying environmental and socioeconomic influences on accounting. University, Ala., Academy of Accounting Historians, n.d. 13 p. (Academy of Accounting Historians, working paper series, no. 2.) [*109 H]

Horn, Frederick E. Academic preparation of the accountant of the future. *Journal of accountancy*, v. 139, May 1975, p. 64-8.

Horton, Robert V. Boosting payoffs from economics education, by Robert V. Horton and Dennis J. Weidenaar. *Conference Board record*, v. 12, April 1975, p. 43-7.

Janell, Paul A. Isolation of accounting practitioners and educators: a development in the search for channels of communication, by Paul A. Janell and Michael L. Fettes. *Massachusetts CPA review*, v. 48, Nov.-Dec. 1974, p. 15-18.

Kierulff, Herbert E. Can entrepreneurs be developed? *MSU business topics*, v. 23, Winter 1975, p. 39-44.

Kiger, Jack E. Visiting professorships, by Jack E. Kiger and Carl S. Warren. (Education research) *Accounting review*, v. 50, April 1975, p. 387-91.

Kleerekoper, Drs I. Financial reporting under inflationary conditions. *Accountant* (Eng.), v. 172, Jan. 30, 1975, p. 133-5.

Kozmetsky, George. Approach to the development of schools of accountancy. *California CPA quarterly*, v. 43, June 1975, p. 15-17.

Lamoreaux, Ralph W. Training in operational auditing. *GAO review*, v. 10, Fall 1975, p. 67-72.

Link, Charles R. Graduate education, school quality, experience, student ability, and earnings. *Journal of business* (U. of Chicago), v. 48, Oct. 1975, p. 477-91.

Lossett, Ronald D. Nature of the demand for doctorates in accounting, by Ronald D. Lossett and Mohamed Moustafa. (Education research) *Accounting review*, v. 50, Oct. 1975, p. 874-81.

Lubell, Myron S. Masters degree in taxation: an academic survey, by Myron S. Lubell and Barry C. Broden. (Education research) *Accounting review*, v. 50, Jan. 1975, p. 170-6.

McNeill, I. Eugene. Personality tendencies and learning modes in elementary accounting, by I. Eugene McNeill and Frank Collins. (Education research) *Accounting review*, v. 50, Oct. 1975, p. 888-97.

Miller, Herbert E. Separate schools issue. *Arthur Andersen chronicle*, v. 35, July 1975, p. 26-35.

Neumann, Frederick L. Career education in accounting in the United States: a current appraisal. *International journal of accounting, education and research*, v. 9, Spring 1974, p. 169-79.

- Nikolai, Loren A. Organizational set prestige ranking and its impact upon accounting department faculties, by Loren A. Nikolai and John D. Bazley. (Education research) *Accounting review*, v. 50, Oct. 1975, p. 881-8.
- Paras, Renato L. New direction for accounting education. *Accountants' Journal* (P.I.), v. 24, no. 1, 1974, p. 9-12.
- Paretta, Robert L. Sequencing of examination questions and its effect on student performance, by Robert L. Paretta and Lester W. Chadwick. (Education research) *Accounting review*, v. 50, July 1975, p. 595-601.
- Pesola, Robert M. Education for employability in the vocational school. *Data management*, v. 12, Dec. 1974, p. 22-5, 31.
- Rosen, L. S. Current practitioner - academic relations. (Education) *CA magazine* (Can.), v. 107, Sept. 1975, p. 76-9.
- Salmon, J. R. Society's educational policies and the Solomons report. *Australian accountant*, v. 45, April 1975, p. 148-50.
- Schoenfeld, Hanns-Martin. International influences on the contemporary accounting curriculum: international accounting instruction at the University of Illinois at Urbana-Champaign. *International journal of accounting, education and research*, v. 10, Fall 1974, p. 71-85.
- Siegel, Joel. Theoretician/practitioner as the model accounting educator. (Letters to the editor) *CPA* (NYSS), v. 45, July 1975, p. 6-7.
- Simonetti, Gilbert. Congressional scorekeeping: review of the 93rd Congress. (Washington report) *Journal of accountancy*, v. 139, Jan. 1975, p. 35-40.
- Snyder, J. N. Teaching of computer science: master of science degree. *Computers and people*, v. 24, Jan. 1975, p. 25-6.
- Solomon, Lanny. Improving student attitudes in the beginning accounting course. (Education research) *Accounting review*, v. 50, July 1975, p. 601-5.
- Southwick, Lawrence. Optimal-control-theory approach to the education-investment decision, by Lawrence Southwick and Stanley Zionts. *Operations research*, v. 22, Nov.-Dec. 1974, p. 1156-74.
- Stander, A. Oracle that failed, by A. Stander and T. Rickards. *Long range planning*, v. 8, Oct. 1975, p. 13-17.
- Stanley, Justin A. Lawyer's role in educating young people for citizenship. *American Bar Association journal*, v. 60, Nov. 1974, p. 1367-70.
- Staubus, George J. Responsibility of accounting teachers. (Education research) *Accounting review*, v. 50, Jan. 1975, p. 160-70.
- Stead, Bette Ann. Educating women for administration. *Business horizons*, v. 18, April 1975, p. 51-6.
- Stiglitz, Joseph E. Theory of screening, education, and the distribution of income. *American economic review*, v. 65, June 1975, p. 283-300.
- Strober, Myra H. Women economists: career aspirations, education, and training. *American economic review*, v. 65, May 1975, p. 92-9.
- Teaching records management, by Mark Langemo and others. *Information & records management*, v. 9, May 1975, p. 18, 20, 22.
- Trump, Guy W. NEXUS - a people bank. (Education) *Journal of accountancy*, v. 140, Nov. 1975, p. 94.
- Ustry, Milton F. Educational interface. (Letters) *Journal of accountancy*, v. 139, Feb. 1975, p. 41.
- Welch, Finis. Human capital theory: education, discrimination, and life cycles. *American economic review*, v. 65, May 1975, p. 63-73.
- Williams, Doyle Z. Changes in accounting education: 1967-72. (Education) *Journal of accountancy*, v. 139, March 1975, p. 94-102.
- Williams, Harold M. Case against schools of professional accounting. *California CPA quarterly*, v. 43, June 1975, p. 7-10, 12.
- Accounting Technicians**
See Also Accounting Technicians
- Argent, P. Education and training. *Public finance and accountancy* (Eng.), v. 2, Oct. 1975, p. 325-8.
- Chartered Institute Of Public Finance And Accountancy. Education and training of accounting technicians. *Public finance & accountancy* (Eng.), v. 2, Feb. 1975, p. 64.
- Kiefer, Dale L. Accounting paraprofessional in the public accounting firm, by Dale L. Kiefer and Ted R. Compton. *Ohio CPA*, v. 34, Winter 1975, p. 37-45.
- Australia**
Gordon Institute of Technology. *Australian accountant*, v. 44, Dec. 1974, p. 677-9.
- Institute Of Chartered Accountants In Australia. Public Relations Committee. Chartered accountancy. *Chartered accountant in Australia*, v. 45, April 1975, p. 23-5.
- Salmon, J. R. Society's educational policies and the Solomons report. *Australian accountant*, v. 45, April 1975, p. 148-50.
- Canada**
Brazier, Graham. New scholarship and a new course. (Program development) *CGA magazine* (Can.), v. 9, Aug. 1975, p. 10.
- China**
Richman, Barry. Chinese and Indian development: an interdisciplinary environmental analysis. *American economic review*, v. 65, May 1975, p. 345-55.
- Colorado**
Hunthausen, John M. Evolution of accountancy education and certification standards. *Colorado CPA report*, v. 39, Spring 1975, p. 15-24.
- Costs**
Young, W. A. Economics of acquiring an education. *Veterinary economics*, Sept. 1975, p. 23-4, 28, 30.
- Data processing**
Duckenfield, Christopher J. Lack of education and incentives in the EDP industry. *Data management*, v. 13, March 1975, p. 20-1.
- Heinje, Cynthia L. Faculty develops curriculum with guidance of business. *Data management*, v. 13, March 1975, p. 18-19.
- Raben, Joe. Computers and the future of education. *Computers and people*, v. 24, Feb. 1975, p. 28-31, 39.
- Thomsen, Neal. Education for DP users. *Data management*, v. 13, March 1975, p. 24-8.
- Delaware**
Markell, William. University of Delaware. (Education notes) *Delaware CPA*, v. 1, May 1974, p. 27.
- Price, John R. Accounting education at Delaware State. (Education notes) *Delaware CPA*, v. 1, May 1974, p. 26.
- Developing countries**
Lethem, Francis J. Innovation in education in Western Africa. *Finance and development*, v. 11, Dec. 1974, p. 26-8, 42.
- Disadvantaged**
Tinari, Frank D. Introducing the educational opportunity fund student to the business curriculum: the experience at Seton Hall University, by Frank D. Tinari and George Garrison. *Journal of business* (Seton Hall), v. 13, May 1975, p. 23-32.
- France**
Clara, Jean. Practical and professional training for experts comptables in France. *Journal UEC*, v. 10, Jan. 1975, p. 48-51.
- Great Britain**
Baxter, W. T. English accountant's work and training. (Education) *CA magazine* (Can.), v. 106, May 1975, p. 73-6.
- Consultative Committee Of Accountancy Bodies. Prospectus for a profession. *Certified accountant* (Eng.), Dec. 1974, p. 623-4.

- Hendrick, Paul. Education or examination? (Student round-about) *Accountant* (Eng.), v. 171, Nov. 21, 1974, p. 700-1.
- MacDonald, Graeme. Academic perspective of accounting. *Accountancy* (Eng.), v. 86, Oct. 1975, p. 60-1.
- Said, Kamal el Dien. Management applications of the learning function. *Management accounting* (Eng.), v. 53, Sept. 1975, p. 279-82.
- Salmon, J. R. Society's educational policies and the Solomons report. *Australian accountant*, v. 45, April 1975, p. 148-50.
- Solomons accepted - with reservations. *Accountant* (Eng.), v. 171, Nov. 21, 1974, p. 669-70.

India

- Richman, Barry. Chinese and Indian development: an interdisciplinary environmental analysis. *American economic review*, v. 65, May 1975, p. 345-55.

Indonesia

- Flores, Porfirio M. Accountancy profession in Indonesia. *SGV group journal*, no. 3, 1974, p. 2-13.

Minorities

- Gellhorn, Ernest. Constitutional limitations on admissions procedures and standards - beyond affirmative action, by Ernest Gellhorn and D. Brock Hornby. *Virginia law review*, v. 60, Oct. 1974, p. 975-1011.
- Karst, Kenneth L. Affirmative action and equal protection, by Kenneth L. Karst and Harold W. Horowitz. *Virginia law review*, v. 60, Oct. 1974, p. 955-74.
- Linden, Jack. Larry Brown, first graduate of the Minnesota Society's minority scholarship/internship program. (Profile) *Journal of accountancy*, v. 139, April 1975, p. 26, 28, 30-2.
- O'Neil, Robert M. Racial preference and higher education: the larger context. *Virginia law review*, v. 60, Oct. 1974, p. 925-54.
- Paulsen, Monrad G. Defunis: the road not taken - introduction. *Virginia law review*, v. 60, Oct. 1974, p. 917-24.

Missouri

- Dockweiler, Raymond C. Missouri's new school of accountancy. *Asset* (Missouri Society of CPAs), v. 24, July-Aug. 1975, p. 3-5, 14.

Nebraska

- Holdren, George C. Professional school of accounting for the University of Nebraska-Lincoln? *Nebraska CPA*, v. 10, Spring 1975, p. 24-6.

Netherlands

- van den Heuvel, Bert. Netherlands scene. (Student roundabout) *Accountant* (Eng.), v. 172, Jan. 30, 1975, p. 55.

Non-Accounting Majors Program

See Also Doctoral Programs In Accounting
Master Of Accountancy Programs

- McMahon, Thomas F. Classroom ethics: a survey of business school courses. *Business and society review*, Summer 1975, p. 21-4.

On-the-job training

- Argent, P. Education and training. *Public finance and accountancy* (Eng.), v. 2, Oct. 1975, p. 325-8.
- Barnhart, James R. Profile of an accounting internship program. *Ohio CPA*, v. 34, Spring 1975, p. 81-8.
- Beeson, Lynda J. Accounting internship in industry. *Management accounting* (NAA), v. 56, March 1975, p. 59-61.
- Exchange visitor program. *H & S reports*, v. 12, Winter 1975, p. 16-20.

Philippines

- Casino, Jesus A. Evaluation of the state of accounting teachers based on standards promulgated by the American Accounting Association. (Accounting teachers' forum) *Accountants' journal* (P.I.), v. 24, no. 2, 1974, p. 74-5, 81.

Scotland

- Whittington, Geoffrey. Accounting in Edinburgh University: a personal view. *Accountant's magazine* (Scot.), v. 79, Sept. 1975, p. 312-14, 315.

South Africa

- Garbutt, Douglas. Educating South Africa's accountants. *Accountant* (Eng.), v. 172, Feb. 27, 1975, p. 280-2.
- Judgement of Solomons: implications for South Africa. *South African chartered accountant*, v. 10, Oct. 1974, p. 344-7.
- Kritzinger, Leon. Presenting the university view point. *South African chartered accountant*, v. 10, Oct. 1974, p. 342-3.
- Looking forward (without thinking backwards). *South African chartered accountant*, v. 10, Oct. 1974, p. 357-9.
- Specializing after qualifying. *South African chartered accountant*, v. 10, Oct. 1974, p. 336-7.
- Wolman, Basil. Marrying the academic and practical approaches. *South African chartered accountant*, v. 10, Oct. 1974, p. 349-51.

Staff Training

See Accountants' Office-Staff Training

Statistics

- Williams, Doyle Z. Changes in accounting education: 1967-72. (Education) *Journal of accountancy*, v. 139, March 1975, p. 94-102.

Surveys

- Drucker, Meyer. Importance of not-for-profit accounting in the curriculum. *Woman CPA*, v. 37, July 1975, p. 7-9.
- McMahon, Thomas F. Classroom ethics: a survey of business school courses. *Business and society review*, Summer 1975, p. 21-4.
- Williams, Doyle Z. Changes in accounting education: 1967-72. (Education) *Journal of accountancy*, v. 139, March 1975, p. 94-102.

Virginia

- Leininger, Wayne. Undergraduate accounting programs in Virginia. *Virginia accountant*, v. 27, Dec. 1974, p. 30-2.

EDUCATION, BANKERS

- Hammer, Ann. MBA banking program: new training opportunity. *Burroughs clearing house*, v. 60, Oct. 1975, p. 20-1, 40.
- Healey, Sheila. AIB: age 75, and still growing. *Banking*, v. 67, May 1975, p. 101-2.
- Lauden, Franklin K. ABA school gives specialists an overview of the banking business. *Banking*, v. 67, May 1975, p. 34-6.

EDUCATION, CONTINUING

- Alverson, Warren J. What value, executive education? (Methods and management) *Best's review* (Property/liability ed.), v. 76, July 1975, p. 93-7.
- Babcock, Daniel L. Continuing education of professional employees - a benefit-cost model. *Engineering economist*, v. 20, Summer 1975, p. 281-93.
- Bazley, John D. Comparison of published accounting research and qualities of accounting faculty and doctoral programs, by John D. Bazley and Loren A. Nikolai. (Education research) *Accounting review*, v. 50, July 1975, p. 605-15.
- Colorado's first year of required CPE. (News & views) *CPA* (NYSS), v. 45, Oct. 1975, p. 10-11. (Reprint from *CPA newsletter* (Colorado Society of CPAs), July 15, 1975.)
- Continuing education - continuing competence? (News & views) *CPA* (NYSS), v. 45, Aug. 1975, p. 11-12. (Excerpt from *NASBA news*, March 14, 1975.)
- Cramer, Joe J. Commentary. *Arthur Andersen chronicle*, v. 35, April 1975, p. 12-17.
- Demidovich, John W. How to sell your ideas to management. *Data management*, v. 13, Oct. 1975, p. 16-22.

- Dittrich, John E. Manpower development, by John E. Ditt-
rich and Donald S. Shannon. *Management accounting*
(NAA), v. 57, Oct. 1975, p. 29-32.
- Ginsburg, Joseph. Professional development - useful hints.
(Administration of accountants practice) *CPA* (NYSS), v.
45, Nov. 1975, p. 62-3.
- Granof, Michael H. On aspects of a professional accountant's
education, by Michael H. Granof and Charles H. Smith.
(Accountancy abroad) *Chartered accountant in Australia*, v.
46, Aug. 1975, p. 37-40.
- Grauer, Joshua. Evaluating CPE program effectiveness.
(Education) *Journal of accountancy*, v. 139, April 1975, p. 89-
93.
- Haggard, Carol Lee. Commentary. *Arthur Andersen chronicle*,
v. 35, April 1975, p. 17-18.
- Horn, Frederick E. Deficiencies of accounting education.
(Letters) *Journal of accountancy*, v. 140, Nov. 1975, p. 30, 32.
- Kapnick, Harvey. Emerging role of the academic accountant.
Arthur Andersen chronicle, v. 35, April 1975, p. 4-11.
- Kiesey, Douglas T. Trends in management education for
CPAs, by Douglas T. Kiesey and Ernest J. Pavlock. *Journal*
of accountancy, v. 139, May 1975, p. 48-53.
- Laurence, John. Education for business. *Accountant* (Eng.), v.
172, May 8, 1975, p. 593-8.
- Lentilho, Robert W. Continuing education in the largest
accounting firms. (Administration of accountants practice)
CPA (NYSS), v. 45, Sept. 1975, p. 70-2.
- May, Gordon S. Continuing education syndrome. (Profes-
sional notes) *Journal of accountancy*, v. 139, April 1975, p.
85-6.
- May, Gordon S. Continuing professional education - required
or voluntary? (Education) *Journal of accountancy*, v. 140,
Aug. 1975, p. 110-13.
- Neumann, Frederick L. Career education in accounting in the
United States: a current appraisal. *International journal of*
accounting, education and research, v. 9, Spring 1974, p. 169-
79.
- O'Grady, James P. Who profits from professional develop-
ment? *Data management*, v. 13, Jan. 1975, p. 30-3.
- Pearson, David B. Continuing education: a meeting of the
minds? (Education) *Journal of accountancy*, v. 139, Jan.
1975, p. 81-7.
- Posey, J. Marion. Academic institutions and the education
needs of the accounting profession. *Woman CPA*, v. 37,
July 1975, p. 3-6.
- Realities of relicensing. (News & views) *CPA* (NYSS), v. 45,
Nov. 1975, p. 14. (Excerpt from *NASBA news*, July 14,
1975.)
- SEC issues ASR Nos. 168 and 169. (News report) *Journal of*
accountancy, v. 139, March 1975, p. 10, 12.
- Shellenberger, John S. Continuing education for CPAs - a
contemporary problem. *Delaware CPA*, v. 1, May 1974, p.
17-22.
- States report on required CPE. (News report) *Journal of*
accountancy, v. 140, July 1975, p. 22.
- That formal post qualification education is a waste of time
and money, by Ca(sa)ndra. *South African chartered ac-*
countant, v. 11, Feb. 1975, p. 67.
- Training director. *H & S reports*, v. 12, Autumn 1975, p. 15-18.
- Unending education for serving clients. *E & E* (Ernst &
Ernst), v. 14, Summer 1975, p. 10-17.
- Watson, Charles E. What your company should know about
tuition aid plans, by Charles E. Watson and Alexis L.
Gryzbowski. *Business horizons*, v. 19, Oct. 1975, p. 75-80.
- What do I get out of it? (Practitioners forum) *Journal of*
accountancy, v. 140, Dec. 1975, p. 101-2. (Reprinted from
California Society of CPAs Newsletter)
- Wolkin, Paul A. Better way to keep lawyers competent.
American Bar Association journal, v. 61, May 1975, p. 574-8.
- Wolkin, Paul A. More on a better way to keep lawyers
competent. *American Bar Association journal*, v. 61, Sept.
1975, p. 1064-8.

California

- Sprague, William Douglas. First license renewal under Cali-
fornia mandatory continuing education. (News & views)
CPA (NYSS), v. 45, July 1975, p. 12.

- States report on required CPE. (News report) *Journal of*
accountancy, v. 140, July 1975, p. 22.

Colorado

- States report on required CPE. (News report) *Journal of*
accountancy, v. 140, July 1975, p. 22.

Great Britain

- Allen, W. M. Accountancy and the business education
council. *Accountant* (Eng.), v. 172, May 29, 1975, p. 697-8.
- Salmon, J. R. Society's educational policies and the Solomons
report. *Australian accountant*, v. 45, April 1975, p. 148-50.
- Solomons accepted - with reservations. *Accountant* (Eng.), v.
171, Nov. 21, 1974, p. 669-70.

Ireland

- Downes, Margaret. Talking to Margaret Downes (interview).
Accountancy Ireland, v. 7, Aug. 1975, p. 8-11.

Louisiana

- First public relations seminar conducted. (Society commit-
tee efforts) *Louisiana CPA*, v. 34, Winter 1974-75, p. 8-10.

Nebraska

- Gruntorad, Dale E. Nebraska State Board of Public Account-
tancy. (From the State Board) *Nebraska CPA*, v. 9, Spring
1974, p. 6, 21.
- O'Connor, Richard E. Continuing education for the non-
practicing CPA. *Nebraska CPA*, v. 9, Spring 1974, p. 19-20.
- Weist, Herman D. Professional development. (President's
page) *Nebraska CPA*, v. 9, Spring 1974, p. 5, 22.

Oregon

- Learning the LEAP way. *Management accounting* (NAA), v.
56, March 1975, p. 57.

Pennsylvania

- Guidelines for the continuing professional education for
members - phase II. *Pennsylvania CPA spokesman*, v. 45,
March 1975, p. 27.

South Africa

- Roberts, Rex. Keeping up to date. *South African chartered*
accountant, v. 10, Oct. 1974, p. 338-40.

Wisconsin

- Thomas, Jack E. Strong forces moving toward continuing
education. *Wisconsin CPA*, Dec. 1974, p. 19-20.

EDUCATION, EXECUTIVES

- Crotty, Philip T. Development programs for mature manag-
ers. *Business horizons*, v. 17, Dec. 1974, p. 80-6.
- Hoffer, William. Leadership program blends environment
with educational experience. *Association management*, v. 27,
May 1975, p. 44-9.
- Twedt, Dik. Management handbooks for continuing educa-
tion. *Harvard business review*, v. 53, July-Aug. 1975, p. 36-8,
40, 44, 46, 161.

EDUCATION, LAWYERS

See Also Schools And Colleges, Law

- Cribbet, John E. Legal education and the rule of law.
American Bar Association journal, v. 60, Nov. 1974, p. 1363-
66.
- DeFunis symposium, by Louis Henkin and others. *Columbia*
law review, v. 75, April 1975, p. 483-602.
- Kershner, Drew L. Humanization of lawyers at Harvard.
American Bar Association journal, v. 61, Feb. 1975, p. 223-6.
- Merryman, John Henry. Legal education there and here: a
comparison. *Stanford law review*, v. 27, Feb. 1975, p. 859-78.
- Wolkin, Paul A. Better way to keep lawyers competent.
American Bar Association journal, v. 61, May 1975, p. 574-8.
- Wolkin, Paul A. More on a better way to keep lawyers
competent. *American Bar Association journal*, v. 61, Sept.
1975, p. 1064-8.

ACCOUNTANTS' INDEX 1975

EDUCATION RESOURCES INFORMATION CENTER.

ERIC: the model micrographics information system. *Information & records management*, v. 9, March 1975, p. 42-5.

EDUCATIONAL benefit trust payments taxable to employee. *Taxation for accountants*, v. 15, Nov. 1975, p. 275.

EDWARDES-KER, MICHAEL.

United Kingdom budget of April 15, 1975. *Tax management international journal*, April 1975, p. 30-2.

EDWARDS, ALFRED L.

Consumer product safety: challenge for business. *University of Michigan business review*, v. 27, March 1975, p. 18-22.

EDWARDS, CHARLES C.

Feds should single us out for scrutiny. *Medical economics*, v. 52, April 28, 1975, p. 27, 29, 31, 36, 41-2.

EDWARDS, CHARLES E.

Evaluation of tax shields from declining balance depreciation at 1.25 times the straight line rate, by Charles E. Edwards and Jack S. Goodwin. *Appraisal journal*, v. 43, Oct. 1975, p. 540-53.

Tax shields from depreciation allowances: a further examination, by Charles E. Edwards and Jack S. Goodwin. (Notes) *Quarterly review of economics and business*, v. 14, Winter 1974, p. 116-22.

EDWARDS, EDGAR O.

State of current value accounting. *Accounting review*, v. 50, April 1975, p. 235-45.

EDWARDS, FRANKLIN R.

Activities and regulatory issues: foreign banks in the United States, by Franklin R. Edwards and Jack Zwick. *Columbia journal of world business*, v. 10, Spring 1975, p. 58-73.

EDWARDS, JAMES B.

Case study of the effects of inflation on rate of return. *National public accountant*, v. 20, Jan. 1975, p. 13-23.

Corporate planner and creativity. *Managerial planning*, v. 23, March/April 1975, p. 12-19.

Funds statements for small business clients - using the T account method. *National public accountant*, v. 20, Oct. 1975, p. 26-30.

LIFO: to switch or not to switch? By James B. Edwards and Dean E. Graber. *Management accounting (NAA)*, v. 57, Oct. 1975, p. 35-40.

People problems and human solutions. *Management accounting (NAA)*, v. 56, Feb. 1975, p. 32-4.

EDWARDS, JAMES DON.

Administrative control and the managerial accountant, by James Don Edwards and Richard Kelsey. *Managerial planning*, v. 23, Jan.-Feb. 1975, p. 32-5.

Current developments in financial reporting, by James Don Edwards and Carl S. Warren. *National public accountant*, v. 20, June 1975, p. 12-17.

Financial planning and control, by James Don Edwards and Jack E. Kiger. *Managerial planning*, v. 24, Nov./Dec. 1975, p. 1-9, 32.

Financial statements in the U.S. - the impact of current developments, by J.D. Edwards and C.S. Warren. *Australian accountant*, v. 45, April 1975, p. 156-60.

Impact of new dimensions in financial reporting - on management, the management accountant and the auditor. *Industrial accountant (Pakistan)*, v. 14, Jan.-March 1975, p. 11-27. (Reprinted from *Cost and management (Can.)*, March-April 1974.)

EDUCATION RESOURCES INFORMATION CENTER.

Last-in, first-out inventory valuation as a way to control illusory profits, by James Don Edwards and John B. Barrack. *MSU business topics*, v. 23, Winter 1975, p. 19-27.

LIFO inventory valuation as an adjuster for inflation, by James Don Edwards and John B. Barrack. *CPA (NYSS)*, v. 45, Oct. 1975, p. 21-5.

Objectives of financial statements - some managerial questions, by James Don Edwards and Carl S. Warren. (Accounting principles and practice) *Cost and management (Canada)*, v. 49, Jan.-Feb. 1975, p. 46-9.

Price-level adjustments: U.S. viewpoints, by James Don Edwards and Carl S. Warren. *Accountant's magazine (Scott.)*, v. 79, May 1975, p. 174-7.

Sequential financial analysis: decision trees, by James Don Edwards and Robert Alan Leitch. *Cost and management (Canada)*, v. 49, Jan.-Feb. 1975, p. 24-8.

EDWARDS, JOHN.

Professional ethics - why and what. *South African chartered accountant*, v. 10, Nov. 1974, p. 382-6.

EDWARDS, MARK B.

How to save money by making gifts. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 367-83.) [751 N]

How to transfer property to minor children: a survey of techniques, listing pros and cons. *Estate planning*, v. 3, Autumn 1975, p. 13-17.

EDWARDS, MORRIS O.

Creativity solves management problems. *Journal of systems management*, v. 26, June 1975, p. 14-20.

EDWARDS, R.

Accounting for Euro-dollars. *Chartered accountant in Australia*, v. 45, March 1975, p. 10-15.

EFFECT of fees on status of public interest law firms. *Taxation for lawyers*, v. 3, May-June 1975, p. 373.

EFFECT OF TAXATION ON BUSINESS

See Taxation, United States-Effect On Business

EFFECT on the auditor's opinion of FASB statement on research and development costs. (Accounting & auditing) *Journal of accountancy*, v. 139, Jan. 1975, p. 74-5.

EFFECTIVENESS of phase II price controls, by H. Boissevain and others. *Interfaces*, v. 5, part 1, Feb. 1975, p. 33-43.

EFFICIENCY

Young, Thomas C. How to get the most out of each working day. *Association management*, v. 27, May 1975, p. 78-9.

EFTS evolution continues despite drawbacks. *Burroughs clearing house*, v. 59, July 1975, p. 17-18, 48, 50.

EGAN, CLAIRE V.

Securities - possible antitrust violation held insufficient to warrant injunction against tender offeror or duty of disclosure to target shareholders. (Notes) *Fordham law review*, v. 43, Dec. 1974, p. 484-93.

EGG, ROBERT C.

Economic life span of power production units. *Public utilities fortnightly*, v. 96, Sept. 11, 1975, p. 22-5.

EGGERS, PAUL W.

Recent developments in federal taxation. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 1-48.) [750.2 T]

EGGLESTON, CHARLES H.

Analyzing net interest income. *Burroughs clearing house*, v. 59, July 1975, p. 21, 53-5.

EGGS

See Butter And Eggs
Poultry Farms

EHLERS, ROBERT J.

Mortgage banking firm uses computer as tool for survival and expansion. *Mortgage banker*, v. 35, June 1975, p. 18-21.

EHNI, HARRY J.

Validity of mortgage tax credit concepts. *Tax executive*, v. 27, Oct. 1974, p. 31-6.

EHRBAR, A. F.

Basic problems of the S. and L.'s. (Personal investing) *Fortune*, v. 91, June 1975, p. 65, 68, 71.
Does it pay to chase those high yields? (Personal investing) *Fortune*, v. 91, March 1975, p. 79, 82, 85.
Gold's rather dubious glitter. (Personal investing) *Fortune*, v. 91, Jan. 1975, p. 51-2, 54.
Long-term case for stocks. (Personal investing) *Fortune*, v. 90, Dec. 1974, p. 97, 100, 102.
Some kinds of mutual funds make sense. (Personal investing) *Fortune*, v. 92, July 1975, p. 57, 61-2.
Technical analysis refuses to die. (Personal investing) *Fortune*, v. 92, Aug. 1975, p. 99, 102-3.
Why the airlines are back in the soup. (Personal investing) *Fortune*, v. 91, Feb. 1975, p. 59, 62-3.

EHRMAN, KENNETH A.

Taxing California business personal property - current problems and taxpayer techniques. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 1139-80.) [750.2 S]

EIERMANN, H. JOHN.

Ullman, Arthur A. Objective methodology for selecting data processing equipment for small business, by Arthur A. Ullman and H. John Eiermann. *Management controls* (PMM & Co.), v. 22, Oct.-Nov. 1975, p. 166-9.

EIGHTY-SEVEN years on: American Institute's annual meeting. *Accountant* (Eng.), v. 171, Nov. 7, 1974, p. 621-2.

EILBIRT, HENRY.

Parket, I. Robert. Social responsibility: the underlying factors, by I. Robert Parket and Henry Eilbirt. *Business horizons*, v. 18, Aug. 1975, p. 5-10.

EILENBERG, HOWARD.

Coping with economic uncertainty. *Retail control*, v. 43, Oct. 1974, p. 2-14.

EILON, SAMUEL.

Earnings per share can be misleading: a note. *Journal of business finance & accounting* (Eng.), v. 2, Summer 1975, p. 239-41.

EIN-DOR, PHILLIP.

Parallel strategy for mis. *Journal of systems management*, v. 26, March 1975, p. 30-5.

EISEMANN, CHARLES W.

Profit sharing: passport to multinational corporations. *CGA*, v. 8, Oct.-Nov. 1974, p. 26-32.

EISENBERG, CALVIN.

Kanter, Burton W. What Alice sees through the looking glass when movieland seeks creative techniques for financing films, by Burton W. Kanter and Calvin Eisenberg. *Taxes - the tax magazine*, v. 53, Feb. 1975, p. 94-121.

EISENBERG, HOWARD.

Is the doctor business recession-proof? *Medical economics*, v. 52, May 1975, p. 132-3, 137, 141-4, 146.
New ground rules for your hospital. *Medical economics*, v. 52, Sept. 29, 1975, p. 87-104, *passim*.

EISENBERG, WARREN L.

Unaudited financial statements. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 379-85.) [110 H]

EISENBRAUN, ROBERT A.

Electronic editing economics: factors to consider. *Newspaper controller*, v. 28, June 1975, p. 7, 11.
Operating budget: fixed versus flexible or variable. *Newspaper controller*, v. 28, July/Aug. 1975, p. 7-9, 11-12.

EISNER, ROBERT.

Tax policy and investment: an analysis of survey responses, by Robert Eisner and Patrick J. Lawler. *American economic review*, v. 65, March 1975, p. 206-12.

EITEMAN, DAVID K.

Portfolio analysis of the teaching of investments, by David K. Eiteman and Keith V. Smith. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 771-8.

EIZENGA, WIETZE.

Pricing personal demand deposits in the United States and the Netherlands. *University of Michigan business review*, v. 27, Jan. 1975, p. 12-18.

EKEBLAD, RAYMOND E.

Managing the money managers. *Financial executive*, v. 43, July 1975, p. 28-31.

EKELUND, ROBERT B.

Gramm, W. Philip. Land-use planning: the market alternative, by W. Philip Gramm and Robert B. Ekelund. *Appraisal journal*, v. 43, Oct. 1975, p. 562-76.

EKMAN, SHELDON V.

Private annuities revisited. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-11.) [750.2 I]

EL-ANSARY, ADEL I.

Societal marketing: a strategic view of the marketing mix in the 1970's. *Journal of the Academy of Marketing Science*, v. 2, Fall 1974, p. 553-66.

EL-BOULAKI, M. KAMAL.

Egyptian hotel and tourism laws. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 27-30.

ELAM, RICK.

Effect of lease data on the predictive ability of financial ratios. *Accounting review*, v. 50, Jan. 1975, p. 25-43.

ELBERSON, ROBERT E.

Mace, Myles L. Management information systems for directors, edited by Myles L. Mace. (From the boardroom) *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 14-16, 18, 22, 24, 166, 168.

ELBING, ALVAR O.

Forecasting organizational changes. *Long range planning*, v. 7, Dec. 1974, p. 43-8.

ELDER, PETER.

Airplane exempt from facility rule; deductible, edited by Peter Elder. (Accounting) *Journal of taxation*, v. 42, June 1975, p. 334-5.

CA-9 dampens hope of customer list writeoffs, edited by Peter Elder and Milton Kupfer. (Accounting) *Journal of taxation*, v. 43, Oct. 1975, p. 204.

Comparison of rapid amortization v. tax credit for pollution control facilities, edited by Peter Elder and H. L. Beckett. (Accounting) *Journal of taxation*, v. 43, Aug. 1975, p. 84.

Corporation takes loss on covenant, not shareholder, by Peter Elder and T. Milton Kupfer. (Accounting) *Journal of taxation*, v. 43, Dec. 1975, p. 369.

Courts expand IRS control over accounting methods, edited by Peter Elder and H.L. Beckett. (Accounting) *Journal of taxation*, v. 43, Nov. 1975, p. 284.

Deposits on containers are 1231 income, concedes IRS, edited by Peter Elder. (Accounting) *Journal of taxation*, v. 42, June 1975, p. 334.

Do Tax Court decisions disallowing prepaid interest threaten cash basis method? Edited by Peter Elder and T. Milton Kupfer. (Accounting) *Journal of taxation*, v. 43, Dec. 1975, p. 368-9.

Fines and bribes cannot be added to inventory costs, edited by Peter Elder. (Accounting) *Journal of taxation*, v. 42, June 1975, p. 335.

Imputed interest and 482 loan rates going up to 7%, edited by Peter Elder and Milton Kupfer. (Accounting) *Journal of taxation*, v. 43, Oct. 1975, p. 203.

Injury fixes liability for compensation self-insurer, edited by Peter Elder and T. Milton Kupfer. (Accounting) *Journal of taxation*, v. 43, Sept. 1975, p. 162.

IRS extends time for full absorption valuation election, edited by Peter Elder and T. Milton Kupfer. (Accounting) *Journal of taxation*, v. 43, Sept. 1975, p. 162-3.

IRS finally publishes its ruling on prepaid feed costs, edited by Peter Elder and H. L. Beckett. (Accounting) *Journal of taxation*, v. 43, July 1975, p. 30.

IRS gives in on proper disclosure of former FIFO figures when LIFO is elected, edited by Peter Elder. (Accounting) *Journal of taxation*, v. 42, March 1975, p. 175-6.

IRS indicates when it will recognize a leveraged lease, edited by Peter Elder. (Accounting) *Journal of taxation*, v. 42, June 1975, p. 333-4.

IRS outlines new rules for switch to full absorption, edited by Peter Elder and T. Milton Kupfer. (Accounting) *Journal of taxation*, v. 43, Dec. 1975, p. 369-70.

IRS unveils new rules for full absorption valuation, edited by Peter Elder and H. L. Beckett. (Accounting) *Journal of taxation*, v. 43, July 1975, p. 30-1.

Rent must be allocated for use of shareholder assets, edited by Peter Elder and Milton Kupfer. (Accounting) *Journal of taxation*, v. 43, Oct. 1975, p. 203-4.

Sec. 337: liquidation-reincorporation tax trap may be avoided, edited by Peter Elder. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 209-10.

Tax act of 1975 makes far-reaching changes affecting individuals, corporations, edited by Peter Elder and H. L. Beckett. (Accounting) *Journal of taxation*, v. 42, May 1975, p. 304-5.

Tax Court upholds deduction for contested liability trust, edited by Peter Elder. (Accounting) *Journal of taxation*, v. 42, June 1975, p. 330.

TC ignores leasehold in allowing loss on sale, edited by Peter Elder and H. L. Beckett. (Accounting) *Journal of taxation*, v. 43, Aug. 1975, p. 83-4.

TC says prepayment of year's interest distorts income, edited by Peter Elder and H. L. Beckett. (Accounting) *Journal of taxation*, v. 42, May 1975, p. 305.

TC spells out rules for capital gain on option sale, edited by Peter Elder and H. L. Beckett. (Accounting) *Journal of taxation*, v. 43, Aug. 1975, p. 83.

Using NOL carryback and carryovers, edited by Peter Elder. (Accounting) *Journal of taxation*, v. 42, March 1975, p. 176.

When interest deductible on life insurance, edited by Peter Elder and H. L. Beckett. (Accounting) *Journal of taxation*, v. 43, July 1975, p. 29-30.

Year-end tax law contains many significant items for individuals and corporations, edited by Peter Elder. (Accounting) *Journal of taxation*, v. 42, March 1975, p. 174-5.

ELDRIDGE, STEPHEN C.

NYC - general corporation tax - more on entire net income, edited by Stephen C. Eldridge. (Local taxation) *CPA (NYSS)*, v. 45, Aug. 1975, p. 65-7.

ELECTRIC APPLIANCES

See Electric Equipment

ELECTRIC COOPERATIVES

See Electric Light And Power

ELECTRIC EQUIPMENT

Energy-saving motors on the horizon? *Factory*, v. 8, Sept. 1975, p. 23.

ELECTRIC LIGHT AND POWER

Egg, Robert C. Economic life span of power production units. *Public utilities fortnightly*, v. 96, Sept. 11, 1975, p. 22-5.

Gilbert, William A. Prospects for electric utility load management, by William A. Gilbert and Richard V. deGrasse. *Public utilities fortnightly*, v. 96, Aug. 28, 1975, p. 15-19.

Hill, Robert. Controversy flares over utility efficiency study. (Washington and the utilities) *Public utilities fortnightly*, v. 96, Oct. 23, 1975, p. 16.

Lund, Leonard. Energy: update and outlook - November 1974, edited by Leonard Lund. New York, Conference Board, c1975. 54 p. (Conference Board report, no. 663.) [*250 Fae]

Melicher, Ronald W. Risk and return in the electric utility and natural gas industries. *MSU business topics*, v. 23, Spring 1975, p. 48-54.

No energy worries in this plant. *Factory*, v. 8, Oct. 1975, p. 27-8.

Ontario Hydro. Options for electricity. *Canadian business review*, v. 2, Autumn 1975, p. 19-25.

Ross, Donald K. Office lighting and energy conservation. *Skyscraper management*, v. 60, May-June 1975, p. 24, 26-8.

Rubin, Leon C. Get the electric utility companies out of the construction business. *Public utilities fortnightly*, v. 95, June 5, 1975, p. 35-6.

Taylor, Lester D. Demand for electricity: a survey. *Bell journal of economics*, v. 6, Spring 1975, p. 74-110.

Willrich, Mason. Electric utility and the energy crisis: part 2. *Public utilities fortnightly*, v. 95, Jan. 16, 1975, p. 25-34.

Business forecasting

Garvin, D. F. Today's performance - tomorrow's pursuits. *Public utilities fortnightly*, v. 95, Feb. 13, 1975, p. 19-29.

Weidenbaum, Murray L. Future capital requirements of the electric utility industry, 1974-80. *Public utilities fortnightly*, v. 95, Jan. 1975, p. 15-20.

Canada

Edge, C. Geoffrey. Energy resources: a perspective for Canada towards the year 2000. *Cost and management (Canada)*, v. 48, Nov.-Dec. 1974, p. 6-12.

Costs

- Arentsen, Leonard W. Impact on product profitability of energy and capital requirements in convenience stores. *Arthur Andersen chronicle*, v. 35, April 1975, p. 25-32.
- Brophy, Theodore F. Utility problem of regulatory lag. *Public utilities fortnightly*, v. 95, Jan. 30, 1975, p. 21-7.
- Casbolt, Gerald. Federal agencies study electric rates. (Washington and the utilities) *Public utilities fortnightly*, v. 96, Sept. 11, 1975, p. 13-14.
- Joskow, Paul L. Regulation and the financial condition of the electric power companies in the 1970's, by Paul L. Joskow and Paul W. MacAvoy. *American economic review*, v. 65, May 1975, p. 295-301.
- Kamanitz, Barbara L. Controlling rising electric costs in apartment buildings. *Journal of property management*, v. 39, Nov.-Dec. 1974, p. 263-9.
- Promotional practices disallowed. (Review of current cases) *Public utilities fortnightly*, v. 96, Aug. 28, 1975, p. 51-2.
- Redford, David W. Minimize power expense through lighting conversions, by David W. Redford and Robert M. Taylor. *Journal of property management*, v. 39, Nov.-Dec. 1974, p. 270-2.
- Sarikas, Robert H. What is new in adjustment clauses. *Public utilities fortnightly*, v. 95, June 19, 1975, p. 32-6.
- Stelzer, Irwin M. Electricity prices for the next decade. *Conference Board record*, v. 12, Jan. 1975, p. 53-6.

Finance

- Hass, Jerome E. Financing the energy industry, by Jerome E. Hass, Edward J. Mitchell and Bernell K. Stone. Cambridge, Mass., Ballinger Pub. Co., c1974. 138 p. (Report to the Ford Foundation's Energy Policy project.) [*250 Oil 2]
- McDiarmid, Fergus J. Rise and decline of electric utility credit. *Public utilities fortnightly*, v. 95, June 19, 1975, p. 19-22.
- Rakes, G. K. Risk factors affecting power company securities. *Public utilities fortnightly*, v. 96, July 31, 1975, p. 22-5.
- Rubin, Leon C. Get the electric utility companies out of the construction business. *Public utilities fortnightly*, v. 95, June 5, 1975, p. 35-6.
- Rydbek, Vernon A. Rx for utility financial vitality. *Public utilities fortnightly*, v. 96, Aug. 14, 1975, p. 17-21.
- Weidenbaum, Murray L. Case against government guarantees of electric utility bonds. *Financial management*, v. 3, Autumn 1974, p. 24-30.
- Weidenbaum, Murray L. Future capital requirements of the electric utility industry, 1974-80. *Public utilities fortnightly*, v. 95, Jan. 1975, p. 15-20.

Financial management

- Harmelink, Philip J. Price level adjustments on electric utility statements, by Philip J. Harmelink and Philip L. Kintzele. *Public utilities fortnightly*, v. 95, Feb. 13, 1975, p. 30-3.
- Joskow, Paul L. Regulation and the financial condition of the electric power companies in the 1970's, by Paul L. Joskow and Paul W. MacAvoy. *American economic review*, v. 65, May 1975, p. 295-301.
- McDiarmid, Fergus J. Rise and decline of electric utility credit. *Public utilities fortnightly*, v. 95, June 19, 1975, p. 19-22.
- Walsh, W. Waste not? Scope for economies. *Accountant* (Eng.), v. 172, March 13, 1975, p. 335-6.
- Weidenbaum, Murray L. Future capital requirements of the electric utility industry, 1974-80. *Public utilities fortnightly*, v. 95, Jan. 1975, p. 15-20.

Government regulation

- Joskow, Paul L. Regulation and the financial condition of the electric power companies in the 1970's, by Paul L. Joskow and Paul W. MacAvoy. *American economic review*, v. 65, May 1975, p. 295-301.
- Kroeger, Carroll V. Managerial attitudes toward government roles in electricity and gas, by Carroll V. Kroeger and James R. Rawls. *Public utilities fortnightly*, v. 96, Aug. 14, 1975, p. 22-8.
- Petersen, H. Craig. Empirical test of regulatory effects. *Bell journal of economics*, v. 6, Spring 1975, p. 111-26.

- Sarikas, Robert H. What is new in adjustment clauses. *Public utilities fortnightly*, v. 95, June 19, 1975, p. 32-6.
- Schiffel, Dennis. Electric utility regulation: an overview of fuel adjustment clauses. *Public utilities fortnightly*, v. 95, June 19, 1975, p. 23-31.
- Supreme Court rules on termination of service. (Progress of regulation) *Public utilities fortnightly*, v. 95, April 10, 1975, p. 44-5.

Rates

- Brophy, Theodore F. Utility problem of regulatory lag. *Public utilities fortnightly*, v. 95, Jan. 30, 1975, p. 21-7.
- Casbolt, Gerald. Federal agencies study electric rates. (Washington and the utilities) *Public utilities fortnightly*, v. 96, Sept. 11, 1975, p. 13-14.
- Caywood, Russell E. Electric utility rate making - 1974. *Public utilities fortnightly*, v. 94, Dec. 5, 1974, p. 34-8.
- Cicchetti, Charles J. Design of electricity tariffs. *Public utilities fortnightly*, v. 96, Aug. 28, 1975, p. 25-33.
- Dufner, Carl D. Analysis of the customer-energy-demand rate, by Carl D. Dufner and William Dunkel. (What others think) *Public utilities fortnightly*, v. 95, Jan. 30, 1975, p. 40-1.
- Electric rate case remanded for compliance with statute. (Review of current cases) *Public utilities fortnightly*, v. 94, Dec. 5, 1974, p. 53-4.
- Electric rates predicated upon future test year. (Review of current cases) *Public utilities fortnightly*, v. 96, Aug. 28, 1975, p. 45-6.
- Gilbert, William A. Prospects for electric utility load management, by William A. Gilbert and Richard V. deGrasse. *Public utilities fortnightly*, v. 96, Aug. 28, 1975, p. 15-19.
- Harmelink, Philip J. Price level adjustments on electric utility statements, by Philip J. Harmelink and Philip L. Kintzele. *Public utilities fortnightly*, v. 95, Feb. 13, 1975, p. 30-3.
- Jaffee, Bruce L. Future changes in electric utility rate structures. *Public utilities fortnightly*, v. 95, April 10, 1975, p. 25-30.
- Joskow, Paul L. Regulation and the financial condition of the electric power companies in the 1970's, by Paul L. Joskow and Paul W. MacAvoy. *American economic review*, v. 65, May 1975, p. 295-301.
- Pace, Joe D. Poor, the elderly, and the rising cost of energy. *Public utilities fortnightly*, v. 95, June 5, 1975, p. 26-30.
- Perspective on power. (What others think) *Public utilities fortnightly*, v. 94, Dec. 19, 1974, p. 44-5.
- Petersen, H. Craig. Empirical test of regulatory effects. *Bell journal of economics*, v. 6, Spring 1975, p. 111-26.
- Promotional practices disallowed. (Review of current cases) *Public utilities fortnightly*, v. 96, Aug. 28, 1975, p. 51-2.
- Schiffel, Dennis. Electric utility regulation: an overview of fuel adjustment clauses. *Public utilities fortnightly*, v. 95, June 19, 1975, p. 23-31.
- Stelzer, Irwin M. Electricity prices for the next decade. *Conference Board record*, v. 12, Jan. 1975, p. 53-6.
- Treadway, Hamilton. Electric rates and the energy shortage. *Public utilities fortnightly*, v. 94, Dec. 5, 1974, p. 17-21.

Reports and statements

- Kintzele, Philip L. Accounting treatment by lessees in the electric utility industry. *Akron business and economic review*, v. 6, Fall 1975, p. 35-9.

Research and development

- Smith, Bruce A. Technological innovation in electric power generation: 1950-1970. *Land economics*, v. 50, Nov. 1974, p. 336-47.
- Taylor, Lester D. Demand for electricity: a survey. *Bell journal of economics*, v. 6, Spring 1975, p. 74-110.

Statistics

- Hass, Jerome E. Financing the energy industry, by Jerome E. Hass, Edward J. Mitchell and Bernell K. Stone. Cambridge, Mass., Ballinger Pub. Co., c1974. 138 p. (Report to the Ford Foundation's Energy Policy project.) [*250 Oil 2]

ACCOUNTANTS' INDEX 1975

ELECTRIC rate case remanded for compliance with statute. (Review of current cases) *Public utilities fortnightly*, v. 94, Dec. 5, 1974, p. 53-4.

ELECTRIC rates predicated upon future test year. (Review of current cases) *Public utilities fortnightly*, v. 96, Aug. 28, 1975, p. 45-6.

ELECTRIC SIGN MANUFACTURERS
See Sign Manufacturers

ELECTRONIC ACCOUNTING
See Data Processing

ELECTRONIC DATA PROCESSING
See Data Processing

ELECTRONIC EQUIPMENT MANUFACTURERS
Curtin, Mary. Electronics: set fair for the future. *Management* (Irish), v. 22, April 1975, p. 36-7.

ELGART, ALLEN.
Industrial development bonds: living with a Sec. 103(c)(6)(D) election, by Allen Elgart and Brian Cornell. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 420-1.

ELIAS, NABIL.
Dimensions of corporate social reporting, by Nabil Elias and Marc Epstein. *Management accounting* (NAA), v. 56, March 1975, p. 36-40.
Effects of human asset statements on the investment decision: an experiment. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. Chicago, 1974. p. 215-40.) [*102 C]

ELIASBERG, KENNETH C.
Estate taxation of life insurance: a survey of recent developments. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 1-141.) [750.2 S]

ELIASOF, LUCY GAIL.
Transactions effected solely by means of intrastate telephone calls do not satisfy the interstate commerce requirement of Section 10(b) of the Securities exchange act. (Recent decisions) *George Washington law review*, v. 43, Jan. 1975, p. 677-87.

ELKINS, SCOTT W.
Profile of the commercial loan officer. *Journal of commercial bank lending*, v. 58, Sept. 1975, p. 48-55.

ELLENTUCK, ALBERT B.
Debt as securities under Sec. 351. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 613.
Installment method: use of Rushing approach. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 605-6.
Raby, William L. How - and when - to get a ruling, by William L. Raby, Marvin N. Berlin and Albert B. Ellentuck. *Practical accountant*, v. 8, May-June 1975, p. 16-23.
Reorgs.: guidelines on escrowed stock. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 609.

ELLERMAN, KEITH L.
ABC's of estate planning. *Practical accountant*, v. 8, May-June 1975, p. 56-66.

ELECTRIC rate case remanded for compliance with statute.

ELLIG, BRUCE R.
Laying the groundwork for executive compensation programs. *Financial executive*, v. 43, Oct. 1975, p. 30-2, 37-40, 42, 44.

ELLIOT, ROBERT K.
Measuring the quality of life. *Accounting forum*, v. 44, May-Dec. 1974, p. 7-15. (Reprinted from *World* (PMM&Co.), Spring 1973.)

ELLIOTT, CLIFFORD.
Qualities of a data processing manager. *Data management*, v. 13, Jan. 1975, p. 35-7.

ELLIOTT, GROVER S.
Leasing of capital equipment. *Management accounting* (NAA), v. 57, Dec. 1975, p. 39-42.

ELLIOTT, JAMES C.
Meet the regulators: PBGC's Steven Schanes. *Pension world*, v. 11, Feb. 1975, p. 37-8.

ELLIOTT, NORMAN CASSLETON.
Joint audits - from three viewpoints: the accountant's view, the lawyer's view and the insurance aspects, by Norman Cassleton, Denis Marshall and William Batchelor. *Accountancy* (Eng.), v. 86, June 1975, p. 34-6.

ELLIOTT, PATRICA C.
Business combinations and treasury stock acquisitions: the current position of the SEC. (Legal developments) *Woman CPA*, v. 37, Jan. 1975, p. 16-17, 25.
Public law 93-495: the new credit law. (Legal developments) *Woman CPA*, v. 37, April 1975, p. 19-20.
Sex discrimination in education. (Legal developments) *Woman CPA*, v. 37, Oct. 1975, p. 11-13, 31.

ELLIOTT, ROBERT K.
Melgren, Eric N. Critical issues in forecasting, by Eric N. Melgren and Robert K. Elliott. *World* (PMM & Co.), v. 9, Winter 1975, p. 12-18.

ELLIOTT, VINCENT F.
Uniform timekeeping system installed, by Vincent F. Elliott and Charles E. Scott. *Hospitals* v. 49, July 16, 1975, p. 141-2, 146, 148.

ELLIS, BRIAN C.
Tax-free medical reimbursement plan can heavily favor shareholder-employees, by Brian C. Ellis and Michael J. Canan. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 205-7.
Tax-free medical reimbursement plan can heavily favor shareholder-employees, by Brian C. Ellis and Michael J. Canan. *Taxation for accountants*, v. 14, March 1975, p. 184-6.

ELLIS, CATO.
Loan review: an organizational dilemma. *Journal of commercial bank lending*, v. 58, Oct. 1975, p. 28-42.

ELLIS, JANICE M.
Corbin, Donald A. Feasibility of social reports, by Donald A. Corbin and Janice M. Ellis. *Accounting forum*, v. 44, May-Dec. 1974, p. 16-24.

ELLIS, JOHN W.
Computerized financial management. *Collegiate news and views*, v. 28, Winter 1974-75, p. 7-8.

ELLIS, LOUDELL O.

- Accounting education today. (Education) *Woman CPA*, v. 37, July 1975, p. 12-14, 30.
Cash basis reporting for churches. *CPA journal*, v. 45, May 1975, p. 39-44.
Evaluation of resource usage in the not-for-profit environment. *Woman CPA*, v. 37, April 1975, p. 6-8.
Generating interest in the accounting profession early in the educational process. (Education) *Woman CPA*, v. 37, Jan. 1975, p. 9-10.
Preparing for the career placement interview. (Education) *Woman CPA*, v. 37, April 1975, p. 12-13, 18.

ELLIS, ROYAN D.

- Financially flexible Cayman Islands. *Tax executive*, v. 27, Oct. 1974, p. 9-16.
Panama: not just a canal, by Royan D. Ellis and Everett A. Mowatt. *Tax executive*, v. 28, Oct. 1975, p. 33-40.

ELLSWORTH, DAVID G.

- Mexico opens the door to resort development. *Real estate review*, v. 5, Spring 1975, p. 36-51.

ELLWOOD, PAUL

- Delivery systems. (Administrative reviews) *Hospitals*, v. 49, April 1, 1975, p. 45-6, 48-9.

ELMENDORFF, KARL

- Computer auditing - legal and technical issues. *Journal UEC*, v. 10, Oct. 1975, p. 292-7. (Report on the international symposium of UEC at Birlinghoven.)

ELMER, BRIAN C.

- Legal obstacles to foreign acquisitions of U.S. corporations, by Brian C. Elmer and Dwight A. Johnson. *Business lawyer*, v. 30, April 1975, p. 681-98.

ELMER FOX & CO.

- Sims, John R. Negligent misrepresentation - liability of accountants to third parties - the privity requirement: *Aluma Kraft Manufacturing Co. v. Elmer Fox & Co.* (Recent cases) *Missouri law review*, v. 39, Summer 1974, p. 466-72.

ELMORE, RICHARD T.

- On conflicts of interest and embezzlement. *Burroughs clearing house*, v. 59, Sept. 1975, p. 26, 62-4.

ELMORE, ROBERT L.

- Construction industry - project control through work packaging concepts, by Robert L. Elmore and David C. Sullivan. *Arthur Andersen chronicle*, v. 35, July 1975, p. 54-65.

ELROD, GENE

- McMickle, Peter L. Auditing public education: current status and future potential, by Peter L. McMickle and Gene Elrod. Montgomery, Ala., Alabama Dept. of Education, cl974. 255 p. (AIDE project) [250 Sch]

ELTON, EDWIN J.

- On the maximization of the geometric mean with lognormal return distribution, by Edwin J. Elton and Martin J. Gruber. *Management science*, v. 21, Dec. 1974, p. 483-8.
Valuation, optimum investment and financing for the firm subject to regulation, by Edwin J. Elton, Martin J. Gruber and Zvi Lieber. *Journal of finance*, v. 30, May 1975, p. 401-25.

ELVER, ROBERT B.

- Human resources and resource industries. *Canadian business review*, v. 2, Autumn 1975, p. 26-8.

ELVIK, KENNETH O.

- Acquisition cost versus revaluation: a historical perspective. *International journal of accounting, education and research*, v. 9, Spring 1974, p. 155-65.

EMANUEL, D. M.

- Accounting for price-level changes, by D. M. Emanuel and N. A. Sinclair. *Chartered accountant in Australia*, v. 45, March 1975, p. 4-8.

EMANUEL, DAVID.

- Scope of Section 1341. *Taxes - the tax magazine*, v. 53, Nov. 1975, p. 644-60.
Some evidence on CPP accounting, by David Emanuel and Paul Rouse. *Accountants' journal* (N.Z.), v. 54, Oct. 1975, p. 328-31.

EMANUEL, WILLIAM J.

- Solicitation rules will need revision, by William J. Emanuel and Alfred Klein. *Hospitals*, v. 49, Aug. 16, 1975, p. 47-51.

EMBEZZLEMENT

- Allen, Brandt. Embezzler's guide to the computer. *Harvard business review*, v. 53, July-Aug. 1975, p. 79-89.
Carpenter, Edmund N. Negligent attorney embezzler: Delaware's solution. *American Bar Association journal*, v. 61, March 1975, p. 338-41.
Elmore, Richard T. On conflicts of interest and embezzlement. *Burroughs clearing house*, v. 59, Sept. 1975, p. 26, 62-4.
Embezzlement is not - may be - is - income. (Landmark tax cases) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 216.
Hawson, Roger. Internal theft: problems & prevention. *CGA* (Can.), v. 9, Oct. 1975, p. 25-7.
Neville, Henry C. White-collar crime: more serious than we realize. *Credit and financial management*, v. 77, Jan. 1975, p. 30-2.
Russell, Harold F. Facing the problem. *Internal auditor*, v. 32, July-Aug. 1975, p. 13-22.

- EMBEZZLEMENT** is not - may be - is - income. (Landmark tax cases) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 216.

EMERGENCY ASSISTANCE PLANS

See Accountants' Office-Continuing A Practice

EMERGENCY FACILITIES

See Also Depreciation, Depletion And Obsolescence-Accelerated

- Rao, Ashok. Counterexamples for the location of emergency service facilities. (Technical notes) *Operations research*, v. 22, Nov.-Dec. 1974, p. 1259-61.
Toregas, Constantine. Reply to Rao's note on the location of emergency service facilities, by Constantine Toregas, Charles ReVelle and Ralph Swain. (Technical notes) *Operations research*, v. 22, Nov.-Dec. 1974, p. 1262-7.
Wolford, Dennis A. Hospital-based EMS program serves rural county. *Hospitals*, v. 49, Nov. 1, 1975, p. 51-2, 54, 56.

Costs

- Wolford, Dennis A. Hospital-based EMS program serves rural county. *Hospitals*, v. 49, Nov. 1, 1975, p. 51-2, 54, 56.

EMERY, JOHN T.

- Revenue bonds study shows hospitals pay higher interest, by John T. Emery and Robert J. Halonen. *Hospital financial management*, v. 29, Aug. 1975, p. 26-30, 35.

EMINENT DOMAIN

See Condemnation
Expropriation

EMIP

See Equivalent Maximum Interest Period

EMMER, JAMIE LAPPIN.

Real property: Oklahoma condominiums - prevention of abuses. (Notes and comments) *Oklahoma law review*, v. 28, Winter 1975, p. 189-98.

EMMONS, HAMILTON.

Andres, Fred. Multiproduct inventory system with interactive set-up costs, by Fred Andres and Hamilton Emons. *Management science*, v. 21, May 1975, p. 1055-63.

EMORY, MEADE.

Personal holding company tax and intercompany transactions with members of an affiliated group - new difficulty with an old misconception. (Note) *Tax law review*, v. 30, Winter 1975, p. 283-99.

EMPIRICAL research in accounting: selected studies 1972.

Conference On Empirical Research In Accounting, 7th, University of Chicago, 1972. Empirical research in accounting: selected studies 1972. Chicago, Institute of Professional Accounting, Graduate School of Business, University of Chicago, c1974. 282 p. (Supplement to *Journal of accounting research*, v. 10, 1972.) [*102 C]

EMPLOYEE BENEFITS

Acheson, Richard M. Employee stock ownership plan: something for everybody. *Valuation consultant*, v. 12, Aug. 1975, p. 1-3.

Babson, Stanley M. Fringe benefits - the depreciation, obsolescence, and transience of man. New York, John Wiley & Sons, Inc., c1974. 178 p. (Wiley series on systems and controls for financial management) [208.9 B]

Bankers Trust Co. Study of corporate pension plans. 1975. New York, c1975. 301 p. (Tenth in a series.) [*208.9 B]

Binns, W. Gordon. ESOPs: a joint piece of the action. *Financial executive*, v. 43, Sept. 1975, p. 48-52, 54.

Burrow, E. Edward. Coinsurance enhances benefits plan. (Personnel) *Hospitals*, v. 49, Feb. 16, 1975, p. 53-6.

Canan, Michael J. Employee stock ownership plans. (Tax notes) *American Bar Association journal*, v. 61, July 1975, p. 880-3.

Chatterton, Harold W. Target benefit plans may provide new role for accountants in pension planning. *Practical accountant*, v. 8, Jan.-Feb. 1975, p. 36-40.

Dann, Donald R. Toward a total executive compensation plan: a variation on the split dollar theme, by Donald R. Dann and Herbert J. Davis. *Trusts & estates*, v. 114, July 1975, p. 466-9, 492-3.

Dibble, Gerald W. ESOTs blend corporate financing, employee benefits, tax and insurance savings too. (Compensation) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 146-51.

Finerman, Ralph. Use of ESOP in estate planning, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, July 1975, p. 57-8.

Fleming, Sandra. Getting your money's worth from ERISA. *Personnel*, v. 52, May-June 1975, p. 32-43.

Fortune's employee benefits survey: an overview. *Risk management*, v. 22, Feb. 1975, p. 55, 57-8, 60.

Foulkes, Fred K. Expanding role of the personnel function. *Harvard business review*, v. 53, March-April 1975, p. 71-84.

Fragner, Berwyn N. Employees' cafeteria offers insurance options. (Ideas for action) *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 7-8, 10.

Frisch, Robert A. ESOTs, a way to corporate financing & stock preservation. *Valuation consultant*, v. 12, Aug. 1975, p. 3-5.

Glassberg, Carl L. Employee benefit plans and the ESOP, by Carl L. Glassberg and Michael Ward. (Tax talk) *Retail control*, v. 44, Sept. 1975, p. 28-31.

Goode, Robert V. Complications at the cafeteria checkout line. *Personnel*, v. 51, Nov.-Dec. 1974, p. 45-9.

Grimes, Richard M. Health services and the corporation, by Richard M. Grimes and Michael Decker. *University of Michigan business review*, v. 27, July 1975, p. 16-19.

Haneberg, Ronald L. Individual retirement savings accounts - a meaningful alternative? (Employee benefit trends) *Trusts and estates*, v. 113, Dec. 1974, p. 833-5.

Hofert, Jack. Employee stock ownership trusts. *Taxes - the tax magazine*, v. 53, May 1975, p. 305-13.

Howell, William J. Red and the black of productivity. *Pension world*, v. 11, March 1975, p. 20-1, 23-4.

Hyer, Douglas K. Employee benefits: no longer on the fringe. *Pension world*, v. 11, Sept. 1975, p. 46-8, 51, 62.

LaMotta, Joseph M. Uphill struggle to secure the future of public employees. *Pension world*, v. 11, Aug. 1975, p. 17-20.

Langford, Gerald P. Pensions and the reward package. *Management (Irish)*, v. 22, Feb. 1975, p. 18-19, 21.

Le Febvre, Charles N. Look at annual reports of employee benefit plans, by Charles N. Le Febvre and Donald A. Barnes. *Management accounting (NAA)*, v. 57, Dec. 1975, p. 51-3.

Menke, John D. Employee stock ownership trust: a new trend in employee benefits and corporate finance. *CLU journal*, v. 29, Jan. 1975, p. 31-6.

Meyer, Milton E. Planning a personal estate. *Club management*, v. 54, April 1975, p. 49, 64, 66, 68-70.

Meyer, Mitchell. Profile of employee benefits, by Mitchell Meyer and Harland Fox. New York, Conference Board, c1974. 103 p. (Conference Board report, no. 645.) [*208.9 M]

Miller, Ralph Gano. ESOPs/stock bonus plans: comments on their past, present and future. *Pension and profit-sharing tax journal*, v. 1, Summer (June) 1975, p. 167-90.

Ormsby, George W. Need to review compensation programs. *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 31-9.

Perham, John C. Appreciation rights - a sure thing? *Dun's review*, v. 105, March 1975, p. 44-6.

Robins, Charles W. Employee perquisites: what kind, for whom, how much; tax and business factors in planning a competitive program of compensation. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974, p. 881-924.) [751 N]

Roscow, James P. Profit-sharing without profit? *Pension world*, v. 11, March 1975, p. 9-12, 59.

Saunders, Marjorie. Fair highlights employee benefits. *Hospitals*, v. 49, Nov. 1, 1975, p. 59-60.

Schlesinger, Edward S. Checklist of decisions and actions to be considered when client's death is imminent. *Estate planning*, v. 2, Autumn 1974, p. 24-31.

Simmons, Sherwin P. IRS releases data on new qualified benefit plans, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 42, May 1975, p. 270.

Smith, James E. Financial reporting and disclosure requirements of the Pension reform act of 1974. *Virginia accountant*, v. 27, March 1975, p. 37-44.

Thacher, Charles G. Financial counseling as an executive benefit. *Risk management*, v. 22, April 1975, p. 33-4, 36, 38.

Thies, Winthrop D. Keogh Plan v. qualified corporate plan: an analysis of the respective advantages. (Compensation) *Journal of taxation*, v. 42, Jan. 1975, p. 9-14.

Thomas, Dana L. Explosive ESOTs: these novel financing vehicles begin to create controversy. *Barron's*, v. 55, July 28, 1975, p. 5, 10. (Reprint file, "B.")

Warner, Richard G. New system for paid absences benefits hospital, staff. *Hospitals*, v. 49, Jan. 16, 1975, p. 81-3.

Wassner, Neil A. Employee stock ownership plans: an idea whose time has arrived? *Viewpoint (Main Lafrentz & Co.)*, 1st ed., 1975, p. 22-5.

Watson, Charles E. What your company should know about tuition aid plans, by Charles E. Watson and Alexis L. Grzybowski. *Business horizons*, v. 19, Oct. 1975, p. 75-80.

What the future holds for employee benefits. *Association management*, v. 27, Jan. 1975, p. 50-3.

Wheeler, Richard S. Implications of substituting officers of employee benefit plan sponsor for bank as plan trustee under the pension reform act. *Trusts & estates*, v. 114, March 1975, p. 132-5, 191-3.

Wolff, Michael S. Is there an ESOP in your future? *Retail control*, v. 43, June-July 1975, p. 2-12.

Accountants' Office - Fringe Benefits

See Also Bonus

Fringe Benefits
Pensions
Profit Sharing
Stock Options
Stock Purchase
Taxation, United States-Employee Benefits

Accounting

AICPA asks IRS to defer pension plan report rules. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 29-30.

Canada

Conference Board In Canada. Future trends in employee benefits: a symposium held in Toronto, April 1974. Ottawa, c1974. 71 p. (Canadian studies, no. 37.) [*208.9 C]

Neelands, Donald G. Twin threats to pension funds: inflation and investment problems. *Canadian business review*, v. 2, Summer 1975, p. 43-5.

Smith, Arthur J. R. Key compensation issues: some economic perspectives. *Canadian business review*, v. 2, Summer 1975, p. 38-42.

Costs

Hogan, James A. Need to recognize and budget for the real costs of retirement and unusual sick leave and vacation accumulation benefits. (Focus on accounting & auditing) *Michigan CPA*, v. 27, Nov.-Dec. 1975, p. 5-9.

Lieber, Lawrence. How accountants can keep pension costs down, by Lawrence Lieber and Howard W. Dragutsky. *Journal of accountancy*, v. 139, Feb. 1975, p. 52-9.

MacDougall, R. Donald. Impact of inflation on the employee benefits manager. *Risk management*, v. 22, Aug. 1975, p. 24-6.

Selinske, Charles E. My pension plan is killing me *Pension world*, v. 11, June 1975, p. 21-2, 24, 26-7, 43.

Wagner, James D. Dental coverage: growing fringe. *News-paper controller*, v. 28, Feb. 1975, p. 6-7.

Government regulation

Alberding, Russell J. Employee communications, tell it like it is: communicating employee benefits under ERISA. *Financial executive*, v. 43, July 1975, p. 42-7.

Berger, Paul S. Effect of ERISA on multi-employer plans: funding, insurance, and state preemption, part 2, by Paul S. Berger and Stephen L. Hester. (Taxation of compensation) *Journal of taxation*, v. 42, March 1975, p. 138-42.

Berger, Paul S. Effect of ERISA on multi-employer plans: participation, vesting, accrual of benefits, part 1, by Paul S. Berger and Stephen L. Hester. (Compensation) *Journal of taxation*, v. 42, Feb. 1975, p. 82-6.

Current planning approaches: the effect of the new pension law on existing pension plans. *Executive compensation journal*, Nov. 1974, p. 10-36.

Dean, Joseph. Federally insured pension plans. *Trusts & estates*, v. 114, Oct. 1975, p. 751-3.

Fasser, Paul J. Disclosure requirements of the Employee retirement income security act of 1974 (ERISA). *Personnel*, v. 52, Jan.-Feb. 1975, p. 10-17.

Foight, Lloyd S. ERISA: impact of the new limitations on benefits and contributions, by Lloyd S. Foight and Carl L. Glassberg. *Tax adviser*, v. 6, Sept. 1975, p. 539-43.

Fox, Sidney. ERISA's impact on the multiemployer plan, by Sidney Fox and Andrew J. Fair. *Pension and profit-sharing tax journal*, v. 1, Spring (March) 1975, p. 121-32.

Gordon, Michael S. Q's and A's of vesting. *Financial executive*, v. 43, June 1975, p. 44-9.

Grayck, Marcus D. Pension reform law of 1974. (Compensation and fringe benefits) *Journal of corporate taxation*, v. 1, Winter 1975, p. 444-8.

Hajek, Joseph C. Employee communications, tell it like it is: tailor-make plan benefit statements. *Financial executive*, v. 43, July 1975, p. 46-9.

Hicks, Ernest L. Reporting and auditing under ERISA. *Financial executive*, v. 43, July 1975, p. 16-23.

Overman, Dean L. Registration and exemption from registration of employee compensation plans under the Federal securities laws. *Vanderbilt law review*, v. 28, April 1975, p. 455-85.

Pensions -- part IV. *Broadcast financial journal*, v. 3, Nov. 1974, p. 12-13. (Reprinted from the newsletter published by Coopers & Lybrand.)

Pensions -- part V. *Broadcast financial journal*, v. 3, Dec.-Jan. 1975, p. 11-15. (Reprinted from the newsletter published by Coopers & Lybrand.)

Reichler, Richard. If termination is the answer - do it now *Pension and profit-sharing tax journal*, v. 1, Summer (June) 1975, p. 191-201.

Reporting and disclosure requirements of qualified plans under the new pension reform act. *Taxation for accountants*, v. 14, Feb. 1975, p. 116-17.

Scott, Howard F. Design implications for closely held corporations arising from ERISA's limitations on benefits and contributions. *Pension and profit-sharing tax journal*, v. 1, Summer (June) 1975, p. 202-9.

Simmons, Sherwin P. IRS setting up key districts for employee plan review, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 43, July 1975, p. 11-12.

Sobol, Ellis J. Pension reform: its affect on closely held corporations and the self-employed, by Ellis J. Sobol and Terry J. Miller. *Colorado CPA report*, v. 39, Winter 1975, p. 15-31.

Stiles, Richard L. Basic benefit formulae for pension plans of small and medium sized corporate employers. *CLU journal*, v. 29, April 1975, p. 35-44.

Weiss, Robert L. Fiduciary standards and investment responsibility under the new pension reform law, by Robert L. Weiss and Joseph S. Voboril. *Trusts and estates*, v. 113, Dec. 1974, p. 800-3, 858-60.

International

Simone, Vincent J. Ten commandments of international employee benefits planning. *Risk management*, v. 22, Feb. 1975, p. 18-19.

Management

Alberding, Russell J. Employee communications, tell it like it is: communicating employee benefits under ERISA. *Financial executive*, v. 43, July 1975, p. 42-7.

Bahr, Gary R. ERISA and total benefits: a bird's-eye view, by Gary R. Bahr and Frederick A. Teague. *Financial executive*, v. 43, June 1975, p. 38-42.

Future of private pension plans. *Financial executive*, v. 43, July 1975, p. 60-4. (Reprinted from *Financial aspects of private pension plans*, a study by the Financial Executives Research Foundation and prepared by Towers, Perrin, Forster and Crosby.)

Hajek, Joseph C. Employee communications, tell it like it is: tailor-make plan benefit statements. *Financial executive*, v. 43, July 1975, p. 46-9.

MacDougall, R. Donald. Impact of inflation on the employee benefits manager. *Risk management*, v. 22, Aug. 1975, p. 24-6.

McEown, John H. Employee benefits: cafeteria approaches. *Risk management*, v. 22, March 1975, p. 26-8, 30, 32.

Ramsey, Gordon. Pension management and the multidisciplinary approach. *Financial executive*, v. 43, July 1975, p. 50-3.

Reports and statements

Plenge, Charles F. Reporting and disclosure requirements under the Employee retirement income security act of 1974. *Virginia accountant*, v. 27, March 1975, p. 13-18.

EMPLOYEE RATING

See Accountants' Office - Rating Staff
Merit Rating

EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974

- Alberding, Russell J. Employee communications, tell it like it is: communicating employee benefits under ERISA. *Financial executive*, v. 43, July 1975, p. 42-7.
- Anderson, James D. Tax consequences of the various distribution options from a qualified corporate plan, by James D. Anderson and W. Keith Rollins. *Taxation for accountants*, v. 15, July 1975, p. 4-11.
- Bahr, Gary R. ERISA and total benefits: a bird's-eye view, by Gary R. Bahr and Frederick A. Teague. *Financial executive*, v. 43, June 1975, p. 38-42.
- Baker, Edwin H. Corporate and noncorporate qualified plans: a comparison after ERISA, by Edwin H. Baker and Howard J. Rothman. *Trusts & estates*, v. 114, July 1975, p. 462-5, 505-8.
- Bassett, Preston C. ERISA in dollars and cents. *Financial executive*, v. 43, June 1975, p. 30-5.
- Beck, Leif C. Pension reform act: its effect on law firms. *Law office economics and management*, v. 15, Winter 1975, p. 476-84.
- Becker, Murray L. Coming to grips with plan termination insurance. *Financial executive*, v. 43, June 1975, p. 50-2, 57.
- Becker, Stuart. Overview of the pension reform act of 1974. *CPA journal*, v. 45, Feb. 1975, p. 27-31.
- Berger, Paul S. Effect of ERISA on multi-employer plans: funding, insurance, and state preemption, part 2, by Paul S. Berger and Stephen L. Hester. (Taxation of compensation) *Journal of taxation*, v. 42, March 1975, p. 138-42.
- Berger, Paul S. Effect of ERISA on multi-employer plans: participation, vesting, accrual of benefits, part 1, by Paul S. Berger and Stephen L. Hester. (Compensation) *Journal of taxation*, v. 42, Feb. 1975, p. 82-6.
- Berman, Harvey C. Protection of plan participants under the Employee retirement income security act of 1974. *Pension and profit-sharing tax journal*, v. 1, Winter (Dec.) 1974, p. 46-57.
- Biggs, James F. A. Employee retirement income security act of 1974 - a summary analysis, by James F. A. Biggs and Marilyn Schwarz. *Management controls (PMM & Co.)*, v. 22, Jan.-Feb. 1975, p. 5-14.
- Bissell, Jean G. Fresh look at estate planning in view of the pension reform legislation. (Estates, trusts & gifts) *Journal of taxation*, v. 42, Jan. 1975, p. 47-9.
- Borghese, Phyllis. IRS nationwide field structure for ERISA activities. (Tax talk) *National public accountant*, v. 20, June 1975, p. 32-3.
- Borsuk, Michael L. New York - effect of ERISA on modifications to federal AGI by professional service corporation shareholders, edited by Michael L. Borsuk and Joseph Ginsburg. (State taxation) *CPA (NYSS)*, v. 45, June 1975, p. 51-2.
- Borsuk, Michael L. New York - treatment of lump-sum distributions under ERISA, edited by Michael L. Borsuk and Joseph Ginsburg. (State taxation) *CPA (NYSS)*, v. 45, June 1975, p. 51.
- Botsford, Herbert S. Employee stock ownership plans. (Tax clinic) *Tax adviser*, v. 6, 1975, p. 32.
- Bourque, Francis I. Individual retirement account: a new concept of individual savings. *Louisiana CPA*, v. 34, Winter 1974-75, p. 42-8.
- Boysen, Richard A. Employee retirement income security act of 1974... overview. *Pennsylvania CPA spokesman*, v. 45, March 1975, p. 5-8.
- Brackman, Theodore P. Bank's practical approach to ERISA. *Trusts & estates*, v. 114, Nov. 1975, p. 782-5, 822.
- Bretz, Thomas R. Pension reform law: state taxation of lump sum distributions. (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 142-3.
- Byam, Clark R. Employee benefit plans: completing new Form 5301 poses some knotty problems. (Compensation) *Journal of taxation*, v. 43, Nov. 1975, p. 264-8.

- Canan, Michael J. Guidelines for investing plan assets under Employees' retirement income security act. (Compensation) *Taxation for accountants*, v. 14, April 1975, p. 217-21.
- Canan, Michael J. New law limits freedom of a qualified plan's fiduciary to invest plan assets. *Taxation for lawyers*, v. 3, May-June 1975, p. 356-9.
- Cardon, John A. Plan design for fiduciary protection. *Financial executive*, v. 43, July 1975, p. 34-8.
- Center, Robert A. Information returns: who must file and what must be included to avoid penalties. *Taxation for accountants*, v. 14, Jan. 1975, p. 34-40.
- Chadwick, William J. Federal regulation of retirement plans: the quest for parity, by William J. Chadwick and David S. Foster. *Vanderbilt law review*, v. 28, May 1975, p. 641-709.
- Chadwick, William J. Taxation of certain lump sum distributions. *Tax lawyer*, v. 28, Spring 1975, p. 555-70.
- Chapman, Benson J. H.R. 10 plans for directors under the 1974 act. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 209.
- Cheifetz, A. J. Distribution provisions under pension reform act of 1974 (Employee retirement income security act of 1974). *Virginia accountant*, v. 27, March 1975, p. 23-32.
- Cheifetz, A. J. Fiduciary standards, prohibited transactions, and diversification of investments under the Employee retirement income security act of 1974. *Taxes - the tax magazine*, v. 53, May 1975, p. 266-73.
- Childs, William C. 1974 Pension reform law treatment of participation, coverage and distributions. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 864-72.
- Christiansen, Beric M. Pension fund management: a view from the inside. *Financial executive*, v. 43, July 1975, p. 24-7.
- Cummings, Frank. Overlap of IRS and labor in regulating compensation plans can create problems, by Frank Cummings, Bernard Casey and Jill Cummings. (Compensation) *Journal of taxation*, v. 42, Jan. 1975, p. 7-9.
- Cummings, Richard T. Participation and vesting requirements of ERISA. *Risk management*, v. 22, June 1975, p. 15-16, 18, 20-1.
- Damico, Nicholas P. New pension legislation the new pension law - an overview. *Executive compensation journal*, v. Aug. 1974, p. 5-14.
- Dankner, Harold. ERISA and retirement plans in an acquisition or divestiture. *Tax adviser*, v. 6, Dec. 1975, p. 710-18.
- Deaton, William C. Disclosures related to pension plans, by William C. Deaton and Jerry J. Weygandt. *Journal of accountancy*, v. 139, Jan. 1975, p. 44-51.
- DeMayo, William S. Individual retirement plans and roll-overs. *Connecticut CPA*, v. 39, Sept. 1975, p. 6-8.
- Diamond, Louis H. Funding liability under union pension plans. *Journal of accountancy*, v. 140, Sept. 1975, p. 74-9.
- Dibble, Gerald W. ESOTs blend corporate financing, employee benefits, tax and insurance savings, too. (Compensation) *Taxation for accountants*, v. 15, Oct. 1975, p. 196-201.
- Dibble, Gerald W. ESOTs blend corporate financing, employee benefits, tax and insurance savings, too. (Compensation) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 146-51.
- Diehlmann, Elten. Fiduciary liability under ERISA. *Risk management*, v. 22, July 1975, p. 10-12, 14-15.
- Dreyfus, Patricia A. How to be your own pension manager. *Money*, v. 4, May 1975, p. 64-6.
- Ekeblad, Raymond E. Managing the money managers. *Financial executive*, v. 43, July 1975, p. 28-31.
- ERISA proposal calls for opinion on plans of 100 or more participants. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 25.
- Fair, Andrew J. Impact of new eligibility requirements on new and existing plans. *Pension and profit-sharing tax journal*, v. 1, Winter (Dec.) 1974, p. 34-45.
- Faltermayer, Edmund. Steeper climb up pension mountain. *Fortune*, v. 91, Jan. 1975, p. 78-81, 157-8, 162, 164-5.
- Farber, Lawrence. Go for growth without going for broke. *Medical economics*, v. 52, Sept. 1, 1975, p. 94-101, 104, 109-10.
- FASB issues new releases at year's end. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 18, 20, 24.
- Fasser, Paul J. Disclosure requirements of the Employee retirement income security act of 1974 (ERISA). *Personnel*, v. 52, Jan.-Feb. 1975, p. 10-17.

- Feldman, Ira. ERISA amendments - now or later. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 606.
- Fiduciary standards and the prudent man rule under ERISA. *Pension and profit-sharing tax journal*, v. 1, Summer (June) 1975, p. 228-45. (Reprinted from *Harvard law review*, v. 88, March 1975.)
- Fiduciary standards and the prudent man rule under the Employee retirement income security act of 1974. (Notes) *Harvard law review*, v. 88, March 1975, p. 960-79.
- Final draft - form EBS-1. *Pension world*, v. 11, March 1975, p. 35-50.
- Financial Accounting Standards Board. Accounting for the cost of pension plans subject to the Employee retirement income security act of 1974 - dated December 1974: an interpretation of APB opinion no. 8. Stamford, Conn., 1974. 49 p. (Public record, FASB interpretation no. 3) [*111.1 F]
- Financial Accounting Standards Board. FASB interpretation no. 3 - accounting for the cost of pension plans subject to the Employee retirement income security act of 1974. (Official releases) *Journal of accountancy*, v. 139, March 1975, p. 71-2.
- Finerman, Ralph. Rollovers and estate planning, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, Feb. 1975, p. 49-50.
- Fischer, Robert L. Executive compensation today. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 886-97.
- Fischer, Robert L. New tax benefit - individual retirement plans under the '74 act, by Robert L. Fischer and Marc H. Berger. *Tax adviser*, v. 6, April 1975, p. 215-19.
- Fleming, Sandra. Getting your money's worth from ERISA. *Personnel*, v. 52, May-June 1975, p. 32-43.
- Flynn, Joseph M. Pension reform act of 1974. (Federal taxation) *Massachusetts CPA review*, v. 48, Nov.-Dec. 1974, p. 26, 32.
- Foight, Lloyd S. ERISA: impact of the new limitations on benefits and contributions, by Lloyd S. Foight and Carl L. Glassberg. *Tax adviser*, v. 6, Sept. 1975, p. 539-43.
- Fox, H. Lawrence. New pension reform act. (Washington tax watch) *Journal of corporate taxation*, v. 1, Winter 1975, p. 419-33.
- Fox, Sidney. ERISA's impact on the multiemployer plan, by Sidney Fox and Andrew J. Fair. *Pension and profit-sharing tax journal*, v. 1, Spring (March) 1975, p. 121-32.
- Freedman, Robert. Responsibilities and liabilities of accountants as fiduciaries and parties-in-interest under the Employee retirement income security act of 1974. *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 20-2, 25-6, 28-31.
- Frutkin, Harvey L. New reporting and disclosure rules under the Pension reform act. *Ohio CPA*, v. 34, Autumn 1975, p. 152-68.
- Future of private pension plans. *Financial executive*, v. 43, July 1975, p. 60-4. (Reprinted from *Financial aspects of private pension plans*, a study by the Financial Executives Research Foundation and prepared by Towers, Perrin, Forster and Crosby.)
- Gillespie, Hugh. Should they be under ERISA? *Pension world*, v. 11, Aug. 1975, p. 33-6.
- Goodman, Martin R. Professional corporations: a reappraisal, by Martin R. Goodman and William T. Knox. *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 5-22.
- Gordon, Michael S. Q's and A's of vesting. *Financial executive*, v. 43, June 1975, p. 44-9.
- Gorlick, Sheldon H. New corporate retirement limits turn them to your advantage. *Medical economics*, v. 52, Oct. 27, 1975, p. 86-91.
- Grayck, Marcus D. Individual retirement account. (Compensation and fringe benefits) *Journal of corporate taxation*, v. 2, Spring 1975, p. 103-7.
- Grayck, Marcus D. Pension reform law of 1974. (Compensation and fringe benefits) *Journal of corporate taxation*, v. 1, Winter 1975, p. 444-8.
- Grayck, Marcus D. Prohibited transactions under ERISA. (Compensation and fringe benefits) *Journal of corporate taxation*, v. 2, Summer 1975, p. 207-13.
- Greene, Mark R. Factors in selecting tax-deferred annuities, by Mark R. Greene and J. Paul Copeland. *CLU journal*, v. 29, Oct. 1975, p. 34-46.
- Grubbs, Donald S. Regulation: now, the first ground rules. *Pension & welfare news*, v. 11, Jan. 1975, p. 47-9, 51, 53.
- Hagan, Richard I. Pension reform for 1974. *National public accountant*, v. 19, Dec. 1974, p. 32-5.
- Hajek, Joseph C. Employee communications, tell it like it is: tailor-make plan benefit statements. *Financial executive*, v. 43, July 1975, p. 46-9.
- Hakala, Donald J. Fiduciary standards for life insurance agents. *CLU journal*, v. 29, April 1975, p. 15-19.
- Haneberg, Ronald L. Prohibited transactions. (Employee benefit trends) *Trusts & estates*, v. 114, March 1975, p. 166-8.
- Hanley, Thomas H. Employee retirement income security act of 1974: its effects on the accounting profession, by Thomas H. Hanley and Lysle P. Hollenbeck. (Washington report) *Journal of accountancy*, v. 140, Nov. 1975, p. 81-5.
- Haskins & Sells. Summary of the 1974 pension reform act. New York, CLU 1974. 47 p. [*208.9 H]
- Hicks, Ernest L. Reporting and auditing under ERISA. *Financial executive*, v. 43, July 1975, p. 16-23.
- Hindenach, Lee P. Sundry comments and questions evoked by the pension reform act. *Management controls* (PMM & Co.), v. 22, Jan.-Feb. 1975, p. 2-4.
- How hard will the new pension law pinch? (Pensionforum) *Institutional investor*, v. 8, Dec. 1974, p. 23-4.
- How to measure actuarial cost of a plan. *Taxation for accountants*, v. 14, March 1975, p. 143.
- How to operate under the new pension law: what practitioners are doing today. *Pension and profit-sharing tax journal*, v. 1, Winter (Dec.) 1974, p. 5-25.
- Huggins, Rollin C. Estate planning for the corporate executive. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 872-85.
- Humphreys, W. R. Distribution of employer securities from qualified plan: income, estate tax results. (Taxation of compensation) *Journal of taxation*, v. 43, Dec. 1975, p. 322-6.
- Hurd, G. David. Defined benefit plans. *Trusts & estates*, v. 114, April 1975, p. 206-8.
- Institute For Business Planning. Bird's eye look at what the Pension reform act of 1974 means to you. Englewood Cliffs, N.J., 1974. 39 p. (*Executive wealth report*, sect. 2, Oct. 1974.) [*208.9 I]
- Irish, Leon E. Impact of the new pension law on H.R. 10 and Subchapter S retirement plans. (Taxation of compensation) *Journal of taxation*, v. 42, March 1975, p. 144-7.
- IRS takes away what Congress gave to HR 10 plans. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 85.
- Isidore Goodman examines the new pension law. *Pension and profit-sharing tax journal*, v. 1, Winter (Dec.) 1974, p. 26-33.
- Jones, Edwin M. Step-by-step procedure for testing existing qualified plans against requirements of new law. *Taxation for accountants*, v. 14, Feb. 1975, p. 108-15, 118.
- Kalish, Arthur. Professional corporations revisited (after the Employee retirement income security act of 1974), by Arthur Kalish and Patricia G. Lewis. *Tax lawyer*, v. 28, Spring 1975, p. 471-510.
- Kalish, Arthur. Professional corporations revisited (after the Employee retirement income security act of 1974), by Arthur Kalish and Patricia G. Lewis. *Tax adviser*, v. 6, June 1975, p. 326-45.
- Kanter, Burton W. IRS wrong on application of separation-from-service rule, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 43, Dec. 1975, p. 382.
- Kaplan, Jared. ESOP's fable, a tale of tax planning pitfalls and opportunities associated with employee stock ownership plans, complete with a choice of morals. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 898-912.
- Kaseman, A. Carl. Trustees' responsibilities under the pension reform act. *Pennsylvania CPA spokesman*, v. 45, March 1975, p. 22-6.
- Kassouf, Ned E. In search of modern prudence. *Burroughs clearing house*, v. 60, Oct. 1975, p. 14-15, 42, 44.

ACCOUNTANTS' INDEX 1975

Katz, Alan J. Some employees may now deduct contributions to their own retirement plans. *Taxation for accountants*, v. 15, July 1975, p. 26-8.

Kazinetz, Sandra. ERISA: a boost for bond managers. (Pension management) *Institutional investor*, v. 9, Aug. 1975, p. 57-8.

Kelley, William A. Pension fund: portability? *Pennsylvania CPA spokesman*, v. 45, March 1975, p. 10-12.

Kitchen, Mable W. New pension legislation and you, the employee. (Tax forum) *Woman CPA*, v. 37, Jan. 1975, p. 22-3, 31.

Klein, Michael F. Pension plan reporting requirements: a calendar of reporting dates under the 1974 pension reform act, by Michael F. Klein and J. Thomas Pearson. *Retail control*, v. 43, April-May 1975, p. 18-27.

Knickerbocker, Daniel Candee. Fiduciary responsibility under the Pension reform act. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 495-520, 534.

Knight, W. Donald. Analysis of the special problems that arise when employers adopt ESOPs. (Taxation of compensation) *Journal of taxation*, v. 43, Dec. 1975, p. 328-32.

Knight, W. Donald. ESOPs offer employee benefits, corporate financing and control, estate planning. (Compensation) *Journal of taxation*, v. 43, Nov. 1975, p. 258-62.

Kopple, Robert C. Analysis of lump-sum distributions after the pension reform legislation, by Robert C. Kopple and Eugene H. Veenhuis. (Compensation) *Journal of taxation*, v. 42, Jan. 1975, p. 2-7.

Labor Department proposes form to report benefit plans. *Taxation for accountants*, v. 14, March 1975, p. 147.

Labor Department proposes form to report benefit plans. *Taxation for lawyers*, v. 3, May-June 1975, p. 360-1.

Larkin, Mark D. Adding to your already substantial tax vocabulary. (Federal taxes) *California CPA quarterly*, v. 42, Dec. 1974, p. 40, 51.

Layne, Abner A. Can you use this new tax-sheltered retirement plan? *Medical economics*, v. 51, Dec. 9, 1974, p. 145.

Ledbetter, Thomas L. How to terminate a qualified pension plan: a step-by-step analysis of the procedures. (Compensation) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 188-90.

Le Febvre, Charles N. Look at annual reports of employee benefit plans, by Charles N. Le Febvre and Donald A. Barnes. *Management accounting* (NAA), v. 57, Dec. 1975, p. 51-3.

LeFurgy, Francis A. Offshore captives and the new pension law. *Risk management*, v. 22, Feb. 1975, p. 16.

Lerner, Herbert J. Highlights of the 1974 pension reform legislation, by Herbert J. Lerner and Harold Dankner. New York, American Institute of Certified Public Accountants, c1974. 23 p. (Reprinted from the *Tax Adviser*, Nov. 1974.) [*208.9 L]

Levin, N. Arnold. Compensation for trustees under ERISA. (Cases and rulings) *Pension world*, v. 11, June 1975, p. 55-6.

Levin, N. Arnold. Fiduciary duties under ERISA. *Pension & welfare news*, v. 11, Jan. 1975, p. 65-7, 70.

Levin, N. Arnold. Fiduciary duties under ERISA - II. (Cases and rulings) *Pension world*, v. 11, April 1975, p. 77-9.

Levin, N. Arnold. Reflections on ERISA. *Pension world*, v. 11, Feb. 1975, p. 57-8, 61.

Lindquist, John R. Pension remodeling act of 1974. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 873-80.

Lore, Martin M. Assistant commissioner of EPO: other IRS personnel, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, April 1975, p. 230.

Loury, Everett. IRS and ERISA. (Federal taxation) *Nebraska CPA*, v. 10, Spring 1975, p. 6-7.

Lowry, Peter H. New pension law filing requirements postponed, by Peter H. Lowry and Joseph A. Boehret. *Association management*, v. 27, Aug. 1975, p. 85-7.

Mach, Joseph D. Keogh plans and individual retirement accounts under the Pension reform act. *Massachusetts CPA review*, v. 49, July-Aug. 1975, p. 20-2, 24-6.

Mahoney, Michael J. Interpretation: recordkeeping, valuations, termination. *Pension world*, v. 11, June 1975, p. 37-40.

EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974-(Continued)

Marvin, Stephen W. How to advise individual clients on use of new tax-sheltered personal pension plans. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 208-16.

Maynard, Hildegard M. Don't get crunched by the new pension law's penalties. *Medical economics*, v. 52, Jan. 6, 1975, p. 156-7, 159.

McGinn, Daniel F. Update on ERISA: what was left out ... and some sleepers that stayed in. *Pension world*, v. 11, Aug. 1975, p. 39-41.

McGovern, Philip C. Transfer of lump-sum distribution into individual plan can avoid immediate tax. (Compensation) *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 86-9.

McGovern, Philip C. Transfer of lump sum distribution into individual plan can avoid immediate tax. *Taxation for accountants*, v. 15, Aug. 1975, p. 68-71.

McKee, James W. Corporation and ERISA: for now and for the future, by James W. McKee and Lee P. Hindenach. *Financial executive*, v. 43, June 1975, p. 16-22.

McKinney, James E. Section 401(j) - a new tool in comparing unlike retirement plans? *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 23-6.

McLaughlin, Frank C. Investing as a prudent expert. *Financial executive*, v. 43, June 1975, p. 23-9.

Miller, Ralph Gano. Stock bonus plans have enhanced utility in light of the pension reform laws, by Ralph Gano Miller and L. Frederick Williams. (Compensation) *Journal of taxation*, v. 42, Feb. 1975, p. 87-90.

Moore, Bruce. H.R. 10 plans under the 1974 pension reform law. *Tax adviser*, v. 6, 1975, p. 9-15.

Mueller, Russell J. What practitioners should know about the expanded role of the actuary under ERISA. (Taxation of compensation) *Journal of taxation*, v. 42, March 1975, p. 149-53.

New pension law spells out participants' rights, firms' duties. *Commerce today*, v. 6, Oct. 13, 1975, p. 7-9.

Olesker, Landis. Profit sharing plan investments in employer stock under the Employee retirement income security act of 1974. *Pension and profit-sharing tax journal*, v. 1, Spring (March) 1975, p. 133-7.

Oppenheimer, Jerry L. Fiduciary responsibility, reporting and disclosure under the new U.S. pension law. *Tax executive*, v. 27, Jan. 1975, p. 109-25.

Overbeck, John H. Persons upon whom duties and obligations are imposed under the Employee retirement income security act of 1974. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 881-95.

Palmer, Ralph V. Individual retirement act (IRA). *Nebraska CPA*, v. 10, Spring 1975, p. 13-14.

Patocka, Barbara A. Washington's new pensions establishment. *Institutional investor*, v. 9, April 1975, p. 91-2, 94, 97.

Pattiz, Henry A. New considerations on whether to incorporate a business. *Law office economics and management*, v. 16, Summer 1975, p. 288-97.

Pearce, John J. Pension reform legislation. *Delaware CPA*, v. 1, Nov. 1974, p. 8-12.

Pension calendar. *Financial executive*, v. 43, Jan. 1975, p. 38-9.

Pension fund task force questions reporting form. (News report) *Journal of accountancy*, v. 140, July 1975, p. 14.

Phillips, Lawrence M. IRS organizes to administer pension law. (Federal taxation) *Wisconsin CPA*, March 1975, p. 8.

Pierce, Steven D. Role of the accountant in reporting and disclosure under ERISA. *Connecticut CPA*, v. 39, Sept. 1975, p. 19-20.

Plenge, Charles F. Employee retirement income security act of 1974. *Virginia accountant*, v. 27, Dec. 1974, p. 7-15.

Plenge, Charles F. Reporting and disclosure requirements under the Employee retirement income security act of 1974. *Virginia accountant*, v. 27, March 1975, p. 13-18.

Podolsky, Joseph L. Interpretation: coming to grips administratively, by Joseph L. Podolsky and Paul D. Carlson. *Pension world*, v. 11, April 1975, p. 57-9, 79.

Poston, Elizabeth C. Pension reform actuarial problems. *Tax executive*, v. 27, April 1975, p. 225-39.

Pritchett, S. Travis. Cost-conscious design and management of defined benefit pensions. *Personnel*, v. 52, Sept./Oct. 1975, p. 51-9.

- Quinley, Warren. What you need to know now: pension reform. *Hospital financial management*, v. 5, March 1975, p. 16-19, 24-5.
- Ramsey, Gordon. Pension management and the multidisciplinary approach. *Financial executive*, v. 43, July 1975, p. 50-3.
- Raskin, George I. Coping with the new pension reform law. (World of finance) *American Bar Association journal*, v. 60, Dec. 1974, p. 1562, 1564.
- Rattner, Marshall. Interpretation: the fiduciary's personal liability. *Pension world*, v. 11, Feb. 1975, p. 39-42.
- Ray, George E. Heavy tax burdens imposed on benefit plan fiduciaries who run afoul of restrictions. (Compensation) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 154-9.
- Reimer, William E. Another whole new ballgame. *Pension world*, v. 11, Feb. 1975, p. 29-32, 45.
- Reporting and disclosure requirements of qualified plans under the new pension reform act. *Taxation for accountants*, v. 14, Feb. 1975, p. 116-17.
- Ress, Samuel S. Employee retirement income security act - questions and answers. (Payroll taxes & controls) *CPA journal*, v. 45, March 1975, p. 61-2.
- Ress, Samuel S. Employee retirement income security act - rulings procedures. (Payroll taxes & controls) *CPA journal*, v. 45, Jan. 1975, p. 52.
- Ress, Samuel S. ERISA, edited by Samuel S. Ress. (Payroll taxes & controls) *CPA (NYSS)*, v. 45, Sept. 1975, p. 64.
- Ress, Samuel S. New definition of lump-sum distribution under ERISA. (Payroll taxes & controls) *CPA (NYSS)*, v. 45, Aug. 1975, p. 38-40.
- Ress, Samuel S. Pension discrimination guide for companies subject to common control, edited by Samuel S. Ress. (Payroll taxes & controls) *CPA (NYSS)*, v. 45, July 1975, p. 48-9.
- Ress, Samuel S. Requirements for individual retirement accounts. (Payroll taxes & controls) *CPA journal*, v. 45, Feb. 1975, p. 47.
- Rizzo, Ronald S. Plural employee plans under ERISA. *Trusts & estates*, v. 114, Sept. 1975, p. 602-4, 673-6.
- Roberts, James E. Retirement savings for individuals. *CLU journal*, v. 29, Oct. 1975, p. 20-6.
- Roberts, James E. Retirement savings for individuals. (Tax notes) *American Bar Association journal*, v. 61, Jan. 1975, p. 109-111.
- Rock, David F. Fiduciary responsibility broadened by provisions of the pension reform act. *Taxation for lawyers*, v. 3, March/April 1975, p. 262-6.
- Rock, David F. Fiduciary responsibility broadened by provisions of the pension reform act. (Compensation) *Taxation for accountants*, v. 14, April 1975, p. 205-7, 210-11.
- Rock, David F. Qualification procedures, reporting, disclosure requirements under new pension law. *Taxation for lawyers*, v. 3, May-June 1975, p. 362-5.
- Rollins, W. Keith. ERISA: multiple distributions and distributions of annuity contracts. (Tax clinic) *Tax adviser*, v. 6, Aug. 1975, p. 483.
- Roscow, James P. Street of dreams ...post-ERISA ...post-May Day ... post-75 SEC act. *Pension world*, v. 11, Oct. 1975, p. 15-18, 61.
- Rosen, Martin. Employer loans from a qualified plan - past, present, and future. *Pension and profit-sharing tax journal*, v. 1, Winter (Dec.) 1974, p. 58-62.
- Rosen, Stephen H. How to reduce the dollars and cents cost of complying with the new pension reform act. *Taxation for accountants*, v. 14, March 1975, p. 140-5.
- Rosow, Stanley M. Pension reform act: one man's opinion. *Financial executive*, v. 43, May 1975, p. 43-4.
- Roth, Leonard S. Individual retirement account - a new concept in the Pension reform act - clarification of proposed regulations. *Trusts & estates*, v. 114, June 1975, p. 380-2, 435.
- Rustigan, Edward C. After the new pension law: executive compensation and nonqualified plans. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 896-910.
- Sanchez, R. Michael. Pension reform act of 1974: fiduciary responsibility and prohibited transactions, by R. Michael Sanchez, Douglas M. Cain and James Wood. *Tax adviser*, v. 6, Feb. 1975, p. 86-98; March 1975, p. 148-60.
- Sanchez, R. Michael. Pension reform act of 1974: participation requirements (part II), by R. Michael Sanchez, Douglas M. Cain and James F. Wood. *Tax adviser*, v. 6, Aug. 1975, p. 462-8.
- Sanchez, R. Michael. Pension reform act of 1974: participation requirements (part I), by R. Michael Sanchez, Douglas M. Cain and James Wood. *Tax adviser*, v. 6, July 1975, p. 397-403.
- Savage, Carroll J. What estate planners should know about direct and indirect effects of new pension reform act. *Estate planning*, v. 2, Autumn 1974, p. 9-13.
- Schafer, Charles P. Professional corporations still advantageous despite increase in HR 10 plan deductions, by Charles P. Schafer and Gary H. Friedman. *Taxation for accountants*, v. 14, Feb. 1975, p. 68-73.
- Schafer, Charles P. Professional corporations still advantageous despite increase in HR 10 plan deductions, by Charles P. Schafer and Gary H. Friedman. *Law office economics and management*, v. 16, Summer 1975, p. 298-309.
- Schmitt, Joseph C. Only lumps roll over. (Federal tax topics) *Wisconsin CPA*, Oct. 1975, p. 11-12.
- Selinske, Charles E. My pension plan is killing me. *Pension world*, v. 11, June 1975, p. 21-2, 24, 26-7, 43.
- Shann, Robert A. Interpretation: unscrambling Subchapter S. *Pension world*, v. 11, May 1975, p. 48, 50-2.
- Sheean, James B. Higher education of a prudent man. *Pension world*, v. 11, April 1975, p. 51-4.
- Silverman, Robert L. Plan administration and record keeping under ERISA. *Pension and profit-sharing tax journal*, v. 1, Spring (March) 1975, p. 143-55.
- Simmons, Sherwin P. ERISA bonding requirement more limited than expected, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 42, May 1975, p. 269-70.
- Simmons, Sherwin P. How to apply for exemptions from prohibited transactions, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 43, July 1975, p. 12.
- Simmons, Sherwin P. IRS delays penalty on some prohibited transactions, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 42, March 1975, p. 148-9.
- Simms, Clifford R. 1974 Employee retirement income act. *Ohio CPA*, v. 34, Winter 1975, p. 5-10.
- Sires, Bruce D. Federal-state conflict - Keogh plan contributions under 74 act. (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 146.
- Smith, Ephraim P. Self-employed retirement plans under the new pension reform act, by Ephraim P. Smith and Thomas A. Ulrich. *National public accountant*, v. 20, June 1975, p. 27-30.
- Smith, James E. Financial reporting and disclosure requirements of the Pension reform act of 1974. *Virginia accountant*, v. 27, March 1975, p. 37-44.
- Smith, James E. Individual retirement plans: an expansion of tax-favored retirement plan opportunities. *Taxes - the tax magazine*, v. 53, July 1975, p. 404-16.
- Sobol, Ellis J. Pension reform: its affect on closely held corporations and the self-employed, by Ellis J. Sobol and Terry J. Miller. *Colorado CPA report*, v. 39, Winter 1975, p. 15-31.
- Sollée, William L. Pension reform - H.R. 10 plans and individual retirement accounts. *Virginia accountant*, v. 27, March 1975, p. 7-11.
- Sollée, William L. Trust agreements and fiduciary responsibilities under ERISA. *Trusts & estates*, v. 114, Nov. 1975, p. 778-80, 823-5.
- Speakman, William H. Pension reform act of '74: the unfinished legislation. *Pension world*, v. 11, Feb. 1975, p. 34-6, 46-7.
- Steinfeld, Gerhard. Hints for securing approval under Section 401 (a): XXII. (IRS qualification) *Pension world*, v. 11, March 1975, p. 63-5.

ACCOUNTANTS' INDEX 1975

- Steinfeld, Gerhard. Interpreting ERISA. (IRS qualification) *Pension world*, v. 11, July 1975, p. 49-50, 54.
- Stevenson, Willis C. New individual retirement accounts: what they are and how they operate. (Compensation) *Journal of taxation*, v. 42, Feb. 1975, p. 91-5.
- Stiles, Richard L. Basic benefit formulae for pension plans of small and medium sized corporate employers. *CLU journal*, v. 29, April 1975, p. 35-44.
- Stoeber, Edward A. Pension reform act of 1974. *CLU journal*, v. 29, Jan. 1975, p. 19-30.
- Stone, Richard H. Second look at pension plans. *Financial executive*, v. 43, Nov. 1975, p. 46-8, 53.
- Stradley, Wilson. 1974 pension reform act - sanctions. *Pennsylvania CPA spokesman*, v. 45, March 1975, p. 14-16.
- Surridge, Stephen Z. Individual retirement account plans: a potentially attractive source of new bank deposits. *Magazine of bank administration*, v. 51, June 1975, p. 27-33.
- Thacher, Charles G. Financial counseling as an executive benefit. *Risk management*, v. 22, April 1975, p. 33-4, 36, 38.
- Thies, Winthrop D. Keogh Plan v. qualified corporate plan: an analysis of the respective advantages. (Compensation) *Journal of taxation*, v. 42, Jan. 1975, p. 9-14.
- Tomeo, Richard W. Fiduciary responsibility under ERISA. *Connecticut CPA*, v. 39, Sept. 1975, p. 10-12.
- Traver, Jerry M. Call options after ERISA, their place in overall portfolio strategy. *Trusts & estates*, v. 114, Sept. 1975, p. 618-19, 660.
- Update on ERISA - where are we now, nine months after the fateful act? *Pension world*, v. 11, July 1975, p. 12-14, 16, 19, 22, 25. (Excerpted from Pension world's 9th employee benefits conference, May 19-June 6, 1975.)
- Wangard, Robert E. Selecting a qualified plan after ERISA: the alternatives, problems and costs. (Taxation of compensation) *Journal of taxation*, v. 43, Sept. 1975, p. 145-50.
- Watkins, Edward. Pension law is confusing, but manageable. (Lodging today) *Hospitality* (Food and lodging), v. 14, June 1975, p. L8.
- Webster, George D. How pension act affects deferred compensation plans. (Legal) *Association management*, v. 27, Oct. 1975, p. 24, 26.
- Weiss, Robert L. Fiduciary standards and investment responsibility under the new pension reform law, by Robert L. Weiss and Joseph S. Voboril. *Trusts and estates*, v. 113, Dec. 1974, p. 800-3, 858-60.
- Wheeler, Richard S. Implications of substituting officers of employee benefit plan sponsor for bank as plan trustee under the pension reform act. *Trusts & estates*, v. 114, March 1975, p. 132-5, 191-3.
- Wood, Ernest O. Nineteen seventy-four pension act pot-pourri. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 28-30.
- Woods, William S. All about consultants. *Financial executive*, v. 43, July 1975, p. 32-3.
- Zalutsky, Morton H. Analysis of the post-ERISA advantages of incorporation for the professional. (Taxation of compensation) *Journal of taxation*, v. 42, April 1975, p. 240-7.
- Zaslow, Stanley. Education of a prudent man. *Pension world*, v. 11, Feb. 1975, p. 22-4, 63-4. (Includes list of institutes and associations involved with the pension industry)
- Zeffer, Martin L. Actuary's view of ERISA. *Pennsylvania CPA spokesman*, v. 45, March 1975, p. 20-1.
- Zischke, James B. Employee retirement income security act of 1974 or an introduction to ERISA. *California CPA quarterly*, v. 42, March 1975, p. 7-10, 12-14.

EMPLOYEE STOCK OPTIONS

See Stock Options

EMPLOYEE STOCK OWNERSHIP PLANS

- Acheson, Richard M. Employee stock ownership plan: something for everybody. *Valuation consultant*, v. 12, Aug. 1975, p. 1-3.
- Binns, W. Gordon. ESOPs: a joint piece of the action. *Financial executive*, v. 43, Sept. 1975, p. 48-52, 54.
- Canan, Michael J. Employee stock ownership plans. (Tax notes) *American Bar Association journal*, v. 61, July 1975, p. 880-3.

EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974-(Continued)

- Coffman, C. Russell. Approach to financing the recovery: new capital resources through employee stock ownership plans. *Panorama* (Harris Kerr Forster), Third quarter, 1975, p. 19-20.
- Dibble, Gerald W. ESOTs blend corporate financing, employee benefits, tax and insurance savings, too. (Compensation) *Taxation for accountants*, v. 15, Oct. 1975, p. 196-201.
- Finerman, Ralph. Use of ESOP in estate planning, edited by Ralph Finerman. (Estate planning) *CPA* (NYSS), v. 45, July 1975, p. 57-8.
- Glassberg, Carl L. Employee benefit plans and the ESOP, by Carl L. Glassberg and Michael Ward. (Tax talk) *Retail control*, v. 44, Sept. 1975, p. 28-31.
- Kaplan, Jared. ESOP's fable, a tale of tax planning pitfalls and opportunities associated with employee stock ownership plans, complete with a choice of morals. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 898-912.
- Knight, W. Donald. Analysis of the special problems that arise when employers adopt ESOPs. (Taxation of compensation) *Journal of taxation*, v. 43, Dec. 1975, p. 328-32.
- Knight, W. Donald. ESOPs offer employee benefits, corporate financing and control, estate planning. (Compensation) *Journal of taxation*, v. 43, Nov. 1975, p. 258-62.
- Lawinger, Ernest J. Current techniques for reliably valuing close corporation stock for estate and ESOT purposes. *Estate planning*, v. 3, Autumn 1975, p. 32-7.
- Miller, Ralph Gano. ESOPs/stock bonus plans: comments on their past, present and future. *Pension and profit-sharing tax journal*, v. 1, Summer (June) 1975, p. 167-90.
- Prevolos, Peter E. Role of a trustee in an ESOT. *Valuation consultant*, v. 12, Aug. 1975, p. 5.
- Thomas, Dana L. Explosive ESOTs: these novel financing vehicles begin to create controversy. *Barron's*, v. 55, July 28, 1975, p. 5, 10. (Reprint file, *B.)
- Wolff, Michael S. Is there an ESOP in your future? *Retail control*, v. 43, June-July 1975, p. 2-12.
- Woodward, Robert G. Employee stock ownership trusts: tax advantages for estate planning in close corporations. (Notes) *Yale law journal*, v. 84, June 1975, p. 1519-39.

EMPLOYEE STOCK OWNERSHIP TRUSTS

- Dibble, Gerald W. ESOTs blend corporate financing, employee benefits, tax and insurance savings too. (Compensation) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 146-51.
- Frisch, Robert A. ESOTs, a way to corporate financing & stock preservation. *Valuation consultant*, v. 12, Aug. 1975, p. 3-5.

EMPLOYEE STOCK PURCHASE

See Stock Purchase

EMPLOYEES cannot be shifted to avoid coverage rules. *Taxation for accountants*, v. 14, April 1975, p. 240-1.

EMPLOYMENT

See Also Accountants - Employment
Government Employment And Employees
Labor

- Adie, Douglas K. Measurement of the degree and the lag of expectations effects on the Phillips relationship. *Quarterly review of economics & business*, v. 15, Autumn 1975, p. 49-66.
- Amsden, Alice H. Job search and affirmative action, by Alice H. Amsden and Collette Moser. *American economic review*, v. 65, May 1975, p. 83-91.
- Anderson, Bernard E. Full employment and economic equality. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 127-37.
- Anderson, Bernard E. Public policy and black economic progress: a review of the evidence, by Bernard E. Anderson and Phyllis A. Wallace. *American economic review*, v. 65, May 1975, p. 47-52.

- Baily, Martin Neil. Dynamic monopsony and structural change. *American economic review*, v. 65, June 1975, p. 338-49.
- Barnes, William F. Women's increasing unemployment: a cyclical interpretation, by William F. Barnes and Ethel B. Jones. *Quarterly review of economics and business*, v. 15, Summer 1975, p. 61-9.
- Barrett, Nancy Smith. U.S. Phillips curve and international unemployment rate differentials: comment. *American economic review*, v. 65, March 1975, p. 213-21.
- Bartlett, Douglas M. Retirement counseling: making sure employees aren't dropouts. *Personnel*, v. 51, Nov.-Dec. 1974, p. 26-35.
- Bassie, V. Lewis. Positive relationship between unemployment and price changes. *Quarterly review of economics & business*, v. 15, Autumn 1975, p. 7-15.
- Bednarzik, Robert W. Involuntary part-time work: a cyclical analysis. *Monthly labor review*, v. 98, Sept. 1975, p. 12-17.
- Beman, Lewis. Slow road back to full employment. *Fortune*, v. 91, June 1975, p. 84-7, 186.
- Blinick, Michael. Avoiding affirmative action pitfalls. *Practical lawyer*, v. 21, April 15, 1975, p. 45-60.
- Brecker, Richard L. Ten common mistakes in college recruiting - or how to try without really succeeding. *Personnel*, v. 52, March-April 1975, p. 19-28.
- Brief, Arthur. Contingency management, poor people, and the firm, by Arthur Brief and Alan Filley. *MSU business topics*, v. 22, Spring 1974, p. 45-52.
- Bunnell, Rhoda. Impact of Geduldig v. Aiello on the EEOC guidelines on sex discrimination. (Notes) *Indiana law journal*, v. 50, Spring 1975, p. 592-606.
- Constitutionality of the 1972 amendment to Title VII's exemption for religious organizations. *Michigan law review*, v. 73, Jan. 1975, p. 538-60.
- Diamond, Irma. Liberation of women in a full employment society. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 138-46.
- Fahey, Patrick E. Trying to be equitable about equal employment, by Patrick E. Fahey and Gopal C. Pati. *Conference Board record*, v. 12, Sept. 1975, p. 37-40.
- Flanagan, Robert J. U.S. Phillips curve and international unemployment rate differentials: reply. *American economic review*, v. 65, March 1975, p. 222-5.
- Furstenberg, Frank F. Counting the jobless: the impact of job rationing on the measurement of unemployment, by Frank F. Furstenberg and Charles A. Thrall. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 45-59.
- Gilpatrick, Eleanor. Education for work: a full employment strategy. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 147-55.
- Green, Edith. Fears and fallacies: equal opportunities in the 1970's. *University of Michigan business review*, v. 27, Jan. 1975, p. 1-5.
- Green, Ernest. Recruiting for the future - more retraining, more recycling. *Automation*, v. 23, Jan. 1975, p. 74-5.
- Gross, Bertram M. Full employment growthmanship and the expansion of labor supply, by Bertram M. Gross and Jeffrey D. Straussman. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 1-12.
- Habermehl, Edward F. Pennsylvania unemployment compensation savings: the voluntary contribution, by Edward F. Habermehl and Kurt H. Eckard. (State tax topics) *Pennsylvania CPA spokesman*, v. 45, March 1975, p. 13.
- Haworth, Joan Gustafson. Earnings, productivity, and changes in employment discrimination during the 1960's, by Joan Gustafson Haworth, James Gwartney and Charles Haworth. *American economic review*, v. 65, March 1975, p. 158-68.
- Hershfield, David C. Reducing personnel costs during recession. *Conference Board record*, v. 12, June 1975, p. 20-2.
- Humphrey, Hubert H. Guaranteed jobs for human rights. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 17-25.
- Job market stays tight for new MBAs. (Employment) *Business week*, Dec. 22, 1975, p. 14.
- Jolson, Marvin A. Comparison of blind vs. full-disclosure newspaper ads for sales personnel. *Akron business and economic review*, v. 5, Winter 1974, p. 16-18.
- Kahalas, H. Manpower planning model for organizational effectiveness, by Harvey Kahalas and Wayne E. Leininger. *Long range planning*, v. 8, Aug. 1975, p. 85-90.
- Kapp, K. William. Socio-economic effects of low and high employment. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 60-71.
- Kessler, Clemm C. Getting the most from application blanks and references, by Clemm C. Kessler and George J. Gibbs. *Personnel*, v. 52, Jan.-Feb. 1975, p. 53-62.
- Klein, Deborah Pisetzer. Employment and unemployment in the first half of 1975. *Monthly labor review*, v. 98, Aug. 1975, p. 11-13.
- Kohn, Mervin. What off-campus interviewers look for in young job seekers. (Young manager) *Advanced management journal*, v. 40, Winter 1975, p. 59-62.
- Last hired, first fired layoffs and Title VII. (Notes) *Harvard law review*, v. 88, May 1975, p. 1544-70.
- Lekachman, Robert. Managing inflation in a full employment society. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 85-93.
- Linton, David M. One way to beat unemployment. *Pension world*, v. 11, Oct. 1975, p. 45-7.
- Livingston, David. Labor unions and full employment. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 122-6.
- Lopez, Felix M. Employment opportunity - how equal can it be? *Conference Board record*, v. 12, Sept. 1975, p. 41-6.
- Lund, Robert T. Inverse seniority: timely answer to the layoff dilemma? By Robert T. Lund, Dennis C. Bumstead and Sheldon Friedman. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 65-72.
- Mayer, Lawrence A. First aid for recession's victims. *Fortune*, v. 91, Feb. 1975, p. 74-7, 158, 160.
- McKee, David L. Metropolitan service employment in the Fourth Federal Reserve District. *Akron business and economic review*, v. 6, Fall 1975, p. 30-4.
- Mendleson, Jack L. Does your company need outplacement? *Advanced management journal*, v. 40, Winter 1975, p. 4-12.
- Menke, Robert F. Placement - the neglected resource for career and curriculum planning, by Robert F. Menke and Diana Regner. *Journal of college placement*, v. 35, Winter 1975, p. 62-5.
- Meyer, Mitchell. Profile of employee benefits, by Mitchell Meyer and Harland Fox. New York, Conference Board, c1974. 103 p. (Conference Board report, no. 645.) [*208.9 M]
- Miller, J. V. Stretching skills - protect tomorrow in today's cutbacks. *Automation*, v. 23, Jan. 1975, p. 72-4.
- Moses, Stanley. Labor supply concepts: the political economy of conceptual change. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 26-44.
- Ornati, Oscar A. Recession layoffs can be discriminatory, by Oscar A. Ornati and Edward J. Giblin. *Management review*, v. 64, May 1975, p. 25-33.
- O'Toole, James. Planning for total employment. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 72-84.
- Pesola, Robert M. Education for employability in the vocational school. *Data management*, v. 12, Dec. 1974, p. 22-5, 31.
- Powell, C. Randall. Do MBAs really job-hop? *Journal of college placement*, v. 35, Spring 1975, p. 66-72, 74.
- Schonberger, Richard J. Worker's private lives: from paternalism to accommodation. *Atlanta economic review*, v. 25, May-June 1975, p. 28-31.
- Schultz, Charles B. Unnecessary chore for employment applicants. *Public personnel management*, v. 4, Jan.-Feb. 1975, p. 18-22.
- Search for currency experts. *Dun's review*, v. 105, March 1975, p. 85-6.
- Sethi, S. Prakash. Japanese management practices: part I. *Columbia journal of world business*, v. 9, Winter 1974, p. 94-104.
- Shaeffer, Ruth G. Buyers' market for new college grads. *Conference Board record*, v. 12, Feb. 1975, p. 45-51.

- Shiskin, Julius. Problems in measuring unemployment, by Julius Shiskin and Robert L. Stein. *Monthly labor review*, v. 98, Aug. 1975, p. 3-10.
- Sibson, Robert E. High cost of hiring. *Nation's business*, v. 63, Feb. 1975, p. 85-6, 88.
- Simonetti, Gilbert. Congressional scorekeeping: review of the 93rd Congress. (Washington report) *Journal of accountancy*, v. 139, Jan. 1975, p. 35-40.
- Slavin, Peter. Cruellest discrimination: vets with bad paper discharges. *Business and society review*, Summer 1975, p. 25-33.
- Stacy, Donald R. Title VII seniority remedies in a time of economic downturn. *Vanderbilt law review*, v. 28, April 1975, p. 487-520.
- Stead, Bette Ann. Educating women for administration. *Business horizons*, v. 18, April 1975, p. 51-6.
- Steiman, Susan H. Title VII of the 1964 Civil rights act - a seniority system which bases lay-offs and recalls on length of employment is bona fide under Title VII since it does not perpetuate the effects of past hiring discrimination. (Recent decisions) *George Washington law review*, v. 43, March 1975, p. 947-69.
- Stein, Jerome L. Unemployment, inflation, and monetarism. *American economic review*, v. 64, Dec. 1974, p. 867-87.
- Teague, Burton W. I.L.O.'s world watch on labor standards. *Conference Board record*, v. 12, Nov. 1975, p. 26-30.
- Tomasch, Mark R. Can you expect a raise in 1975? *Automation*, v. 22, March 1975, p. 70-4.
- Treynor, Jack L. Unemployment and inflation. *Financial analysts journal*, v. 31, May-June 1975, p. 21-3, 26-8.
- Vietorisz, Thomas. Full employment at living wages, by Thomas Vietorisz, Robert Mier and Bennett Harrison. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 94-107.
- Walters, Kenneth D. Your employees' right to blow the whistle. *Harvard business review*, v. 53, July-Aug. 1975, p. 26-8, 30, 32, 34, 161-2.
- Walters, Roy W. Keeping workers happy and productive in a down economy. *Automation*, v. 23, Jan. 1975, p. 70-2.
- Warner, David C. Fiscal barriers to full employment. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 156-64.
- Werther, William B. Part-timers: overlooked and undervalued. *Business horizons*, v. 18, Feb. 1975, p. 13-20.
- Wickenden, Elizabeth. Guaranteed income: supplement to full employment guarantees. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 108-121.
- Wirtz, Willard. Measurement and analysis of work training, by Willard Wirtz and Harold Goldstein. *Monthly labor review*, v. 98, Sept. 1975, p. 19-26.
- Yorks, Lyle. Determining job enrichment feasibility. *Personnel*, v. 51, Nov.-Dec. 1974, p. 18-25.
- Canada**
- West, E. G. Canadian minimum wages and the new American debate. *Canadian business review*, v. 2, Winter 1975, p. 19-21.
- China**
- Reynolds, Lloyd G. China as a less developed economy. *American economic review*, v. 65, June 1975, p. 418-28.
- Government regulation**
- Feld, Lipman G. How to avoid problems in employee terminations. *Motel/ motor inn journal*, v. 38, Sept. 1975, p. 43-8.
- Hawkins, Augustus F. Planning for personal choice: the Equal opportunity and full employment act. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 13-16.
- Humphrey, Hubert H. Guaranteed jobs for human rights. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 17-25.
- Hunt, Thelma. Critical issues facing personnel administrators today. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 464-72.
- Levitant, Sar A. Does public job creation offer any hope? *Conference Board record*, v. 12, Aug. 1975, p. 58-64.
- Lopez, Felix M. Employment opportunity - how equal can it be? *Conference Board record*, v. 12, Sept. 1975, p. 41-6.
- Mitzner, Paul L. Impact of EEO rulings on the insurance industry. (Methods and management) *Best's review* (Property/liability ed.), v. 75, March 1975, p. 112, 114-15.
- Ress, Samuel S. Age discrimination in employment act (ADEA), edited by Samuel S. Ress. (Payroll taxes & controls) *CPA journal*, v. 45, Dec. 1975, p. 70-1.
- Walsh, W. Disclosure and exposure *Accountant* (Eng.), v. 172, June 5, 1975, p. 720-1.
- Walsh, W. New rights for employees: the Employment protection bill. *Accountant* (Eng.), v. 172, June 26, 1975, p. 815-16.
- Wrenholt, Thomas. Equal employment opportunity, by Thomas Wrenholt and Duane L. Thelen. *Nebraska CPA*, v. 9, Spring 1974, p. 9-10, 23.
- Great Britain**
- Employment agencies act 1973. *International accountant*, v. 44, July-Sept. 1974, p. 85-6.
- Horn, C. A. From status to contract - progress in the law of employment. *Management accounting* (Eng.), v. 53, June 1975, p. 209-11.
- Walsh, W. Disclosure and exposure *Accountant* (Eng.), v. 172, June 5, 1975, p. 720-1.
- Walsh, W. New rights for employees: the Employment protection bill. *Accountant* (Eng.), v. 172, June 26, 1975, p. 815-16.
- Ireland**
- Doyle, Susan Leigh. Unemployment - the social effects. *Management* (Irish), v. 22, April 1975, p. 25-7.
- Kelly, Aidan. Changes in occupational structure and industrial relations in Ireland. *Management* (Irish), v. 22, June-July 1975, p. 33-7.
- Kenny, Ivor. Profit and employment. *Management* (Irish), v. 21, Dec. 1974, p. 17-18.
- O'Hagan, John. Unemployed. *Management* (Irish), v. 22, March 1975, p. 12, 14.
- Wallace, Justin. Manpower for offshore exploration. *Management* (Irish), v. 22, June-July 1975, p. 45-7.
- Walsh, Brendan M. Labour force: prospects for growth. *Accountancy Ireland*, v. 7, April 1975, p. 19-21.
- New Zealand**
- Women and the economy. (Economic review) *Accountants' journal* (N.Z.), v. 54, Aug. 1975, p. 279-80.
- Statistics**
- Gilroy, Curtis L. Supplemental measures of labor force underutilization. *Monthly labor review*, v. 98, May 1975, p. 13-23.
- Moy, Joyanna. Unemployment in nine industrial nations, 1973-75, by Joyanna Moy and Constance Sorrentino. *Monthly labor review*, v. 98, June 1975, p. 9-18.
- O'Hagan, John. Unemployed. *Management* (Irish), v. 22, March 1975, p. 12, 14.
- Vietorisz, Thomas. Full employment at living wages, by Thomas Vietorisz, Robert Mier and Bennett Harrison. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 94-107.
- Vietorisz, Thomas. Subemployment: exclusion and inadequacy indexes, by T. Vietorisz, R. Mier and J. Giblin. *Monthly labor review*, v. 98, May 1975, p. 3-12.
- EMPLOYMENT agencies act 1973. International accountant**, v. 44, July-Sept. 1974, p. 85-6.
- EMPLOYMENT AGENCIES ACT 1973 (GREAT BRITAIN)**
- Employment agencies act 1973. *International accountant*, v. 44, July-Sept. 1974, p. 85-6.

EMPLOYMENT CONTRACTS

See Contracts, Employment

EMPLOYMENT OF LAWYERS BY CPAS

See Accountants' Office-Employment Of Lawyers

ENCYCLOPEDIAS

See Also Accounting-Encyclopedias And Dictionaries

END of the decline is now in sight, by Sanford S. Parker and others. (Business roundup) *Fortune*, v. 91, March 1975, p. 13-14, 18.

ENDO, TERUO.

Japanese cash dispenser use grows. *Magazine of bank administration*, v. 51, Sept. 1975, p. 8, 78-80.

ENDOWMENT FUNDS

See Funds-Endowment

ENDRIGA, BALTAZAR N.

Computer: a powerful tool for management control. *Accountants' journal* (P.I.), v. 24, no. 2, 1974, p. 66-70.

Computer model for financial projections and analyses, by Baltazar N. Endriga and Lily Tan Ny. *Accountants' journal* (P.I.), v. 24, no. 2, 1974, p. 44-55.

ENERGY

See Power Resources

ENERGY conservation maximizing comfort, minimizing cost. *H & S reports*, v. 12, Autumn 1975, p. 20-5.

ENERGY management: attacking energy costs. *Hospitality* (Food and lodging), v. 14, May 1975, p. L49-51.

ENERGY-SAVING motors on the horizon? *Factory*, v. 8, Sept. 1975, p. 23.

ENERGY shutdown for a big user. *Buildings*, v. 69, Feb. 1975, p. 73-5.

ENERGY taxes and subsidies.

Brannon, Gerard M. Energy taxes and subsidies. Cambridge, Mass., Ballinger Pub. Co., c1974. 177 p. [*751.9 B]

ENERGY: update and outlook - November 1974.

Lund, Leonard. Energy: update and outlook - November 1974, edited by Leonard Lund. New York, Conference Board, c1975. 54 p. (Conference Board report, no. 663.) [*250 Fue]

ENGAGEMENT LETTERS

See Accountants' Office - Engagements
Accountants' Office - Letter Writing

ENGEL, NAT.

Profitability. *Newspaper controller*, v. 28, Nov. 1974, p. 8-9.

ENGEL, RALPH M.

Computerizing a will inventory - without a computer. *Law office economics and management*, v. 15, Winter 1975, p. 525-8.

ENGELHARD MINERALS & CHEMICALS CORP.

Smith, Paula. Engelhard's gold. *Dun's review*, v. 105, April 1975, p. 43-7, 101-4.

ENGINEERING

See Also Safety Engineering
Value Engineering

Brahmanandam, G. N. Input shortages hamper the growth of the engineering industry. *Finance and commerce* (India), v. 17, Nov.-Dec. 1974, p. 435-6.

Christopher, Martin. Logistics systems engineering - solving the distribution planning problem. *Long range planning*, v. 7, Dec. 1974, p. 74-80.

ENGINEERS

Boulden, Larry L. Does certification promise fame and riches? *Automation*, v. 22, Feb. 1975, p. 44-9.

Boulden, Larry L. Employment guidelines for engineers - howitzer or popgun? *Automation*, v. 22, Aug. 1975, p. 34-9.

Boulden, Larry L. Production engineers call for howitzer employment guidelines. *Automation*, v. 22, Oct. 1975, p. 45-7.

Green, Richard G. Can mass-production survive job enrichment? By Richard G. Green and Donald E. Hegland. *Automation*, v. 22, May 1975, p. 74-80.

Hall, Cary H. Engineer/appraiser: the draw inspector. *Valuation*, v. 21, Oct. 1974, p. 10-19.

Hegland, Donald E. This team goes for producibility. *Automation*, v. 22, Feb. 1975, p. 56-9.

Link, Charles R. Graduate education, school quality, experience, student ability, and earnings. *Journal of business* (U. of Chicago), v. 48, Oct. 1975, p. 477-91.

McRainey, John H. Don't panic in a cutthroat game... change the rules - and win. *Automation*, v. 23, Jan. 1975, p. 48-53.

Orth, Charles D. Motivation and career development of engineers. *Atlanta economic review*, v. 25, Sept.-Oct. 1975, p. 51-4.

Reynolds, R. P. Helping the engineer to get the best value from maintenance expenditure. *Management accounting* (Eng.), v. 52, Dec. 1974, p. 329-34.

Tomasch, Mark R. Minority engineers - too few, too late? *Automation*, v. 22, July 1975, p. 36-9.

Walters, Roy W. Keeping workers happy and productive in a down economy. *Automation*, v. 23, Jan. 1975, p. 70-2.

Wear, James O. Elements of an instrumentation repair shop, by James O. Wear, Jerry M. Wilkinson and Raymond W. Raible. (Engineering) *Hospitals*, v. 49, May 1, 1975, p. 55-7.

Data processing

McRainey, John H. Understanding CAM - its pitfalls and promises. *Automation*, v. 22, April 1975, p. 58-63.

Statistics

Going rates for key jobs. (BLS survey) *Factory*, v. 8, Feb. 1975, p. 65.

ENGINES

Energy-saving motors on the horizon? *Factory*, v. 8, Sept. 1975, p. 23.

ENGLEBERT, RENNY.

Canadian Institute's annual conference. *Accountant* (Eng.), v. 173, Oct. 9, 1975, p. 408-9.

ENGLEBRECHT, TED D.

Copeland, Ronald M. Statistical sampling: an uncertain defense against legal liability, by Ronald M. Copeland and Ted D. Englebrecht. *CPA* (NYSS), v. 45, Nov. 1975, p. 23-7.

Davison, Dale L. Legislation needed to clarify which tax counsel costs are deductible, by Dale L. Davison and Ted D. Englebrecht. *Taxes - the tax magazine*, v. 53, Oct. 1975, p. 610-16.

- Davison, Dale L. Tax alternative to community park expenditure capitalization, by Dale L. Davison, James A. Turner and Ted D. Englebrecht. *Journal of real estate taxation*, v. 2, Winter 1975, p. 175-88.
- Tax-planning expenditures: to what extent may they be deducted by the taxpayer? By Ted D. Englebrecht and Dale L. Davison. *Taxation for accountants*, v. 14, Feb. 1975, p. 74-7.

ENGLISH, CLIFFORD.

- Reinsurance negotiations under current conditions. *Best's review* (Property/liability ed.), v. 76, June 1975, p. 20, 22, 25.

ENGLISH, THOMAS E.

- Taxation: apportionment of estate taxes: the constitutionality of Section 2207 of the Internal Revenue Code of 1954. (Notes and comments) *Oklahoma law review*, v. 28, Summer 1975, p. 678-84.

ENGLISH COMPANIES ACTS

See Corporations-Law-Great Britain

ENGMAN, LEWIS A.

- Government regulation and inflation. *Financial executive*, v. 43, Feb. 1975, p. 26-30.

ENIS, BEN M.

- Murphy, Pat. Let's hear the case against brand X, by Pat Murphy and Ben M. Enis. *Business and society review*, Winter 1974-75, no. 12, p. 82-9.

ENOCH, MICHAEL.

- Jacobson, Dan. Systems analysts in Israel, by Dan Jacobson, Michael Enoch and Nissim Aranya. *Journal of systems management*, v. 26, Oct. 1975, p. 38-9.

ENRICK, NORBERT LLOYD.

- Development of models for marketing decisions. *Journal of the Academy of Marketing Science*, v. 2, Summer 1974, p. 465-77.

ENSIGN, RICHARD B.

- Language simplifies workload documentation. *Journal of systems management*, v. 26, Sept. 1975, p. 28-31.

ENTERTAINERS

See Actors And Entertainers

ENTERTAINMENT EXPENSES

See Expense Accounts

Taxation, United States-Traveling And Entertainment Expenses

ENTITY CONCEPT

- Aiken, Maxwell E. Modeling behavioral interdependencies for stewardship reporting, by Maxwell E. Aiken, Lawrence A. Blackett and Geoffrey Isaacs. *Accounting review*, v. 50, July 1975, p. 544-62.
- Chen, Rosita S. Social and financial stewardship. *Accounting review*, v. 50, July 1975, p. 533-43.

ENVIRONMENT

- Bergeron, Pierre G. Look before you leap: a call to appraise the environment before you invest. *CA magazine*, v. 105, Dec. 1974, p. 29-34.
- Chastain, Clark E. Corporate accounting for environmental information. *Financial executive*, v. 43, May 1975, p. 45-8, 50.
- Cohn, Herbert B. Environmentalism - costs and benefits. *Public utilities fortnightly*, v. 96, July 31, 1975, p. 17-21.
- Dunford, Joyce. Full circle - 2: the nuts and bolts. *Accountant's magazine* (Scot.), v. 79, Jan. 1975, p. 23-4.

- Dunlop, Anna. Full circle - 1: basic recycling. *Accountant's magazine* (Scot.), v. 79, Jan. 1975, p. 22-3.
- Eastman, Clyde. How much to abate pollution? By Clyde Eastman, Alan Randall, and Peggy L. Hoffer. (Current research) *Public opinion quarterly*, v. 38, Winter 1974-75, p. 574-84.
- Erickson, D. L. Water rights, conservation and recreation planning, by D. L. Erickson, D. L. Groves and H. Kahalas. *Long range planning*, 8, Feb. 1975, p. 75-9.
- Fahy, Edward. Nationality, religion and ecology. *Management* (Irish), v. 22, Feb. 1975, p. 60-1.
- Healy, Denis F. Environmental pressures and marketing in the 1970's. *Long range planning*, v. 8, June 1975, p. 41-5.
- Madden, Carl H. Current issues in a mixed economy. *Atlanta economic review*, v. 25, May-June 1975, p. 40-7.
- McGrew, William C. Social/environmental accounting. *Federal accountant*, v. 23, Dec. 1974, p. 20-3.
- Mills, Edwin S. Environmental quality: the first five years, by Edwin S. Mills and Frederick M. Peterson. *American economic review*, v. 65, June 1975, p. 259-68.
- Palfrey, John Gorham. Energy and the environment: the special case of nuclear power. *Columbia law review*, v. 74, Dec. 1974, p. 1375-1409.
- Sagoff, Mark. On preserving the natural environment. *Yale law journal*, v. 84, Dec. 1974, p. 205-67.
- Sweeney, John B. Environmental policy and economic properties. *Canadian business review*, v. 1, Autumn 1974, p. 45-8.
- Tribe, Laurence H. From environmental foundations to constitutional structures: learning from nature's future. *Yale law journal*, v. 84, Jan. 1975, p. 545-56.
- Usry, Milton F. Environmental protection by the petroleum industry, by Milton F. Usry, John W. Shelton and James N. Young. *Singapore accountant*, v. 9, 1974, p. 17-20.
- Waller, R. A. Assessing the impact of technology on the environment. *Long range planning*, v. 8, Feb. 1975, p. 43-51.
- Wernette, J. Philip. Perspective on environmental problems. *University of Michigan business review*, v. 27, July 1975, p. 24-8.
- Wheelwright, Steven C. Management by model during inflation. *Business horizons*, v. 18, June 1975, p. 33-42.

Government regulation

- Hodges, Allan A. Environmental checklist aids mortgage bankers in project reviews. *Mortgage banker*, v. 35, Sept. 1975, p. 7-8, 10, 14, 16.
- Hodges, Allan A. Key role seen for mortgage banker in environmental and land use control. *Mortgage banker*, v. 35, Sept. 1975, p. 17-18, 20, 22.
- Mills, Edwin S. Environmental quality: the first five years, by Edwin S. Mills and Frederick M. Peterson. *American economic review*, v. 65, June 1975, p. 259-68.
- Parsons, James L. For the foreign manager in business in the U.S. - environmental requirements. *Conference Board record*, v. 12, Feb. 1975, p. 58-60.
- Pearson, Charles. Environmental control costs and border adjustments. *National tax journal*, v. 27, Dec. 1974, p. 599-607.
- Sadler, Linda A. Coastal management programs involve developers, mortgage bankers. *Mortgage banker*, v. 35, Sept. 1975, p. 49-52.
- Schmidman, Frank. Survey discloses need for better coordination of environmental rules. *Mortgage banker*, v. 35, Sept. 1975, p. 23-7.
- Should environmental protection stand aside for economic health? *Commerce today*, v. 5, June 23, 1975, p. 8-10.

Law

- Boettner, John. Techniques for winning a pollution case. *Practical lawyer*, v. 21, June 1, 1975, p. 31-4.
- Carmody, James C. Civil procedure - environmental class actions: economic ramifications of the rule 23 nonaggregation doctrine. (Recent developments) *Washington law review*, v. 50, Nov. 1974, p. 143-68.
- Injunctions, the National environmental policy act of 1969, and the Fourth Circuit's chimera of revocability. (Comments) *Iowa law review*, v. 60, Dec. 1974, p. 362-77.

- Least adverse alternative approach to substantive review under NEPA. (Notes) *Harvard law review*, v. 88, Feb. 1975, p. 735-58.
- Potential health hazards and the burden of proof in environmental actions: the implications of Reserve Mining. (Comments) *Iowa law review*, v. 60, Dec. 1974, p. 299-314.
- Sagoff, Mark. On preserving the natural environment. *Yale law journal*, v. 84, Dec. 1974, p. 205-67.
- Tribe, Laurence H. From environmental foundations to constitutional structures: learning from nature's future. *Yale law journal*, v. 84, Jan. 1975, p. 545-56.

ENVIRONMENTAL PROTECTION

See Pollution Control

EO research department - ready to supply the answers. *H & S reports*, v. 12, Summer 1975, p. 1-6.

EPP, DONALD J.

Gerweck, John E. Effect of industrial growth on the local real estate tax: an expanded model, by John E. Gerweck and Donald J. Epp. (Reports and comments) *Land economics*, v. 50, Nov. 1974, p. 397-401.

EPPELSON, GORDON W.

Accounting to the community, by Gordon W. Epperson and R. F. Juedeman. *Hospitals*, v. 49, Feb. 1, 1975, p. 83-4, 87-8, 90-1.

EPPELSON, LAWRENCE L.

Dynamics of factor comparison/point evaluation. *Public personnel management*, v. 4, Jan.-Feb. 1975, p. 38-48.

EPPS, THOMAS W.

Security price changes and transaction volumes: theory and evidence. *American economic review*, v. 65, Sept. 1975, p. 586-97.

EPSTEIN, IRWIN S.

Nadler, Richard S. Analysis and text of the Tax reduction act of 1975, by Richard S. Nadler and Irwin S. Epstein with the assistance of Alec Brown. New York, Matthew Bender, c1975. 112 p. (For use in conjunction with other tax publications of Matthew Bender.) [*751.5 N]

EPSTEIN, JOANNE B.

Epstein, Marc. Annotated bibliography of scientific management and standard costing to 1920, by Marc J. Epstein and Joanne B. Epstein. *Abacus*, v. 10, Dec. 1974, p. 165-74.

EPSTEIN, MARC.

Annotated bibliography of scientific management and standard costing to 1920, by Marc J. Epstein and Joanne B. Epstein. *Abacus*, v. 10, Dec. 1974, p. 165-74.

Cleaning up the annual report: the accountant's responsibility to society. *Business and society review*, Spring 1975, p. 83-5.

Elias, Nabil. Dimensions of corporate social reporting, by Nabil Elias and Marc Epstein. *Management accounting (NAA)*, v. 56, March 1975, p. 36-40.

EPSTEIN, MARC J.

Shareholder's view of earnings forecasts. *Managerial planning*, v. 24, Nov./Dec. 1975, p. 33.

EPSTEIN, MARK.

Tax benefit rule in corporate liquidations. *Tax adviser*, v. 6, Aug. 1975, p. 454-61.

EPSTEIN, RICHARD L.

Employee relations. (Administrative reviews) *Hospitals*, v. 49, April 1, 1975, p. 75-7.

Guide to NLRB rules on solicitation and distribution. *Hospitals*, v. 49, Aug. 16, 1975, p. 43-7.

EPSTEIN, STEPHEN.

Section 304: tax trap for the unwary, by Stephen Epstein and Raymond Showfety. *CPA journal*, v. 45, Dec. 1975, p. 27-9.

Tax treatment of payment for reacquisition of franchise rights. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 211.

EPSTEIN, STEPHEN J.

Caso, Ronald G. Analysis of the optional-basis-adjustment rules for partners and partnerships, by Ronald G. Caso and Stephen J. Epstein. (Partnerships & Subchapter S) *Journal of taxation*, v. 42, April 1975, p. 234-8.

EQUAL EMPLOYMENT OPPORTUNITIES ACT

Blinick, Michael. Avoiding affirmative action pitfalls. *Practical lawyer*, v. 21, April 15, 1975, p. 45-60.

Garris, Steve. Revising personnel management procedures, by Steve Garris and Ann Black. *Personnel*, v. 51, Nov.-Dec. 1974, p. 50-8.

Giblin, Edward. Beyond compliance: EEO and the dynamics of organizational change, by Edward J. Giblin and Oscar A. Ornati. *Personnel*, v. 52, Sept./Oct. 1975, p. 38-50.

Stacy, Donald R. Title VII seniority remedies in a time of economic downturn. *Vanderbilt law review*, v. 28, April 1975, p. 487-520.

EQUAL PAY ACT

Ress, Samuel S. Equal pay act penalty. (Payroll taxes & controls) *CPA journal*, v. 45, May 1975, p. 68.

EQUIPMENT

See Machinery And Equipment
Plant And Equipment
Also Under Special Kind, E.G.,
Electric Equipment

EQUIPMENT RENTAL

See Lease Or Purchase
Leases
Leasing Companies
Machinery And Equipment Rental

EQUITY

Aiken, Maxwell E. Modeling behavioral interdependencies for stewardship reporting, by Maxwell E. Aiken, Lawrence A. Blackett and Geoffrey Isaacs. *Accounting review*, v. 50, July 1975, p. 544-62.

Azrack, Joseph F. Pension fund manager's investment strategy today: equity, mortgages or what? (Fresh look at real estate) *Pension world*, v. 11, April 1975, p. 21-3, 25, 65.

Bear, Robert M. Unseasoned equity financing, by Robert M. Bear and Anthony J. Curley. *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 311-25.

Berry, Haskell. Expert answers the Pension World's 5 key questions. (Fresh look at real estate) *Pension world*, v. 11, April 1975, p. 28-30.

Ciecko, Daniel J. Cooperatives and APB opinion no. 18: the equity method of accounting for investments in common stock. *Cooperative accountant*, v. 27, Winter 1974, p. 23-6.

Dobbins, Richard. Institutional shareholders and equity market stability, by Richard Dobbins and Michael J. Greenwood. *Journal of business finance & accounting (Eng.)*, v. 2, Summer 1975, p. 257-68.

Gopalakrishnan, P. S. Assessment procedure need for re-appraisal. *Chartered accountant (India)*, v. 23, March 1975, p. 433-5.

Hemsted, J. R. Cost of equity capital - a comment. *Journal of business finance & accounting (Eng.)*, v. 1, Autumn 1974, p. 445-8.

- International Accounting Standards Committee. Proposed statement: consolidated financial statements and the equity method of accounting. London, 1974. 15 p. (*Exposure draft* no. 3, International accounting standards, Dec. 11, 1974.) [*111.11]
- Mani, R. H. S. Beneficiaries under the convertibility option of financial institutions? *Chartered accountant* (India), v. 23, April 1975, p. 481-4.
- Miller, Alan J. Prospects for a further recovery in equity prices. *Trusts & estates*, v. 114, Oct. 1975, p. 728-32.
- Miller, Alan J. Prospects for a recovery in equity prices. *Conference Board record*, v. 12, Aug. 1975, p. 39-41.
- Steele, Robert A. Application of equity yield analyses in appraisal reports. *Appraisal journal*, v. 43, April 1975, p. 194-201.
- Williams, Richard A. Using a recapitalization to reallocate equity interests and perpetuate closely held status. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 715-30.) [751 N]
- Wingfield, Walter H. Equity type compensation arrangements: a comparative analysis. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 983-1030.) [751 N]
- Accounting**
- Grau, Francis C. Accounting for real estate joint ventures. *Management accounting* (NAA), v. 57, Dec. 1975, p. 47-50.
- International Accounting Standards Committee. Consolidated financial statements and the equity method of accounting. *Accountants' journal* (N.Z.), v. 53, Dec. 1974, p. 186-92.
- International Accounting Standards Committee. Consolidated financial statements and the equity method of accounting: exposure draft 3. *Accountant's magazine* (Scot.) v. 79, Jan. 1975, p. 30-2.
- Lynch, Thomas Edward. Accounting for investments in equity securities by the equity and market value methods. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 62-9.
- Schachner, Leopold. Accounting for cost of equity capital. *CPA journal*, v. 45, Dec. 1975, p. 13-17.
- Spencer, Martin M. Wanted: a new conservatism in income reporting. *Michigan CPA*, v. 26, Nov.-Dec. 1974, p. 34-5, 37, 39.
- Canada**
- Logan, Frank H. Equity market, Canada - 1975. *Conference Board record*, v. 11, Dec. 1974, p. 54-6.
- EQUITY** changes in common trust funds. *Trusts & estates*, v. 114, March 1975, p. 162-5.
- EQUITY** changes in common trust funds: a quarterly report. *Trusts and estates*, v. 113, Dec. 1974, p. 825-7.
- EQUITY** Funding committee issues report. (News report) *Journal of accountancy*, v. 140, July 1975, p. 16, 18.
- EQUITY FUNDING CORPORATION OF AMERICA.**
- Accountants get 3-month jail terms in Equity Funding case. (News report) *Journal of accountancy*, v. 140, Sept. 1975, p. 14, 21.
- American Institute Of Certified Public Accountants. Equity Funding SpecialCommittee. Report of the Special Committee on Equity Funding: the adequacy of auditing standards and procedures currently applied in the examination of financial statements. New York, c1975. 46 p. [*170 A]
- Dirks, Ray. Equity Funding aftermath. *Barron's*, June 23, 1975, p. 3, 8, 12, 14, 16, 18. (Reprint file, "B")
- Equity Funding committee issues report. (News report) *Journal of accountancy*, v. 140, July 1975, p. 16, 18.
- Georgen, W. Donald. Rating internal controls. *Financial executive*, v. 43, April 1975, p. 42-6, 48, 50.
- Granof, Michael H. Equity Funding, Home-Stake Production and Penn Central: benchmarks for an expanded legal liability? by Michael H. Granof and Charles H. Smith. (From our American correspondents) *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 19-21.
- Granof, Michael H. Report of the Special Committee on Equity Funding, by Michael H. Granof and Charles H. Smith. (Accountancy abroad) *Chartered accountant in Australia*, v. 46, Oct. 1975, p. 22-4.
- Miller, Stephen R. Lessons for future counselling of insurers involving ethics, liabilities, and securities regulation, by Stephen R. Miller and John T. Subak. *Business lawyer*, v. 30, Jan. 1975, p. 387-98.
- Smith, Ronald C. Equity Funding: implications for auditing and data processing. *Edpacs*, v. 2, Oct. 1974, p. 1-7.
- Weiss, Harold. Latest from Equity Funding. *Edpacs*, v. 2, Dec. 1974, p. 1-9.
- Weiss, Harold. Rebuttal to Equity Funding implications. *Edpacs*, v. 2, Oct. 1974, p. 8-11.
- ERARD, IRENE C.**
- Unaudited financial statements. *Management accounting* (NAA), v. 57, Aug. 1975, p. 45-8.
- ERDMAN, DAVID W.**
- Juriscan: smart hiring is more than an art - it's a science. *American Bar Association journal*, v. 61, Jan. 1975, p. 50-3.
- ERGAS, JOEL M.**
- Interior design insights for residential condominiums. (Condominium world) *Real estate review*, v. 5, Fall 1975, p. 40-1.
- ERIC:** the model micrographics information system. *Information & records management*, v. 9, March 1975, p. 42-5.
- ERICKSON, D. L.**
- Water rights, conservation and recreation planning, by D. L. Erickson, D. L. Groves and H. Kahalas. *Long range planning*, 8, Feb. 1975, p. 75-9.
- ERIKSEN, EDWARD G.**
- Budgeting in retirement. *Management accounting* (NAA), v. 56, April 1975, p. 54-6.
- ERIKSON, WALTER E.**
- Issuing subordinated debentures - the S&L image. *Management controls* (PMM & Co.), v. 22, March 1975, p. 40-3.
- ERISA and retirement plans in an acquisition or divestiture.**
- Dankner, Harold. ERISA and retirement plans in an acquisition or divestiture. *Tax adviser*, v. 6, Dec. 1975, p. 710-18.
- ERISA** proposal calls for opinion on plans of 100 or more participants. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 25.
- ERLENKOTTER, DONALD.**
- Dynamic programming approach to capacity expansion with specialization. (Notes) *Management science*, v. 21, Nov. 1974, p. 360-2.
- ERNEST, JOHN W.**
- Planning and control systems for commercial banks, by John W. Ernest and Gerald E. Patera. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 244-78.) [600 P]

ERNST, MARTIN L.

EFT and the future of banking. *Banking*, v. 67, Oct. 1975, p. 54, 56, 60, 64.

ERNST & ERNST.

Dickerson, Robert W. V. Are auditors responsible for fraud detection? (Legal cases) *CA magazine* (Can.), v. 106, Feb. 1975, p. 61-2.

Diczok, Paul. 10b-5 liability expanded against accounts. (Recent cases) *Securities regulation law journal*, v. 3, Summer 1975, p. 183-5.

Foreign exchange rates and restrictions. New York, 1975. 23 p. (*International business series, annual special report.*) [*713 E]

Guide to U.S. taxes for U.S. citizens abroad. New York, c1975. 57 p. (*International business series, annual special report.*) [*754.8 E]

Martin, R. Eden. Hochfelder - possible consequences for the accounting profession. *Arthur Andersen chronicle*, v. 35, Jan. 1975, p. 10-15.

Putting the American viewpoint overseas. *E & E* (Ernst & Ernst), v. 14, Summer 1975, p. 39-44.

Ruder, David S. Factors determining the degree of culpability necessary for violation of the federal securities laws in information transmission cases. *Washington and Lee law review*, v. 32, Summer 1975, p. 571-96.

Unending education for serving clients. *E & E* (Ernst & Ernst), v. 14, Summer 1975, p. 10-17.

ERROR FREE PERFORMANCE

See Zero Defects

ERRORS

Hulbert, James. Reducing error in question and scale design: a conceptual framework, by James Hulbert and Donald R. Lehmann. *Decision sciences*, v. 6, Jan. 1975, p. 166-73.

ERSHOV, ANDREI P.

History of computing in the U.S.S.R. *Datamation*, v. 21, Sept. 1975, p. 80, 82-3, 86, 88.

ERWIN, GREGORY D.

Penn, Sarah J. Professional liability of accountants: an analysis of one malpractice policy, by Sarah J. Penn and Gregory D. Erwin. *Nebraska CPA*, v. 10, Fall 1975, p. 16, 26.

ESCALATOR CLAUSES

Arrington, Zoe Anne. Cost-of-living escalator plans: up the down staircase. *Pension & welfare news*, v. 11, Jan. 1975, p. 39, 56-8.

Feisten, Ralph W. Escalation spells survival. *Buildings*, v. 69, May 1975, p. 50-6.

Heaton, Herbert. Cost-of-living escalator plans: up the down staircase. *Pension & welfare news*, v. 11, Jan. 1975, p. 38, 40, 56.

Kelley, Edward N. Rent escalation clause for apartment leases. *Journal of property management*, v. 40, July/Aug. 1975, p. 162-6.

ESKEW, ROBERT K.

Examination of the association between accounting and share price data in the extractive petroleum industry. *Accounting review*, v. 50, April 1975, p. 316-24.

ESPINOSA, SOLON.

Integrated system of government auditing in Ecuador. *International journal of government auditing*, Oct. 1975, p. 4-6.

ESSER, KURT.

Many relocation costs are deductible under the moving-expense provisions. *Taxation for lawyers*, v. 3, May-June 1975, p. 352-5.

ESSLEN, RAINER.

How seriously must you take the European Community? By Rainer Esslen and Eric Sjogren. *Columbia journal of world business*, v. 9, Winter 1974, p. 75-80.

ESTABLISHING the internal audit function in EDP - job descriptions.

Institute Of Internal Auditors. Establishing the internal audit function in EDP - job descriptions. Orlando, Fla., c1974. 20 p. (Modern concepts of internal auditing) [*175 I]

ESTATE PLANNING

See Also Executors And Trustees

Tax Avoidance

Tax Planning

Taxation, United States, Under Subheading:

Estate Planning;

Estates And Trusts

Abbin, Byrle M. Estate planning in the U.S. under present economic conditions of inflation. *Arthur Andersen chronicle*, v. 35, July 1975, p. 36-53.

Abbin, Byrle M. Planning the financial affairs of a CPA, part 2. *California CPA quarterly*, v. 42, Dec. 1974, p. 15-18, 20, 22, 24.

Abbin, Byrle M. Significant recent developments concerning estate planning (part II). (Estate planning) *Tax adviser*, v. 6, April 1975, p. 220-8.

American Bar Association. Section of Real Property, Probate and Trust Law. Committee on Tax and Estate Planning. Planning the estate of a professional. *Real property, probate and trust journal*, v. 10, Spring 1975, p. 1-43.

Avery, Luther J. Is it safe to be an estate planner? *Law office economics and management*, v. 16, Summer 1975, p. 240-6.

Axley, Hartman. National Association of Estate Planning Councils - its origins, programs and purposes. *Estate planning*, v. 2, Autumn 1974, p. 60-1.

Baldwin, Robert F. Planning for the financial and legal management of the affairs of an incompetent family member. *Estate planning*, v. 2, Spring 1975, p. 130-6.

Beach, Franklin F. To sell or not sell? That is the question. (Trusts, estates, and life insurance) *Trusts and estates*, v. 113, Dec. 1974, p. 844-6.

Beckman, Gail McKnight. Woman's perspective. (Estate planning) *Trusts & estates*, v. 114, March 1975, p. 136-8.

Bissell, Jean G. Fresh look at estate planning in view of the pension reform legislation. (Estates, trusts & gifts) *Journal of taxation*, v. 42, Jan. 1975, p. 47-9.

Brennan, Edward V. Holding company - a creative estate planning tool. *Trusts & estates*, v. 114, Oct. 1975, p. 716-17, 764.

Brink, David R. Automation in estate planning. (In *Institute On Federal Taxation*, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1-78.) [751 N]

Browder, Olin L. Trusts and the doctrine of estates. *Michigan law review*, v. 72, Aug. 1974, p. 1509-76.

Budner, Lawrence H. What's wrong with the unfunded irrevocable life insurance trust. *Trusts & estates*, v. 114, Feb. 1975, p. 88-9, 128.

Burch, Robert D. Powers to the people: the use of discretionary powers in estate planning. *Trusts & estates*, v. 114, July 1975, p. 450-53, 498-502.

Business aspects of estate planning. *Georgia CPA*, v. 16, Winter 1974-75, p. 24-7, 32.

Cantwell, William P. Probate and trust lawyer in 2000 A.D. *Real property, probate and trust journal*, v. 10, Spring 1975, p. 233-42.

Chodoroff, A. Michael. Death and inflation. (Trusts, estates, and life insurance) *Trusts & estates*, v. 114, April 1975, p. 262-3.

Cockerill, Adrian B. Donor financial planning: the role of the fund raiser and his relationship to the estate planning team. *Trusts & estates*, v. 114, May 1975, p. 302-5, 364.

- Cracas, Dorothea Garber. Have these events twisted your will out of shape? *Medical economics*, v. 52, Feb. 3, 1975, p. 123, 125, 129-30.
- Cracas, Dorothea Garber. How to work with your lawyer for your heirs' sake. *Medical economics*, v. 52, Feb. 17, 1975, p. 159, 162, 164, 167, 269-70, 172.
- Creedon, John J. Some uses of life insurance in estate planning. Philadelphia. Joint Committee on Continuing Legal Education of the American Law Institute and the American Bar Association, c1974. 95 p. (*Estate planning/practice handbook*, no. 1.) [*241.5 C]
- Dalton, Robert B. Transfer of capital: an investment in life insurance. *Trusts & estates*, v. 114, July 1975, p. 474-7.
- Eckhardt, August G. Estate planning lawyer's problems: malpractice and ethics. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-6.) [750.2 I]
- Ellerman, Keith L. ABC's of estate planning. *Practical accountant*, v. 8, May-June 1975, p. 56-66.
- Eubank, J. Thomas. Future for estate lawyers. *Real property, probate and trust journal*, v. 10, Spring 1975, p. 223-32, 242.
- Eubank, J. Thomas. What is the present position of, and future prospects for, the lawyer in estate planning? *Estate planning*, v. 2, Spring 1975, p. 153-9.
- Finerman, Ralph. Change of majority to age 18 has estate planning implications, edited by Ralph Finerman. (Estate planning) *CPA* (NYSS), v. 45, June 1975, p. 80.
- Finerman, Ralph. Effect of inflation on planned estates, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, March 1975, p. 65-6.
- Finerman, Ralph. Life insurance trusts: a trap for the unwary, edited by Ralph Finerman. (Estate planning) *CPA* (NYSS), v. 45, July 1975, p. 59-60.
- Finerman, Ralph. Potential pitfall in a do-it-yourself assignment of life insurance, edited by Ralph Finerman. (Estate planning) *CPA* (NYSS), v. 45, July 1975, p. 58.
- Finerman, Ralph. Use of ESOP in estate planning, edited by Ralph Finerman. (Estate planning) *CPA* (NYSS), v. 45, July 1975, p. 57-8.
- Fisch, Edith L. Legislation revoking testamentary provisions for former spouse. *Trusts & estates*, v. 114, Oct. 1975, p. 710-11, 754.
- Floridis, R. G. Collateral assignment split dollar: an alternative, by R. G. Floridis and Arthur Page. (Trusts, estates, and life insurance) *Trusts & estates*, v. 114, March 1975, p. 170-3, 194-5.
- Fulp, Richard V. Sole proprietorship in estate administration. *Trusts & estates*, v. 114, Oct. 1975, p. 712-14.
- Gaffner, Gerald L. Importance of human relations in estate administration. *Trusts & estates*, v. 114, Dec. 1975, p. 878-82.
- Geller, Barry J. Inflation and recession - the impact on estate planning and administration. *Trusts & estates*, v. 114, June 1975, p. 384-7, 433-4.
- Geller, Barry J. Trust termination: planning for a smooth wind-up during periods of economic stress. *Estate planning*, v. 2, Summer 1975, p. 206-11.
- Greenside, Myron. Consider special powers of appointment. (Estate planning) *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 35-7.
- Homer, Harris I. Family estate planning guide. 2nd ed. Rochester, N.Y., Lawyers Co-operative Pub. Co., 1971. 834 p. (Cumulative suppl. for use in 1974-75, by Edward S. Schlesinger. c1974. 71 p.) [241.5 H]
- Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings...*, edited by Philip E. Heckerling. Indianapolis, Newkirk Associates, c1974. 1 v. (various pagings) (Contains cumulative index and tables for volumes 1-8, 1967-1974.) [750.2 I]
- Johnson, J. Rodney. Single-trust marital deduction will. *Practical lawyer*, v. 21, June 1, 1975, p. 71-8.
- Knecht, Lawrence G. Human equation in estate planning. *Trusts & estates*, v. 114, Dec. 1975, p. 854-6, 917-19.
- Lawinger, Ernest J. Current techniques for reliably valuing close corporation stock for estate and ESOT purposes. *Estate planning*, v. 3, Autumn 1975, p. 32-7.
- Malloy, John M. Critical tax and financial factors that must be considered when planning a private annuity, by John M. Malloy and Richard Bufkin. *Estate planning*, v. 3, Autumn 1975, p. 2-6.
- Meyer, Milton E. Disposition of an estate at death. *Club management*, v. 54, May 1975, p. 24, 46, 48, 50-1.
- Meyer, Milton E. Planning a personal estate. *Club management*, v. 54, April 1975, p. 49, 64, 66, 68-70.
- Muckelstone, Robert S. Legal assistant in estate planning. *Real property, probate and trust journal*, v. 10, Summer 1975, p. 263-75.
- Newman, Stephen M. An estate planner's view of spouse-owned life insurance. *Trusts & estates*, v. 114, Aug. 1975, p. 526-9, 581-3.
- Panel discussion: professional ethics, moderated by Rene A. Wormser. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-7.) [750.2 I]
- Rosen, Howard D. How to select the proper formula clause to fit testator's desires and minimize taxes. *Estate planning*, v. 3, Autumn 1975, p. 20-8.
- Savage, Carroll J. What estate planners should know about direct and indirect effects of new pension reform act. *Estate planning*, v. 2, Autumn 1974, p. 9-13.
- Schlenger, Jacques T. Other court decisions and Revenue rulings promulgated recently of significance to estate planners and administrators, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Spring 1975, p. 181-5.
- Schlesinger, Edward S. Checklist of decisions and actions to be considered when client's death is imminent. *Estate planning*, v. 2, Autumn 1974, p. 24-31.
- Schutzer, A. I. Hidden tax that may punish your heirs. *Medical economics*, v. 52, Jan. 20, 1975, p. 171-4.
- Skiff, David R. Estate planning for the professional. *Connecticut CPA*, v. 38, Dec. 1974, p. 14-17, 20, 23.
- Statement on principles in estate planning. (Official releases) *Journal of accountancy*, v. 140, Nov. 1975, p. 75.
- Susman, Gerald Stephan. Accountant should be alert to estate planning implications seen in his day-to-day practice. *Michigan CPA*, v. 26, Nov.-Dec. 1974, p. 19-21. (Reprinted from *Estate planning*, Summer 1974)
- Wren, Harold G. Planning to avoid problems created by moves across borders of community property states. *Estate planning*, v. 2, Summer 1975, p. 216-21.
- Wyatt, Joseph L. Increasing liabilities of fiduciaries. *Trusts & estates*, v. 114, Oct. 1975, p. 704-7, 755-6.
- ESTATE reaps double tax benefit from posthumous payment of state gift tax. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 82-4.
- ESTATE tax - deductions - post-death events relevant to deductibility of claims against the estate pursuant to Section 2053(a) of the Internal revenue code. (Case comments) *Florida State University law review*, v. 2, Summer 1974, p. 625-640.

ESTATES

See Also Executors And Trustees
Taxation-Estates And Trusts,
Under Name Of Country Or State

- Pressly, James G. More on Florida probate without legal counsel: probating estates without legal counsel - Florida courts issue guidelines. *Unauthorized practice news*, v. 39, Spring-Summer 1975, p. 128-32. (Reprinted from *Palm Beach County Bar Association Bulletin*, November, 1974.)
- Price, John R. Transmission of wealth at death in a community property jurisdiction. *Washington law review*, v. 50, Feb. 1975, p. 277-340.
- What to do when an estate contains fine art. *Banking*, v. 67, Jan. 1975, p. 103.

Accounting

Davis, P. Michael. Practical guide to preparing a fiduciary income tax return, by P. Michael Davis and Frederick W. Whiteside. 4th ed. Tucson, Ariz., Lawyers and Judges Pub. Co. c1974. 112 p. [*751.3 D]

Law

- Bestock, C. Dent. Tennessee rule against perpetuities: a proposal for statutory reform. *Vanderbilt law review*, v. 27, Nov. 1974, p. 1153-76.
- Browder, Olin L. Trusts and the doctrine of estates. *Michigan law review*, v. 72, Aug. 1974, p. 1509-76.
- Cantwell, William P. Probate and trust lawyer in 2000 A.D. *Real property, probate and trust journal*, v. 10, Spring 1975, p. 233-42.
- Eubank, J. Thomas. Future for estate lawyers. *Real property, probate and trust journal*, v. 10, Spring 1975, p. 223-32, 242.
- Eubank, J. Thomas. What is the present position of, and future prospects for, the lawyer in estate planning? *Estate planning*, v. 2, Spring 1975, p. 153-9.
- Niles, Russell D. Contemporary view of liability for breach of trust. *Trusts & estates*, v. 114, Feb. 1975, p. 82-5, 123.
- Nineteenth annual survey ... law, 1973-1974: wills, trusts and estates. *Virginia law review*, v. 60, Dec. 1974, p. 1632-42.
- Sparks, Bertel M. Quarter-century of transition in the New York law of trusts and estates. *Trusts & estates*, v. 114, Nov. 1975, p. 790-3, 833-7.

Management

- Clearing titles of heirs to intestate real property, by Earl M. Buccini and others. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 454-63.
- Eubank, J. Thomas. Future for estate lawyers. *Real property, probate and trust journal*, v. 10, Spring 1975, p. 223-32, 242.
- Eubank, J. Thomas. What is the present position of, and future prospects for, the lawyer in estate planning? *Estate planning*, v. 2, Spring 1975, p. 153-9.
- Fleming, Austin. Handling securities in the administration of trusts and estates. *Trusts & estates*, v. 113, Dec. 1974, p. 820-4, 847-9.
- Geller, Barry J. Trust termination: planning for a smooth wind-up during periods of economic stress. *Estate planning*, v. 2, Summer 1975, p. 206-11.
- Haneberg, Ronald L. Fiduciaries among us. *Trusts & estates*, v. 114, Feb. 1975, p. 102-4.
- Hyde, Robert C. Unplanned estate distributions can significantly increase tax burden on estate and beneficiaries. (Estate planning) *Taxation for accountants*, v. 14, April 1975, p. 242-9.
- Public trustee - is it the answer for modest sized estates, trusts and conservatorships? By Ronald E. Gother and others. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 321-60.

Valuation

- Lowry, George S. Discovering hidden literary assets in the estate. *Trusts & estates*, v. 114, June 1975, p. 398-400.

ESTATE'S debt to widow taxable as distribution to beneficiary. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 119.

ESTES, CARL

Using trusts in family tax planning. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 367-85.) [750.2 T]

ESTES, RALPH W.

Comprehensive corporate social reporting model. *Federal accountant*, v. 23, Dec. 1974, p. 9-19.

ESTIMATED TAX RETURNS

See Tax Returns—Estimated

ESTIMATED VAT assessments. *Accountant* (Eng.), v. 172, June 26, 1975, p. 810.

ESTIMATING

See Also Standard Costs

- Altimus, Cyrus A. Competitive bidding strategy: a probabilistic approach, by Cyrus A. Altimus and Richard J. Tersine. *Atlanta economic review*, v. 25, July-Aug. 1975, p. 16-19.
- American Institute Of Certified Public Accountants. Continuing Professional Education Division. Field manual for statistical sampling. New York, 1974. 165 p. (*Auditor's approach to statistical sampling*, v. 6) [*170 A]
- Barnea, A. On the decomposition of the estimation problem in financial accounting, by A. Barnea and S. Sadan. *Journal of accounting research*, v. 12, Spring 1974, p. 197-203.
- Brief, Richard P. Reformulation of the estimation problem, by Richard P. Brief and Joel Owen. *Journal of accounting research*, v. 11, Spring 1973, p. 1-15.
- Burton, Richard M. Patient states and the technology matrix, by Richard M. Burton, William W. Damon and David C. Dellinger. (Practice of management science) *Interfaces*, v. 5, Aug. 1975, p. 43-53.
- Christensen, Laurits R. Transcendental logarithmic utility functions, by Laurits R. Christensen, Dale W. Jorgenson and Lawrence J. Lau. *American economic review*, v. 65, June 1975, p. 367-83.
- Fielitz, Bruce D. Estimation of parameters in the beta distribution, by Bruce D. Fielitz and Buddy L. Myers. *Decision sciences*, v. 6, Jan. 1975, p. 1-13.
- Foster, George. Stock market reaction to estimates of earnings per share by company officials. *Journal of accounting research*, v. 11, Spring 1973, p. 25-37.
- Jarrett, Jeffrey E. Bias in adjusting asset values for changes in the price level: an application of estimation theory. *Journal of accounting research*, v. 12, Spring 1974, p. 63-6.
- Johnston, William P. Regression analysis: does it have practical use? By William P. Johnston and Allan Rogers. *GAO review*, v. 10, Summer 1975, p. 8-13.
- Kaplan, Robert S. Statistical sampling in auditing with auxiliary information estimators. *Journal of accounting research*, v. 2, Autumn 1973, p. 238-58.
- Kaplan, Robert S. Stochastic model for auditing. *Journal of accounting research*, v. 11, Spring 1973, p. 38-46.
- Lloyd, William P. Note on the use of the two-stage least squares estimator in financial models. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 143-9.
- Lyons, Norman R. Resource planning for randomly arriving stochastic jobs. *Management science*, v. 21, April 1975, p. 931-6.
- Marcis, Richard G. Efficient estimation of multivariate financial relationships, by Richard G. Marcis and V. Kerry Smith. *Journal of finance*, v. 29, Dec. 1974, p. 1415-23.
- Mason, W. L. Cost estimates: are they for budgets, too? *Air force comptroller*, v. 9, July 1975, p. 38.
- Perry, Clyde. Computerized estimating. *Management accounting* (NAA), v. 56, Jan. 1975, p. 37-42.
- Urban, Glen L. Perceptor: a model for product positioning. *Management science*, v. 21, April 1975, p. 858-71.
- Warren, Carl S. Interpreting and evaluating attribute sampling. *Internal auditor*, v. 32, July-Aug. 1975, p. 45, 48-56.

ETHEREDGE, JACK M.

Cohen, Barry M. Recruiting's main ingredient, by Barry M. Cohen and Jack M. Etheredge. *Journal of college placement*, v. 35, Winter 1975, p. 75-7.

ETHICAL ruling: independence B12. *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 8-10.

ETHICS

See Also Business Ethics
Government Ethics
Labor Ethics
Professional Ethics
Tax Ethics

- Carroll, Archie B. Managerial ethics: a post-Watergate view. *Business horizons*, v. 18, April 1975, p. 75-80.
- Griffith, Thomas. Payoff is not accepted practice. *Fortune*, v. 92, Aug. 1975, p. 122-5, 200, 202, 205.
- Hill, Ivan. Associations and ethics: are today's standards high enough? An interview with Ivan Hill. *Association management*, v. 27, April 1975, p. 41-4.
- Newstrom, John W. Ethics of management and the management of ethics, by John W. Newstrom and William A. Ruch. *MSU business topics*, v. 23, Winter 1975, p. 29-37.

ETHICS and professional responsibility committee proposes formal opinion on husband-and-wife lawyers. *American Bar Association journal*, v. 61, May 1975, p. 645-6.

ETHICS of legal assistants. *Law office economics and management*, v. 15, Fall 1974, p. 355-63.

ETHICS opinions - purchase of interest in law partnership. *Law office economics and management*, v. 16, Summer 1975, p. 280-4.

ETNIER, DON E.

To be - or not to be - incorporate a sole proprietorship? (Guest column) *Wisconsin CPA*, Oct. 1975, p. 26-7.

ETTMAN, ALAN R.

Delinquencies in perspective. *Banking*, v. 67, April 1975, p. 42, 48, 70.

ETZEL, MICHAEL J.

Johnson, Keith H. Note on estimating expenditure elasticities in metropolitan areas, by Keith H. Johnson and Michael J. Etzel. *Journal of the Academy of Marketing Science*, v. 2, Summer 1974, p. 488-95.

EUBANK, ARTHUR A.

West, David A. Automatic cost of capital model, by David A. West and Arthur A. Eubank. *Public utilities fortnightly*, v. 95, May 22, 1975, p. 27-32.

EUBANK, J. THOMAS.

Future for estate lawyers. *Real property, probate and trust journal*, v. 10, Spring 1975, p. 223-32, 242.

What is the present position of, and future prospects for, the lawyer in estate planning? *Estate planning*, v. 2, Spring 1975, p. 153-9.

EUCO

See Equivalent Unit Costing

EUGENE, Ann Arbor and Stockton win top awards. *Management accounting* (NAA), v. 57, Aug. 1975, p. 56-9.

EURO-DOLLAR and Euro-currency market. *International accountant* (Eng.), v. 45, no. 1, 1975, p. 2-4.

EUROBONDS

Euro-dollar and Euro-currency market. *International accountant* (Eng.), v. 45, no. 1, 1975, p. 2-4.

Lusztig, Peter. Units of account and the international bond market, by Peter Lusztig and Bernhard Schwab. *Columbia journal of world business*, v. 10, Spring 1975, p. 74-9.

EURODOLLAR bond issue: 1974 in review. (International) *Institutional investor*, v. 9, Jan. 1975, p. 15, 87.

EURODOLLARS

- Beman, Lewis. How it all came apart in the eurodollar market. *Fortune*, v. 91, Feb. 1975, p. 84-7, 168, 171, 174.
- Edwards, R. Accounting for Euro-dollars. *Chartered accountant in Australia*, v. 45, March 1975, p. 10-15.
- Euro-dollar and Euro-currency market. *International accountant* (Eng.), v. 45, no. 1, 1975, p. 2-4.
- Eurodollar bond issue: 1974 in review. (International) *Institutional investor*, v. 9, Jan. 1975, p. 15, 87.
- Hewson, John. Effect of U.S. controls on U.S. commercial bank borrowing in the Euro-dollar market, by John Hewson and Eisuke Sakakibara. *Journal of finance*, v. 30, Sept. 1975, p. 1101-10.
- Hewson, John. Qualitative analysis of Euro-currency controls, by John Hewson and Eisuke Sakakibara. *Journal of finance*, v. 30, May 1975, p. 377-400.
- Kimbrel, Monroe. Other sources of funds, by Monroe Kimbrel and Arnold A. Dill. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 75-97.) [600 P]
- Klopstock, Fred H. Bye-bye go-go banking, here's what went wrong in 1974, what's going right today. *Banking*, v. 67, June 1975, p. 31, 80, 82, 84-6.
- Morris, Frank E. Role of the Eurodollar, by Frank E. Morris and Jane S. Little. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 98-125.) [600 P]
- Santomero, Anthony M. Error-learning hypothesis and the term structure of interest rates in Eurodollars. *Journal of finance*, v. 30, June 1975, p. 773-83.
- White, Shelby. Where the bond bargains are. (Portfolio strategy) *Institutional investor*, v. 9, Jan. 1975, p. 39.

EUROPEAN ACCOUNTANTS' STUDY GROUP.

Consolidated accounts for Europe? *Accountant* (Eng.), v. 172, Jan. 30, 1975, p. 150-1.

EUROPEAN Community: a review of United States-European Community relations during the year 1973. *Tax management international journal*, Jan. 1974, p. 15-31.

EUROPEAN community - economic and financial situation. (Trends) *Tax management international journal*, Nov. 1974, p. 18-19.

EUROPEAN data communications. *Modern data*, v. 7, Nov. 1974, p. 62-6, 68, 70-1.

EUROPEAN ECONOMIC COMMUNITY.

- Bailey, Richard. British problem. (Common market commentary) *Accountant* (Eng.), v. 172, Feb. 27, 1975, p. 278-9.
- Bailey, Richard. Community economic climate. (Common market commentary) *Accountant* (Eng.), v. 171, Dec. 19/26, 1974, p. 823-4.
- Bailey, Richard. That free trade option. (Common market commentary) *Accountant* (Eng.), v. 172, May 29, 1975, p. 693-4.
- Bailey, Richard. Year of the market. (Common market commentary) *Accountant* (Eng.), v. 172, Jan. 30, 1975, p. 137-8.
- Bedford, Norton M. International analytical comparison of the structure and content of annual reports in the European Economic Community, Switzerland, and the United States, by Norton M. Bedford and Jacques P. Gautier.

- International journal of accounting education and research*, v. 9, Spring 1974, p. 1-44.
- Britain must stay in EEC. *Accountant* (Eng.), v. 172, Feb. 6, 1975, p. 192.
- Chisholm, Julian. Staying in the Common Market. *Accountant* (Eng.), v. 172, May 29, 1975, p. 691-2.
- Clock, Edwin H. Article 85 and European antitrust litigation: a search for economic balancing, by Edwin H. Clock and John Jin Lee. (Notes) *Stanford law review*, v. 27, May 1975, p. 1275-1301.
- Coates, J. H. Corporate gearing in the EEC, by J. H. Coates and P. K. Woolley. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 1-18.
- Company law in EEC. *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 229.
- Esslen, Rainer. How seriously must you take the European Community? By Rainer Esslen and Eric Sjogren. *Columbia journal of world business*, v. 9, Winter 1974, p. 75-80.
- European Community: a review of United States-European Community relations during the year 1973. *Tax management international journal*, Jan. 1974, p. 15-31.
- European community - economic and financial situation. (Trends) *Tax management international journal*, Nov. 1974, p. 18-19.
- Gray, S. J. Financial reporting in the EEC and the international economy: a selected bibliography. Univ. of Lancaster, Eng., International Centre for Research in Accounting, c1974. 56 p. (*ICRA occasional paper*, no. 4.) [938.1 G]
- Gray, S. J. Financial reporting in the EEC and the international economy: a selected bibliography. Univ. of Lancaster, Eng., International Centre for Research in Accounting, c1974. 56 p. (*ICRA occasional paper*, no. 4.) [938.1 G]
- Hoffmann, Dietrich. State of the European development of law in the area of the law against restraints of competition. *Journal UEC*, v. 10, Oct. 1975, p. 329-37.
- Holloway, Edward. Year of the referendum. *International accountant* (Eng.), v. 45, no. 2, 1975, p. 2-4.
- Hollrah, James M. Taxation of crossborder concentrations in the EEC. *Texas international law journal*, v. 9, Fall 1974, p. 313-39.
- International seminar in Luxembourg: AIA - annual conference 1974. *International accountant* (Eng.), v. 44, Oct.-Dec. 1974, p. 105-8.
- Mixon, Paul E. EEC merger groundrules. *Mergers & acquisitions*, v. 9, Winter 1975, p. 19-25.
- Neild, Paul. Cost of trading with EEC. *Accountancy* (Eng.), v. 86, Jan. 1975, p. 4.
- O'Donovan, Vincent. Common market for capital? *Accountant* (Eng.), v. 173, Nov. 6, 1975, p. 518-20.
- Oetking, Robert. Sterling's status and English law. *Bankers monthly*, v. 92, April 15, 1975, p. 26, 28-9.
- O'Sullivan, David. Irish defense policy: the need to reassess. *Management (Irish)*, v. 22, June-July 1975, p. 18-19.
- Paterno, Vicente T. Economic opportunities in regional cooperation: the Philippines and ASEAN. *SGV group journal*, no. 3, 1974, p. 44-7.
- Perridon, Louis. International conference on harmonisation and verification of company accounts in the European Economic Community. *Journal UEC*, v. 10, July 1975, p. 181-3.
- Ritchie, William R. S. EEC - the challenge from Europe. *Touche Ross tempo*, v. 21, no. 1, 1975, p. 8-10.
- Ronan, Sean G. Image man for the EEC. *Management (Irish)*, v. 22, April 1975, p. 58, 60.
- Simpson, John V. Northern Ireland and EEC renegotiation. *Management (Irish)*, v. 22, Feb. 1975, p. 4-5.
- Going private: tender offer redemptions for cash or securities (part I). *Tax adviser*, v. 6, Nov. 1975, p. 646-53.
- Going private: tender offer redemptions for cash or securities (part II). *Tax adviser*, v. 6, Dec. 1975, p. 719-29.
- EVANS, A. REGINALD.**
Motel industry financial report, 1974. *Motel/ motor inn journal*, v. 38, July 1975, p. 11-18.
- EVANS, DONALD J.**
Responsibility of lawyers advising management, by Donald J. Evans and others. *Business lawyer*, v. 30, March 1975, p. 13-39.
- EVANS, J. THOMAS.**
Systems decision-making. *Journal of systems management*, v. 26, Aug. 1975, p. 20-3.
- EVANS, JOHN L.**
Examination of the principle of diversification. *Journal of business finance & accounting* (Eng.), v. 2, Summer 1975, p. 243-55.
- EVANS, JOHN R.**
How much should investors know about a bank's loan portfolio? (Speaking of banking) *Magazine of bank administration*, v. 51, Sept. 1975, p. 64, 66-8.
- EVANS, PAMELA.**
Computer, communications competition in the 1980s: must it be regulated? (News in perspective) *Datamation*, v. 21, May 1975, p. 148, 152-3.
- EVANS, PETER B.**
Multiple hierarchies and organizational control. *Administrative science quarterly*, v. 20, June 1975, p. 250-9.
- EVANS, THOMAS G.**
Most and Shillinglaw debate updated. *Accountancy* (Eng.), v. 86, July 1975, p. 36-9.
- EVEN part of a reasonable salary may be disallowed as being a disguised dividend. (Technical notes and comments) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 258.
- EVENTS OCCURRING AFTER BALANCE SHEET DATE**
See Statements, Financial-Disclosure Of Subsequent Events
- EVERETT, ANTHONY.**
Firm foundation. (Focus on charities) *Accountancy* (Eng.), v. 85, Dec. 1974, p. 53-4, 56, 58.
- EVERETT, MARTIN.**
Putting kick into co-op. *Sales management*, v. 114, Feb. 3, 1975, p. 29-34.
- Rewards of hanging in there. *Sales management*, v. 113, Nov. 25, 1974, p. 19-24.
- EVIDENCE**
See Also Professional Ethics-Confidential Communications
Tax Records
Tax Returns
Taxation, United States-Expert Witnesses
- Caridi, Joan. Use of tax returns in non-tax prosecutions. (Notes) *Brooklyn law review*, v. 41, Winter 1975, p. 580-624.

Commission.

Clara, Jean. Practical and professional training for experts comptables in France. *Journal UEC*, v. 10, Jan. 1975, p. 48-51.

EUSTICE, JAMES S.

Going private: tender offer redemptions for cash or securities. *Journal of corporate taxation*, v. 2, Summer 1975, p. 137-72.

Jancura, Elise G. Evidential matter in the audits of computerized records. (Electronic data processing) *Woman CPA*, v. 37, July 1975, p. 15-16, 30.

Miller, James D. Evidence: the admissibility of intra-corporate documents as admissions of a party-opponent. (Notes and comments) *Oklahoma law review*, v. 28, Winter 1975, p. 151-60.

Miller, Lionel. Microfilm and the law. *Infosystems*, v. 22, April 1975, p. 57-8.

Ruppert, Raymond C. Evidence: the accountant-client privilege under the new federal rules of evidence - new stature and new problems. *Oklahoma law review*, v. 28, Summer 1975, p. 637-50.

Toba, Yoshihide. General theory of evidence as the conceptual foundation in auditing theory. *Accounting review*, v. 50, Jan. 1975, p. 7-24.

EVOLVING corporate policy and organization for east-west trade.

Basche, James R. Evolving corporate policy and organization for east-west trade. New York, Conference Board, c1974. 61 p. (Conference Board report, no. 635.) [*938 B]

EWART, PARK J.

Probability for statistical decision making, by Park J. Ewart, James S. Ford and Chi-Yuan Lin. Englewood Cliffs, N.J., Prentice-Hall, c1974. 385 p. (Appendices(p. 319-68): -1. Summaries -2. Tables) [201.8 E]

EWELL, CHARLES M.

Administrators identify the problems, by Charles M. Ewell, Alton C. Johnson, and Warren R. Von Ehren. *Hospitals*, v. 24, Dec. 16, 1974, p. 52-5.

EWENS, DOUGLAS S.

Winding-up of corporations otherwise than under Section 88 - an update. *Canadian tax journal*, v. 23, July-Aug. 1975, p. 352-63.

EXAMINATION of foreign investments to make 58 products overseas,

Greene, James. Examination of foreign investments to make 58 products overseas, by James Greene and David Bauer. New York, Conference Board, c1975. 47 p. (Conference Board report, no. 656.) [*720 G]

EXAMINATIONS

See Also Auditing Investigations

Bates, Richard C. Recertification: put yourself to the test. *Medical economics*, v. 52, Feb. 3, 1975, p. 63-9.

Gilkison, W. S. Examination tips. (Mainly for students) *Accountants' journal* (N.Z.), v. 53, Sept. 1974, p. 84.

Kistler, Linda H. Evaluation of professional certification programs in accounting, by Linda H. Kistler and Joseph F. Guy. (Education) *Journal of accountancy*, v. 140, Sept. 1975, p. 104-8.

Germany

Practical professional training towards becoming a German wirtschaftsprüfer. *Journal UEC*, v. 10, April 1975, p. 140-2.

Great Britain

CIPFA second tier structure. *Accountant* (Eng.), v. 172, Jan. 30, 1975, p. 127.

Hendrick, Paul. Education or examination? (Student roundabout) *Accountant* (Eng.), v. 171, Nov. 21, 1974, p. 700-1.

Woolf, Emilie. Your computer know-how. (Mainly for students) *Accountancy* (Eng.), v. 86, Aug. 1975, p. 81-2, 84-5.

Institute of Chartered Accountants in England and Wales

Read and think before writing. (Student roundabout) *Accountant* (Eng.), v. 171, Nov. 21, 1974, p. 701-2.

Institute of Internal Auditors

Wilson, Duane E. Highlights of the first internal auditor examination. *Internal auditor*, v. 32, March-April 1975, p. 15-24.

Institute of Management Accounting

Institute Of Management Accounting. Analysis of 1974 CMA examination. *Management accounting* (NAA), v. 57, Aug. 1975, p. 63-4.

Institute Of Management Accounting. Management accounting examination. Examination for Part 5: decision analysis, including modeling and information systems. *Management accounting* (NAA), v. 56, June 1975, p. 69-82.

Institute Of Management Accounting. Management accounting examination. Examination for part 4 - periodic reporting for internal and external purposes plus unofficial solution for part 4. *Management accounting* (NAA), v. 56, May 1975, p. 75-90.

Institute Of Management Accounting. Management accounting examination. Examination for part 3 - public reporting standards, auditing and taxes. *Management accounting* (NAA), v. 56, April 1975, p. 64-74.

Krogstad, Jack L. Emerging group of CPAs in the CMA program, by Jack L. Krogstad and John K. Harris. *Ohio CPA*, v. 34, Summer 1975, p. 121-7.

Philippines

Philippine Institute Of Certified Public Accountants. Nineteen Seventy-five Committee On Education. CPA exam questions and answers on business law and taxation. *Accountants' journal* (P.I.), no. 1, 1975, p. 31-40.

EXAMINATIONS, C.P.A.

Alpert, David. CPA examination conditioning requirements. (State board) *California CPA quarterly*, v. 42, March 1975, p. 36.

Gleim, Irvin N. CPA examination review outlines and study guides. Gainesville, Fla., Professional Publ., c1974. 806 p. [107.2 G]

Kistler, Linda H. Evaluation of professional certification programs in accounting, by Linda H. Kistler and Joseph F. Guy. (Education) *Journal of accountancy*, v. 140, Sept. 1975, p. 104-8.

NSPA attempts to clarify misinformation. *National public accountant*, v. 20, Sept. 1975, p. 26-30.

Paretta, Robert L. Sequencing of examination questions and its effect on student performance, by Robert L. Paretta and Lester W. Chadwick. (Education research) *Accounting review*, v. 50, July 1975, p. 595-601.

State boards compare notes on uniform CPA exam. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 30-3.

Steinhoff, Jeffrey C. Preparing for and taking the CPA examination. *GAO review*, Winter 1975, p. 61-5.

Canada

Rosen, L. S. Educational philosophy and examination approach to the comprehensive case question. (Education) *CA magazine* (Can.), v. 106, March 1975, p. 57-61.

Uniform

American Institute Of Certified Public Accountants. Board of Examiners. Uniform CPA examination, questions and unofficial answers, November 1974. New York, 1975. 88 p. (A supplement to *The Journal of Accountancy*) [*107.2 A]

Neumann, Frederick L. Career education in accounting in the United States: a current appraisal. *International journal of accounting, education and research*, v. 9, Spring 1974, p. 169-79.

Rosen, L. S. Educational philosophy and examination approach to the comprehensive case question. (Education) *CA magazine* (Can.), v. 106, March 1975, p. 57-61.

Commercial law

- Gross, Harry S. Gross & Kess CPA law review, by Harry S. Gross and Sidney Kess. 3rd ed. n.p. c1972. 149 p. [*107.2 G]
 Lakin, Leonard. New CPA law examination: more challenging than ever before. (Student section) *Accounting forum*, v. 44, May-Dec. 1974, p. 49-59.

EXAMINATIONS, SECURITIES BROKERS

See Also Securities Brokers

EXCEPTION REPORTING

See Management By Exception

EXCESS PRESENT VALUE INDEX

See Also Present Value

EXCHANGE control regulations as applicable to Indians abroad. *Finance and society* (India), v. 1, March 1975, p. 116-21.

EXCHANGE visitor program. *H & S reports*, v. 12, Winter 1975, p. 16-20.

EXCHANGES AND TRANSFERS

- American Bar Association. Section of Real Property, Probate and Trust Law. Special Committee on Simplification of Security Transfers to and by Fiduciaries. Developments in simplification of transfer of fiduciary securities. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 611-16.
- Cumming, John. Accounting for exchanges of similar non-monetary assets. (Professional notes) *Journal of accountancy*, v. 140, July 1975, p. 66-7.
- Dempster, Theodore R. Bulk transfer: the significance of the distinction between sale of goods and sale of services. (Cases noted) *University of Miami law review*, v. 29, Spring 1975, p. 597-601.
- Mombach, Geoffrey S. Debt acceleration on transfer of mortgaged property, by Geoffrey S. Mombach and Robert Levin. (Comments) *University of Miami law review*, v. 29, Spring 1975, p. 584-96.

EXECUTIVE AIRCRAFT

See Company Planes

EXECUTIVE COMPENSATION

See Taxation, United States—Compensation For Services
 Wages, Fees, Salaries—Executives
 Also Under Specific Type Of Compensation,
 E.G., Stock Options

EXECUTIVE compensation: the ups and downs are sharper. (Management) *Business week*, May 12, 1975, p. 90-5, 97-9, 101.

EXECUTIVE DEVELOPMENT

See Education, Continuing
 Executives

EXECUTIVE taxes - 1974 style. *Dun's review*, v. 105, March 1975, p. 56-8, 94.

EXECUTIVES

See Also Corporations—Officers

Financial Executives
 Management
 Taxation, United States—Compensation For Services
 Wages, Fees, Salaries—Executives

- Alverson, Warren J. What value, executive education? (Methods and management) *Best's review* (Property/liability ed.), v. 76, July 1975, p. 93-7.
- Business executives and moral dilemmas. *Business and society review*, Spring 1975, p. 51-7.
- Carson, John J. Interchange Canada: the federal manpower exchange program. *Canadian business review*, v. 2, Winter 1975, p. 8-10.
- Crotty, Philip T. Development programs for mature managers. *Business horizons*, v. 17, Dec. 1974, p. 80-6.
- De Beer, Dion. Remuneration and executive incentives. *South African chartered accountant*, v. 10, Sept. 1974, p. 308.
- Dunn, S. Watson. European executives look at advertising, by S. Watson Dunn and David A. Yorke. *Columbia journal of world business*, v. 9, Winter 1974, p. 54-60.
- Executives and the mid-life crisis. *Dun's review*, v. 105, June 1975, p. 48-51.
- Fischer, Robert L. Executive compensation today. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 886-97.
- Forbes chief executive roster: who gets the most pay. *Forbes*, v. 115, May 15, 1975, p. 234-68, *passim*.
- Frew, David R. Unstressing the stressed-up executive. *Conference Board record*, v. 12, July 1975, p. 57-60.
- Gluck, Frederick W. Managing technological change: a box of cigars for Brad, by Frederick W. Gluck and Richard N. Foster. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 139-50.
- Glueck, William F. Managers, mobility, and morale. *Business horizons*, v. 17, Dec. 1974, p. 65-70.
- Goddu, George A. Trends in executive compensation plans. *Magazine of bank administration*, v. 51, Aug. 1975, p. 12-17.
- Gottfried, Ira S. Path to top management. *Data management*, v. 13, Sept. 1975, p. 32-3.
- Granick, David. Use of corporate and divisional headquarters: a peculiar American innovation. *MSU business topics*, v. 22, Autumn 1974, p. 9-17.
- Hoffer, William. Leadership program blends environment with educational experience. *Association management*, v. 27, May 1975, p. 44-9.
- Huggins, Rollin C. Estate planning for the corporate executive. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 872-85.
- Jaeger, Irwin J. Here comes the credit executive. *Credit and financial management*, v. 77, Aug. 1975, p. 8-9, 32.
- Kazinetz, Sandra. New executive species: vice president-investor relations. (Digest) *Financial executive*, v. 43, April 1975, p. 8.
- Kraus, David. International executive compensation - unmanaged or unmanageable? By David Kraus and Stewart Patrick. *Business horizons*, v. 17, Dec. 1974, p. 45-55.
- Levy, Robert. Executive title wave. *Dun's review*, v. 105, March 1975, p. 70-2.
- Lipson, Harry A. Do corporate executives plan for social responsibility? *Business and society review*, Winter 1974-75, no. 12, p. 80-1.
- Main, Jeremy. Striking it rich in the oil business. *Money*, v. 4, Nov. 1975, p. 48-52. (Prepared with the assistance of the AICPA Public Relations Division.)
- Meyer, Herbert E. How the boss stays in touch with the troops. *Fortune*, v. 91, June 1975, p. 152-5.
- Murray, Thomas J. Personnel - fast track to the top. *Dun's review*, v. 105, April 1975, p. 74-7.
- Murray, Thomas J. Peter (principle) revisited. *Dun's review*, v. 106, Oct. 1975, p. 12-14, 16, 25, 110, 113.
- Murthy, K. R. Srinivasa. Should CEO pay be linked to results? By K. R. Srinivasa Murthy and Malcolm S. Salter. *Harvard business review*, v. 53, May-June 1975, p. 66-73.
- Myyette, Victor J. How the competition is luring away your executives while keeping their own. *Laventhol & Horwath perspective*, v. 1, Spring 1975, p. 12-15.

Newstrom, John W. Ethics of management and the management of ethics, by John W. Newstrom and William A. Ruch. *MSU business topics*, v. 23, Winter 1975, p. 29-37.

Perham, John C. New life for underwater options. *Dun's review*, v. 105, Feb. 1975, p. 37-41.

Perham, John C. Uproar in executive pensions. *Dun's review*, v. 105, June 1975, p. 52-5, 100, 102, 104.

Perham, John C. What's wrong with executive resumes? *Dun's review*, v. 105, May 1975, p. 50-2, 94, 96.

Powell, C. Randall. Do MBAs really job-hop? *Journal of college placement*, v. 35, Spring 1975, p. 66-72, 74.

Roche, Gerard R. Compensation and the mobile executive. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 53-62.

Schein, Edgar H. How career anchors hold executives to their career paths. *Personnel*, v. 52, May-June 1975, p. 11-24.

Schwartzman, Herman. Executive fringes: a look at some new and/or exotic benefits. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 925-40.) [751 N]

Silverman, Gary W. Financial training rises to the top. *Financial executive*, v. 43, Nov. 1975, p. 32-7.

Singer, Henry A. Human values and leadership. *Business horizons*, v. 18, Aug. 1975, p. 85-8.

Student, Kurt R. Coping with psychological responsibilities. *Conference Board record*, v. 12, July 1975, p. 61-4.

Thacher, Charles G. Financial counseling as an executive benefit. *Risk management*, v. 22, April 1975, p. 33-4, 36, 38.

They got burned in condominiums. *Dun's review*, v. 105, June 1975, p. 58-61, 99.

Walker, James W. New appeal of early retirement. *Business horizons*, v. 18, June 1975, p. 43-8.

Weisse, Peter D. What a chief - or group - executive cannot delegate. *Management review*, v. 64, May 1975, p. 4-8.

Zoffer, H. J. Impact of changing values and lifestyles on the selection of managers. *Personnel*, v. 52, Jan.-Feb. 1975, p. 25-33.

Foreign-based

Almaney, Adnan. Intercultural communication and the MNC executive. *Columbia journal of world business*, v. 9, Winter 1974, p. 23-8.

Levy, Robert. Mideast executive hunt. *Dun's review*, v. 105, March 1975, p. 59-60.

Insurance

Dann, Donald R. Toward a total executive compensation plan: a variation on the split dollar theme, by Donald R. Dann and Herbert J. Davis. *Trusts & estates*, v. 114, July 1975, p. 466-9, 492-3.

Minority Groups

See Also Black Executives

Phillips, Donald F. Minorities in administration. *Hospitals*, v. 24, Dec. 16, 1974, p. 49-51, 104.

Public service

Birkenstock, John. Career executive assignments - report on a California innovation, by John Birkenstock, Ronald Kurtz and Steven Phillips. *Public personnel management*, v. 4, May-June 1975, p. 151-5.

Bowman, James S. Attitudes towards the public service: a survey of university students, by James S. Bowman and David L. Norman. *Public personnel management*, v. 4, March-April 1975, p. 113-21.

Gannon, Martin J. Attitudes of government executives toward management training. *Public personnel management*, v. 4, Jan.-Feb. 1975, p. 63-8.

Grupp, Fred W. Job satisfaction among state executives in the U.S., by Fred W. Grupp and Allan R. Richards. *Public personnel management*, v. 4, March-April 1975, p. 104-9.

EXECUTIVES and the mid-life crisis. *Dun's review*, v. 105, June 1975, p. 48-51.

EXECUTIVE'S guide to forecasting.

Chambers, John C. Executive's guide to forecasting, by John C. Chambers, Satinder K. Mullick and Donald D. Smith. New York, John Wiley & Sons, c1974. 308 p. [201.8 C]

EXECUTORS AND TRUSTEES

See Also Estate Planning

Estates

Taxation, Estates And Trusts, Under Name Of Country Or State

American Bar Association. Section of Real Property, Probate and Trust Law. Committee on Charitable Trusts and Foundations. Delegation of investment responsibility by trustees of charitable trusts and corporations. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 583-95.

American Bar Association. Section of Real Property, Probate and Trust Law. Committee on Investments by Fiduciaries. Responsibility of trustee where investment power is shared or exercised by others. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 517-34.

American Bar Association. Section of Real Property, Probate and Trust Law. Committee on Legal Incapacity. Guardianship of property of incompetents. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 535-44.

Browder, Olin L. Trusts and the doctrine of estates. *Michigan law review*, v. 72, Aug. 1974, p. 1509-76.

Burch, Robert D. Powers to the people: the use of discretionary powers in estate planning. *Trusts & estates*, v. 114, July 1975, p. 450-53, 498-502.

Cheifeitz, A. J. Fiduciary standards, prohibited transactions, and diversification of investments under the Employee retirement income security act of 1974. *Taxes - the tax magazine*, v. 53, May 1975, p. 266-73.

Cracas, Dorothea Garber. How to work with your lawyer for your heirs' sake. *Medical economics*, v. 52, Feb. 17, 1975, p. 159, 162, 164, 167, 269-70, 172.

Fiduciary standards and the prudent man rule under the Employee retirement income security act of 1974. (Notes) *Harvard law review*, v. 88, March 1975, p. 960-79.

Finerman, Ralph. Income and gift tax elections of an executor, edited by Ralph Finerman. (Estate planning) *CPA* (NYSS), v. 45, June 1975, p. 78-9.

Fisch, Edith L. Legislation revoking testamentary provisions for former spouse. *Trusts & estates*, v. 114, Oct. 1975, p. 710-11, 754.

Fleming, Austin. Handling securities in the administration of trusts and estates. *Trusts & estates*, v. 113, Dec. 1974, p. 820-4, 847-9.

Fox, H. Lawrence. New pension reform act. (Washington tax watch) *Journal of corporate taxation*, v. 1, Winter 1975, p. 419-33.

Freedman, Robert. Responsibilities and liabilities of accountants as fiduciaries and parties-in-interest under the Employee retirement income security act of 1974. *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 20-2, 25-6, 28-31.

Fulp, Richard V. Sole proprietorship in estate administration. *Trusts & estates*, v. 114, Oct. 1975, p. 712-14.

Gaffner, Gerald L. Importance of human relations in estate administration. *Trusts & estates*, v. 114, Dec. 1975, p. 878-82.

Greenside, Myron. Consider special powers of appointment. (Estate planning) *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 35-7.

Hunt, Charles M. Opportunity for the successor fiduciary. *Trusts & estates*, v. 114, Sept. 1975, p. 614-16.

Hyde, Robert C. Unplanned estate distributions can significantly increase tax burden on estate and beneficiaries. (Estate planning) *Taxation for accountants*, v. 14, April 1975, p. 242-9.

IRS relents on time for fiduciaries to furnish Copy B of 1041. *Taxation for accountants*, v. 14, March 1975, p. 175.

Kaseman, A. Carl. Trustees' responsibilities under the pension reform act. *Pennsylvania CPA spokesman*, v. 45, March 1975, p. 22-6.

Knecht, Lawrence G. Human equation in estate planning. *Trusts & estates*, v. 114, Dec. 1975, p. 854-6, 917-19.

- Knickerbocker, Daniel Candee. Fiduciary responsibility under the Pension reform act. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 495-520, 534.
- Knight, W. Donald. Analysis of the special problems that arise when employers adopt ESOPs. (Taxation of compensation) *Journal of taxation*, v. 43, Dec. 1975, p. 328-32.
- Lyons, Lester. Income tax planning by executors. *Trusts & estates*, v. 114, Sept. 1975, p. 598-601, 689-92.
- Oppenheimer, Jerry L. Fiduciary responsibility, reporting and disclosure under the new U.S. pension law. *Tax executive*, v. 27, Jan. 1975, p. 109-25.
- Pearl, William. Gaining access to a fund's office. (Ask the professor) *Pension world*, v. 11, Feb. 1975, p. 59-60.
- Prevolos, Peter E. Role of a trustee in an ESOT. *Valuation consultant*, v. 12, Aug. 1975, p. 5.
- Pressly, James G. More on Florida probate without legal counsel: probating estates without legal counsel - Florida courts issue guidelines. *Unauthorized practice news*, v. 39, Spring-Summer 1975, p. 128-32. (Reprinted from *Palm Beach County Bar Association Bulletin*, November, 1974.)
- Public trustee - is it the answer for modest sized estates, trusts and conservatorships? By Ronald E. Gother and others. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 321-60.
- Ray, George E. Heavy tax burdens imposed on benefit plan fiduciaries who run afoul of restrictions. (Compensation) *Taxation for accountants*, v. 4, Nov./Dec. 1975, p. 154-9.
- Rock, David F. Fiduciary responsibility broadened by provisions of the pension reform act. *Taxation for lawyers*, v. 3, March/April 1975, p. 262-6.
- Self employment tax applies to part-time businesses. (Tax practice) *Taxation for accountants*, v. 14, Feb. 1975, p. 128.
- Simmons, Sherwin P. ERISA bonding requirement more limited than expected, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 42, May 1975, p. 269-70.
- Sobol, Ellis J. Pension reform: its affect on closely held corporations and the self-employed, by Ellis J. Sobol and Terry J. Miller. *Colorado CPA report*, v. 39, Winter 1975, p. 15-31.
- Sollee, William L. Trust agreements and fiduciary responsibilities under ERISA. *Trusts & estates*, v. 114, Nov. 1975, p. 778-80, 823-5.
- Stevens, William K. Trust departments in transition. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974, p. 202-21.) [600 P.]

Accounting

See Also Principal And Income

Fees and commissions

- Hurlock, E. Kingdon. Fiduciary responsibility and negotiated commissions a pragmatic approach. *Trusts & estates*, v. 114, June 1975, p. 388-92, 429-32.
- Richards, Pierre E. Reflections on incentive compensation in trust marketing. *Trusts & estates*, v. 114, Aug. 1975, p. 534-7.
- Schnee, Edward J. Waiver of executor's commission. *Taxes - the tax magazine*, v. 53, June 1975, p. 352-8.

Government regulation

- American Bar Association. Section of Real Property, Probate and Trust Law. Committee on Investments by Fiduciaries. Responsibility of trustee where investment power is shared or exercised by others. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 517-34.
- Becker, Stuart. Overview of the pension reform act of 1974. *CPA journal*, v. 45, Feb. 1975, p. 27-31.
- Haneberg, Ronald L. Fiduciaries among us. *Trusts & estates*, v. 114, Feb. 1975, p. 102-4.
- Niles, Russell D. Contemporary view of liability for breach of trust. *Trusts & estates*, v. 114, Feb. 1975, p. 82-5, 123.
- Niles, Russell D. Contemporary view of liability for breach of trust. *Trusts & estates*, v. 114, Jan. 1975, p. 12-16, 45-8.

Liability

- American Bar Association. Section of Real Property, Probate and Trust Law. Subcommittee of Committee on Fiduciary Powers and Duties. Duties and responsibilities of a successor trustee. *Real property, probate and trust journal*, v. 10, Summer 1975, p. 310-19.
- Attnally, Edward V. Investment responsibilities of fiduciaries: implications of the Spitzer decision. *Trusts & estates*, v. 114, May 1975, p. 286-9.
- Cardon, John A. Plan design for fiduciary protection. *Financial executive*, v. 43, July 1975, p. 34-8.
- Cerino, Ronald J. Fiduciary responsibility clarifying ERISA's impact. *Pension world*, v. 11, Sept. 1975, p. 63-6, 84-6.
- Conkel, Robert D. Fiduciary duties - for whom and when. *Pension and profit-sharing tax journal*, v. 1, Spring (March) 1975, p. 97-104.
- Current planning approaches: the effect of the new pension law on existing pension plans. *Executive compensation journal*, Nov. 1974, p. 10-36.
- Diehlmann, Elten. Fiduciary liability under ERISA. *Risk management*, v. 22, July 1975, p. 10-12, 14-15.
- Fox, H. Lawrence. New pension reform act. (Washington tax watch) *Journal of corporate taxation*, v. 1, Winter 1975, p. 419-33.
- Freedman, Robert. Responsibilities and liabilities of accountants as fiduciaries and parties-in-interest under the Employee retirement income security act of 1974. *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 20-2, 25-6, 28-31.
- Hakala, Donald J. Fiduciary standards for life insurance agents. *CLU journal*, v. 29, April 1975, p. 15-19.
- Kassouf, Ned E. In search of modern prudence. *Burroughs clearing house*, v. 60, Oct. 1975, p. 14-15, 42, 44.
- Levin, N. Arnold. Reflections on ERISA. *Pension world*, v. 11, Feb. 1975, p. 57-8, 61.
- Niles, Russell D. Contemporary view of liability for breach of trust. *Trusts & estates*, v. 114, Jan. 1975, p. 12-16, 45-8.
- Niles, Russell D. Contemporary view of liability for breach of trust. *Trusts & estates*, v. 114, Feb. 1975, p. 82-5, 123.
- Rattner, Marshall. Interpretation: the fiduciary's personal liability. *Pension world*, v. 11, Feb. 1975, p. 39-42.
- Stinchcomb, Carl J. N.Y.'s Spitzer case: does it portend a stricter review of a trustee's investment decisions? *Estate planning*, v. 3, Autumn 1975, p. 29-31.
- Tomeo, Richard W. Fiduciary responsibility under ERISA. *Connecticut CPA*, v. 39, Sept. 1975, p. 10-12.
- Woyke, John F. Liabilities of advisors to small corporations. *Pension and profit-sharing tax journal*, v. 1, Spring (March) 1975, p. 85-96.
- Wyatt, Joseph L. Increasing liabilities of fiduciaries. *Trusts & estates*, v. 114, Oct. 1975, p. 704-7, 755-6.

Professional Ethics

See Professional Ethics-Executors And Trustees

Taxation

See Taxation, United States-Executors And Trustees

EXECUTOR'S liability can be shortened but not estate's. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 152-3.

EXECUTORY CONTRACTS

See Contracts, Executory

EXELBERT, RODD.

- Meet the world's largest microfilm user, by Rodd Exelbert and Mitchell M. Badler. *Information and records management*, v. 8, Dec. 1974, p. 44-6, 48, 50, 65.
- Simplified records keeping converts new followers to microforms. *Information & records management*, v. 9, Nov. 1975, p. 28-31, 46.

EXEMPLARY DAMAGES

See Damages

EXEMPTIONS from prohibited transaction rules possible.
Taxation for lawyers, v. 4, July-Aug. 1975, p. 47-8.

EXHIBITS

- Greif, Ed. Key to an effective industrial exhibit: involve visitors in a demonstration. *Industrial marketing*, v. 60, April 1975, p. 68, 71-2.
Swandby, Richard K. Trade show trends '74: best year ever, by Richard K. Swandby and Jonathan M. Cox. *Industrial marketing*, v. 60, April 1975, p. 62-4, 66-7, 85.

EXPANDING COM service. (Computer commentary) *Accountant* (Eng.), v. 172, Jan. 23, 1975, p. 106-7.

EXPANSION

- Drayer, Wayne. Facilities expansion model, by Wayne Drayer and Steve Seabury. *Interfaces*, v. 5, part 2, Feb. 1975, p. 104-9.
Hutchinson, P. J. Financial control of rapid-growth firms up to flotation, by P. J. Hutchinson, J. A. Piper and G. H. Ray. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 222-8.
Joseph, Anthony M. Growth or stagnation? (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 277-95.) [110 H]
Sullivan, William G. Use of decision trees in planning plant expansion, by William G. Sullivan and W. Wayne Claycombe. *Advanced management journal*, v. 40, Winter 1975, p. 29-39.
Wallace, Gerald O. Controlling expansion costs: a practical guide. *Management accounting* (NAA), v. 56, April 1975, p. 43-6.

EXPANSION through acquisition.

- Hovers, John. Expansion through acquisition. New York, Halsted Press, 1974? 178 p. (Translation of *Expansie door overname*. Appendices p. 21-59 include checklists.) [230 H]

EXPENDITURES, CAPITAL

See Also Return On Investment

- Bacon, Peter W. Simulation and the capital asset pricing model: a comment, by Peter W. Bacon and Robert W. Haessler. *Decision sciences*, v. 6, Jan. 1975, p. 202-4.
Beenhakker, Henri L. Sensitivity analysis of the present value of a project. *Engineering economist*, v. 20, Winter 1975, p. 123-49.
Bentsen, Lloyd. Reviving the role of the small investor. (Viewpoint) *Conference Board record*, v. 12, April 1975, p. 32-5.
Burke, Walter L. Capital expenditure analysis. *International journal of accounting, education and research*, v. 9, Spring 1974, p. 143-54.
Chapin, Troy A. Selling DCFR. *Management accounting* (NAA), v. 57, Dec. 1975, p. 45-6.
Davey, Patrick J. Capital investments: appraisals and limits. New York, Conference Board, c1974. 42 p. (*Conference Board report*, no. 641.) [*143.3 D]
Davey, Patrick J. Risk considerations in capital expenditure analysis. *Conference Board record*, v. 12, March 1975, p. 7-8.
Elgart, Allen. Industrial development bonds: living with a Sec. 103(c)(6)(D) election, by Allen Elgart and Brian Cornell. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 420-1.
Farmers have various options on capitalizing or deducting land-related expenses. *Taxation for accountants*, v. 14, May 1975, p. 290-1.
Forsyth, J. D. Rationing capital in a telephone company, by J.D. Forsyth and D.J. Laughhunn. *Financial management*, v. 3, Autumn 1974, p. 36-43.

- Ghee, William K. Bankers' viewpoints on financing proposed capital expenditures, by William G. Ghee, J. William Petty and Jack A. Griggs. *Journal of commercial bank lending*, v. 57, Feb. 1975, p. 51-64.
Grossman, Elliot S. Getting a better bead on a leading indicator. (Business highlights) *Conference Board record*, v. 12, March 1975, p. 2-6.
Grossman, Elliot S. Timing the contributions of capital expansion to recovery, by Elliot S. Grossman and Takao Maruyama. *Conference Board record*, v. 12, Dec. 1975, p. 8-12.
Hall, Thomas W. Post-completion audit procedure. *Management accounting* (NAA), v. 57, Sept. 1975, p. 33-7.
Harrington, John H. Guaranteed payments: a fresh look at their deductibility, by John H. Harrington and Paul M. Kiffner. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 418-19.
Hastie, K. Larry. One businessman's view of capital budgeting. *Financial management*, v. 3, Winter 1974, p. 36-44.
Hoadley, Walter E. Role of capital markets in combating inflation. *Columbia journal of world business*, v. 9, Winter 1974, p. 131-4.
Hogan, William R. Selection techniques assure sound capital expenditures. *Newspaper controller*, v. 28, Sept. 1975, p. 4-6.
Holt, Geoffrey. Human capital investment under constrained optimization. *Quarterly review of economics & business*, v. 15, Spring 1975, p. 47-51.
Management of capital expenditures - post-completion audits. (Management services) *CPA journal*, v. 45, April 1975, p. 71-2. (Excerpt from *Week in review* (Haskins & Sells), Nov. 23, 1973.)
Myers, Ray F. Enhancing our capital markets. *Trusts & estates*, v. 114, Jan. 1975, p. 34-7, 58-9.
Penniman, Nicholas G. Economics of progress. *Newspaper controller*, v. 28, April 1975, p. 4-5, 12.
Petty, J. William. Capital expenditure decision making process of large corporations, by J. William Petty, David F. Scott and Monroe M. Bird. *Engineering economist*, v. 20, Spring 1975, p. 159-72.
Pierce, G. J. Economic use of capital in business. *Management accounting* (Eng.), v. 53, Dec. 1975, p. 401-2.
Powers, William J. How government policies affect capital investment. *Nation's business*, v. 63, Nov. 1975, p. 67-8.
Robertson, Edward H. Deductibility of capital-related business expenditures. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 789-801.
Rockley, Lawrence E. Planning capital investment. (Management) *Accountancy* (Eng.), v. 86, June 1975, p. 74.
Seaby, Frederick W. Return to return on investment. *Harvard business review*, v. 53, March-April 1975, p. 113-19.
Sonnecken, Edwin H. Accounting for economics. *Akron business and economic review*, v. 6, Fall 1975, p. 4-7.
Thornton, Daniel B. Effect of income taxes on capital investment analysis. (Education) *CA magazine* (Can.), v. 106, Jan. 1975, p. 60-3.
Walsham, Geoff. Effect of taxation on DCF investment appraisal, by Geoff Walsham and Daniel McDonald. *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 20-3.

Canada

- Smith, Arthur J. R. Canada's capital needs: the coming decade. *Canadian business review*, v. 1, Autumn 1974, p. 22-6.

Great Britain

- Ezra, Derek. Energy policy and capital investment. *Accountancy* (Eng.), v. 86, May 1975, p. 32-3.
Saunders, J. C. Inflation and the finance of capital expenditure. *Public finance & accountancy* (Eng.), v. 1, Nov. 1974, p. 361-4.

EXPENSE ACCOUNTS

See Also Taxation, United States, Under Subheadings:

Expense Accounts;
Expenses
Food And Lodging
Medical Expenses

Deutsch, Leonard L. Use of profitability in managing field sales operations, by Leonard L. Deutsch and Paul J. Miranti. New York, Sales Executive Club of New York, c1974. 83 p. (Prepared under the direction of the Research Committee of the Sales Executive Club of N.Y.) [*206.5 D]
Oakley, Richard H. Reducing cash float. *Credit and financial management*, v. 77, Feb. 1975, p. 32-3.

EXPENSE allowance for charitable contributions. (Progress of regulation) *Public utilities fortnightly*, v. 95, Feb. 13, 1975, p. 47-8.

EXPENSE STATEMENTS

See Statements, Financial-Expense

EXPENSES

See Also Administrative Expenses

AICPA comments on G&A standard proposed by CASB. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 14, 20.
Oakley, Richard H. Reducing cash float. *Credit and financial management*, v. 77, Feb. 1975, p. 32-3.
Sales Management (Magazine). Survey of selling costs, 1975. *Sales management*, v. 114, Jan. 6, 1975, entire issue. (Contents: 1. Introduction. 2. Metro sales costs. 3. Compensation. 4. Salesmeetings and sales training. 5. Sales-support activities. 6. International. 7. Transportation.)
Setting standard costs. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975. p. 141-83.) [223.5 P]

EXPERIENCE REQUIREMENTS

See Accountancy Law And Legislation
Accountants-Qualifications

EXPERIMENTAL approach to organizational climate analysis, by Ralph E. Smith and others. *Cost and management* (Can.), v. 49, May-June 1975, p. 34-9.

EXPLORATION AND DEVELOPMENT

See Also Research And Development
Taxation, United States-Exploration And Development

Curtin, Mary. Offshore exploration - will we miss the boat? *Management* (Irish), v. 21, Nov. 1974, p. 23-6, 29-31.
Exploring with ratepayers' money. (Progress of regulation) *Public utilities fortnightly*, v. 95, May 22, 1975, p. 45-7.
Frair, Les. Economic optimization of offshore petroleum development, by Les Frair and Mike Devine. *Management science*, v. 21, Aug. 1975, p. 1370-9.
Patterson, James M. Mining - the future. *Management* (Irish), v. 21, Nov. 1974, p. 38-40.
Reinmuth, James E. Strategic competitive bidding approach to pricing decisions for petroleum industry drilling contractors, by James E. Reinmuth and Jim D. Barnes. (Research notes and communications) *Journal of marketing research*, v. 12, Aug. 1975, p. 362-5.
Swinth, Robert L. Decision making processes: using discrimination nets for security selection, by Robert L. Swinth, Jack E. Gaumnitz and Carlos Rodriguez. *Decision sciences*, v. 6, July 1975, p. 439-48.

Accounting

American Petroleum Institute. Report on certain petroleum industry accounting practices. Washington, 1974. 90 p. [*250 Oil 2]

ACCOUNTANTS' INDEX 1975

Arthur Andersen & Co. Accounting for oil and gas exploration and development costs. Brief of Arthur Andersen & Co. before the Committee on Extractive Industries of the Accounting Principles Board of the American Institute of Certified Public Accountants, for presentation at public hearing on Nov. 22-23, 1971. Chicago, 1971. 31 p. [*250 Oil 2]

Canada

Mitchell, David E. Developments in the Canadian energy scene: prospects and uncertainties. *Canadian business review*, v. 1, Autumn 1974, p. 49-52.

Costs

Paschall, Robert H. Appraisal of mineral-producing properties. *Valuation*, v. 21, Oct. 1974, p. 2-9.
Trueman, J. W. H. Oil company accounts: not so comparable? *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 127-32.

Reports and statements

Arthur Andersen & Co. Accounting for oil and gas exploration and development costs. Brief of Arthur Andersen & Co. before the Committee on Extractive Industries of the Accounting Principles Board of the American Institute of Certified Public Accountants, for presentation at public hearing on Nov. 22-23, 1971. Chicago, 1971. 31 p. [*250 Oil 2]

EXPLORATION FUNDS

See Funds - Exploration
Taxation, United States - Exploration Funds

EXPLORING with ratepayers' money. (Progress of regulation) *Public utilities fortnightly*, v. 95, May 22, 1975, p. 45-7.

EXPONENTIAL AVERAGING

See Statistics-Exponential Averaging

EXPORT AND IMPORT TRADE

Area report on '74 trade shows many gains, offset by oil deficit. *Commerce today*, v. 5, March 17, 1975, p. 10-12.
Baldwin, Robert E. International trade and economic growth: a diagrammatic analysis. *American economic review*, v. 65, March 1975, p. 187-93.
Bank Of America. Exporting. San Francisco, c1974. 20 p. (*Small business reporter*, v. 12, no. 6) [*250 Exp 3]
Baranowicz, Isaac. Government-business marketing teamwork: balanced effort could aid balanced trade. *Panorama* (Harris, Kerr, Forster), no. 1, Summer 1975, p. 16-17, 20.
Burton, Gene E. Credit services for the exporter. *Credit and financial management*, v. 77, March 1975, p. 28-31.
Caverly, Robert J. Closeup look at the potential infinity of East-West trade. *Panorama* (Harris, Kerr, Forster) no. 1, Summer 1975, p. 6-9, 24-5.
Findlay, Ronald. Implications of growth theory for trade and development. *American economic review*, v. 65, May 1975, p. 323-8.
Fraser, Gordon O. Agriculture's stake in world trade negotiations. *Cooperative accountant*, v. 28, Summer 1975, p. 44-51.
Horst, Thomas. Industrial composition of U.S. exports and subsidiary sales to the Canadian market: reply. *American economic review*, v. 65, March 1975, p. 235.
Killick, John R. Bolton Ogden & Co.: a case study in Anglo-American trade, 1790-1850. *Business history review*, v. 48, Winter 1974, p. 501-19.
Merriwether, Jacob D. Distribution efficiency and worldwide productivity, by Jacob D. Merriwether, Gunnar K. Sletmo and Orville K. Goodin. *Columbia journal of world business*, v. 9, Winter 1974, p. 87-93.
O'Connor, Walter F. Tax consequences of the currency float, by Walter F. O'Connor and Samuel M. Russo. *Financial executive*, v. 43, Jan. 1975, p. 48-52.

- Ogram, Ernest W. U.S.-U.S.S.R. trade procedures and prospects. *Atlanta economic review*, v. 25, Sept.-Oct. 1975, p. 27-30.
- Orr, Dale. Industrial composition of U.S. exports and subsidiary sales to the Canadian market: comment. *American economic review*, v. 65, March 1975, p. 230-4.
- Pavord, William C. Dynamics of the decision to export, by William C. Pavord and Raymond G. Bogart. *Akron business and economic review*, v. 6, Spring 1975, p. 6-11.
- Rosenthal, Gertrude Susan. Imports and Section 7 of the Clayton act. *Cornell law review*, v. 60, April 1975, p. 600-36.
- Schweinberger, Albert G. Pure traded intermediate products and the Heckscher-Ohlin theorem. *American economic review*, v. 65, Sept. 1975, p. 634-43.
- Survey outlines sales opportunities abroad that can aid U.S. recovery. *Commerce today*, v. 5, Sept. 1, 1975, p. 4-7.
- Suzman, Cedric L. Changing nature of export management. *Atlanta economic review*, v. 25, Sept.-Oct. 1975, p. 15-20.
- U.S. consumer goods sales outlook strong in Far Eastern countries. *Commerce today*, v. 5, April 28, 1975, p. 8-10.
- U.S. trade moves into surplus: recession curbs quarter's imports. *Commerce today*, v. 5, May 12, 1975, p. 11-12.
- U.S. trade share strengthens in world markets despite adverse effect of oil imports. (International commerce report) *Commerce today*, v. 5, April 28, 1975, p. 22-3.

Brazil

- Marti, Mary Mercedes. Brazilian tax incentives to exporters: U.S. aspects. *Tax executive*, v. 27, Jan. 1975, p. 171-92.

Canada

- Chart story: price developments. *Canadian business review*, v. 1, Autumn 1974, p. 4-8.
- Crookell, Harold. Canada's export performance problems and prospects. (Management in action) *Cost and management* (Canada), v. 48, Nov.-Dec. 1974, p. 35-8.
- de Cotret, Robert Rene. Current business trends: the recovery ... four problems. *Canadian business review*, v. 2, Autumn 1975, p. 38-43.
- Halpin, J. G. Financing Canadian exports, by J. G. Halpin and R. van Eyk. *Canadian business review*, v. 2, Spring 1975, p. 46-8.
- Kirk, David L. Anomalies in the world grain picture. *Canadian business review*, v. 1, Autumn 1974, p. 8-9.
- Loken, Mark K. Effective protection of Canadian exporting industry. *Quarterly review of economics & business*, v. 15, Spring 1975, p. 65-76.

Developing countries

- Sharpston, Michael J. Political economy of manufactured exports from developing countries. *Finance and development*, v. 11, Dec. 1974, p. 32-5.

Finance

- Bank Of America. Exporting. San Francisco, c1974. 20 p. (*Small business reporter*, v. 12, no. 6) [*250 Exp 3]
- Beaumont, William J. New thrust for Eximbank. *Burroughs clearing house*, v. 59, July 1975, p. 22-3, 50, 52-3.
- Halpin, J. G. Financing Canadian exports, by J. G. Halpin and R. van Eyk. *Canadian business review*, v. 2, Spring 1975, p. 46-8.

Government regulation

- Dickey, William L. Customs: fines, forfeitures, penalties and the mitigation procedures - sections 592 and 618 of the Tariff act of 1930. *Business lawyer*, v. 30, Jan. 1975, p. 299-312.
- McCarthy, James E. Trade act of 1974. *Conference Board record*, v. 12, March 1975, p. 18-23.
- Pearson, Charles. Environmental control costs and border adjustments. *National tax journal*, v. 27, Dec. 1974, p. 599-607.

Australia

- Nash, Gerard. Trade practices act 1974. (Legal) *Australian accountant*, v. 45, Jan.-Feb. 1975, p. 31-4, 37.

Great Britain

- Bailey, Richard. That free trade option. (Common market commentary) *Accountant* (Eng.), v. 172, May 29, 1975, p. 693-4.
- Export do's and don'ts: need for a professional approach. *Accountant* (Eng.), v. 171, Dec. 12, 1974, p. 802-3.
- Killick, John R. Bolton Ogden & Co.: a case study in Anglo-American trade, 1790-1850. *Business history review*, v. 48, Winter 1974, p. 501-19.
- Young, Graham. Financing exports. (Focus on finance for small companies) *Accountancy* (Eng.), v. 86, June 1975, p. 50, 52.

India

- Ambegaokar, Nalini. Role of banks in export promotion in India. *Finance and commerce* (India), v. 17, Nov.-Dec. 1974, p. 431-3.
- Anand, A. L. Export trade of small industries. *Finance and commerce* (India), v. 17, Nov.-Dec. 1974, p. 425-7.
- Brahmanandam, G. N. Input shortages hamper the growth of the engineering industry. *Finance and commerce* (India), v. 17, Nov.-Dec. 1974, p. 435-6.
- Chattopadhyaya, D. P. Towards an export oriented economic policy. *Finance and commerce* (India), v. 17, Nov.-Dec. 1974, p. 421-4.
- Deepk, K. Gamut of Indian export trade. *Finance and commerce* (India), v. 17, Nov.-Dec. 1974, p. 437-44.
- Kothari, M. M. Malpractices in foreign exchange dealings - need to strike at every nook. *Finance and society* (India), v. 1, March 1975, p. 113-15.

Insurance

See Insurance, Foreign Credit

Ireland

- Smith, Louis P. F. What we should do about sterling. *Management* (Irish), v. 22, Jan. 1975, p. 19-22, 24.

Japan

- Amano, Akihiro. Quarterly econometric model of the Japanese current account balance of payments, 1961-1970. *Annals of the School of Business Administration, Kobe University*, 1974, p. 17-50.

New Zealand

- Low, A. R. Inflation and deflation. *Accountants' journal* (N.Z.), v. 54, May 1975, p. 125-8.
- New Zealand: export market development incentive for accountants. (Trends) *Tax management international journal*, Nov. 1974, p. 20.

Taxation

See Taxation, United States-Export And Import Trade

EXPORT CREDIT INSURANCE

See Insurance, Foreign Credit

- EXPORT** do's and don'ts: need for a professional approach. *Accountant* (Eng.), v. 171, Dec. 12, 1974, p. 802-3.

EXPORT-IMPORT BANK OF THE UNITED STATES.

- Beaumont, William J. New thrust for Eximbank. *Burroughs clearing house*, v. 59, July 1975, p. 22-3, 50, 52-3.

EXPOSITIONS

See Fairs And Expositions

EXPROPRIATIONS

EXPROPRIATIONS

- See Also* Condemnation
Taxation, United States-Condemnation
Taxation, United States-Cuban Expropriations
Taxation, United States-Expropriations
Taxation, United States - Involuntary Conversions

EXTENDED CARE FACILITIES

- See* Nursing Homes

EXTENDED PROCEDURES

- See* Auditing-Extended Procedures

EXTENDING audit procedures - when and how.

- Bettauer, Arthur. Extending audit procedures - when and how. *Journal of accountancy*, v. 140, Nov. 1975, p. 69-72.

EXTENSION of time for payment. (Estate planning) *CPA journal*, v. 45, Jan. 1975, p. 56.

EXTON, WILLIAM.

- Techniques for overcoming adverse effects of systemization. *CGA (Can.)*, v. 8, Oct.-Nov. 1974, p. 14-18.

EXTRACTIVE INDUSTRIES

- See Also* Depreciation, Depletion And Obsolescence-
Extractive Industries
Also Under Specific Industry,
E.G., Gas, Natural;
Mining And Metallurgy;
Oil Industry;
Quarries And Quarrying;
Timberlands

ACCOUNTANTS' INDEX 1975

Accounting

- Connor, Joseph E. Discovery value - the oil industry's untried method. *Journal of accountancy*, v. 139, May 1975, p. 54-63.
Eskew, Robert K. Examination of the association between accounting and share price data in the extractive petroleum industry. *Accounting review*, v. 50, April 1975, p. 316-24.
FASB adds oil and gas to its technical agenda. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 9.

EXTRACTS AND SYRUPS

- See* Flavoring Extracts

EXTRAORDINARY ITEMS

- See* Statements, Financial-Income-Extraordinary Items

EXTRAORDINARY items, prior period adjustments and changes in accounting principles.

- Accountants International Study Group. Extraordinary items, prior period adjustments and changes in accounting principles: current practices in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1974. n.p. [*117 A]

EZRA, DEREK.

- Energy policy and capital investment. *Accountancy (Eng.)*, v. 86, May 1975, p. 32-3.
Long term planning for coal. *Long range planning*, v. 7, Dec. 1974, p. 21-3.

EZZATI, ALI.

- Forecasting market shares of alternative home-heating units by Markov process using transition probabilities estimated from aggregate time series data. *Management science*, v. 21, Dec. 1974, p. 462-73.

F

FAALAND, BRUCE H.

Accelerated bound-and-scan algorithm for integer programming, by Bruce H. Faaland and Frederick S. Hillier. *Operations research*, v. 23, May-June 1975, p. 406-25.

FABER, PETER L.

Planning the estate of the investor with tax shelters. (In Institute On Estate Planning. 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-9.) [750.2 I]

Roszbach, Laurence B. Tax shelter investments in trust - advantages and disadvantages, by Laurence B. Roszbach and Peter L. Faber. *Trusts & estates*, v. 114, Feb. 1975, p. 70-3, 121-2.

FABRICANT, SOLOMON.

New look at profit measurement: four questions on inflation. *Accountant* (Eng.), v. 173, July 10, 1975, p. 51-2.

FACILITIES

Drayer, Wayne. Facilities expansion model, by Wayne Drayer and Steve Seabury. *Interfaces*, v. 5, part 2, Feb. 1975, p. 104-9.

FACSIMILE MACHINERY AND EQUIPMENT

Anderson, Howard M. Fast fax coming on fast. *Infosystems*, v. 22, March 1975, p. 42-4.

FACTORIES

Chapman, Stanley D. Textile factory before Arkwright: a typology of factory development. *Business history review*, v. 48, Winter 1974, p. 451-78.

Nelson, Daniel. Scientific management, systematic management, and labor, 1880-1915. *Business history review*, v. 48, Winter 1974, p. 479-500.

Management

Ratnam, Gopal V. Determination of reserve operatives through simulation - a case study. *Management accountant* (India), v. 9, Nov. 1974, p. 827-33.

FACTORING

See Also Accounts Receivable-Financing
Finance Companies
Inventories - Financing
Loan Companies

Bright spot in business loans: commercial finance and factoring. *Banking*, v. 67, March 1975, p. 33-4, 90, 93.

Gruttemeyer, William R. Factoring is not a dirty word. *Credit and financial management*, v. 76, Dec. 1974, p. 10-11, 13.

Holland, Ken. Benefits of factoring. (Focus on finance for small companies) *Accountancy* (Eng.), v. 86, June 1975, p. 50.

Lazere, Monroe P. New York: factoring country. *Credit and financial management*, v. 76, Dec. 1974, p. 33, 39-40.

Ma, James C. Accounts receivable financing. *Credit and financial management*, v. 76, Dec. 1974, p. 28-31.

Sullivan, Robert S. Money problems? Factoring may be for you. *Credit and financial management*, v. 76, Dec. 1974, p. 8-9, 13.

FACTORS

Lazere, Monroe P. New York: factoring country. *Credit and financial management*, v. 76, Dec. 1974, p. 33, 39-40.

White, Charles R. Today's factor: a financial supermarket. *Credit and financial management*, v. 76, Dec. 1974, p. 16-17.

FAGAN, HARRY T.

Education of a credit executive. *Credit and financial management*, v. 77, Jan. 1975, p. 12-14.

FAGERBERG, DIXON.

Dosage factor in accounting practice. (Practitioners forum) *Journal of accountancy*, v. 140, July 1975, p. 84-5.

FAHEY, PATRICK E.

Trying to be equable about equal employment, by Patrick E. Fahey and Gopal C. Pati. *Conference Board record*, v. 12, Sept. 1975, p. 37-40.

FAHNLIN, RICHARD H.

Strategy for testing data entry. *Journal of systems management*, v. 26, Jan. 1975, p. 22-7.

FAHY, EDWARD.

Nationality, religion and ecology. *Management* (Irish), v. 22, Feb. 1975, p. 60-1.

Urgent need for technology assessment. *Management* (Irish), v. 21, Oct. 1974, p. 63-5.

FAILURES

See Business Failures

FAIR, ANDREW J.

Fox, Sidney. ERISA's impact on the multiemployer plan, by Sidney Fox and Andrew J. Fair. *Pension and profit-sharing tax journal*, v. 1, Spring (March) 1975, p. 121-32.

Impact of new eligibility requirements on new and existing plans. *Pension and profit-sharing tax journal*, v. 1, Winter (Dec.) 1974, p. 34-45.

FAIR CREDIT REPORTING ACT

Badders, Donald L. Privacy issue. *Credit and financial management*, v. 77, May 1975, p. 16-17, 36.

Foer, Albert A. What every lawyer should know about consumer reports. *American Bar Association journal*, v. 61, July 1975, p. 857-60.

FAIR LABOR STANDARDS ACT

Feld, Lipman G. Present and future wage-and-hour liability for motels. *Motel/ motor inn journal*, v. 38, Jan. 1975, p. 32-4.

Irion, Ron. Broadcasters and the wage-hour law. *Broadcast financial journal*, v. 3, Nov. 1974, p. 4-5.

Player, Mack A. Enterprise coverage under the Fair labor standards act: an assessment of the first generation. *Vanderbilt law review*, v. 28, March 1975, p. 283-347.

FAIR VALUE

See Also Valuation

Hartman, Donald J. Industrial real estate: what market, fair value? *Appraisal journal*, v. 43, Jan. 1975, p. 37-43.

Heaving, Eduard A. J. Fair value accounting. *Accountants' journal* (P.I.), v. 24, no. 3, 1974, p. 8-11, 19.

King, Alfred M. Fair value reporting. *Management accounting* (NAA), v. 56, March 1975, p. 25-30.

King, Anthony W. Fair-value accounting. *Management accounting* (NAA), v. 57, Oct. 1975, p. 24-6.

McGarraugh, Charles T. Changing accounting aspects: bane or boon? *Journal of commercial bank lending*, v. 57, June 1975, p. 2-10.

Miller, Russell R. Determining the fair market value of a privately owned agency. *Best's review* (Property/liability ed.), v. 76, Oct. 1975, p. 14, 16.

Parker, James E. Testing comparability and objectivity of exit value accounting. *Accounting review*, v. 50, July 1975, p. 512-24.

FAIRAIZL, ALAN F.

Corporate planning system, by Alan F. Fairaizl and Satinder K. Mullick. *Management accounting* (NAA), v. 57, Dec. 1975, p. 13-17, 20.

FAIRCHILD'S financial manual of retail stores. New York, Fairchild Pub. Inc., c1974. 403 p. [*262 F]

FAIRFIELD, MARY ELLEN.

Dugan, Charles F. Chris-Craft Corp. v. Piper Aircraft Corp.: liability in the context of a tender offer, by Charles F. Dugan and Mary Ellen Fairfield. *Ohio State law journal*, v. 35, 1974, p. 412-39.

FAIRLEY, WILLIAM.

Investment analysis using the probability distribution of the internal rate of return, by William Fairley and Henry D. Jacoby. *Management science*, v. 21, Aug. 1975, p. 1428-37.

FAIRNESS

Burton, John C. Fair presentation: another view. *Accountant* (Eng.), v. 173, July 17, 1975, p. 64-7.

Burton, John C. Fair presentation: another view. *CPA* (NYSS), v. 45, June 1975, p. 13-19.

Corsini, Louis S. What's fair. (Auditing theory & practice) *Massachusetts CPA review*, v. 49, July-Aug. 1975, p. 39-40.

Earle, Victor M. Fairness myth. *Vanderbilt law review*, v. 28, Jan. 1975, p. 147-63. (*Symposium on accounting and the Federal securities laws.*)

That's a lot of GAAP (The numbers game) *Forbes*, v. 116, Aug. 1, 1975, p. 31-2.

FALCK, EDWARD.

Expansion of national energy supply. *Public utilities fortnightly*, v. 96, Oct. 9, 1975, p. 24-7.

FALK, HAIM.

Accounting for stock reacquisitions: Israel and the United States compared, by Haim Falk, Samuel Frumer and James A. Heintz. *International journal of accounting, education and research*, v. 9, Spring 1974, p. 111-23.

Assessing industry risk by ratio analysis, by Haim Falk and James A. Heintz. *Accounting review*, v. 50, Oct. 1975, p. 758-79.

Influence of differences in accounting policies on investment decisions, by H. Falk and T. Ophir. *Journal of accounting research*, v. 11, Spring 1973, p. 108-16.

Relative company risk over time, by Haim Falk and James A. Heintz. *Accounting and business research* (Eng.), v. 4, Winter 1974, p. 25-40.

FALOR, KEN.

Sales prospecting via the computer. (Spectrum) *Infosystems*, v. 22, May 1975, p. 58-9.

FALSE AND MISLEADING STATEMENTS

See Fraud

Professional Ethics-False And Misleading Statements

Statements, Financial-False And Misleading Statements

FALTERMAYER, EDMUND.

Ever increasing affluence is less of a sure thing. *Fortune*, v. 91, April 1975, p. 92-7, 208, 212, 214, 218, 220.

Hyperinflation in plant construction. *Fortune*, v. 92, Nov. 1975, p. 102-7, 202, 204, 206.

Steeper climb up pension mountain. *Fortune*, v. 91, Jan. 1975, p. 78-81, 157-8, 162, 164-5.

FAMA, EUGENE F.

Short-term interest rates as predictors of inflation. *American economic review*, v. 65, June 1975, p. 269-82.

FAMILY estate planning guide.

Homer, Harris I. Family estate planning guide. 2nd ed. Rochester, N.Y., Lawyers Co-operative Pub. Co., 1971. 834 p. (Cumulative suppl. for use in 1974-75, by Edward S. Schlesinger. c1974. 71 p.) [241.5 H]

FAMILY FOUNDATIONS

See Foundations

FAMILY PARTNERSHIPS

See Taxation, United States-Family Partnerships

FAMILY TRANSACTIONS

See Taxation, United States-Family Transactions

FAMILY TRUSTS

See Taxation, United States-Family Trusts

FAN, LIANG-SHING.

On the reward system. *American economic review*, v. 65, March 1975, p. 226-9.

FANTL, IRVING L.

FASB and the currency translation bungle. *Woman CPA*, v. 37, Oct. 1975, p. 5-6, 30.

FARAG, SHAWKI M.

Problem of performance evaluation in international accounting. *International journal of accounting education and research*, v. 10, Fall 1974, p. 45-53.

FARBER, DAVID J.

Ring network. *Datamation*, v. 21, Feb. 1975, p. 44-6.

FARBER, LAWRENCE.

Doubling the payoff on short-term gains. *Medical economics*, v. 52, Aug. 4, 1975, p. 57-63.

Go for growth without going for broke. *Medical economics*, v. 52, Sept. 1, 1975, p. 94-101, 104, 109-10.

FARBER, PAUL.

Contributions of appreciated ordinary income property - more bang for the buck. (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 350.

DISC: contributions and unallowable deductions. (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 352.

Effect of redemption on E&P: IRS position may be backfiring. (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 352-3.

Form 1138 - staging a comeback? (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 348-9.

Gas excise tax refunds may be gross income. (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 353.

- International tax aspects of grantor trusts. (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 351-2.
- Maximum tax: deductions recovered and nonresident aliens. (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 349.
- Nonresident aliens: tax withheld vs. tax imposed on services performed as independent contractors. (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 350.
- Partnerships: hazards of termination by the 50% rule. (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 348.
- Sec. 337: call the stockholders before the fire is out (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 349.
- Sec. 341(f) consent may effectively preclude use of Sec. 334(b) (2). (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 350.
- Sec. 531: capital loss may create silver lining. (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 350-1.
- Subchap. S: subsequent election as insurance against invalid one. (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 347-8.
- FARBER, SELWYN.**
Purchasing power as a method of accounting for inflation. *South African chartered accountant*, v. 11, May 1975, p. 157-61.
- FARBER, SHELDON.**
Financing the specialty property. *Real estate review*, v. 4, Winter 1975, p. 106-8.
- FARIA, ANTHONY J.**
Bolen, William H. Bad checks = bad profits, by William H. Bolen and Anthony J. Faria. *Retail control*, v. 43, Feb. 1975, p. 20-31.
Shoplifting methods, detection, prevention & apprehension. *Retail control*, v. 43, March 1975, p. 44-60.
- FARLEY, JOHN U.**
Tapiero, Charles S. Optimal control of sales force effort in time, by Charles S. Tapiero and John U. Farley. *Management science*, v. 21, May 1975, p. 976-85.
Weinstein, David. Market segmentation and parameter inequalities in a buyer behavior model, by David Weinstein and John U. Farley. *Journal of business* (U. of Chicago), v. 48, Oct. 1975, p. 526-40.
- FARM COOPERATIVES**
See Agricultural Cooperatives
- FARM** country banker. *Viewpoint* (Main Lafrentz & Co.), 2nd ed., 1974, p. 22-5.
- FARM CREDIT**
See Agriculture-Credit
- FARM IMPLEMENTS AND EQUIPMENT**
See Agricultural Machinery And Equipment
- FARMER, JAMES A.**
Andresen, Arden L. How to conduct an annual meeting, by Arden L. Andresen, James A. Farmer and Frank A. Hutson. *Practical lawyer*, v. 21, Sept. 1, 1975, p. 43-56.
- FARMER, RAY.**
Progress in human resource accounting - a review. *Certified accountant* (Eng.), Oct. 1975, p. 549-50, 553-4.
- FARMERS** can elect special inventory valuation methods. *Taxation for accountants*, v. 14, March 1975, p. 138.
- FARMERS** have various options on capitalizing or deducting land-related expenses. *Taxation for accountants*, v. 14, May 1975, p. 290-1.
- FARMERS' HOME ADMINISTRATION.**
Handley, James R. Why not try the Farmers' Home Administration for a hospital loan? *Hospital financial management*, v. 5, Sept. 1975, p. 51-2.
- FARMLAND:** the next pension fund investment? (Real estate) *Institutional investor*, v. 9, Feb. 1975, p. 11.
- FARMS**
See Agriculture
Taxation, United States-Farmers
- FARQUHAR, PETER H.**
Fractional hypercube decomposition theorem for multiattribute utility functions. *Operations research*, v. 23, Sept.-Oct. 1975, p. 941-67.
- FARR, BOB.**
Computer handles routine credit reviews, by Bob Farr and Fred H. McCrory. *Credit and financial management*, v. 77, Sept. 1975, p. 28-9, 38.
- FARRAR, DONALD E.**
Toward a central market system: Wall Street's slow retreat into the future. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 815-27.
- FARRELL, JAMES L.**
Homogeneous stock groupings. *Financial analysts journal*, v. 31, May-June 1975, p. 50-6, 58-62.
- FARRELL, PATRICK M.**
Computer and financial reporting. *Data management*, v. 13, May 1975, p. 24-8.
- FARRINGTON, JOHN F.**
Physician: his environment and malpractice. *Risk management*, v. 22, June 1975, p. 36-7.
- FARRIS, GEORGE F.**
Chicken, eggs, and productivity in organizations. *Organizational dynamics*, v. 3, Spring 1975, p. 2-15.
- FARRIS, PAUL W.**
Wilkie, William L. Comparison advertising: problems and potential, by William L. Wilkie and Paul W. Farris. *Journal of marketing*, v. 39, Oct. 1975, p. 7-15.
- FARROW, S. M.**
Place in the sun. *Certified accountant* (Eng.), June 1975, p. 343-4.
Protecting that foreign investment. *Certified accountant* (Eng.), July-Aug. 1975, p. 413-14.
- FASB** adds oil and gas to its technical agenda. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 9.
- FASB** analyzing accounting implications of new tax law. (News report) *Journal of accountancy*, v. 139, May 1975, p. 12.
- FASB and the allocation fallacy.**
Thomas, Arthur L. FASB and the allocation fallacy. *Journal of accountancy*, v. 140, Nov. 1975, p. 65-8.

FASB clarifies statement no. 7.

FASB clarifies statement no. 7. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 20, 24.

FASB hearing on oil and gas tax accounting set for September. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 9-10.

FASB interpretation (research and development). (Auditing & reporting) *CPA journal*, v. 45, May 1975, p. 50. (Excerpt from *Week in review* (Haskins & Sells), March 7, 1975.)

FASB interpretations nos. 4, 5 and 6.

Financial Accounting Standards Board. FASB interpretations nos. 4, 5 and 6 - applicability of FASB statement no. 2: to business combinations accounted for by the purchase method, to development stage enterprises, to computer software. Stamford, Conn., 1975. 124 p. (*Public record*, v. 1, 1975. Interpretations of FASB statement no. 2.) [*111.1 F]

FASB issues new releases at year's end. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 18, 20, 24.

FASB issues two interpretations. (News report) *Journal of accountancy*, v. 139, March 1975, p. 9.

FASB loss contingency statement. *Best's review* (Property/liability ed.), v. 76, June 1975, p. 94, 96.

FASB names task force to study interest cost. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 12.

FASB names 15-member screening committee on emerging problems. (News report) *Journal of accountancy*, v. 140, Sept. 1975, p. 21-2.

FASB proposes accounting changes for oil, gas costs. (News report) *Journal of accountancy*, v. 139, June 1975, p. 9-10.

FASB proposes statement on extraordinary profits. (News report) *Journal of accountancy*, v. 139, March 1975, p. 9-10.

FASB sets public hearing on pension accounting. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 10.

FASB statement no. 6 clarifies debt rules. (News report) *Journal of accountancy*, v. 140, July 1975, p. 9.

FASB streamlines procedure for considering new accounting problems. (News & views) *CPA* (NYSS), v. 45, Oct. 1975, p. 10. (Reprint from *SEC accounting report*, Aug. 1975.)

FASB task force named to study pension plan costs. (News report) *Journal of accountancy*, v. 139, May 1975, p. 9-10, 12.

ACCOUNTANTS' INDEX 1975

FASS, PETER.

How to use the service partnership to enhance motion picture tax shelters, by Peter M. Fass and Robert D. Howard. (Partnerships & subchapter S) *Journal of taxation*, v. 43, July 1975, p. 15-20.

When tax-exempt funds must pay taxes, based on interviews with Peter Fass and Robert Howard. (Real estate) *Institutional investor*, v. 9, Jan. 1975, p. 37.

FASSER, PAUL J.

Disclosure requirements of the Employee retirement income security act of 1974 (ERISA). *Personnel*, v. 52, Jan.-Feb. 1975, p. 10-17.

FASSLER, CHARLES.

Those leveraged oil deals, by Charles Fassler and David A. Gracer. (World of finance) *American Bar Association journal*, v. 60, Nov. 1974, p. 1454-57.

FAST depreciation on real estate is generally available only for new property. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 12-13.

FAUST, LELAND H.

Certain payments to related taxpayers must be made by March 15 to be deductible, by Leland H. Faust and Barry H. Sacks. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 252-7.

FEARNLEY, STELLA.

Education in English as well as accountancy. *Accountant* (Eng.), v. 172, Jan. 23, 1975, p. 121.

FEATHERSTON, J. B.

Ethics: a matter of trust. *Appraisal journal*, v. 43, July 1975, p. 327-36.

Historic influences on development of the theory of value. *Appraisal journal*, v. 43, April 1975, p. 165-82.

FEATHERSTON, NORMAN S.

General purchasing power vs. current replacement value: inflation accounting. *World* (PMM & Co.), v. 9, Summer 1975, p. 27-31.

FEDERAL BUDGETS

See Budgets, National

FEDERAL CONSUMER CREDIT PROTECTION ACT, 1968

See Consumer Credit Protection Act
Truth In Lending Act

FEDERAL CORPORATIONS

See Government Corporations

FEDERAL court rules on LOB reporting. (News report) *Journal of accountancy*, v. 139, April 1975, p. 14.

FEDERAL DEBT

See Debt-Public

FEDERAL ELECTION CAMPAIGN ACT OF 1971

Law sets new rules for business participation in Federal elections. *Commerce today*, v. 6, Oct. 27, 1975, p. 5-7.

FEDERAL estate tax: application of the Section 2042 incidents of ownership concept to the insured fiduciary's estate. (Notes) *Iowa law review*, v. 60, June 1975, p. 1319-64.

ACCOUNTANTS' INDEX 1975

FEDERAL GOVERNMENT ACCOUNTANTS ASSOCIATION.

Cooley, John W. FGAA to assume leadership role on social accounting. (From the president) *Federal accountant*, v. 23, Dec. 1974, p. 1-2.

Rabun, Ted M. Social accounting: the accountant's role, by Ted M. Rabun and Charles W. Williams. *Federal accountant*, v. 23, Dec. 1974, p. 3-8.

FEDERAL government's role in aquaculture, where do we go from here? *Commercial fish farmer*, v. 1, July/Aug. 1975, p. 8-9, 11.

FEDERAL HOME LOAN BANK BOARD.

Can federal associations be competitive lenders? *Savings & loan news*, v. 95, Dec. 1974, p. 34-41.

Knowlton, Robert D. Mortgage bankers need cautious approach to conventional loans. *Mortgage banker*, v. 36, Oct. 1975, p. 52-3, 55, 62, 64.

Proposals for S&L system tax preparation services. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 20.

Stafford, John. FHLB system: success can be embarrassing, by John Stafford and Diana Cheseldine. (Current trends) *Savings & loan news*, v. 95, Dec. 1974, p. 78-9.

FEDERAL HOME LOAN MORTGAGE CORPORATION.

Mombach, Geoffrey S. Debt acceleration on transfer of mortgaged property, by Geoffrey S. Mombach and Robert Levin. (Comments) *University of Miami law review*, v. 29, Spring 1975, p. 584-96.

Wiggin, Charles E. Doing business in the secondary mortgage market. *Real estate review*, v. 5, Summer 1975, p. 84-95.

Williamson, John C. PMI industry passes scrutiny: is sound and prudent. *Mortgage banker*, v. 36, Oct. 1975, p. 71-4.

FEDERAL income taxation of corporations and shareholders - forms.

Bittker, Boris I. Federal income taxation of corporations and shareholders - forms. Boston, Warren, Gorham & Lamont, c1975. 1 v. (looseleaf) [754.2 B]

FEDERAL INSURANCE CONTRIBUTIONS ACT

See Also Social Security

Taxation, United States-Withholding

Banks, Douglas. Employee or independent contractor? Recent rulings, cases focus on control element, by Douglas Banks and John Brescher. *Taxation for accountants*, v. 15, Nov. 1975, p. 286-7, 290-2.

Barr, Greg. FICA: excluding sick pay from taxable wages. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 741.

FEDERAL LEASING AUTHORITIES

See Leasing Authorities

FEDERAL LOANS AND GRANTS

See Government Loans And Grants

FEDERAL NATIONAL MORTGAGE ASSOCIATION.

Clifton, Russell B. Secondary market concerns with real estate appraising. *Appraisal journal*, v. 43, Jan. 1975, p. 51-61.

Strattman, Marvin. Complete loan packaging needed for secondary market. *Mortgage banker*, v. 35, Nov. 1974, p. 38-41.

Williamson, John C. PMI industry passes scrutiny: is sound and prudent. *Mortgage banker*, v. 36, Oct. 1975, p. 71-4.

FEDERAL PROCUREMENT REGULATIONS

See Also Armed Services Procurement Regulations

FEDERAL GOVERNMENT ACCOUNTANTS ASSOCIATION.

FEDERAL-STATE FISCAL RELATIONS

See Government-Finance

States-Finance

Taxation, United States-Intergovernmental

FEDERAL TAX CONFERENCE, 27th, University of Chicago Law School, 1974.

Proceedings. *Taxes - the tax magazine*, v. 52, Dec. 1974, entire issue.

FEDERAL tax handbook.

Prentice-Hall, Inc. Federal tax handbook. Englewood Cliffs, N.J., c1975. 623 p. [*751 P]

FEDERAL TRADE COMMISSION ACT

Jurisdiction to review federal administrative action: district court or court of appeals. (Notes) *Harvard law review*, v. 88, March 1975, p. 980-1000.

White, Peter A. F.T.C.: wrong agency for the job of adjudication. *American Bar Association journal*, v. 61, Oct. 1975, p. 1242-5.

FEDERALLY CHARTERED CORPORATIONS

See Corporations, Federally Chartered

FEDS should single us out for scrutiny. *Medical economics*, v. 52, April 28, 1975, p. 27, 29, 31, 36, 41-2.

FEE, THOMAS.

Controlling the audit fee. *Management accounting* (NAA), v. 56, Feb. 1975, p. 49-51.

FEES

See Executors And Trustees-Fees And Commissions
Wages, Fees, Salaries

FEGAN, THOMAS H.

Condominium financing. *St. John's law review*, v. 48, May 1974, p. 799-816.

FEIDELMAN, LAWRENCE A.

Data base decentralization. *Modern data*, v. 8, Jan. 1975, p. 23.

FEIGIN, BARBARA.

Young, Shirley. Using the benefit chain for improved strategy formulation, by Shirley Young and Barbara Feigin. (Applied marketing) *Journal of marketing*, v. 39, July 1975, p. 72-4.

FEILD, HUBERT S.

Performance appraisal - an analysis of state-wide practices, by Hubert S. Feild and William H. Holley. *Public personnel management*, v. 4, May-June 1975, p. 145-150.

FEIN, CAROL A.

Reinspection of purchase and sale under Section 16(b). (Notes) *Brooklyn law review*, v. 41, Summer 1974, p. 91-133.

FEINMAN, STEVEN C.

Islip, NY - valuation of real property for taxation, edited by Steven C. Feinman. (Local taxation) *CPA* (NYSS), v. 45, Oct. 1975, p. 63.

New York City - net operating loss deduction allowance, edited by Steven C. Feinman. (Local taxation) *CPA* (NYSS), v. 45, Oct. 1975, p. 63-5.

New York City - net operating loss deduction and the allocation percentage, edited by Steven C. Feinman. (Local taxation) *CPA* (NYSS), v. 45, Oct. 1975, p. 65-7.

New York City - net operating loss: double deduction or lost deduction, edited by Steven C. Feinman. (Local taxation) *CPA* (NYSS), v. 45, Oct. 1975, p. 65.

FEINSCHREIBER, ROBERT.

DISC versus WHTC - a quantitative comparison. *International tax journal*, v. 2, Fall (Nov.) 1975, p. 80-8.

FISC: the foreign international sales corporation. *International tax journal*, v. 1, May 1975, p. 214-24.

Investment credit for commercial real estate. *Journal of real estate taxation*, v. 2, Winter 1975, p. 189-99.

Investment credit for controlled-temperature facilities. *Journal of real estate taxation*, v. 2, Spring 1975, p. 338-54.

Maximizing DISC profits through quantitative pricing techniques. *International tax journal*, v. 2, Fall (Nov.) 1975, p. 28-55.

New regulations affect DISC pricing. *International tax journal*, v. 1, Summer (Aug.) 1975, p. 325-41.

Practical approach to rent roll analysis. *Real estate review*, v. 5, Summer 1975, p. 96-100.

FELD, ALAN L.

Current techniques for valuing minority stock interests or stock with restrictions. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 244-9.

FELD, LIPMAN G.

How to avoid problems in employee terminations. *Motel/motor inn journal*, v. 38, Sept. 1975, p. 43-8.

Minimum wage salary tests. *Modern healthcare*, v. 3, June 1975, p. 98.

Present and future wage-and-hour liability for motels. *Motel/motor inn journal*, v. 38, Jan. 1975, p. 32-4.

Real estate as security in business credit. *Burroughs clearing house*, v. 60, Nov. 1975, p. 23, 44, 46.

Should your corporation be a partnership? *Veterinary economics*, v. 16, Sept. 1975, p. 32-3, 36, 38.

Unsupervised employees under wage & hour laws. *Motel/motor inn journal*, v. 38, March 1975, p. 34-8.

Your legal liability in failing to accommodate an unwelcome lodger. *Motel/motor inn journal*, v. 39, Oct. 1975, p. 18-19, 22, 24.

FELDMAN, BARRY L.

Goold, G. Richard. Introduction to cost systems, by G. Richard Goold and Barry L. Feldman. (Management advisory services) *CPA journal*, v. 45, Dec. 1975, p. 63-6.

FELDMAN, GERALD P.

Good morning Mr. Smith: there is more to marketing than advertising and PR. *Burroughs clearing house*, v. 59, Aug. 1975, p. 26, 50.

FELDMAN, IRA.

ERISA amendments - now or later. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 606.

FELDMAN, LAURENCE P.

Identifying buyers of a major automotive innovation, by Laurence P. Feldman and Gary M. Armstrong. *Journal of marketing*, v. 39, Jan. 1975, p. 47-53.

Peat, Nancy C. Comment on: Identifying buyers of a major automotive innovation, by Nancy C. Peat, James W. Gentry and Thomas L. Brown. (Marketing notes and communications) *Journal of marketing*, v. 39, Oct. 1975, p. 61-2.

Reply to Peat, Gentry, and Brown, by Laurence P. Feldman and Gary M. Armstrong. (Marketing notes and communications) *Journal of marketing*, v. 39, Oct. 1975, p. 63-4.

FELDMAN, STEWART A.

Adoption of U.S. measure a mistake? *Accountancy* (Eng.), v. 86, Jan. 1975, p. 38-40.

ACCOUNTANTS' INDEX 1975

FELDSTEIN, MARTIN S.

Income tax and charitable contributions: part 1 - aggregate and distributional effects. *National tax journal*, v. 28, March 1975, p. 81-100.

Income tax and charitable contributions: part 2 - the impact on religious, educational and other organizations. *National tax journal*, v. 28, June 1975, p. 209-26.

Unemployment insurance: time for reform. *Harvard business review*, v. 53, March-April 1975, p. 51-61.

FELKER, ROBERT P.

Developing a total insurance program. *Association management*, v. 27, Feb. 1975, p. 44-7.

FELLER, B.

International accounting standard 1, Disclosure of accounting policies. *Australian accountant*, v. 45, Jan.-Feb. 1975, p. 30.

New I.A.S.C. exposure drafts. *Australian accountant*, v. 45, July 1975, p. 351, 353.

New I.A.S.C. exposure drafts. *Chartered accountant in Australia*, v. 46, July 1975, p. 83-4.

FELLERS, JAMES D.

Role of professional associations. (Guest editorial) *CPA journal*, v. 45, Jan. 1975, p. 5-6.

State of the legal profession. *American Bar Association journal*, v. 61, Sept. 1975, p. 1053-9.

FELLOWES, JAMES.

Importance of a records storage system. *Information & records management*, v. 9, Feb. 1975, p. 16-17, 34.

FELLOWSHIPS

See Awards, Prizes And Contests

FELLS, A. GEORGE.

Venture capital - can a Canadian entrepreneur find it here? *Cost and management* (Canada), v. 49, Jan.-Feb. 1975, p. 29-32.

FELSTEN, RALPH W.

Escalation spells survival. *Buildings*, v. 69, May 1975, p. 50-6.

FENSTERSTOCK, LYLE S.

Leveraged leasing as applied to cooperatives. *Cooperative accountant*, v. 27, Winter 1974, p. 7-22.

FENWICK, DENNIS T.

Dominican Republic: taxation of foreign business operations, by Dennis T. Fenwick, Jonathan Russin and Luis Heredia Bonetti. *Tax management international journal*, Oct. 1974, p. 3-6.

FENWICK, IAN.

Doyle, Peter. How store image affects shopping habits in grocery chains, by Peter Doyle and Ian Fenwick. *Journal of retailing*, v. 50, Winter 1974-75, p. 39-52.

Doyle, Peter. Planning and estimation in advertising, by Peter Doyle and Ian Fenwick. *Journal of marketing research*, v. 12, Feb. 1975, p. 1-6.

FENWICK, WILLIAM A.

Privacy. *Data management*, v. 13, May 1975, p. 18-21.

FERBER, STANLY.

Indiana malpractice relief: three-fourths of a loaf. *Medical economics*, v. 52, June 9, 1975, p. 29, 31-2, 35, 37-8, 43, 47.

Six cherished malpractice myths, by Stanly Ferber and Bart Sheridan. *Medical economics*, v. 52, March 17, 1975, p. 150-1, 153-4, 156.

FERDERBER, CHARLES J.

Just what are your manpower needs? *Hospital financial management*, v. 5, May 1975, p. 18-25.

Standardized solution for hospital systems. *Datamation*, v. 21, Sept. 1975, p. 52-3.

FERENCE, THOMAS P.

Warren, E. Kirby. Case of the plateaued performer, by E. Kirby Warren, Thomas P. Ference and James A. F. Stoner. (Problems in review) *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 30-2, 34, 36, 38, 146-8.

FERGUS, RAYMOND F.

Professional standards review organizations. *Hospital financial management*, v. 28, Dec. 1974, p. 18-20, 22-4, 26-8.

FERGUSON, CHARLES R.

Measuring corporate strategy. Homewood, Ill., Dow Jones-Irwin, c1974. 120 p. [201 F]

FERGUSON, EMMET F.

Let's put a ceiling on malpractice liability. *Medical economics*, v. 52, May 12, 1975, p. 132.

FERGUSON, ROBERT.

Active portfolio management. *Financial analysts journal*, v. 31, May-June 1975, p. 63-72.

FERMOYLE, ROBERT T.

Appraisers pinpoint accuracy, streamline operations, through computerization. *Mortgage banker*, v. 35, June 1975, p. 22, 30.

FERNYHOUGH, C. J.

United States Securities and Exchange Commission. *Accountants' journal* (N.Z.), v. 54, July 1975, p. 205-13.

FERRAR, ROBERT L.

Fixler, L. Donald. OPEC - will it work? By L. Donald Fixler and Robert L. Ferrar. *Columbia journal of world business*, v. 9, Fall 1974, p. 47-53.

FERRIS, FRANCIS D.

Contract interpretation - a bread-and-butter talent. *Public personnel management*, v. 4, July-Aug. 1975, p. 223-30.

FERRIS, KENNETH R.

Profit forecast disclosure: the effect on managerial behaviour. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 133-9.

FESS, PHILIP E.

Auditor v. client reporting responsibilities. (Auditing & reporting) *CPA journal*, v. 45, May 1975, p. 46-7.

FESTETICS, PAUL

Strategic considerations for foreign bank expansion. *Columbia journal of world business*, v. 9, Winter 1974, p. 81-6.

FETTERS, MICHAEL L.

Janell, Paul A. Isolation of accounting practitioners and educators: a development in the search for channels of communication, by Paul A. Janell and Michael L. Feters. *Massachusetts CPA review*, v. 48, Nov.-Dec. 1974, p. 15-18.

FETYKO, DAVID F.

Company social audit. *Management accounting* (NAA), v. 56, April 1975, p. 31-4.

FEWINGS, DAVID R.

Impact of corporate growth on the risk of common stocks. *Journal of finance*, v. 30, May 1975, p. 525-31.

FEYERHERM, ARLIN M.

Higa, Isamu. Waiting time in an (S-I,S) inventory system, by Isamu Higa, Arlin M. Feyerherm and Arlette L. Machado. *Operations research*, v. 23, July-Aug. 1975, p. 674-80.

FIBRE BOX MANUFACTURERS

See Paper Box Manufacturers

FIDELITY BONDS

See Insurance, Surety And Fidelity

FIDUCIARY ACCOUNTING

See Bankruptcy
Estates
Executors And Trustees
Liquidations And Receiverships
Trust Companies And Departments
Trusts

FIDUCIARY standards and the prudent man rule under ERI-

SA. *Pension and profit-sharing tax journal*, v. 1, Summer (June) 1975, p. 228-45. (Reprinted from *Harvard law review*, v. 88, March 1975.)

FIDUCIARY standards and the prudent man rule under the

Employee retirement income security act of 1974. (Notes) *Harvard law review*, v. 88, March 1975, p. 960-79.

FIEDELMAN, RONALD S.

Norris, J. Frank. LIFO for retailers: analysis of the LIFO reserve and related problems, by J. Frank Norris and Ronald S. Fiedelman. *Retail control*, v. 43, Feb. 1975, p. 2-18.

FIEDLER, FRED E.

Contingency model - new directions for leadership utilization. *Journal of contemporary business*, v. 3, Autumn 1974, p. 65-79.

FIEDLER, JOHN A.

Choosing a remedy for sick sales: product change or advertising change? *Journal of marketing*, v. 39, April 1975, p. 67-8.

FIELD, C. A.

Cook, W. D. Infinite linear programming in games with partial information, by W. D. Cook, C. A. Field and M. J. L. Kirby. *Operations research*, v. 23, Sept.-Oct. 1975, p. 996-1010.

FIELD manual for statistical sampling.

American Institute Of Certified Public Accountants. Continuing Professional Education Division. Field manual for statistical sampling. New York, 1974. 165 p. (*Auditor's approach to statistical sampling*, v. 6) [*170 A]

FIELDGRASS, V.

Comparative returns for institutional property investors. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 123-6.

FIELTIZ, BRUCE D.

Estimation of parameters in the beta distribution, by Bruce D. Fielitz and Buddy L. Myers. *Decision sciences*, v. 6, Jan. 1975, p. 1-13.

- Hasty, John M. Systematic risk for heterogeneous time horizons, by John M. Hasty and Bruce D. Fielitz. *Journal of finance*, v. 30, May 1975, p. 659-73.
- Indirect versus direct diversification. *Financial management*, v. 3, Winter 1974, p. 54-62.
- On the stationarity of transition probability matrices of common stocks. *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 327-39.

FIFIELD, RALPH B.

- Holman, John F. Problem loans: centralized vs. decentralized approaches, by John F. Holman, Ralph B. Fifield and F. Walker Lockett. *Journal of commercial bank lending*, v. 57, June 1975, p. 11-28.

FIFLIS, TED J.

- Current problems of accountants' responsibilities to third parties. *Vanderbilt law review*, v. 28, Jan. 1975, p. 31-145. (Symposium on accounting and the Federal securities laws.)
- Liability for misleading statements under Section 11. *Practical lawyer*, v. 21, Oct. 1975, p. 35-54.

FIFO In an inflationary environment.

- Bastable, C. W. Fifo in an inflationary environment, by C. W. Bastable and Jacob D. Merriwether. *Journal of accountancy*, v. 139, March 1975, p. 49-55.

FIFO METHOD

See Inventories - First-In, First-Out Method

FIFTY PER CENT OWNED COMPANIES

See Also Associated Companies
Joint Ventures

- FIGHTING** conflicts of interest in officialdom: constitutional and practical guidelines for state financial disclosure laws. *Michigan law review*, v. 73, March 1975, p. 758-81.

FIGLER, HOMER R.

- Accounting for human assets. *Management accounting* (NAA), v. 57, Nov. 1975, p. 23-6.
- Face up to Phase V. *Financial executive*, v. 43, May 1975, p. 26-30.

FILDES, ROBERT.

- Catry, Bernard. Market share strategy: the concept and the evidence, by Bernard Catry and Michel Chevalier. (Marketing notes and communications) *Journal of marketing*, v. 39, Oct. 1975, p. 59-60.
- Market share strategy and the product life cycle: a comment, by Robert Fildes and Stephen Lofthouse. (Marketing notes and communications) *Journal of marketing*, v. 39, Oct. 1975, p. 57-9.

FILING AND INDEXING

See Also Accountants' Office-Filing And Indexing

- Dickinson, Litchard. Basics of a good file operation. *Information & records management*, v. 8, Nov. 1974, p. 16.
- Dickinson, Litchard. Effective filing survey, part I. *Information & records management*, v. 9, May 1975, p. 15-16.
- Goldstein, Philip. What a permanent file should contain. (Workpaper techniques) *Practical accountant*, v. 8, May-June 1975, p. 42-3.
- Information And Records Management, Inc. Guidebook 1975. *Information & records management*, v. 9, Jan. 1975, entire issue. (Contents. - 1. Filing, storage and retrieval equipment. 2. Filing and retrieval aids. 3. Records center operations. 4. Microfilm.)
- Raymond, Morton M. Color filing: new efficiency for records management. *Information & records management*, v. 8, Nov. 1974, p. 22-3, 25-6, 28.

ACCOUNTANTS' INDEX 1975

- Vom Baur, F. Trowbridge. How to develop and use a pamphlet file. *Practical lawyer*, v. 20, Dec. 1974, p. 85-9.

FILLEY, ALAN.

- Brief, Arthur. Contingency management, poor people, and the firm, by Arthur Brief and Alan Filley. *MSU business topics*, v. 22, Spring 1974, p. 45-52.

FILMS

See Also Moving Picture Industry
Records-Microfilming
Visual Aids

- Story, William S. New film opportunity for associations. *Associations management*, v. 27, Feb. 1975, p. 66-7.
- Wheeler, Romney. From day one to 2001 - a public relations challenge. *Public utilities fortnightly*, v. 95, Feb. 13, 1975, p. 34-7.

- FINAL** draft - form EBS-1. *Pension world*, v. 11, March 1975, p. 35-50.

- FINAL** Regs. issued prohibiting deduction for kickbacks, fines. *Taxation for accountants*, v. 15, July 1975, p. 18-19.

- FINAL** Regs. issued prohibiting deduction for kickbacks, fines. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 92-3.

FINAN, MARY A.

- Linden, Jack. Mary A. Finan, national firm partner. (Profile) *Journal of accountancy*, v. 140, July 1975, p. 34-6.

FINANCE

See Also Accounts Receivable-Financing

Credit
Factoring
Finance Companies
Loan Companies
Loans
Subheading, Finance, Under Special Subjects

- Cooley, Philip L. Contrasting roles of financial theory and practice, by Philip L. Cooley and Ronald M. Copeland. *Business horizons*, v. 18, Aug. 1975, p. 25-31.
- Dauten, Carl A. Principles of finance, by Carl A. Dauten and Merle T. Welshans. 4th ed. Cincinnati, Southwestern Pub. Co., c1975. 689 p. [205 D]
- Diamond, Jay. Introduction to contemporary business, by Jay Diamond and Gerald Pintel. Englewood Cliffs, N.J., Prentice-Hall, c1975. 437 p. (Includes bibliographies) [200 D]
- Earp, M. H. Tomorrow's financial institutions. *Bankers monthly*, v. 91, Dec. 15, 1974, p. 14-15, 18.
- Financing needs for current operations. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975, p. 309-45.) [223.5 P]
- Findlay, M. Chapman. Beyond shareholder wealth maximization, by M. Chapman Findlay and G.A. Whitmore. *Financial management*, v. 3, Winter 1974, p. 25-35.
- Long-term financing. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975, p. 347-79.) [223.5 P]
- Mangoletis, I. D. Microeconomics of indirect finance. *Journal of finance*, v. 30, Sept. 1975, p. 1055-63.
- Skelton, Roberta A. Outlook for loanable funds problems and prospects. *Financial forum*, v. 14, June 1975, p. 6-9.

Canada

Fells, A. George. Venture capital - can a Canadian entrepreneur find it here? *Cost and management* (Canada), v. 49, Jan.-Feb. 1975, p. 29-32.

Developing countries

Friedman, Irving S. New world of the rich-poor and the poor-rich. *Fortune*, v. 91, May 1975, p. 244-8, 250, 252.

India

Deepk, K. Gamut of Indian export trade. *Finance and commerce* (India), v. 17, Nov.-Dec. 1974, p. 437-44.

International

Kindleberger, C. P. Quantity and price, especially in financial markets. *Quarterly review of economics and business*, v. 15, Summer 1975, p. 7-19.

Morris, Frank E. Role of the Eurodollar, by Frank E. Morris and Jane S. Little. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 98-125.) [600 P]

Ireland

Bourke, Philip. Are our financial services adequate? *Management* (Irish), v. 22, Feb. 1975, p. 14, 17.

Japan

Problems of internationalizing Japan's capital market. *Institutional investor*, v. 9, Oct. 1975, p. 107-8.

FINANCE ACTS, GREAT BRITAIN

See Taxation, Great Britain

FINANCE bill published. *Accountant* (Eng.), v. 171, Dec. 12, 1974, p. 775.

FINANCE COMPANIES

See Also Automobile Finance Companies
Factoring
Loan Companies
Loans

Bray, Edward C. Rating finance company commercial paper. *Financial forum*, v. 14, June 1975, p. 2-6.

Bright spot in business loans: commercial finance and factoring. *Banking*, v. 67, March 1975, p. 33-4, 90, 93.

Greer, Douglas F. Rate ceilings, market structure, and the supply of finance company personal loans. *Journal of finance*, v. 29, Dec. 1974, p. 1363-82.

Kelsey, Harvey M. Short-term capital plus. *Credit and financial management*, v. 77, Nov. 1975, p. 30-1, 36.

Lazere, Monroe P. New York: factoring country. *Credit and financial management*, v. 76, Dec. 1974, p. 33, 39-40.

Lewis, Craig. CIT. *Bankers monthly*, v. 92, April 15, 1975, p. 22-4, 36, 40.

Reeves, Charles H. Assets: a source of working capital. *Credit and financial management*, v. 77, Nov. 1975, p. 32-3.

Skelton, Roberta A. Outlook for loanable funds problems and prospects. *Financial forum*, v. 14, June 1975, p. 6-9.

Swift, John R. Lender's approach to the evaluation of a consumer finance company. *Journal of commercial bank lending*, v. 58, Sept. 1975, p. 27-47.

Financial management

Kelsey, Harvey M. Short-term capital plus. *Credit and financial management*, v. 77, Nov. 1975, p. 30-1, 36.

Great Britain

Bland, Malcolm. Leasing and hire purchase. (Focus on finance for small companies) *Accountancy* (Eng.), v. 86, June 1975, p. 48, 50.

Management

Arnold, Peter R. Cash flow for multi-office independents. *Financial forum*, v. 14, June 1975, p. 9-12.

New Zealand

Carter, M. G. R. Instalment credit accounting. *Accountants' journal* (N.Z.), v. 54, Sept. 1975, p. 294-8.

Statistics

Finance industry survey. *Bankers monthly*, v. 92, May 15, 1975, p. 24-30.

Hampton, Robert J. Analysis of 1974 composite ratios of instalment sales finance and consumer finance (direct cash lending) companies. *Journal of commercial bank lending*, v. 57, July 1975, p. 26-36.

FINANCE COMPANIES, CAPTIVE

Bray, Edward C. Rating finance company commercial paper. *Financial forum*, v. 14, June 1975, p. 2-6.

FINANCE industry survey. *Bankers monthly*, v. 92, May 15, 1975, p. 24-30.

FINANCE (no. 2) act 1975: due dates for payment of tax. *Accountant* (Eng.), v. 173, Oct. 23, 1975, p. 465.

FINANCIAL accounting.

Benjamin, James J. Financial accounting, by James J. Benjamin, Arthur J. Francia and Robert H. Strawser. Dallas, Business Pub., c1975. 530 p. [110 B]

FINANCIAL accounting.

Meigs, Walter B. Financial accounting, by Walter B. Meigs, A. N. Mosich and Robert F. Meigs. 2nd ed. New York, McGraw-Hill, c1975. 642 p. [110 M]

FINANCIAL accounting and reporting.

Dearden, John. Financial accounting and reporting, by John Dearden and John Shank. Englewood Cliffs, N.J., Prentice-Hall, c1975. 626 p. [150 D]

FINANCIAL accounting and reporting by face-amount certificate companies.

American Institute Of Certified Public Accountants. Accounting Standards Division. Financial accounting and reporting by face-amount certificate companies. New York, 1974. 3 p. (*Statement of position*, 74-11, Dec. 10, 1974) [*111.1 A]

FINANCIAL ACCOUNTING FOUNDATION.

Financial Accounting Foundation/Financial Accounting Standards Board: annual report 1974. Stamford, Conn., 1975. 16 p. [*106.3 F]

FINANCIAL accounting revolution. (News & views) *CPA journal*, v. 45, Jan. 1975, p. 9-11.

FINANCIAL ACCOUNTING STANDARDS BOARD.

Accounting and reporting by development stage enterprises. Stamford, Conn., 1975. 26 p. (*Statement of financial accounting standards*, no. 7, June 1975.) [*111.1 F]

Accounting changes related to the cost of inventory - dated June 1974, an interpretation of APB opinion no. 20. Stamford, Conn., 1974. 34 p. (*Public record*, v. 4, FASB interpretation no. 1.) [*111.1 F]

Accounting division comments on FASB's oil, gas proposal. (News report) *Journal of accountancy*, v. 140, July 1975, p. 9-10.

Accounting for contingencies. Stamford, Conn., 1975. 44 p. (*Statement of financial accounting standards*, no. 5) [*111.1 F]

Accounting for foreign currency translation - dated February 21, 1974. Stamford, Conn., 1974. 4 v. (704, 298 p.) (*Public record*, Discussion Memorandum. Pt. 1: Position papers submitted in respect of Discussion Memorandum. - Pt. 2:

Transcript of public hearing held June 10-11, 1974.) [*111.1 F]

Accounting for future losses - dated March 13, 1974. Stamford, Conn., 1974. 2 v. (*Public record*, v. 3, Discussion Memorandum. Pt. 1, Section A: Position papers submitted in respect of Discussion Memorandum. - Section B: Transcript of public hearing - held May 13, 1974.) [*111.1 F]

Accounting for income taxes - oil and gas producing companies: an amendment of APB opinions no. 11 and 23. Stamford, Conn., 1975. 11 p. (*Exposure draft*, April 25, 1975. Proposed statement of financial accounting standards.) [*111.1 F]

Accounting for leases - dated July 2, 1974. Stamford, Conn., 1974. 5 v. (*Public record*, v. 9, Discussion Memorandum. Pt. 1, Sections A, B and C: Position papers submitted in respect of Discussion Memorandum. - Pt. 2, Sections A and B: Transcript of public hearing held Nov. 18-21, 1974.) [*111.1 F]

Accounting for the cost of pension plans subject to the Employee retirement income security act of 1974 - dated December 1974: an interpretation of APB opinion no. 8. Stamford, Conn., 1974. 49 p. (*Public record*, FASB interpretation no. 3.) [*111.1 F]

Accounting for the translation of foreign currency transactions and foreign currency financial statements. Stamford, Conn., 1974. 54 p. (*Exposure draft*, Dec. 31, 1974. Proposed statement of financial accounting standards.) [*111.1 F]

AcSEC sends four emerging practice problems to FASB. (News report) *Journal of accountancy*, v. 140, Sept. 1975, p. 7.

AICPA comments on foreign currency translation draft. (News report) *Journal of accountancy*, v. 139, June 1975, p. 9.

AICPA urges CASB, FASB to coordinate pension standards. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 26.

Alice in accountingland. (Numbers game) *Forbes*, v. 115, April 15, 1975, p. 37-8.

All change in U.S. accounting standards. *Accountancy* (Eng.), v. 86, Jan. 1975, p. 9.

American Institute Of Certified Public Accountants. Accounting Standards Division. Accounting practices in the mortgage banking industry. New York, 1974. 39 p. (*Statement of position*, 74-12, Dec. 30, 1974.) [*111.1 A]

American Institute Of Certified Public Accountants. Accounting Standards Division. Financial accounting and reporting by face-amount certificate companies. New York, 1974. 3 p. (*Statement of position*, 74-11, Dec. 10, 1974.) [*111.1 A]

American Institute Of Certified Public Accountants. Accounting Standards Division. Revenue recognition when right of return exists. New York, 1975. 29 p. (*Statement of position*, 75-1, Jan. 17, 1975.) [*111.1 A]

American Trucking Associations. Accounting for leases in the motor carrier industry. *Motor freight controller*, Nov. 1974, p. 8-10. (Response to FASB discussion memo *Accounting for leases*, Oct. 21, 1974)

Applicability of FASB statement no. 2 to computer software (an interpretation of FASB statement no. 2.). Feb. 1975. Stamford, Conn., 1975. 5 p. [*111.1 F]

Armstrong, Marshall S. Establishing accounting standards in a free society. *National public accountant*, v. 19, Dec. 1974, p. 16-21.

Armstrong, Marshall S. FASB and emerging practice problems. (Statements in quotes) *Journal of accountancy*, v. 140, July 1975, p. 63-5.

Armstrong, Marshall S. FASB prospects. *Arthur Young journal*, Spring 1975, p. 28-31.

ASD comments on FASB lease proposal. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 26.

ASR no. 178. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 13.

Bailey, Daniel A. FASB's impact to date on property/liability insurers. *Best's review* (Property/liability ed.), v. 76, Oct. 1975, p. 28, 30, 86, 88-92.

Barden, Horace G. Trouble with accounting research. *Journal of accountancy*, v. 139, Jan. 1975, p. 58-65.

Benjamin, James J. Corporate presidents' reaction to the New York Stock Exchange white paper, by James J. Benjamin and Vincent C. Brenner. *Journal of business* (Seton Hall), v. 13, May 1975, p. 3-15.

Beresford, Dennis R. FASB proposes that deferred taxes for oil and gas intangible drilling costs be recorded, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) *Financial executive*, v. 43, June 1975, p. 10.

Beresford, Dennis R. FASB rules on contingent losses, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) *Financial executive*, v. 43, June 1975, p. 10.

Beresford, Dennis R. Materiality being studied by the FASB, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) *Financial executive*, v. 43, June 1975, p. 10.

Bernstein, Arnold S. Financial reporting in units of general purchasing power. *Connecticut CPA*, v. 38, March 1975, p. 12-13.

Bernstein, Arnold S. Reporting in units of general purchasing power. (Auditing and reporting) *CPA* (NYSS), v. 45, June 1975, p. 83-4. (Excerpt from Financial reporting in units of general purchasing power: oneman's thoughts on the FASB exposure draft, *Connecticut CPA*, March 1975.)

Bernstein, Leopold A. CPA's stake in financial statement analysis. *CPA journal*, v. 45, Feb. 1975, p. 23-6.

Biagioni, Louis F. Roles and rules for accountants. *Business horizons*, v. 18, Feb. 1975, p. 67-75.

Bierman, Harold. Accounting for research and development costs, by Harold Bierman and Roland E. Dukes. *Journal of accountancy*, v. 139, April 1975, p. 48-55.

Chetkovich, Michael N. What's ahead in the next ten years. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 3-4.) [110 H]

Classification of short-term obligations expected to be refinanced: an amendment of ARB no. 43, chapter 3A. Stamford, Conn., 1975. 26 p. (*Statement of financial accounting standards* no. 6, May 1975.) [*111.1 F]

Clay, Raymond J. Preparation guide for price-level-adjusted financial statements, by Raymond J. Clay and Jan R. Williams. *CPA* (NYSS), v. 45, Oct. 1975, p. 37-43.

Conceptual framework for accounting and reporting: consideration of the Report of the Study Group on the Objectives of financial statements - dated June 6, 1974. Stamford, Conn., 1974. 3 v. (*Public record*, v. 8, Discussion Memorandum. Pt. 1, Sections A and B: Position papers submitted in respect of Discussion Memorandum. - Pt. 2: Transcript of public hearing held Sept. 23-24, 1974.) [*111.1 F]

Corbin, Donald A. Accounting standards for research and development. *Management accounting* (NAA), v. 57, Oct. 1975, p. 47-8.

Decision on leases may be left up to Congress. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 7-8.

Defliese, Philip L. Business combinations revisited: a temporary defense of the status quo. *Ohio State law journal*, v. 35, 1974, p. 393-41.

Disclosure rules eased on inventory value under LIFO. *Taxation for accountants*, v. 14, March 1975, p. 145-6.

Discussion paper issued on GAAP applicability to small business. (News report) *Journal of accountancy*, v. 139, April 1975, p. 8, 10, 12.

Edwards, James Don. Objectives of financial statements - some managerial questions, by James Don Edwards and Carl S. Warren. (Accounting principles and practice) *Cost and management* (Canada), v. 49, Jan.-Feb. 1975, p. 46-9.

Effect on the auditor's opinion of FASB statement on research and development costs. (Accounting & auditing) *Journal of accountancy*, v. 139, Jan. 1975, p. 74-5.

Fantl, Irving L. FASB and the currency translation bungle. *Woman CPA*, v. 37, Oct. 1975, p. 5-6, 30.

FASB adds oil and gas to its technical agenda. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 9.

FASB analyzing accounting implications of new tax law. (News report) *Journal of accountancy*, v. 139, May 1975, p. 12.

FASB hearing on oil and gas tax accounting set for September. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 9-10.

- FASB interpretation no. 3 - accounting for the cost of pension plans subject to the Employee retirement income security act of 1974. (Official releases) *Journal of accountancy*, v. 139, March 1975, p. 71-2.
- FASB interpretation no. 4 - applicability of FASB statement no. 2 to business combinations accounted for by the purchase method. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 63-4.
- FASB interpretation no. 4: applicability of FASB statement no. 2 to business combinations accounted for by the purchase method (an interpretation of FASB statement no. 2). Feb. 1975. Stamford, Conn., c1975. 4 p. [*111.1 F]
- FASB interpretation no. 5 - applicability of FASB statement no. 2 to development stage enterprises. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 64-5.
- FASB interpretation no. 5: applicability of FASB statement no. 2 to development stage enterprises (an interpretation of FASB statement no. 2). Feb. 1975. Stamford, Conn., c1975. 3 p. [*111.1 F]
- FASB interpretation no. 6 - applicability of FASB statement no. 2 to computer software. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 65-6.
- FASB interpretations nos. 4, 5 and 6 - applicability of FASB statement no. 2: to business combinations accounted for by the purchase method, to development stage enterprises, to computer software. Stamford, Conn., 1975. 124 p. (*Public record*, v. 1, 1975. Interpretations of FASB statement no. 2.) [*111.1 F]
- FASB names 15-member screening committee on emerging problems. (News report) *Journal of accountancy*, v. 140, Sept. 1975, p. 21-2.
- FASB names task force to study interest cost. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 12.
- FASB proposes statement on extraordinary profits. (News report) *Journal of accountancy*, v. 139, March 1975, p. 9-10.
- FASB sets public hearing on pension accounting. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 10.
- FASB streamlines procedure for considering new accounting problems. (News & views) *CPA (NYSS)*, v. 45, Oct. 1975, p. 10. (Reprint from *SEC accounting report*, Aug. 1975.)
- FASB task force named to study pension plan costs. (News report) *Journal of accountancy*, v. 139, May 1975, p. 9-10, 12.
- Financial Accounting Foundation. Financial Accounting Foundation/Financial Accounting Standards Board: annual report 1974. Stamford, Conn., 1975. 16 p. [*106.3 F]
- Financial accounting revolution. (News & views) *CPA journal*, v. 45, Jan. 1975, p. 9-11.
- Financial reporting for segments of a business enterprise - dated May 22, 1974. Stamford, Conn., 1974. 2 v. (1159 p.) (*Public record*, v. 7, Discussion Memorandum. Pt. 1, Section A: Numbers 1-64 of position papers submitted in respect of Discussion Memorandum. - Section B: Numbers 65-141 of position papers submitted in respect of Discussion Memorandum.) [*111.1 F]
- Financial reporting in units of general purchasing power. Stamford, Conn., 1974. 95 p. (Exposure draft, Dec. 31, 1974. Proposed statement of financial accounting standards.) [*111.1 F]
- Georgia Society Of Certified Public Accountants. Committee on Accounting and Auditing Procedures. Financial Accounting Standards Board technical projects status. *Georgia CPA*, v. 16, Winter 1974-75, 16-17.
- Grady, Paul. Purchasing power accounting. *Price Waterhouse review*, v. 20, no. 3, 1975, p. 2-5.
- Grandfather provision endorsed. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 21.
- Granof, Michael H. F.A.S.B.'s first ten pronouncements, by Michael H. Granof and Charles H. Smith. (Accountancy abroad) *Chartered accountant in Australia*, v. 45, May 1975, p. 18-21.
- Guidelines for the accountants. (News in perspective) *Data-mation*, v. 21, April 1975, p. 126-7.
- Helping hand for the FASB. *E & E (Ernst & Ernst)*, v. 14, Winter 1974-75, p. 26-33.
- Imputing interest on debt agreements made under the federal Bankruptcy act - dated June 1974, an interpretation of APB opinion no. 21. Stamford, Conn., 1974. 30 p. (*Public record*, v. 5, FASB interpretation no. 2.) [*111.1 F]
- Insurance group calls for modification of FASB no. 5. (News report) *Journal of accountancy*, v. 139, June 1975, p. 10.
- Jannis, C. Paul. Accounting and income tax considerations of a change to LIFO, by C. Paul Jannis and Ray H. Johnson. *Tax adviser*, v. 6, April 1975, p. 236-48.
- Keintz, Richard J. Accounting for future losses: the risk management problem, by Richard J. Keintz and J. Finley Lee. *Risk management*, v. 22, Jan. 1975, p. 6-10, 12, 14.
- Klammer, Thomas P. Resolving accounting issues without a conceptual framework, by Thomas P. Klammer and Horace Brock. *CPA (NYSS)*, v. 45, Aug. 1975, p. 15-20.
- Kramer, Dan G. Who is making the rules? (Auditing and reporting) *CPA (NYSS)*, v. 45, Nov. 1975, p. 69-70.
- Lease and let lease. (Letter from America) *Accountant (Eng.)*, v. 172, Jan. 23, 1975, p. 105.
- Lewis, Edwin A. Evolution (and revolution) of the accounting profession. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 5-13.) [110 H]
- Marksbury, Henry. FASB close-up: accounting for contingencies. *Arthur Young journal*, Spring 1975, p. 24-7.
- Marksbury, Henry. Portrait of the FASB at age two. *Arthur Young journal*, Spring 1975, p. 18, 22-3, 26-7.
- Materiality criteria. (News & views) *CPA (NYSS)*, v. 45, Nov. 1975, p. 11-13. (Excerpt from *Executive news briefs* (Arthur Andersen & Co.), Aug. 1975.)
- McKinnell, Robert L. FASB and its role in the development of accounting principles in the United States. (Accounting principles and practice) *Cost and management (Can.)*, v. 49, May-June 1975, p. 51-5.
- Meyer, Philip E. APB's independence and its implications for the FASB. *Journal of accounting research*, v. 12, Spring 1974, p. 188-96.
- Mueller, Gerhard G. Accounting for multinationals. (Finance) *Accountancy (Eng.)*, v. 86, July 1975, p. 68, 70, 72, 75.
- National Retail Merchants Association. Accounting Principles Committee. Analysis of issues related to accounting for leases. *Retail control*, v. 43, Oct. 1974, p. 21-44. (In response to FASB's discussion memo, *Accounting for leases*.)
- Oops We overlooked that. (The numbers game) *Forbes*, v. 116, Aug. 15, 1975, p. 41-2.
- Powell, Robert E. General purchasing power financial statements (GPPFS): impact on reporting of business results. *Panorama* (Harris Kerr Forster), Third quarter, 1975, p. 16-18, 25.
- Public hearings slated Dec. 8 and 12 on two FASB statements. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 14, 20.
- Radebaugh, Lee H. International dimension of the Financial Accounting Standards Board: translation and disclosure of foreign operations. *International journal of accounting*, v. 10, Fall 1974, p. 55-70.
- Reporting by segments, foreign sales proposed. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 9-10.
- Reporting gains and losses from extinguishment of debt, an amendment of APB opinion no. 30. Stamford, Conn., 1975. 8 p. (*Statement of financial accounting standards*, no. 4) [*111.1 F]
- Reporting gains and losses from extinguishment of debt: an amendment of APB opinion no. 30. Stamford, Conn., 1975. 3 p. (Exposure draft, Jan. 31, 1975. Proposed statement of financial accounting standards.) [*111.1 F]
- Reporting the effects of general price-level changes in financial statements - dated February 15, 1974. Stamford, Conn., 1974. 2 v. (*Public record*, v. 2, Discussion Memorandum. Pt. 1, Section A: Position papers submitted in respect of Discussion Memorandum. - Section B: Transcript of public hearing held April 23-24, 1974.) [*111.1 F]
- Rosenfield, Paul. GPP accounting - relevance and interpretability. *Journal of accountancy*, v. 140, Aug. 1975, p. 52-9.
- Roubinek, Gary W. New standards for self-insured businesses. *Credit and financial management*, v. 77, Oct. 1975, p. 28-9.

- SEC aims to conform R&D regs. with FASB statement. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 22, 24.
- Seidler, Lee J. FASB: counting noses instead of doing research. *Accounting issues* (Bear Stearns & Co.), Dec. 13, 1974, p. 1-16. (Reprint file. *A)
- Seidler, Lee J. FASB opts for modified retroactive application of deferred tax accounting. *Accounting issues* (Bear Stearns & Co.), April 29, 1975, p. 6. (Reprint file. *A)
- Seidler, Lee J. FASB proposes a new cookbook on lease accounting. *Accounting issues* (Bear Stearns & Co.), Sept. 15, 1975, p. 9-11. (Reprint file. *A)
- Shank, John. Pursuit of accounting standards - whither and hence. *Internal auditor*, v. 32, Nov./Dec. 1975, p. 50-5.
- Shenkir, William G. Accounting history, the accounting historian, and the FASB. *Accounting historian*, v. 2, Spring 1975, p. 1.
- Smyth, E. Bryan. Financial reporting in units of general purchasing power. (Accounting for inflation) *Chartered accountant in Australia*, v. 46, Oct. 1975, p. 43-5. (Summary of the exposure draft issued by the FASB, Dec. 1974.)
- Special report: SEC conference. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 9-10, 12, 14, 16.
- Spradlin, Sidney F. Computer software costs and FASB standard no. 2 (10/74). (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 32-3.
- Statement no. 4 sets rules for gains on debt repurchases. (News report) *Journal of accountancy*, v. 139, May 1975, p. 9.
- Statement of Financial Accounting Standards no. 8 - accounting for the translation of foreign currency transactions and foreign currency financial statements. (Official releases) *Journal of accountancy*, v. 140, Dec. 1975, p. 78-89.
- Statement of financial accounting standards no. 3 - reporting accounting changes in interim financial statements. (Official releases) *Journal of accountancy*, v. 139, March 1975, p. 65-71.
- Statement of financial accounting standards no. 4 - reporting gains and losses from extinguishment of debt. (Official releases) *Journal of accountancy*, v. 139, May 1975, p. 76-9.
- Statement of financial accounting standards no. 5 - accounting for contingencies. (Official releases) *Journal of accountancy*, v. 139, June 1975, p. 74-81.
- Statement of financial accounting standards no. 7 - accounting and reporting by development stage enterprises. (Official releases) *Journal of accountancy*, v. 140, Aug. 1975, p. 78-86.
- Thomas, Arthur L. FASB and the allocation fallacy. *Journal of accountancy*, v. 140, Nov. 1975, p. 65-8.
- Weston, Frank T. Prepare for the financial accounting revolution. (Quoted) *CA magazine* (Can.), v. 106, Jan. 1975, p. 55-7.
- Whitman, Robert O. Accounting primer: a lease is a lease is a lease. *Financial executive*, v. 43, Dec. 1975, p. 20-5, 28.
- Who's who in the new pensions establishment. *Institutional investor*, v. 9, April 1975, p. 105-6, 109-10.

FINANCIAL ACCOUNTING STANDARDS BOARD INTERPRETATIONS

- CASB urged to coordinate pension cost standards. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 24.
- FASB clarifies statement no. 7. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 20, 24.
- FASB interpretation (research and development). (Auditing & reporting) *CPA journal*, v. 45, May 1975, p. 50. (Excerpt from *Week in review* (Haskins & Sells), March 7, 1975.)
- FASB issues new releases at year's end. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 18, 20, 24.
- FASB issues two interpretations. (News report) *Journal of accountancy*, v. 139, March 1975, p. 9.
- Financial Accounting Standards Board. Accounting changes related to the cost of inventory - dated June 1974, an interpretation of APB opinion no. 20. Stamford, Conn., 1974. 34 p. (*Public record*, v. 4, FASB interpretation no. 1.) [*111.1 F]

- Financial Accounting Standards Board. Accounting for the cost of pension plans subject to the Employee retirement income security act of 1974 - dated December 1974: an interpretation of APB opinion no. 8. Stamford, Conn., 1974. 49 p. (*Public record*, FASB interpretation no. 3) [*111.1 F]
- Financial Accounting Standards Board. Applicability of FASB statement no. 2 to computer software (an interpretation of FASB statement no. 2.). Feb. 1975. Stamford, Conn., 1975. 5 p. [*111.1 F]
- Financial Accounting Standards Board. FASB interpretation no. 3 - accounting for the cost of pension plans subject to the Employee retirement income security act of 1974. (Official releases) *Journal of accountancy*, v. 139, March 1975, p. 71-2.
- Financial Accounting Standards Board. FASB interpretation no. 4 - applicability of FASB statement no. 2 to business combinations accounted for by the purchase method. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 63-4.
- Financial Accounting Standards Board. FASB interpretation no. 4: applicability of FASB statement no. 2 to business combinations accounted for by the purchase method (an interpretation of FASB statement no. 2), Feb. 1975. Stamford, Conn., 1975. 4 p. [*111.1 F]
- Financial Accounting Standards Board. FASB interpretation no. 6 - applicability of FASB statement no. 2 to computer software. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 65-6.
- Financial Accounting Standards Board. FASB interpretation no. 5 - applicability of FASB statement no. 2 to development stage enterprises. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 64-5.
- Financial Accounting Standards Board. FASB interpretation no. 5: applicability of FASB statement no. 2 to development stage enterprises (an interpretation of FASB statement no. 2), Feb. 1975. Stamford, Conn., 1975. 3 p. [*111.1 F]
- Financial Accounting Standards Board. FASB interpretations nos. 4, 5 and 6 - applicability of FASB statement no. 2: to business combinations accounted for by the purchase method, to development stage enterprises, to computer software. Stamford, Conn., 1975. 124 p. (*Public record*, v. 1, 1975. Interpretations of FASB statement no. 2.) [*111.1 F]
- Financial Accounting Standards Board. Imputing interest on debt agreements made under the federal Bankruptcy act - dated June 1974, an interpretation of APB opinion no. 21. Stamford, Conn., 1974. 30 p. (*Public record*, v. 5, FASB interpretation no. 2.) [*111.1 F]
- Forster, Joel M. Full absorption inventory costing. (Washington report) *Tax adviser*, v. 6, July 1975, p. 424-8.
- Hicks, Ernest L. Reporting and auditing under ERISA. *Financial executive*, v. 43, July 1975, p. 16-23.

FINANCIAL ACCOUNTING STANDARDS BOARD STATEMENTS

- Benis, Martin. Gains and losses on early extinguishment of debt, by Martin Benis and Robert T. Johnson. *CPA* (NYSS), v. 45, Nov. 1975, p. 39-41.
- Bierman, Harold. Accounting for research and development costs, by Harold Bierman and Roland E. Dukes. *Journal of accountancy*, v. 139, April 1975, p. 48-55.
- Development stage companies' accounting principles. (News & views) *CPA* (NYSS), v. 45, Sept. 1975, p. 9. (Excerpt from *Executive news briefs* (Arthur Andersen & Co.), June 1975.)
- FASB clarifies statement no. 7. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 20, 24.
- FASB issues new releases at year's end. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 18, 20, 24.
- FASB loss contingency statement. *Best's review* (Property/liability ed.), v. 76, June 1975, p. 94, 96.
- FASB statement no. 6 clarifies debt rules. (News report) *Journal of accountancy*, v. 140, July 1975, p. 9.
- Financial Accounting Standards Board. Accounting and reporting by development stage enterprises. Stamford, Conn., 1975. 26 p. (*Statement of financial accounting standards*, no. 7, June 1975.) [*111.1 F]

ACCOUNTANTS' INDEX 1975

- Financial Accounting Standards Board. Accounting for contingencies. Stamford, Conn., 1975. 44 p. (*Statement of financial accounting standards*, no. 5) [*111.1 F]
- Financial Accounting Standards Board. FASB interpretation no. 4 - applicability of FASB statement no. 2 to business combinations accounted for by the purchase method. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 63-4.
- Financial Accounting Standards Board. FASB interpretation no. 4: applicability of FASB statement no. 2 to business combinations accounted for by the purchase method (an interpretation of FASB statement no. 2), Feb. 1975. Stamford, Conn., c1975. 4 p. [*111.1 F]
- Financial Accounting Standards Board. FASB interpretation no. 6 - applicability of FASB statement no. 2 to computer software. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 65-6.
- Financial Accounting Standards Board. FASB interpretation no. 5 - applicability of FASB statement no. 2 to development stage enterprises. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 64-5.
- Financial Accounting Standards Board. FASB interpretation no. 5: applicability of FASB statement no. 2 to development stage enterprises (an interpretation of FASB statement no. 2), Feb. 1975. Stamford, Conn., c1975. 3 p. [*111.1 F]
- Financial Accounting Standards Board. FASB interpretations nos. 4, 5 and 6 - applicability of FASB statement no. 2: to business combinations accounted for by the purchase method, to development stage enterprises, to computer software. Stamford, Conn., 1975. 124 p. (*Public record*, v. 1, 1975. Interpretations of FASB statement no. 2.) [*111.1 F]
- Financial Accounting Standards Board. Reporting gains and losses from extinguishment of debt, an amendment of APB opinion no. 30. Stamford, Conn., 1975. 8 p. (*Statement of financial accounting standards*, no. 4) [*111.1 F]
- Financial Accounting Standards Board. Statement of financial accounting standards no. 7 - accounting and reporting by development stage enterprises. (Official releases) *Journal of accountancy*, v. 140, Aug. 1975, p. 78-86.
- Financial Accounting Standards Board. Statement of financial accounting standards no. 5 - accounting for contingencies. (Official releases) *Journal of accountancy*, v. 139, June 1975, p. 74-81.
- Financial Accounting Standards Board. Statement of financial accounting standards no. 3 - reporting accounting changes in interim financial statements. (Official releases) *Journal of accountancy*, v. 139, March 1975, p. 65-71.
- Financial Accounting Standards Board. Statement of financial accounting standards no. 4 - reporting gains and losses from extinguishment of debt. (Official releases) *Journal of accountancy*, v. 139, May 1975, p. 76-9.
- Insurance group calls for modification of FASB no. 5. (News report) *Journal of accountancy*, v. 139, June 1975, p. 10.
- Klammer, Thomas P. Resolving accounting issues without a conceptual framework, by Thomas P. Klammer and Horace Brock. *CPA* (NYSS), v. 45, Aug. 1975, p. 15-20.
- Marksbury, Henry. FASB close-up: accounting for contingencies. *Arthur Young journal*, Spring 1975, p. 24-7.
- Maurer, Charles W. Discard those Article 5A statements. (SEC commentary) *CPA* (NYSS), v. 45, Oct. 1975, p. 72-3.
- Meyer, Philip E. Five FASB statements: a review. (Accounting theory & practice) *Massachusetts CPA review*, v. 49, July-Aug. 1975, p. 38.
- Meyer, Philip E. Three new FASB and AICPA pronouncements. (Accounting theory & practice) *Massachusetts CPA review*, v. 49, Nov.-Dec. 1975, p. 28.
- Nemec, Marilyn J. Pronouncements and other developments. (Theory and practice) *Woman CPA*, v. 37, July 1975, p. 26-8.
- Proposed statement. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 24.
- Radebaugh, Lee H. International dimension of the Financial Accounting Standards Board: translation and disclosure of foreign operations. *International journal of accounting*, v. 10, Fall 1974, p. 55-70.

FINANCIAL ACCOUNTING STANDARDS BOARD STATEMENTS.-(Continued)

- Seidler, Lee J. FASB standard no. 4: extinguishment of debt. *Accounting issues* (Bear Stearns & Co.), Aug. 6, 1975, p. 4-5. (Reprint file, *A)
- Seidler, Lee J. FASB standard no. 5: no more general reserves. *Accounting issues* (Bear Stearns & Co.), Aug. 6, 1975, p. 6-12. (Reprint file, *A)
- Statement no. 4 sets rules for gains on debt repurchases. (News report) *Journal of accountancy*, v. 139, May 1975, p. 9.
- Statement of Financial Accounting Standards no. 8 - accounting for the translation of foreign currency transactions and foreign currency financial statements. (Official releases) *Journal of accountancy*, v. 140, Dec. 1975, p. 78-89.

FINANCIAL ACCOUNTING V. TAX ACCOUNTING

See Tax Accounting V. Business Accounting

FINANCIAL analysis of the motor carrier industry 1974,

American Trucking Associations. Financial analysis of the motor carrier industry 1974, by Peter D. Horne. Washington, 1974. 32 p. [*250 Mot 5]

FINANCIAL ANALYSTS

See Security Analysts

FINANCIAL and accounting guide for nonprofit organizations.

Gross, Malvern J. Financial and accounting guide for nonprofit organizations. 2nd ed. New York, Ronald Press, c1974. 572 p. [250 Non]

FINANCIAL EXECUTIVES

See Also Accountants
Controllers
Corporations-Officers
Treasurers

- Chastain, Clark E. Corporate accounting for environmental information. *Financial executive*, v. 43, May 1975, p. 45-8, 50.
- Jaeger, Irwin J. Here comes the credit executive. *Credit and financial management*, v. 77, Aug. 1975, p. 8-9, 32.
- Kroll, Jules. Commercial bribery: what you can do to prevent it. *Financial executive*, v. 43, Nov. 1975, p. 26-30.
- Mruk, Edwin S. Compensating financial management, by Edwin S. Mruk and James A. Giardina. *Financial executive*, v. 43, Sept. 1975, p. 24-8.
- Orr, George W. President's job is easier. *Management accounting* (NAA), v. 56, June 1975, p. 25-6.
- Silverman, Gary W. Financial training rises to the top. *Financial executive*, v. 43, Nov. 1975, p. 32-7.

FINANCIAL facts about the meat packing industry 1973.

American Meat Institute. Dept. of Marketing. Financial facts about the meat packing industry 1973. Washington, c1974. 16 p. [*250 Pac]

FINANCIAL INSTITUTIONS

See Also Financial Organizations In Previous Indexes
And Under Specific Type, E.G., Banks And Banking
Insurance Companies
Investment Companies
Saving And Loan Associations
Trust Companies And Departments

- Earp, M. H. Tomorrow's financial institutions. *Bankers monthly*, v. 91, Dec. 15, 1974, p. 14-15, 18.
- Newman, Barry I. Anatomy of commercial financing. (World of finance) *American Bar Association journal*, v. 61, March 1975, p. 352-5.
- O'Leary, James J. Inflation's impact on financial institutions. (Economics & finance) *Bankers monthly*, v. 91, Dec. 15, 1974, p. 4-7, 27-9.

Skelton, Roberta A. Outlook for loanable funds problems and prospects. *Financial forum*, v. 14, June 1975, p. 6-9.

Canada

Charles, George M. What investors think about social investing. *Business and society review*, Summer 1975, p. 74-8.

Financial management

Cramer, Robert H. Consideration of coupon levels, taxes, reinvestment rates, and maturity in the investment management of financial institutions, by Robert H. Cramer and Stephen L. Hawk. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 67-84.

Government regulation

Longbrake, William A. Financial management of banks and bank holding companies. *Financial management*, v. 3, Winter 1974, p. 10-24.

India

Singh, S. K. Government financial institutions and backward states. *Finance and commerce* (India), v. 17, July-Aug. 1974, p. 293-6.

India

Deepak, K. Role of banks and financial institutions in reducing socio-economic imbalances. *Finance and commerce* (India), v. 17, July-Aug. 1974, p. 284-91.

Mani, R. H. S. Beneficiaries under the convertibility option of financial institutions? *Chartered accountant* (India), v. 23, April 1975, p. 481-4.

FINANCIAL MANAGEMENT

Asset management - a problem and a program. *Valuation consultant*, v. 12, May 1975, 4 p.

Dullaghan, John. Music to soothe the savage cry for cash. *Laventhol & Horwath perspective*, v. 1, Spring 1975, p. 22-5.

Fielitz, Bruce D. Indirect versus direct diversification. *Financial management*, v. 3, Winter 1974, p. 54-62.

Findlay, M. Chapman. Beyond shareholder wealth maximization, by M. Chapman Findlay and G.A. Whitmore. *Financial management*, v. 3, Winter 1974, p. 25-35.

Jones, Reginald H. Financial management during inflation. *Financial executive*, v. 43, Feb. 1975, p. 10-15.

Madrick, Jeffrey G. What the big investment managers expect next. *Money*, v. 3, Dec. 1974, p. 44-7.

Malbourne, Michael J. Effective cash management. *Australian accountant*, v. 45, Jan.-Feb. 1975, p. 6-9, 12-14.

Martin, John D. Discriminant analysis of the corporate debt-equity decision, by John D. Martin and David F. Scott. *Financial management*, v. 3, Winter 1974, p. 71-9.

Newman, Barry I. Anatomy of commercial financing. (World of finance) *American Bar Association journal*, v. 61, March 1975, p. 352-5.

Okafor, F. O. Capital budgeting under imperfect capital market condition. *Nigerian accountant*, v. 7, Oct./Dec. 1974, p. 7-9, 11-13.

Russell, John George. Accountant's contribution to resource management. *Accountants' journal* (N.Z.), v. 53, Nov. 1974, p. 131-4.

Sharpe, Ian G. Econometric model building in financial management. *Abacus*, v. 10, June 1974, p. 55-73.

Silvern, David H. Enterprise income: measuring financial management. *Financial executive*, v. 43, April 1975, p. 56-61.

Soper, Richard H. Financial analysis: avoidance of risk management myopia, by Richard H. Soper and George L. Lawson. *Risk management*, v. 22, March 1975, p. 9-10, 12-15.

Subrahmanyam, V. V. Net-work techniques for cost control. *Chartered accountant* (India), v. 23, June 1975, p. 573-6.

West, Richard R. Corporate finance and the changing stock market, by Richard R. West and Seha M. Tinic. *Financial management*, v. 3, Autumn 1974, p. 14-23.

Data processing

Ellis, John W. Computerized financial management. *Collegiate news and views*, v. 28, Winter 1974-75, p. 7-8.

Great Britain

Cooper, David J. Rationality and investment appraisal. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 198-202.

Hutchinson, P. J. Financial control of rapid-growth firms up to flotation, by P. J. Hutchinson, J. A. Piper and G. H. Ray. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 222-8.

Kirkby, D. Financial management and inflation. *Certified accountant* (Eng.), Jan. 1975, p. 41-2.

India

Krishna, V. Procedure for the management of capital expenditure. *Chartered accountant* (India), v. 24, July 1975, p. 5-10.

FINANCIAL management handbook for associations.

Barry, Joseph K. Financial management handbook for associations, by Joseph K. Barry and Charles Mundt. rev. ed. Washington, Chamber of Commerce of the United States, c1973. 95 p. [*250 Soc 2]

FINANCIAL MODELS

See Also Accounting Models

Corporate Models
Decision Models
Investment Models
Mathematical Models
Stochastic Models

Aghevli, Bijan B. Balance of payments and money supply under the gold standard regime: U.S. 1879-1914. *American economic review*, v. 65, March 1975, p. 40-58.

Avio, Kenneth L. On the effects of statutory interest rate ceilings. *Journal of finance*, v. 29, Dec. 1974, p. 1383-95.

Beenhakker, Henri L. Sensitivity analysis of the present value of a project. *Engineering economist*, v. 20, Winter 1975, p. 123-49.

Ben-Zion, Uri. Size, leverage, and dividend record as determinants of equity risk, by Uri Ben-Zion and Sol S. Shalit. *Journal of finance*, v. 30, Sept. 1975, p. 1015-26.

Berry, Brian J. L. Hedonic model of prices and assessments for single-family homes: does the assessor follow the market or the market follow the assessor? By Brian J.L. Berry and Robert S. Bednarz. *Land economics*, v. 51, Feb. 1975, p. 21-40.

Blum, Marc. Failing company discriminant analysis. *Journal of accounting research*, v. 12, Spring 1974, p. 1-25.

Bonini, Charles P. Comment on formulating correlated cash flow streams. *Engineering economist*, v. 20, Spring 1975, p. 209-14.

Brooks, Douglas G. Cost-oriented pricing: a realistic solution to a complicated problem. *Journal of marketing*, v. 39, April 1975, p. 72-4.

Buck, James R. Additions to the Laplace transform methodology for economic analysis, by James R. Buck and Thomas W. Hill. *Engineering economist*, v. 20, Spring 1975, p. 197-208.

Bussey, Lynn E. Reply to comment on formulating correlated cash flow streams, by Lynn E. Bussey and G. T. Stevens. *Engineering economist*, v. 20, Spring 1975, p. 215-21.

Chapman, Charles H. Small business financial model. *Management accounting* (NAA), v. 57, July 1975, p. 20-2, 29.

Cookson, J. S. Financial modelling - a practical application. *Public finance & accountability* (Eng.), v. 2, Feb. 1975, p. 44-8.

Eggleston, Charles H. Analyzing net interest income. *Burroughs clearing house*, v. 59, July 1975, p. 21, 53-5.

Elton, Edwin J. Valuation, optimum investment and financing for the firm subject to regulation, by Edwin J. Elton, Martin J. Gruber and Zvi Lieber. *Journal of finance*, v. 30, May 1975, p. 401-25.

Endriga, Baltazar N. Computer model for financial projections and analyses, by Baltazar N. Endriga and Lily Tan Ny. *Accountants' journal* (P.I.), v. 24, no. 2, 1974, p. 44-55.

Estes, Ralph W. Comprehensive corporate social reporting model. *Federal accountant*, v. 23, Dec. 1974, p. 9-19.

- Findlay, M. Chapman. Sensitivity analysis of IRR leasing models. *Engineering economist*, v. 20, Summer 1975, p. 231-41.
- Forrester, Alan M. Simplified financial modeling via time sharing. (Accounting and EDP) *Journal of accountancy*, v. 139, March 1975, p. 39-41.
- Frenkel, Jacob A. Portfolio equilibrium and the balance payments: a monetary approach, by Jacob A. Frenkel and Carlos A. Rodriguez. *American economic review*, v. 65, Sept. 1975, p. 674-88.
- Gardner, Bert. Electrify your thinking. (Finance - computer modelling) *Accountancy* (Eng.), v. 85, Dec. 1974, p. 86, 88-9.
- Gonedes, Nicholas J. Capital market equilibrium and annual accounting numbers: empirical evidence. *Journal of accounting research*, v. 12, Spring 1974, p. 26-62.
- Gottlieb, Lester M. Going concern. (Letters) *Journal of accountancy*, v. 139, May 1975, p. 32-3.
- Grinyer, Peter H. Computer models for corporate planning, by Peter H. Grinyer and Jeff Wooller. *Long range planning*, v. 8, Feb. 1975, p. 14-25.
- Hanna, John R. Accounting income models: an application and evaluation. Hamilton, Can., Society of Industrial Accountants, c1974. 172 p. [*158 H]
- Hayes, Robert H. Incorporating risk aversion into risk analysis. *Engineering economist*, v. 20, Winter 1975, p. 99-121.
- Hemsted, J. R. Cost of equity capital - a comment. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 445-8.
- Herendeen, James B. Alternative models of the corporate enterprise: growth maximization and value maximization. *Quarterly review of economics and business*, v. 14, Winter 1974, p. 59-75.
- Hilliard, Jimmy E. Cost-volume-profit analysis under uncertainty: a log normal approach, by Jimmy E. Hilliard and Robert A. Leitch. *Accounting review*, v. 50, Jan. 1975, p. 69-80.
- Joskow, Paul L. Regulation and the financial condition of the electric power companies in the 1970's, by Paul L. Joskow and Paul W. MacAvoy. *American economic review*, v. 65, May 1975, p. 295-301.
- Kuzdrall, Paul J. GPSS simulation of varied inflation rates and their effect on general price-level adjusted financial statements. *Akron business and economic review*, v. 6, Summer 1975, p. 44-51.
- Leabo, Dick A. Warrant price movements and the efficient market model, by Dick A. Leabo and Richard Rogalski. *Journal of finance*, v. 30, March 1975, p. 163-77.
- Lev, Baruch. Multiperiod adjustment model for the firm's capital structure, by Baruch Lev and Dov Pekelman. *Journal of finance*, v. 30, March 1975, p. 75-91.
- Lloyd, William P. Note on the use of the two-stage least squares estimator in financial models. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 143-9.
- Lombra, Raymond E. Monetary policy and the modeling of money stock determination, by Raymond E. Lombra and Raymond G. Torto. *Quarterly review of economics and business*, v. 15, Summer 1975, p. 71-9.
- Mabert, Vincent A. Forecasting - a systematic modeling methodology, by Vincent A. Mabert and Robert C. Radcliffe. *Financial management*, v. 3, Autumn 1974, p. 59-67.
- Malley, Deborah DeWitt. Lawrence Klein and his forecasting machine. *Fortune*, v. 91, March 1975, p. 152-7.
- Mangoletis, I. D. Microeconomics of indirect finance. *Journal of finance*, v. 30, Sept. 1975, p. 1055-63.
- Marcis, Richard G. Efficient estimation of multivariate financial relationships, by Richard G. Marcis and V. Kerry Smith. *Journal of finance*, v. 29, Dec. 1974, p. 1415-23.
- McConnell, John J. Profit/loss evaluation model has varied applications, part 2. *Mortgage banker*, v. 35, May 1975, p. 12-15, 17.
- McGough, Thomas P. Evaluation of a company as a going concern, by Thomas P. McGough and Edward I. Altman. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 107-20.) [110 H]
- Merville, Larry J. Long-range financial planning, by L. J. Merville and L. A. Tavis. *Financial management*, v. 3, Summer 1974, p. 56-63.
- Meyer, Paul A. Keynes-Friedman money demand function, by Paul A. Meyer and John A. Neri. *American economic review*, v. 65, Sept. 1975, p. 610-23.
- Morrill, Edgar M. Transactional modeling - a new tool for financial planners, by Edgar M. Morrill and Robert M. Wilson. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 339-49.) [110 H]
- Morris, James R. Application of the decomposition principle to financial decision models. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 37-65.
- Murphy, Richard C. Computer model approach to budgeting. *Management accounting* (NAA), v. 56, June 1975, p. 34-6, 38.
- Niehans, Jurg. Interest and credit in general equilibrium with transactions costs. *American economic review*, v. 65, Sept. 1975, p. 548-66.
- Nixon, John W. Financial planning and management models for cities. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 321-37.) [110 H]
- Orr, Daniel. Note on the uselessness of transaction demand models. *Journal of finance*, v. 29, Dec. 1974, p. 1565-72.
- Quirin, G. David. Market efficiency and the cost of capital: the strange case of fire and casualty insurance companies, by G. David Quirin and William R. Waters. *Journal of finance*, v. 30, May 1975, p. 427-45.
- Rush, David F. Empirical examination of factors which influence warrant prices, by David F. Rush and Ronald W. Melicher. *Journal of finance*, v. 29, Dec. 1974, p. 1449-66.
- Ryan, Terence M. Dividend policy and market valuation in British industry. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 415-28.
- Said, Kamal el Dien. Budgeting model for an institution of higher education. Austin, Tex., University of Texas at Austin, Graduate School of Business, Bureau of Business Research, c1974. 202 p. (*Studies in accounting*, no. 6.) [*250 Sch]
- Scott, Claudia Devita. Forecasting local government spending. Washington, Urban Institute, c1972. 142 p. (Prepared in cooperation with the Municipal Finance Officers Association) [344 S]
- Sharpe, Ian G. Econometric model building in financial management. *Abacus*, v. 10, June 1974, p. 55-73.
- Skerratt, L. C. L. Price determination of convertible loan stock: a UK model. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 429-43.
- Sullivan, William G. Cost evaluation model for radiology departments, by William G. Sullivan and Gerald J. Thuesen. *Engineering economist*, v. 20, Winter 1975, p. 79-97.
- Sully, J. M. Critical path analysis. (Student roundabout) *Accountant* (Eng.), v. 172, May 8, 1975, p. 608-10.
- Traum, Richard. Reducing headcount through attrition and/or termination: a cost-effective model. *Personnel*, v. 52, Jan.-Feb. 1975, p. 18-24.
- Weinberg, Charles B. Advertising decision rules for market share models. *Decision sciences*, v. 6, Jan. 1975, p. 25-36.
- Woodfin, Paul B. Corporate tax computer modeling - an illustration. *Tax executive*, v. 27, April 1975, p. 241-8, 250-6, 258-62.
- Woodfin, Paul B. Modeling corporate taxes using computer time sharing. *Ohio CPA*, v. 34, Sept. 1975, p. 133-46.
- Woodfin, Paul B. Modeling corporate taxes using computer time sharing. *Ohio CPA*, v. 34, Autumn 1975, p. 169-81.
- Woodfin, Paul B. Modeling corporate taxes using computer time sharing. *Tax executive*, v. 27, Jan. 1975, p. 127-43.
- Zecher, Richard. Monetary equilibrium and international reserve flows in Australia. *Journal of finance*, v. 29, Dec. 1974, p. 1523-30.
- Zettergren, Lars. Financial issues in strategic planning. *Long range planning*, v. 8, June 1975, p. 23-32.

FINANCIAL PLANNING

See Also Budgets, Business
Business Forecasting
Finance
Financial Management

- Abel, Kenneth R. Planning for hard times. *Footnotes* (Kenneth Leventhal & Co.), Jan. 1975, p. 6-9.
- Beenhakker, Henri L. Sensitivity analysis of the present value of a project. *Engineering economist*, v. 20, Winter 1975, p. 123-49.
- Burns, Joseph H. Managing of the profit of conflict. *Management accounting* (NAA), v. 57, Dec. 1975, p. 21-4.
- Chambers, Alan. Financial planning to counter insidious inflation. *Management accountant* (Eng.), v. 53, April 1975, p. 128-9.
- Cockerill, Adrian B. Donor financial planning: the role of the fund raiser and his relationship to the estate planning team. *Trusts & estates*, v. 114, May 1975, p. 302-5, 364.
- Dullaghan, John. Music to soothe the savage cry for cash. *Laventhol & Horwath perspective*, v. 1, Spring 1975, p. 22-5.
- Edwards, James Don. Financial planning and control, by James Don Edwards and Jack E. Kiger. *Managerial planning*, v. 24, Nov./Dec. 1975, p. 1-9, 32.
- Edwards, James Don. Sequential financial analysis: decision trees, by James Don Edwards and Robert Alan Leitch. *Cost and management* (Canada), v. 49, Jan.-Feb. 1975, p. 24-8.
- Fairaizl, Alan F. Corporate planning system, by Alan F. Fairaizl and Satinder K. Mullick. *Management accounting* (NAA), v. 57, Dec. 1975, p. 13-17, 20.
- Fox, Joseph M. Strategic planning: a case study. *Managerial planning*, v. 23, May-June 1975, p. 32-8.
- Gilchrist, Christopher. Young man and his money. (Investment) *Accountancy* (Eng.), v. 85, Dec. 1974, p. 90, 118.
- Hunt, Pearson. Funds position: keystone in financial planning. *Harvard business review*, v. 53, May-June 1975, p. 106-15.
- Kates, R. Financial planning to combat the fast changing conditions. *Management accounting* (Eng.), v. 53, March 1975, p. 87-8.
- Levy, Harry. Inflation, accounting and survival. *Australian accountant*, v. 45, May 1975, p. 218-22.
- Mabert, Vincent A. Forecasting - a systematic modeling methodology, by Vincent A. Mabert and Robert C. Radcliffe. *Financial management*, v. 3, Autumn 1974, p. 59-67.
- Mahn, John E. Techniques and application of profit planning. *Managerial planning*, v. 24, Nov./Dec. 1975, p. 25-32.
- Merville, Larry J. Long-range financial planning, by L. J. Merville and L. A. Tavis. *Financial management*, v. 3, Summer 1974, p. 56-63.
- Morrill, Edgar M. Transactional modeling - a new tool for financial planners, by Edgar M. Morrill and Robert M. Wilson. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 339-49.) [110 H]
- Moses, Michael A. Implementation of analytical planning systems. *Management science*, v. 21, June 1975, p. 1133-43.
- Mullis, Elbert N. Variable budgeting for financial planning and control. *Management accounting* (NAA), v. 56, Feb. 1975, p. 43-5.
- Nixon, John W. Financial planning and management models for cities. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 321-37.) [110 H]
- Scott, David F. Financial planning in a simulation framework, by David F. Scott and Laurence J. Moore. *Atlanta economic review*, v. 25, May-June 1975, p. 10-14.
- Sizer, John. Budget planning and control. (Management) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 78, 80-1.
- Sizer, John. What we should be doing about the company liquidity and profitability crisis. *Management accounting* (Eng.), v. 53, Oct. 1975, p. 316-20, 326.
- Taking the guesswork out of long range planning. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975. p. 43-89.) [223.5 P]
- Thacher, Charles G. Financial counseling as an executive benefit. *Risk management*, v. 22, April 1975, p. 33-4, 36, 38.
- Waldron, Robin. Approaching institutions for financial aid. *Certified accountant* (Eng.), March 1975, p. 131-2, 137.
- Zettergren, Lars. Financial issues in strategic planning. *Long range planning*, v. 8, June 1975, p. 23-32.

Philippines

- Endriga, Baltazar N. Computer model for financial projections and analyses, by Baltazar N. Endriga and Lily Tan Ny. *Accountants' journal* (P.I.), v. 24, no. 2, 1974, p. 44-55.

FINANCIAL planning in ambulatory health programs.

- Boston Consulting Group, Inc. Financial planning in ambulatory health programs. Washington, U.S. Dept. of Health, Education and Welfare, 1973. 243 p. (National Center for Health Services Research and Development, Contract HSM110-73-53.) [*250 Ins 3]

FINANCIAL RELATIONS

See Public Relations

FINANCIAL reporting and tax practices in nonferrous mining.

- Janson, Ernest C. Financial reporting and tax practices in nonferrous mining, by Ernest C. Janson, John A. MacLean and David T. Wright. 3rd ed. New York, Coopers & Lybrand, c1974. 127 p. [280 J]

FINANCIAL reporting for property and casualty insurers: a research study.

- Canadian Institute Of Chartered Accountants. Financial reporting for property and casualty insurers: a research study. Toronto, 1974. 143 p. [*449 C]

FINANCIAL reporting for segments of a business enterprise - dated May 22, 1974.

- Financial Accounting Standards Board. Financial reporting for segments of a business enterprise - dated May 22, 1974. Stamford, Conn., 1974. 2 v. (1159 p.) (*Public record*, v. 7, Discussion Memorandum. Pt. 1, Section A: Numbers 1-64 of position papers submitted in respect of Discussion Memorandum. - Section B: Numbers 65-141 of position papers submitted in respect of Discussion Memorandum.) [*111.1 F]

FINANCIAL reporting in the EEC and the international economy: a selected bibliography.

- Gray, S. J. Financial reporting in the EEC and the international economy: a selected bibliography. Univ. of Lancaster, Eng., International Centre for Research in Accounting, c1974. 56 p. (*ICRA occasional paper*, no. 4.) [938.1 G]

FINANCIAL reporting in units of general purchasing power.

- Financial Accounting Standards Board. Financial reporting in units of general purchasing power. Stamford, Conn., 1974. 95 p. (Exposure draft, Dec. 31, 1974. Proposed statement of financial accounting standards.) [*111.1 F]

FINANCIAL statement review launched. Accountant (Eng.), v. 171, Dec. 19/26, 1974, p. 811.**FINANCIAL statements. (Auditing & reporting) CPA journal**, v. 45, Jan. 1975, p. 62.**FINANCIAL STATEMENTS**

See Statements, Financial

FINANCING marketing skills. Burroughs clearing house, v. 59, Sept. 1975, p. 22-3, 65-7.**FINANCING needs for current operations. (In Corporate treasurer's and controller's encyclopedia**, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975. p. 309-45.) [223.5 P]

FINANCING the energy industry,

Hass, Jerome E. Financing the energy industry, by Jerome E. Hass, Edward J. Mitchell and Bernell K. Stone. Cambridge, Mass., Ballinger Pub. Co., c1974. 138 p. (Report to the Ford Foundation's Energy Policy project.) [*250 Oil 2]

FINCHER, CAMERON.

Changing implications of EEOC guidelines. *Atlanta economic review*, v. 25, July-Aug. 1975, p. 44-7.

FINCK, ROBERT S.

Gain on sale of personal residence may be deferred or exempt, if special rules are met. (Personal) *Taxation for accountants*, v. 14, April 1975, p. 222-5.

Gain on sale of personal residence may be deferred or exempt, if special rules are met. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 59-62.

FIND a career that counts - in hospital financial management.

Hospital Financial Management Association. Find a career that counts - in hospital financial management. Chicago, 1975. 24 p. [*250 Ins]

FINDLAY, M. CHAPMAN.

Beyond shareholder wealth maximization, by M. Chapman Findlay and G.A. Whitmore. *Financial management*, v. 3, Winter 1974, p. 25-35.

Johnson, Keith B. Empirical analysis of the flotation cost of corporate securities, 1971-72, by Keith B. Johnson, T. Gregory Morton and M. Chapman Findlay. *Journal of finance*, v. 30, Sept. 1975, p. 1129-33.

Sensitivity analysis of IRR leasing models. *Engineering economist*, v. 20, Summer 1975, p. 231-41.

Toward more adequate debt service coverage ratios, by M. Chapman Findlay and Edward E. Williams. *Financial analysts journal*, v. 31, Nov.-Dec. 1975, p. 58-61.

Williams, Edward E. Discounting deferred tax liabilities: some clarifying comments, by Edward E. Williams and M. Chapman Findlay. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 121-33.

FINDLAY, RONALD.

Implications of growth theory for trade and development. *American economic review*, v. 65, May 1975, p. 323-8.

FINERMAN, RALPH.

Alternate valuation - important tax planning option, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, Sept. 1975, p. 75-6.

Annual exclusion denied gifts of present interest, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, Sept. 1975, p. 73-4.

Change of majority to age 18 has estate planning implications, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, June 1975, p. 80.

Computing the tax consequences of a change of domicile from New York to Florida, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, Oct. 1975, p. 78-81.

Current IRS positions on audit of federal estate tax returns, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, Oct. 1975, p. 81-2.

Depressed stocks make gifts attractive, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, Feb. 1975, p. 50.

Effect of construction proceedings, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, April 1975, p. 76-7.

Effect of incompetency, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, Nov. 1975, p. 59-60.

Effect of inflation on planned estates, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, March 1975, p. 65-6.

Estate tax closing letter is not a final closing agreement, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, March 1975, p. 68.

Executors contingent right to invade marital trust to pay death taxes, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, May 1975, p. 81.

Extension of time for payment follow-up, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, May 1975, p. 83.

Family estate - a caveat, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, Oct. 1975, p. 82.

Foreign estate tax return late filing penalty, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, Dec. 1975, p. 60.

Gift tax and the marital deduction, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, March 1975, p. 67-8.

Gift tax credit as applied to reciprocal trusts, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, Aug. 1975, p. 54-5.

Husband and wife's joint ownership of realty, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, Feb. 1975, p. 49.

Income and gift tax elections of an executor, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, June 1975, p. 78-9.

Interrelationship of charitable deduction and administration expenses, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, April 1975, p. 77-8.

IRS disqualification of pension plan can create havoc for estate planner, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, June 1975, p. 79-80.

Life insurance trusts: a trap for the unwary, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, July 1975, p. 59-60.

Non-pro rata distributions to estate beneficiaries, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, Dec. 1975, p. 59-60.

Pitfalls in stock redemption by an estate, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, Feb. 1975, p. 48-9.

Post-death interest deductible as administration expense, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, April 1975, p. 76.

Post-mortem estate tax considerations, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, Nov. 1975, p. 57-9.

Potential pitfall in a do-it-yourself assignment of life insurance, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, July 1975, p. 58.

Restricted bequests that qualify for marital deduction, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, Sept. 1975, p. 74-5.

Rollovers and estate planning, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, Feb. 1975, p. 49-50.

Running of the statute of limitations may impose surprise gift tax, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, Sept. 1975, p. 74.

Selling expense deduction - a pitfall, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, March 1975, p. 66-7.

Service limits estate tax benefit of state gift taxes, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, July 1975, p. 58-9.

Tarr, Herbert L. Income taxation of estates and trusts, by Herbert L. Tarr and Ralph Finerman. (In *Institute On Federal Taxation*, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 327-65.) [751 N]

Tax Court overrules IRS on state death taxes, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, Oct. 1975, p. 82.

Tax preferences in estate or trust final year, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, Dec. 1975, p. 61-2.

Transactions in contemplation of death, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, May 1975, p. 82-3.

- Transfers under Uniform gifts to minors act, edited by Ralph Finerman. (Estate planning) *CPA* (NYSS), v. 45, Aug. 1975, p. 54.
- Unexercised right to take against will not includable in estate, edited by Ralph Finerman. (Estate planning) *CPA* (NYSS), v. 45, Aug. 1975, p. 55-6.
- Unexpected gift tax, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, May 1975, p. 82.
- Use of ESOP in estate planning, edited by Ralph Finerman. (Estate planning) *CPA* (NYSS), v. 45, July 1975, p. 57-8.
- Valuing a proprietorship interest, edited by Ralph Finerman. (Estate planning) *CPA* (NYSS), v. 45, June 1975, p. 80.
- FINK, NATHAN G.**
DISC: a tax primer. (Comments) *Loyola law review*, v. 20, 1973-74, p. 325-42.
- FINK, ROBERT S.**
CT's Biscaglia decision: how sweeping a mandate for John Doe summons. (Fraud & negligence) *Journal of taxation*, v. 42, May 1975, p. 300-1.
- FINK, SHELDON I.**
Condominium taxation. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 742-63.
- FINN, MYRLE.**
Design maneuvers behind the kitchen renovation at the Drake. *Hospitality* (Food and lodging), v. 14, Feb. 1975, p. R48-R50, R52.
- FINNEGAN, J. PAUL.**
Ethics enforcement - a coordinated approach. *Massachusetts CPA review*, v. 49, March-April 1975, p. 26-7.
- FINNERAN, THOMAS R.**
Do-it-yourself training. *Journal of systems management*, v. 26, May 1975, p. 18-20.
- FINNIE, A. S.**
Scotland: new taxes for individual proprietors. (Accounting abroad) *CA magazine* (Can.), v. 106, March 1975, p. 14, 16.
- FINNIE, J.**
Deferred tax - a new dimension. *Accountant* (Eng.), v. 172, March 13, 1975, p. 339-40.
- FIRE and casualty insurance: an industry study.** *Trusts and estates*, v. 113, Dec. 1974, p. 828-32, 840-2.
- FIRE INSURANCE**
See Insurance, Fire
- FIRE LOSSES**
See Also Insurance, Business Interruption
Insurance, Fire
- Angle, Robert B. Anatomy of a fire administration bill. *Risk management*, v. 22, Feb. 1975, p. 10-12, 14.
- Berg, Kenneth E. Cost effective approach to managing fire loss risk. *Risk management*, v. 22, April 1975, p. 13-14, 16.
- Calhoun, J. R. Fire at Browns Ferry. *Public utilities fortnightly*, v. 95, April 24, 1975, p. 27-8.
- Downey, Gregg W. Kindling a controversy: only sprinklers count. *Modern healthcare*, v. 3, April 1975, p. 21-4.
- Herman, L. Paul. Role of the independent consultant in industrial risk management. *Risk management*, v. 22, April 1975, p. 21-2, 24.
- FIRM** management handbook ready. (News report) *Journal of accountancy*, v. 139, May 1975, p. 26, 28.
- FIRST audit engagement.**
Canadian Institute Of Chartered Accountants. Auditing Standards Committee. First audit engagement: an audit technique study. Toronto, c1975. 54 p. [*250 Acc]
- FIRST AUDITS**
See Auditing-First Audits
- FIRST** job: the expectations of managers-to-be. (Young manager) *Advanced management journal*, v. 40, Winter 1975, p. 54-8.
- FIRST NATIONAL BANK OF CHICAGO.**
Challenge to economic policy - a report from the First National Bank of Chicago. *Broadcast financial journal*, v. 3, Dec.-Jan. 1975, p. 1, 8-9.
- FIRST NATIONAL CITY BANK.**
Rose, Sanford. Why they call it fat city. *Fortune*, v. 91, Mar. 1975, p. 106-10, 164-7.
- FIRST** pass at privacy laws given an A for adequate. (Privacy) *Datamation*, v. 21, Feb. 1975, p. 71-2, 76.
- FIRST** public relations seminar conducted. (Society committee efforts) *Louisiana CPA*, v. 34, Winter 1974-75, p. 8-10.
- FIRTH, MICHAEL.**
Portfolio theory. *Certified accountant* (Eng.), July-Aug. 1975, p. 401-3.
Use of chart analysis in valuing stocks and shares. *Certified accountant* (Eng.), Feb. 1975, p. 87-90, 121.
- FIRTH, MICHAEL A.**
Empirical examination of the applicability of adopting the AICPA and NYSE regulations on free share distributions in the U.K. *Journal of accounting research*, v. 11, Spring 1973, p. 16-24.
- FISCAL POLICY**
Jones, Reginald H. Need for capital. *National tax journal*, v. 28, Sept. 1975, p. 265-81.
Kaufman, Henry. Economic recovery, liquidity and interest rates. *Journal of commercial bank lending*, v. 57, Aug. 1975, p. 2-10.
Moyer, Burton B. Shape of things to come. *Federal accountant*, v. 23, Dec. 1974, p. 40-9.
Okun, Arthur M. What's wrong with the US economy? Diagnosis and prescription. *Quarterly review of economics and business*, v. 15, Summer 1975, p. 21-34.
Powers, William J. How government policies affect capital investment. *Nation's business*, v. 63, Nov. 1975, p. 67-8.
Reynolds, Morgan. Post fisc distribution: 1961 and 1970 compared, by Morgan Reynolds and Eugene Smolensky. *National tax journal*, v. 27, Dec. 1974, p. 515-30.
- Canada**
Auld, Douglas A. L. Counter-cyclical budget effects in Ontario: some preliminary evidence. *Canadian tax journal*, v. 23, March-April 1975, p. 173-83.
Jump, G. V. Macro-economic effects of federal fiscal policies: 1974-1975, by G.V. Jump and T.A. Wilson. *Canadian tax journal*, v. 23, Jan.-Feb. 1975, p. 55-62.
Macdonald, H. Ian. Mythology of Canadian fiscal policy. *Canadian business review*, v. 2, Spring 1975, p. 14-15.

Wilson, T. A. Economic effects of provincial fiscal policies, 1975-76, by T. A. Wilson and G. V. Jump. *Canadian tax journal*, v. 23, May-June 1975, p. 257-62.

Developing countries

Heller, Peter S. Model of public fiscal behavior in developing countries: aid, investment, and taxation. *American economic review*, v. 65, June 1975, p. 429-45.

FISCAL YEAR

See Natural Business Year

FISCAL-YEAR corporations get new forms to reflect changes. *Taxation for accountants*, v. 15, July 1975, p. 37.

FISCH, EDITH L.

Choosing the charitable entity. *Trusts & estates*, v. 114, Dec. 1975, p. 874-6, 893-4.

Legislation revoking testamentary provisions for former spouse. *Trusts & estates*, v. 114, Oct. 1975, p. 710-11, 754.

FISCHER, DAVID A.

Products liability - the meaning of defect. *Missouri law review*, v. 39, Summer 1974, p. 339-62.

FISCHER, GERALD C.

Credit allocation: the abominable no man is alive and well and working in Washington, D.C. *Journal of commercial bank lending*, v. 57, July 1975, p. 2-15.

FISCHER, JOHN A.

Compensation in 1975. (Methods and management) *Best's review* (Property/liability ed.), v. 76, July 1975, p. 89-92.

FISCHER, ROBERT L.

Executive compensation today. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 886-97.

New tax benefit - individual retirement plans under the '74 act, by Robert L. Fischer and Marc H. Berger. *Tax adviser*, v. 6, April 1975, p. 215-19.

FISCHER, STANLEY.

Recent developments in monetary theory. *American economic review*, v. 65, May 1975, p. 157-66.

FISCHER, WELTON JAMES.

Tax advantages of real estate deals enhanced by tax-free exchange under Section 1031. *Taxation for accountants*, v. 14, Feb. 1975, p. 86-93.

Tax advantages of real estate deals enhanced by tax-free exchange under Section 1031. *Taxation for lawyers*, v. 3, May-June 1975, p. 342-9.

FISH CANNING AND PRESERVING

See Canning And Preserving

FISH HATCHERIES

Power plant fish production from the United States to New Zealand. *Commercial fish farmer*, v. 1, Sept.-Oct. 1974, p. 10-13.

FISH TRADE

Canned catfish. *Commercial fish farmer*, v. 1, Sept.-Oct. 1974, p. 32-4.

Eddie, G. C. Future for fishing? *Long range planning*, v. 8, Oct. 1975, p. 76-80.

FISHBURN, PETER C.

Generalized utility independence and some implications, by Peter C. Fishburn and Ralph L. Keeney. *Operations research*, v. 23, Sept.-Oct. 1975, p. 928-40.

FISHEL, CHARLES V.

Evaluating performance of the tax function, by Charles V. Fishel and James C. Andrews. *Tax executive*, v. 27, April 1975, p. 275-86.

FISHER, DAVID I.

Corporate economist. New York, Conference Board, c1975. 55 p. (Conference Board report, no. 655.) [*224 F]

FISHER, JACOB.

Human drama in death & taxes: the best laid schemes of mice and men. *Trusts & estates*, v. 114, May 1975, p. 298-9, 360.

FISHER, JAMES.

Institutional users and uses of financial statements. *Certified accountant* (Eng.), April 1975, p. 223-5.

Institutional users and uses of financial statements - 2. *Certified accountant* (Eng.), June 1975, p. 350-3.

FISHER, LAWRENCE.

Using modern portfolio theory to maintain an efficiently diversified portfolio. *Financial analysts journal*, v. 31, May-June 1975, p. 73-85.

FISHER, RICHARD S.

When income is taxable: the never-ending battle for interest-free government loans. *Taxation for accountants*, v. 14, March 1975, p. 152-6.

When income is taxable: the never ending battle for interest-free government loans. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 221-4.

FISHER, SOLOMON.

Right to counsel in criminal tax investigations. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1209-22.) [751 N]

FISHERIES

Federal government's role in aquaculture, where do we go from here? *Commercial fish farmer*, v. 1, July/Aug. 1975, p. 8-9, 11.

Power plant fish production from the United States to New Zealand. *Commercial fish farmer*, v. 1, Sept.-Oct. 1974, p. 10-13.

Trout industry goal: food market expansion. *Commercial fish farmer*, v. 1, Sept.-Oct. 1974, p. 18-19.

Data processing

Johnston, Roy. Computerised planning in the fishing industry, by Roy Johnston and Aoileann Bean Mhic Gearailt. *Management* (Irish), v. 22, Jan. 1975, p. 48-50, 52.

FISK, GEORGE.

How to trace and recall products, by George Fisk and Rajan Chandran. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 90-6.

Impact of social sanctions on product strategy. *Journal of contemporary business*, v. 4, Winter 1975, p. 1-20.

FITE, JOHN McQUAGGE.

Narcotics offenders and the Internal revenue code: sheathing the Section 6851 sword. *Vanderbilt law review*, v. 28, March 1975, p. 363-97.

FITNESS movement seen curbing high cost of illness to U. S. industry.

FITNESS movement seen curbing high cost of illness to U. S. industry. *Commerce today*, v. 5, Feb. 3, 1975, p. 7-10.

FIVE best-managed companies. *Dun's review*, v. 104, Dec. 1974, p. 43-56.

FIVE-DOLLAR phone, and other fears. *Modern data*, v. 8, Feb. 1975, p. 28-9.

FIVE practical guidelines for successful completion of simulation models, by Mark R. Bomball and others. *Data management*, v. 13, Aug. 1975, p. 14-18.

FIXED ASSET REPLACEMENTS
See Replacements

FIXED ASSETS
See Assets, Fixed

FIXED COSTS
See Also Direct Costs
Increment And Decrement Costs
Marginal Costs
Original Costs
Standard Costs
Variable Costs

Korn, S. Winton. Managerial accounting: a short course for non-financial managers, by S. Winton Korn and Thomas Boyd. New York, John Wiley & Sons, c1975. 295 p. [110 K] Zlatkovich, Charles. Accounting under inflation and its implications for management. *Cost & management* (Can.), v. 49, March-April 1975, p. 7-16.

FIXLER, L. DONALD.
OPEC - will it work? By L. Donald Fixler and Robert L. Ferrar. *Columbia journal of world business*, v. 9, Fall 1974, p. 47-53.

FIXTURES
See Furniture And Fixtures

FLAMHOLTZ, ERIC G.
Assessing the validity of a theory of human resource value: a field study. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. Chicago, 1974. p. 241-82.) [*102 C]
Human resource accounting. Encino, Calif., Dickenson Pub. Co., c1974. 382 p. [110 F]
Human resource accounting for CPA firms, by Eric Flamholtz and Todd S. Lundy. *CPA* (NYSS), v. 45, Oct. 1975, p. 45-51.
Metaphysics of human resource accounting and its implications for managerial accounting. *Accounting forum*, v. 45, Dec. 1975, p. 51-61.

FLANAGAN, ROBERT J.
Barrett, Nancy Smith. U.S. Phillips curve and international unemployment rate differentials: comment. *American economic review*, v. 65, March 1975, p. 213-21.
U.S. Phillips curve and international unemployment rate differentials: reply. *American economic review*, v. 65, March 1975, p. 222-5.

FLANIGAN, GEORGE B.
Cash management, part 4: the handling of receipts, by George B. Flanigan and David Newsom. *Magazine of bank administration*, v. 51, April 1975, p. 49-52.

ACCOUNTANTS' INDEX 1975

FLECK, ROBERT A.
People: hidden asset or liability? By Robert A. Fleck and Bartow Hodge. *Data management*, v. 13, April 1975, p. 14-16.

FLEISCHER, ARTHUR.
Annual report will never be the same. (Regulation) *Institutional investor*, v. 9, Jan. 1975, p. 33.
Buy now, tender later? (Regulation) *Institutional investor*, v. 9, March 1975, p. 82.
Double standard for brokers and dealers. (Regulation) *Institutional investor*, v. 8, Dec. 1974, p. 33.
Forcing advisers to open up. *Institutional investor*, v. 9, May 1975, p. 95.
More on going private. (Regulation) *Institutional investor*, v. 9, April 1975, p. 41-3.
New amendments and municipals. *Institutional investor*, v. 9, Sept. 1975, p. 119.
New standards for new issues. (Regulation) *Institutional investor*, v. 9, June 1975, p. 53.

FLEISCHMAN, EDWARD H.
Rule 144 - deferred distribution concept. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972. p. 185-93.) [724 C]

FLEMING, AUSTIN.
Handling securities in the administration of trusts and estates. *Trusts and estates*, v. 113, Dec. 1974, p. 820-4, 847-9.
Use of flower bonds being restricted by tighter Treasury rules; careful planning now required. *Estate planning*, v. 2, Spring 1975, p. 150-2.

FLEMING, DONALD M. *
Bahamas (tax) paradise. *Tax executive*, v. 27, April 1975, p. 217-23.

FLEMING, J. CLIFTON.
Judicial error under Section 337 resurrects Cumberland-Court holding uncertainties. *Journal of corporate taxation*, v. 2, Spring 1975, p. 5-22.

FLEMING, JOHN E.
Behavioral model of research planning. *Managerial planning*, v. 24, Sept./Oct. 1975, p. 23-5, 28, 39.

FLEMING, SANDRA.
Getting your money's worth from ERISA. *Personnel*, v. 52, May-June 1975, p. 32-43.

FLESHER, DALE L.
Accounting for insurers, by Dale L. Flesher and R. Steve Mast. *National public accountant*, v. 20, June 1975, p. 8-10.

FLETCHER, CLIVE.
Walker, James. Flexible working hours in two British government offices, by James Walker, Clive Fletcher and Donald McLeod. *Public personnel management*, v. 4, July-Aug. 1975, p. 216-22.

FLETCHER, JOHN G.
Planning a computer network: the octopus experience. *Long range planning*, v. 8, June 1975, p. 72-8.

FLETCHER, RONALD J.
Applying the investment tax credit to new building costs. *Magazine of bank administration*, v. 50, Dec. 1974, p. 26-7.

FLEXIBLE BUDGETS
See Budgets, Business-Flexible

FLINN, R. A.

Parker, A. J. Modified managerial economic analysis of industrial research and development projects, by A. J. Parker, E. Turban and R. A. Flinn. *Engineering economist*, v. 20, Spring 1975, p. 173-86.

FLIPPEN, EDWARD L.

Internal Revenue Service summons: an unreasonable expense burden on banks and an invasion of depositors' privacy? *American business law journal*, v. 12, Winter 1975, p. 249-79.

FLOOD, TED.

Solid waste system design in building. *Skyscraper management*, v. 60, May-June 1975, p. 19.

FLOODS

See Disasters

FLOOR COVERING

See Also Carpets And Rugs
Cork And Cork Products
Linoleum

FLORES, PORFIRIO M.

Accountancy profession in Indonesia. *SGV group journal*, no. 3, 1974, p. 2-13.

FLORIAN, MICHAEL

McMahon, Graham. On scheduling with ready times and due dates to minimize maximum lateness, by Graham McMahon and Michael Florian. *Operations research*, v. 23, May-June 1975, p. 475-82.

FLORIDA ACCOUNTANTS ASSOCIATION.

New Florida board rules enforced. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 26, 28.

FLORIDA, UNIVERSITY

—Institute of Food and Agricultural Sciences. Cooperative Extension Service.

Brooke, Donald L. Orange production costs and returns in Florida season 1968-69 with comparisons. Gainesville, Fla., Cooperative Extension Service, Institute of Food and Agricultural Sciences, Univ. of Florida, 1970, 19 p. (*Cooperative Extension Service econ. series*, 70-3.) [*271 B]

FLORIDIS, R. G.

Collateral assignment split dollar: an alternative, by R. G. Floridis and Arthur Page. (Trusts, estates, and life insurance) *Trusts & estates*, v. 114, March 1975, p. 170-3, 194-5.

FLORISTS

Bank Of America. Plant shops. San Francisco, c1974. 16 p. (*Small business reporter*, v. 12, no. 4) [*250 Flo 3]

Pfahl, Peter B. Retail florist business. 2nd ed. Danville, Ill., Interstate Printers & Pub., c1973. 455 p. [250 Flo 3]

Accounting

Pfahl, Peter B. Retail florist business. 2nd ed. Danville, Ill., Interstate Printers & Pub., c1973. 455 p. [250 Flo 3]

Management

Pfahl, Peter B. Retail florist business. 2nd ed. Danville, Ill., Interstate Printers & Pub., c1973. 455 p. [250 Flo 3]

FLOTATION

See Corporations-Flotation

FLOW CHARTS

See Also Data Processing - Flow Charts
Graphic Methods
Organization Charts

Aggarwal, Sumer C. Heuristic algorithm for the flowshop problem with a common job sequence on all machines, by Sumer C. Aggarwal and Edward Stafford. *Decision sciences*, v. 6, April 1975, p. 237-51.

Cooke, G. A. Flowcharting for government auditors. *International journal of government auditing*, v. 2, July 1975, p. 2-9.

McReavie, K. S. Retail inventory shrinkage. *Data management*, v. 13, Nov. 1975, p. 20-5.

Milani, Ken. Charitable contribution deduction flowchart for corporations, by Ken Milani and James L. Wittenbach. *Taxes - the tax magazine*, v. 53, Aug. 1975, p. 485-8.

Porter, W. Thomas. EDP controls and auditing. Belmont, Calif., Wadsworth Pub. Co., c1974. 240 p. [*170 P]

Wofford, Larry E. Analyzing the residential mortgage loan portfolio - a suggested approach, by Larry E. Wofford and David P. Higgins. *REIT review*, v. 3, Fall 1975, p. 15-27.

Wuensch, Marc. Flowchart adjustments. (Letters) *Journal of accountancy*, v. 139, March 1975, p. 37-8.

FLOW-THROUGH METHOD OF DEPRECIATION

See Depreciation, Depletion And Obsolescence-
Flow-Through Method

FLOW-THROUGH racks speeds order-picking. *Factory*, v. 8, Feb. 1975, p. 51-2.

FLOWERS, VINCENT S.

Hughes, Charles L. Toward existentialism in management, by Charles L. Hughes and Vincent S. Flowers. *Conference Board record*, v. 12, Sept. 1975, p. 60-4.

FLOWERS, WILLIAM BAKER.

Biography and accounting history. *Accounting historian*, v. 1, Oct. 1974, p. 1.

Through the ages. *Accounting historian*, v. 2, Fall 1975, p. 2.

FLOYD, THOMAS A.

Conflict between consolidated return and subchap. S regs. (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 144-5.

FLUKER, DAVID T.

Newspaper benefits when carriers join staff. *Newspaper controller*, v. 28, Sept. 1975, p. 3.

FLYNN, GERALD M.

NYC - fiscal year tax computation schedule, edited by Gerald M. Flynn. (Local taxation) *CPA journal*, v. 45, Dec. 1975, p. 47-8.

NYC - lump sum distributions, edited by Gerald M. Flynn. (Local taxation) *CPA journal*, v. 45, Dec. 1975, p. 48.

FLYNN, JAMES.

Retaining productive units: a dynamic programming model with a steady state solution. *Management science*, v. 21, March 1975, p. 753-64.

FLYNN, JOSEPH M.

Appreciated securities and Section 531 tax. (Federal taxation) *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 33-4.

Casualty loss deductible only for loss of one's own property. (Federal taxation) *Massachusetts CPA review*, v. 49, Nov.-Dec. 1975, p. 29.

Deductibility of lump sum payment made for life time medical care. (Federal taxation) *Massachusetts CPA review*, v. 49, Nov.-Dec. 1975, p. 29, 35.

Extension of time granted for change to the full absorption method of inventory costing. (Federal taxation) *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 33.

Income tax held constitutional (Federal taxation) *Massachusetts CPA review*, v. 49, Jan.-Feb. 1975, p. 30.

Is an incorporated accounting practice a personal holding company? (Federal taxation) *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 34.

New rules for change in accounting practice. (Federal taxation) *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 33.

Pension reform act of 1974. (Federal taxation) *Massachusetts CPA review*, v. 48, Nov.-Dec. 1974, p. 26, 32.

Tax reduction act of 1975. (Federal taxation) *Massachusetts CPA review*, v. 49, July-Aug. 1975, p. 35-6.

Taxation of capital gains of Clifford trust. (Federal taxation) *Massachusetts CPA review*, v. 49, Nov.-Dec. 1975, p. 29.

FOCUS report would streamline brokers' reports to commission. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 13-14.

FOELLER, WILLIAM H.

Billings, C. David. Differential tax incidence of state educational grant-in-aid programs in Iowa: a correction, by C. David Billings and Andy Sherbo. (Notes and comments) *National tax journal*, v. 27, Dec. 1974, p. 663-7.

Differential tax incidence of state educational grant-in-aid programs in Iowa: a reply to a correction. (Notes and comments) *National tax journal*, v. 27, Dec. 1974, p. 669-70.

FOER, ALBERT A.

What every lawyer should know about consumer reports. *American Bar Association journal*, v. 61, July 1975, p. 857-60.

FOGEL, JAMES H.

To the I.R.S., 'tis better to give than to lobby. *American Bar Association journal*, v. 61, Aug. 1975, p. 960-2, 964.

FOIGHT, LLOYD S.

ERISA: impact of the new limitations on benefits and contributions, by Lloyd S. Foight and Carl L. Glassberg. *Tax adviser*, v. 6, Sept. 1975, p. 539-43.

FOLDES, L. P.

Orhniel, A. J. H. Tax uncertainty in project evaluation: a case study, by A. J. H. Orhniel and L. P. Foldes. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 229-30.

FOLEY, JAMES F.

Developments in information processing. (Methods and management) *Best's review* (Property/liability ed.), v. 75, March 1975, p. 116-18.

FOLTZ, NANCY.

Two hundred years ago, America needed a bank. *Banking*, v. 67, March 1975, p. 102, 106.

FOOD

Bartholomew, Wayne. Arab petroleum = American food, by Wayne Bartholomew and George A. Wing. (Profiles of the future) *Business horizons*, v. 17, Dec. 1974, p. 5-14.

Committee For Economic Development. New U.S. farm policy for changing world food needs, a statement on national policy by the Research and Policy Committee of the Committee for Economic Development. New York, 1974. 66 p. [*270 C]

Donnelly, Caroline. Eating your way around this year's scarcities. *Money*, v. 4, Feb. 1975, p. 28-32.

Goldberg, Ray A. U.S. agribusiness breaks out of isolation. *Harvard business review*, v. 53, May-June 1975, p. 81-95.

Johnson, R. I. Food packaging 1974-1984. *Long range planning*, v. 8, Feb. 1975, p. 52-6.

Government regulation

Committee For Economic Development. New U.S. farm policy for changing world food needs, a statement on national policy by the Research and Policy Committee of the Committee for Economic Development. New York, 1974. 66 p. [*270 C]

Fraser, Edie. Consumer legislative update: 1974 in perspective, outlook for 1975. *Business and society review*, Winter 1974-75, no. 12, p. 58-63.

Pricing

Allen, John W. Who is today's food price villain? *Cooperative accountant*, v. 28, Spring 1975, p. 61-80, 87.

Chart story: price developments. *Canadian business review*, v. 1, Autumn 1974, p. 4-8.

Donnelly, Caroline. Eating your way around this year's scarcities. *Money*, v. 4, Feb. 1975, p. 28-32.

Linden, Fabian. Consumer prices under inflation. (Consumer markets) *Conference Board record*, v. 12, June 1975, p. 26-9.

Pate, James L. Volatile food prices now moving down as inflation shows substantial moderation. (Economic highlights) *Commerce today*, v. 5, May 12, 1975, p. 2-3.

Reinhardt, Paul G. Empirical investigation of grocery prices paid by high- and low-income households. (Notes) *Quarterly review of economics and business*, v. 14, Winter 1974, p. 113-16.

FOOD PRODUCTS MANUFACTURERS

Tanburn, Jennifer. Influence of retailing trends on the food industry. *Long range planning*, v. 8, June 1975, p. 10-16.

Government regulation

Mason, J. Barry. Food industry sanitary practices: guidelines in regulation, by J. Barry Mason and Morris L. Mayer. *MSU business topics*, v. 23, Summer 1975, p. 47-52.

FOOD RETAILERS

See Also Chain Stores, Grocery Chains
Grocery Retailers
Supermarkets

Jones, Larry D. Analysis of behavior and performance in the food retailing industry using experimental business gaming, by Larry D. Jones and Emerson M. Babb. *Decision sciences*, v. 6, July 1975, p. 541-55.

Tanburn, Jennifer. Influence of retailing trends on the food industry. *Long range planning*, v. 8, June 1975, p. 10-16.

Government regulation

Mason, J. Barry. Food industry sanitary practices: guidelines in regulation, by J. Barry Mason and Morris L. Mayer. *MSU business topics*, v. 23, Summer 1975, p. 47-52.

Statistics

Linden, Fabian. Retail roundup - 1974. (Consumer markets) *Conference Board record*, v. 12, Jan. 1975, p. 62-4.

FOOD SERVICE INDUSTRY

Boochever, Louis C. State of the industry, 1975. *Hospitality* (Food and lodging), v. 14, Oct. 1975, p. R59-62.

Cantwell, Raymond M. Year of the operator - 1975. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 6-11, 26.

Finn, Myrle. Design maneuvers behind the kitchen renovation at the Drake. *Hospitality* (Food and lodging), v. 14, Feb. 1975, p. R48-R50, R52.

Foodservice 1974 and beyond: the shape of things to come. *Hospitality* (Food and lodging), v. 13, Oct. 1974, p. R59-R65, R68, R70, R72, R74, R76, R78.

- Freshwater, John F. Improving food service productivity, by John F. Freshwater and Errol R. Bragg. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 12-18.
- Henrich, Craig. Employee deployment. *Hospitality* (Food and lodging), v. 14, Feb. 1975, p. R54, R56.
- Henrich, Craig. What kind of kitchen does it take to feed 3,300 customers? *Hospitality* (Food and lodging), v. 14, Feb. 1975, p. R62-R63.
- Loeb, Judy German. International Foodservice Manufacturers Association: what is it and what does it do for you? *Hospitality* (Food and lodging), v. 13, Oct. 1974, p. R116, R118, R120.
- Lyons, Howard M. Financial control of catering. *Public finance & accountancy*, v. 1, Oct. 1974, p. 334-8.
- Source file for kitchen equipment. *Hospitality* (Food and lodging), v. 14, Feb. 1975, p. R64, R66.

Accounting

- Drake, Richard L. Hospital food service accounting. *Cornell hotel and restaurant administration quarterly*, v. 16, Nov. 1975, p. 77-81.

Statistics

- Boochever, Louis C. State of the industry, 1975. *Hospitality* (Food and lodging), v. 14, Oct. 1975, p. R59-62.

FOOD WHOLESALERS

Government regulation

- Mason, J. Barry. Food industry sanitary practices: guidelines in regulation, by J. Barry Mason and Morris L. Mayer. *MSU business topics*, v. 23, Summer 1975, p. 47-52.

- FOODSERVICE** 1974 and beyond: the shape of things to come. *Hospitality* (Food and lodging), v. 13, Oct. 1974, p. R59-R65, R68, R70, R72, R74, R76, R78.

FOOTNOTES

- Titard, Pierre L. Reaction to: Banker looks at footnotes. *Nebraska CPA*, v. 10, Spring 1975, p. 23.
- Corsini, Louis S. Auditor involvement with interim financial data. (Auditing theory & practice) *Massachusetts CPA review*, v. 49, Nov.-Dec. 1975, p. 27, 35.
- Thrasher, Gary. Banker looks at footnotes. *Nebraska CPA*, v. 10, Spring 1975, p. 17, 21-2.

- FOR** higher rate taxpayers. *Accountant* (Eng.), v. 172, June 26, 1975, p. 817-18.

FORAN, MICHAEL F.

- Accounting for puts and calls, by Michael F. Foran and Kavasseri V. Ramanathan. (Practitioners forum) *Journal of accountancy*, v. 139, Jan. 1975, p. 88-91.

- FORBES** chief executive roster: who gets the most pay. *Forbes*, v. 115, May 15, 1975, p. 234-68, *passim*.

- FORBES** company roster: the dimensions of American business. *Forbes*, v. 115, May 15, 1975, p. 198-233.

- FORBES** twenty-seventh annual report on American industry. *Forbes*, v. 115, Jan. 1, 1975, p. 39-226, *passim*. (Includes who's where rankings and industry reports.)

- FORBES** 500s. *Forbes*, v. 115, May 15, 1975, p. 155-96, *passim*.

FORD, ALLEN.

- Deductibility of travel expenses for temporary work tied to meanings of home, temporary. *Taxation for accountants*, v. 15, Nov. 1975, p. 309-12.
- Rapid amortization of pollution-control equipment is not always the best taxmove, by Allen Ford and Price Brattin. (Accounting) *Taxation for accountants*, v. 14, April 1975, p. 234-7.
- Travel expenses for a visiting professor. *Accounting review*, v. 50, April 1975, p. 338-44.

FORD, JAMES S.

- Ewart, Park J. Probability for statistical decision making, by Park J. Ewart, James S. Ford and Chi-Yuan Lin. Englewood Cliffs, N.J., Prentice-Hall, c1974. 385 p. (Appendices(p. 319-68): -1. Summaries -2. Tables) [201.8 E]

FORD, NEIL M.

- Walker, Orville C. Organizational determinants of the industrial salesman's role conflict and ambiguity, by Orville C. Walker, Gilbert A. Churchill and Neil M. Ford. *Journal of marketing*, v. 39, Jan. 1975, p. 32-9.

FORD, PRESLEY S.

- Reviewing audit workpapers. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 141-51.) [110 H]

FORD FOUNDATION.

- Hass, Jerome E. Financing the energy industry, by Jerome E. Hass, Edward J. Mitchell and Bernell K. Stone. Cambridge, Mass., Ballinger Pub. Co., c1974. 138 p. (Report to the Ford Foundation's Energy Policy project.) [*250 Oil 2]
- Kennedy, Roger. Shareholder responsibility in institutional investment - how the Ford Foundation deals with social issues. *Trusts & estates*, v. 114, April 1975, p. 214-17.

- FORD** investment credit proposals: less for healthy, more for sick. *Accounting issues* (Bear, Stearns & Co.), Oct. 15, 1974, p. 1-4.

FORD MOTOR CO.

- Ford's better idea: use more microfilm. *Information & records management*, v. 9, Oct. 1975, p. 29-31.
- Products liability ... second collision issue. *American Bar Association Journal*, v. 61, April 1975, p. 496-7.

- FORD'S** better idea: use more microfilm. *Information & records management*, v. 9, Oct. 1975, p. 29-31.

FORECAST AUDITS

See Business Forecasting - Auditing

- FORECAST** guidelines published. (News report) *Journal of accountancy*, v. 139, May 1975, p. 18.

FORECASTING

See Business Forecasting
Professional Ethics - Forecasts
Sales Forecasting
Statements, Financial - Forecasts

FORECASTING local government spending.

- Scott, Claudia Devita. Forecasting local government spending. Washington, Urban Institute, c1972. 142 p. (Prepared in cooperation with the Municipal Finance Officers Association) [344 S]

FOREIGN BRANCHES

See Branches, Foreign
Holding Companies And Subsidiaries, Foreign
Subsidiaries

FOREIGN CORPORATIONS

See Corporations, Foreign

FOREIGN DIRECT INVESTMENT REGULATIONS

See Also Investments - Foreign

Baker, James C. ICSID, a little-known solution to investment disputes in high risk countries, by James C. Baker and John K. Ryans. *Akron business and economic review*, v. 6, Fall 1975, p. 8-12.

Foreign investment in United States to be studied for economic impact. *Commerce today*, v. 5, May 26, 1975, p. 9-10.

Lundy, Daniel F. Foreign investment study act of 1974: reporting requirements. *Tax adviser*, v. 6, Feb. 1975, p. 102.

Walker, Antonio Garrigues. Spain: the new foreign investment law. *Tax management international journal*, Nov. 1974, p. 6-11.

FOREIGN EXCHANGE

See Also Currency Futures
Taxation, United States-Foreign Exchange

Adler, Michael. Optimal international acquisitions, by Michael Adler and Bernard Dumas. *Journal of finance*, v. 30, March 1975, p. 1-19.

Aliber, Robert Z. Monetary independence under floating exchange rates. *Journal of finance*, v. 30, May 1975, p. 365-76.

Bradford, Samuel R. Managing foreign exchange. *Accountancy* (Eng.), v. 86, March 1975, p. 80, 82, 84.

Byrne, Liam T. Changing role of the stock exchange. *Management* (Irish), v. 22, Jan. 1975, p. 25-6.

Clague, Llewellyn. Export pricing in a floating rate world, by Llewellyn Clague and Rena Grossfield. *Columbia journal of world business*, v. 9, Winter 1974, p. 17-22.

Cutler, David S. SDRs: valuation and interest rate, by David S. Cutler and Dhruva Gupta. *Finance and development*, v. 11, Dec. 1974, p. 18-21.

Delbridge, Richard. Foreign exchange dealings in banks. *Arthur Andersen chronicle*, v. 35, April 1975, p. 39-54.

Ernst & Ernst. Foreign exchange rates and restrictions. New York, 1975. 23 p. (*International business series, annual special report*.) [*713 E]

Exchange control regulations as applicable to Indians abroad. *Finance and society* (India), v. 1, March 1975, p. 116-21.

Farrow, S. M. Protecting that foreign investment. *Certified accountant* (Eng.), July-Aug. 1975, p. 413-14.

Fountain, John. Premium dollars. *Financial analysts journal*, v. 31, March/April 1975, p. 70-6.

Hein, John. Will SDR pricing displace the dollar? *Conference Board record*, v. 12, Aug. 1975, p. 14-17.

Hewson, John. Qualitative analysis of Euro-currency controls, by John Hewson and Eisuke Sakakibara. *Journal of finance*, v. 30, May 1975, p. 377-400.

Johnson, Howard G. Keep control of foreign exchange operations, by Howard G. Johnson and J. James Lewis. *Bankers magazine*, v. 158, Spring 1975, p. 79-83.

Kindleberger, C. P. Quantity and price, especially in financial markets. *Quarterly review of economics and business*, v. 15, Summer 1975, p. 7-19.

Klopstock, Fred H. Oil payments and financial markets. *Conference Board record*, v. 12, May 1975, p. 34-9.

Kothari, M. M. Malpractices in foreign exchange dealings - need to strike at every nook. *Finance and society* (India), v. 1, March 1975, p. 113-15.

Kwan, Cheukuen. Issue of foreign exchange management in U.S. multinationals. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 887-8.

Landau, Peter. Will SDRs become the new supercurrency? *Institutional investor*, v. 9, Aug. 1975, p. 31-4.

Lewis, Kenneth A. Empirical issues in the demand for currency: a multinational study, by Kenneth A. Lewis and Francis F. Breen. *Journal of finance*, v. 30, Sept. 1975, p. 1065-79.

Lloyd, Bruce. Identification and assessment of political risk in the international environment. *Long range planning*, v. 7, Dec. 1974, p. 24-32.

May, L. Chester. Managing the multinationals' international exchange risks. *Conference Board record*, v. 12, Oct. 1975, p. 45-8.

Miller, Richard H. Forward exchange facilities in developing countries. *Finance and development*, v. 12, March 1975, p. 12-15.

Mueller, Gerhard G. Accounting for multinationals. (*Finance*) *Accountancy* (Eng.), v. 86, July 1975, p. 68, 70, 72, 75.

O'Connor, Walter F. Tax consequences of the currency float, by Walter F. O'Connor and Samuel M. Russo. *Financial executive*, v. 43, Jan. 1975, p. 48-52.

Oetking, Robert. Sterling's status and English law. *Bankers monthly*, v. 92, April 15, 1975, p. 26, 28-9.

Oetking, Robert. U.S. banks rein in foreign exchange operations. (London finance) *Bankers monthly*, v. 91, Nov. 15, 1974, p. 24-6.

Paton, William A. Sensitivity to dollar devaluation - bane or blessing? *Michigan CPA*, v. 26, Jan.-Feb. 1975, p. 9-11.

Proposed supplement to SSAP6. *Management accounting* (Eng.), v. 53, Sept. 1975, p. 284.

Radebaugh, Lee H. International dimension of the Financial Accounting Standards Board: translation and disclosure of foreign operations. *International journal of accounting*, v. 10, Fall 1974, p. 55-70.

Roberts, Gary R. Legal problems in the adoption of a crawling peg exchange rate adjustment mechanism. (Notes) *Stanford law review*, v. 27, Jan. 1975, p. 349-85.

Rodriguez, Rita M. Management of foreign exchange risk in the U.S. multinationals. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 849-57.

Search for currency experts. *Dun's review*, v. 105, March 1975, p. 85-6.

Shapiro, Alan C. Exchange rate changes, inflation, and the value of the multinational corporation. *Journal of finance*, v. 30, May 1975, p. 485-502.

Shaw, E. R. World monetary co-operation and reform - stability or collapse? *Accountant* (Eng.), v. 172, March 6, 1975, p. 308-11.

Statement of Financial Accounting Standards no. 8 - accounting for the translation of foreign currency transactions and foreign currency financial statements. (Official releases) *Journal of accountancy*, v. 140, Dec. 1975, p. 78-89.

Whitman, Marina V. N. Payments adjustment process and the exchange rate regime: what have we learned? *American economic review*, v. 65, May 1975, p. 133-46.

Witteveen, H. Johannes. Inflation and exchange rate flexibility. (Views & comments) *Finance and development*, v. 12, March 1975, p. 49-51.

Witteveen, H. Johannes. Inflation and the international monetary situation. *American economic review*, v. 65, May 1975, p. 108-14.

Accounting

AICPA comments on foreign currency translation draft. (News report) *Journal of accountancy*, v. 139, June 1975, p. 9.

Aliber, Robert Z. Accounting measures of foreign exchange exposure: the long and short of it, by Robert Z. Aliber and Clyde P. Stickney. *Accounting review*, v. 50, Jan. 1975, p. 44-57.

Alice in accountingland. (Numbers game) *Forbes*, v. 115, April 15, 1975, p. 37-8.

Bailey, Daniel A. FASB's impact to date on property/liability insurers. *Best's review* (Property/liability ed.), v. 76, Oct. 1975, p. 28, 30, 86, 88-92.

- Barrett, M. Edgar. Accounting determinants of foreign exchange gains and losses, by M. Edgar Barrett and Leslie L. Spero. *Financial analysts journal*, v. 31, March/April 1975, p. 26-30.
- Bradford, Samuel R. Foreign exchange exposure. (Finance) *Accountancy* (Eng.), v. 86, Sept. 1975, p. 74, 77-8.
- Delbridge, Richard. Foreign exchange dealings in banks. *Arthur Andersen chronicle*, v. 35, April 1975, p. 39-54.
- Fantl, Irving L. FASB and the currency translation bungle. *Woman CPA*, v. 37, Oct. 1975, p. 5-6, 30.
- FASB issues new releases at year's end. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 18, 20, 24.
- Financial Accounting Standards Board. Accounting for foreign currency translation - dated February 21, 1974. Stamford, Conn., 1974. 4 v. (704, 298 p.) (*Public record*, Discussion Memorandum. Pt. 1; Position papers submitted in respect of Discussion Memorandum. - Pt. 2; Transcript of public hearing held June 10-11, 1974.) [*111.1 F]
- Financial Accounting Standards Board. Accounting for the translation of foreign currency transactions and foreign currency financial statements. Stamford, Conn., 1974. 54 p. (Exposure draft, Dec. 31, 1974. Proposed statement of financial accounting standards.) [*111.1 F]
- Gillick, James V. Accounting for foreign currency translation. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 35-43.) [110 H]
- Institute Of Chartered Accountants Of India. Statement on accounting for foreign currency translation. *Chartered accountant* (India), v. 23, Jan. 1975, p. 337-9.
- Institute Of Chartered Accountants Of India. Research Committee. Statement on accounting for foreign currency translation. *Chartered accountant* (India), v. 23, Nov. 1974, p. 225-7.
- Kelly, M. S. Foreign currency conversions: determining the rate. *Accountant* (Eng.), v. 173, July 31, 1975, p. 121-2.
- Kubin, Konrad W. Accounting for foreign currency translation: current problems in historical perspective. *Accounting historian*, v. 2 Winter 1975, p. 5, 7.
- New York State Society Of Certified Public Accountants. Foreign currency translation. (News & views) *CPA* (NYSS), v. 45, July 1975, p. 10-11.
- Pakkala, A. L. Foreign exchange accounting of multinational corporations. *Financial analysts journal*, v. 31, March/April 1975, p. 32-4, 36, 38-41, 76.
- Statement of Financial Accounting Standards no. 8 - accounting for the translation of foreign currency transactions and foreign currency financial statements. (Official releases) *Journal of accountancy*, v. 140, Dec. 1975, p. 78-89.
- Teck, Alan. Using computers for foreign exchange tax planning. *International tax journal*, v. 2, Fall (Nov.) 1975, p. 5-27.

Australia

- Gillin, E. F. How Australia determines her foreign exchange rate. *Australian accountant*, v. 45, Sept. 1975, p. 478-80, 483.

Data processing

- Teck, Alan. Using computers for foreign exchange tax planning. *International tax journal*, v. 2, Fall (Nov.) 1975, p. 5-27.

Germany

- Kutschelis, Georg. Doing business in the Federal Republic of Germany. *Denver journal of international law and policy*, v. 3, Fall 1973, p. 197-252.

Great Britain

- Fountain, John. Premium dollars. *Financial analysts journal*, v. 31, March/April 1975, p. 70-6.

India

- Institute Of Chartered Accountants Of India. Statement on accounting for foreign currency translation. *Chartered accountant* (India), v. 23, Jan. 1975, p. 337-9.

Ireland

- Ryan, Kenneth E. Exchange control in the Republic. *Accountancy Ireland*, v. 6, Dec. 1974, p. 31-3.
- Smith, Louis P. F. What we should do about sterling. *Management* (Irish), v. 22, Jan. 1975, p. 19-22, 24.

FOREIGN exchange rates and restrictions.

- Ernst & Ernst. Foreign exchange rates and restrictions. New York, 1975. 23 p. (*International business series, annual special report.*) [*713 E]

FOREIGN investment in the U. S. Mergers & acquisitions, v. 10, Spring 1975, p. 37-40.

FOREIGN investment in United States to be studied for economic impact. Commerce today, v. 5, May 26, 1975, p. 9-10.

FOREIGN INVESTORS TAX ACT OF 1966

- See Taxation, United States - Foreign Investors Tax Act Of 1966

FOREIGN OPERATIONS

- See Also Branches, Foreign Corporations, Foreign Corporations, Multinational Export And Import Trade Foreign Trade Holding Companies And Subsidiaries, Foreign Subsidiaries

- Assessing foreign opportunities. (Management information) *Accountant* (Eng.), v. 172, June 19, 1975, p. 787.
- Caverly, Robert J. Closeup look at the potential infinity of East-West trade. *Panorama* (Harris, Kerr, Forster) no. 1, Summer 1975, p. 6-9, 24-5.
- Green, Eric F. Trading tightrope: balance of payments and trade becoming increasingly delicate, vital. *Panorama* (Harris, Kerr, Forster), no. 1, Summer 1975, p. 4-5, 23-4.
- Greene, James. Examination of foreign investments to make 58 products overseas, by James Greene and David Bauer. New York, Conference Board, c1975. 47 p. (*Conference Board report*, no. 656.) [*720 G]
- Kapoor, Ashok. MNC negotiations: characteristics and planning implications. *Columbia journal of world business*, v. 9, Winter 1974, p. 121-30.
- King, Henry T. Checklist of foreign restrictions on United States investments abroad. *Tax management international journal*, Nov. 1974, p. 12-15.
- Lloyd, Bruce. Identification and assessment of political risk in the international environment. *Long range planning*, v. 7, Dec. 1974, p. 24-32.
- Rosenfield, Paul. Foreign operations and inflation accounting (a golden opportunity). *Accountancy* (Eng.), v. 86, Feb. 1975, p. 37-41. (Title in publication: The golden opportunity.)
- Spencer, William I. Who controls MNCs? An interview with William I. Spencer. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 97-108.
- Storey, Rollyn L. Everything you always wanted to know about broker services, internationally. *Risk management*, v. 22, May 1975, p. 6-8, 10-12, 14-15.
- Storey, Rollyn L. Everything you always wanted to know about broker services internationally -continued. *Risk management*, v. 22, June 1975, p. 6-8, 10, 12-13.
- Survey outlines sales opportunities abroad that can aid U.S. recovery. *Commerce today*, v. 5, Sept. 1, 1975, p. 4-7.

Accounting

- Aliber, Robert Z. Accounting measures of foreign exchange exposure: the long and short of it, by Robert Z. Aliber and Clyde P. Stickney. *Accounting review*, v. 50, Jan. 1975, p. 44-57.

Finance

- Battersby, Mark E. Swapping risk for reward. *Financial executive*, v. 43, May 1975, p. 22-5.
- Rodriguez, Rita M. Management of foreign exchange risk in the U.S. multinationals. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 849-57.

Government regulation

- King, Henry T. Checklist of foreign restrictions on United States investments abroad. *Tax management international journal*, Nov. 1974, p. 12-15.
- Radebaugh, Lee H. International dimension of the Financial Accounting Standards Board: translation and disclosure of foreign operations. *International journal of accounting*, v. 10, Fall 1974, p. 55-70.

Internal audit and control

- Tooman, Lee D. Starting the internal audit of foreign operations. *Internal auditor*, v. 32, Nov./Dec. 1975, p. 56-62.

Management

- Bradford, Samuel R. Managing foreign exchange. *Accountancy* (Eng.), v. 86, March 1975, p. 80, 82, 84.
- de la Torre, Jose. Product life cycle as a determinant of global marketing strategies. *Atlanta economic review*, v. 25, Sept.-Oct. 1975, p. 9-14.
- Suzman, Cedric L. Changing nature of export management. *Atlanta economic review*, v. 25, Sept.-Oct. 1975, p. 15-20.

Reports and statements

- Aliber, Robert Z. Accounting measures of foreign exchange exposure: the long and short of it, by Robert Z. Aliber and Clyde P. Stickney. *Accounting review*, v. 50, Jan. 1975, p. 44-57.
- Financial Accounting Standards Board. Accounting for the translation of foreign currency transactions and foreign currency financial statements. Stamford, Conn., 1974. 54 p. (Exposure draft, Dec. 31, 1974. Proposed statement of financial accounting standards.) [*111.1 F]
- Radebaugh, Lee H. International dimension of the Financial Accounting Standards Board: translation and disclosure of foreign operations. *International journal of accounting*, v. 10, Fall 1974, p. 55-70.

Taxation

See Taxation, Foreign Operations, Under Name Of Country

FOREIGN OPERATIONS IN ASIA

- Roxas, Sixto K. Current & future trends of doing business in Asia. *SGV group journal* (P.I.), no. 1 - 1975, p. 28-35.

FOREIGN OPERATIONS IN AUSTRALIA

- Pascoe, B. H. Tax and fiscal aspects of foreign corporations doing business in Australia, by B.H. Pascoe and Whinney Murray. *Tax management international journal*, Aug. 1975, p. 3-9.

FOREIGN OPERATIONS IN BERMUDA

- Bermuda National Bank Ltd. Bermuda business guide. Hamilton, Bermuda, n.d. 12 p. [*759.1 B]

FOREIGN OPERATIONS IN BRAZIL

- Marti, Mary Mercedes. Brazilian tax incentives to exporters: U.S. aspects. *Tax executive*, v. 27, Jan. 1975, p. 171-92.

FOREIGN OPERATIONS IN CANADA

- Barrows, David. Foreign ownership and corporate behavior in Canada, by David Barrows and Peter Lyman. *MSU business topics*, v. 23, Spring 1975, p. 13-20.
- Crookell, Harold. Canada's export performance problems and prospects. (Management in action) *Cost and management* (Canada), v. 48, Nov.-Dec. 1974, p. 35-8.

- Hayden, Peter R. Canadian foreign investment review act, by Peter R. Hayden and Jeffrey H. Burns. *Practical lawyer*, v. 21, Oct. 1975, 55-62.

- Spoliansky, Leon G. R. Beware of Canadian subsidiaries, by Leon G. R. Spoliansky and M. Donald Easton. *Business lawyer*, v. 30, July 1975, p. 1053-9.

- Verchere, Bruce. Canada: budget provision to change the withholding tax on interest. *Tax management international journal*, July 1975, p. 26-7.

FOREIGN OPERATIONS IN COLOMBIA

- Basche, James R. U.S. business support for international public service activities. Part II: support from foreign affiliates - Colombia. New York, Conference Board, c1974. 24 p. (Conference Board report, no. 643.) [*938 B]
- Perenzin, Dominic A. Colombia: tax reform and its effect on the form of a business organization. *Tax management international journal*, March 1975, p. 7-10.

FOREIGN OPERATIONS IN DEVELOPING COUNTRIES

- Baker, James C. ICSID, a little-known solution to investment disputes in high risk countries, by James C. Baker and John K. Ryans. *Akron business and economic review*, v. 6, Fall 1975, p. 8-12.

FOREIGN OPERATIONS IN EGYPT

- Abdel-Meguid, Adly. Investing in Egypt. *Tax management international journal*, Oct. 1975, p. 3-15. (Supplement, p. 6-15: Law no. 43 of 1974.)

FOREIGN OPERATIONS IN EUROPE

- Esslen, Rainer. How seriously must you take the European Community? By Rainer Esslen and Eric Sjogren. *Columbia journal of world business*, v. 9, Winter 1974, p. 75-80.
- Lauter, G. Peter. Multinational corporations in eastern European socialist economies, by G. Peter Lauter and Paul M. Dickie. *Journal of marketing*, v. 39, Oct. 1975, p. 40-6.

FOREIGN OPERATIONS IN FRANCE

- Arthur Andersen & Co. Tax and trade guide - France. 3rd ed. Chicago, 1975. 160 p. [*759.1 F]
- Rawlings, Boynton M. French company law: choice of corporate form available to the foreign investor. *Business lawyer*, v. 30, July 1975, p. 1251-71.

FOREIGN OPERATIONS IN GERMANY

- Kutschelis, Georg. Doing business in the Federal Republic of Germany. *Denver journal of international law and policy*, v. 3, Fall 1973, p. 197-252.
- McIsaac, George S. Codetermination: a hidden noose for MNCs, by George S. McIsaac and Herbert Henzler. *Columbia journal of world business*, v. 9, Winter 1974, p. 67-74.

FOREIGN OPERATIONS IN INDONESIA

- Sukarya, Sutadi. Indonesia. *Tax management international journal*, Aug. 1975, p. 28-36.

FOREIGN OPERATIONS IN IRAN

- Freiman, David J. Persian gold: doing business in Iran. *Management review*, v. 64, May 1975, p. 9-15.

FOREIGN OPERATIONS IN IRELAND

- Price Waterhouse & Co. Information guide for doing business in the Republic of Ireland. New York, c1975. 97 p. (Supersedes guide dated Aug. 1971.) [*759.1 I]

FOREIGN OPERATIONS IN JAPAN

- Problems of internationalizing Japan's capital market. *Institutional investor*, v. 9, Oct. 1975, p. 107-8.

ACCOUNTANTS' INDEX 1975

FOREIGN OPERATIONS IN LATIN AMERICA

- Hausman, James S. Andean Pact Model convention as viewed by the capital exporting nations. *Bulletin for international fiscal documentation*, v. 29, March 1975, p. 99-104.
- Marti, Mary Mercedes. Tax aspects of licensing in Latin America. *Tax management international journal*, May 1975, p. 7-11.
- Rose, Stanley F. Andean pact and its foreign investment code - need for clarity? *Tax management international journal*, Jan. 1975, p. 3-16.

FOREIGN OPERATIONS IN MEXICO

- Coopers & Lybrand. Mexico - from the international reference manual. New York, c1975. 41 p. [*759.1 M]
- Ellsworth, David G. Mexico opens the door to resort development. *Real estate review*, v. 5, Spring 1975, p. 36-51.
- Martinez Guerrero, Roberto. Acquisition of real property, investment in corporations and probate law in Mexico: I. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 427-46.
- Sutton, Leonard v. B. Acquisition of real property, investment in corporations and probate law in Mexico: II. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 447-53.

FOREIGN OPERATIONS IN NIGERIA

- Brauw-Hay, Elizabeth A. de. Investment in Nigeria and the Nigerian enterprises promotion decree, 1972. *Bulletin for international fiscal documentation*, v. 29, May 1975, p. 200-3.

FOREIGN OPERATIONS IN PANAMA

- Ellis, Royan D. Panama: not just a canal, by Royan D. Ellis and Everett A. Mowatt. *Tax executive*, v. 28, Oct. 1975, p. 33-40.

FOREIGN OPERATIONS IN PERU

- Rose, Stanley F. Introduction to Peruvian law for lawyers and businessmen. *Tax management international journal*, Feb. 1975, p. 3-43.

FOREIGN OPERATIONS IN SPAIN

- Allen, D. G. MacDonald. Commercial opportunities in Spain. *International accountant* (Eng.), v. 45, no. 2, 1975, p. 18-19.
- MacDonald Allen, D. G. Spain's liberalized investment laws. *Accountant* (Eng.), v. 172, April 3, 1975, p. 428-9.
- Walker, Antonio Garrigues. Spain: the new foreign investment law. *Tax management international journal*, Nov. 1974, p. 6-11.

FOREIGN OPERATIONS IN SWITZERLAND

- Kronauer, Mario. Information given for tax purposes from Switzerland to foreign countries especially to the United States for the prevention of fraud or the like in relation to certain American taxes. *Tax law review*, v. 30, Fall 1974, p. 47-99.

FOREIGN OPERATIONS IN THE CAYMAN ISLANDS

- Ellis, Royan D. Financially flexible Cayman Islands. *Tax executive*, v. 27, Oct. 1974, p. 9-16.
- Moir, Roger J. Cayman Islands: tax haven or financial centre? *Accountant's magazine* (Scot.), v. 79, May 1975, p. 182-4.

FOREIGN OPERATIONS IN THE DOMINICAN REPUBLIC

- How young ideas promote prosperity in the Dominican Republic. *Nation's business*, v. 63, July 1975, p. 69-70.

FOREIGN OPERATIONS IN THE MIDDLE EAST

- Snyder, James D. Sizzling market unveiled. *Sales management*, v. 114, May 5, 1975, p. 41-7.

FOREIGN OPERATIONS IN LATIN AMERICA

FOREIGN OPERATIONS IN THE PHILIPPINES

- Basche, James R. U.S. business support for international public service activities. Part II: support from foreign affiliates - the Philippines. New York, Conference Board, c1975. 24 p. (Conference Board report, no. 657.) [*938 B]

FOREIGN OPERATIONS IN THE UNION OF SOVIET SOCIALIST REPUBLICS

- Ogram, Ernest W. U.S.-U.S.S.R. trade procedures and prospects. *Atlanta economic review*, v. 25, Sept.-Oct. 1975, p. 27-30.

FOREIGN OPERATIONS IN THE UNITED STATES

- Belford, J. A. For the foreign manager in business in the U.S. - relations with labor. *Conference Board record*, v. 12, Feb. 1975, p. 61-4.
- Crawford, John M. Accounting considerations for Japanese issuers in the United States capital market. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 55-63.) [110 H]
- Elmer, Brian C. Legal obstacles to foreign acquisitions of U.S. corporations, by Brian C. Elmer and Dwight A. Johnson. *Business lawyer*, v. 30, April 1975, p. 681-98.
- Festetics, Paul. Strategic considerations for foreign bank expansion. *Columbia journal of world business*, v. 9, Winter 1974, p. 81-6.
- Foreign role in U.S. energy picture seen growing, but remaining relatively small. (Domestic business report) *Commerce today*, v. 5, March 3, 1975, p. 12.
- Lundy, Daniel F. Foreign investment study act of 1974: reporting requirements. *Tax adviser*, v. 6, Feb. 1975, p. 102.
- McDonald, Robert J. For the foreign manager in business in the U.S. - tax considerations. *Conference Board record*, v. 12, Feb. 1975, p. 55-8.
- Morrow, Robert D. Direct foreign investment in the U.S.: investment motivation. *Atlanta economic review*, v. 25, Sept.-Oct. 1975, p. 21-5.
- New immigration. *Forbes*, v. 116, Nov. 1, 1975, p. 28-31.
- O'Connor, Walter F. OIO audits of U.S. subsidiaries of foreign parent. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 209.
- Parsons, James L. For the foreign manager in business in the U.S. - environmental requirements. *Conference Board record*, v. 12, Feb. 1975, p. 58-60.
- Rose, Sanford. Misguided furor about investments from abroad. *Fortune*, v. 91, May 1975, p. 170-5, 290, 292, 294, 297.
- Rosenthal, Gertrude Susan. Imports and Section 7 of the Clayton act. *Cornell law review*, v. 60, April 1975, p. 600-36.
- Werther, William B. Manpower implications of direct Japanese investment. *Akron business and economic review*, v. 5, Winter 1974, p. 5-9.
- Young, John H. Acquisition of United States businesses by foreign investors. *Business lawyer*, v. 30, Nov. 1974, p. 111-28.

FOREIGN OPERATIONS IN VENEZUELA

- Amador, Frank J. Venezuela: economy, trade opportunities and operating conditions. *Tax management international journal*, May 1975, p. 3-6.

- FOREIGN role in U.S. energy picture seen growing, but remaining relatively small. (Domestic business report) *Commerce today*, v. 5, March 3, 1975, p. 12.

FOREIGN SUBSIDIARIES

- See Holding Companies And Subsidiaries, Foreign Subsidiaries
Taxation, Foreign Subsidiaries, Under Name Of Country

FOREIGN TAX HAVENS

- See Tax Avoidance
Taxation, Developing Countries
Taxation, Under Name Of Specific Country,
E.G., Brazil

FOREIGN TRADE

- See Also Branches, Foreign
Corporations, Foreign
Export And Import Trade
Foreign Operations
Holding Companies And Subsidiaries,
Foreign Subsidiaries

- Baldwin, Robert E. International trade and economic growth: a diagrammatic analysis. *American economic review*, v. 65, March 1975, p. 187-93.
- Burton, Gene E. Credit services for the exporter. *Credit and financial management*, v. 77, March 1975, p. 28-31.
- Caverly, Robert J. Closeup look at the potential infinity of East-West trade. *Panorama* (Harris, Kerr, Forster) no. 1, Summer 1975, p. 6-9, 24-5.
- Chen, Chin-Yuen. U.S.-China trade prospects. *Columbia journal of world business*, v. 9, Fall 1974, p. 80-6.
- Davidow, Joel. Antitrust, foreign policy, and international buying cooperation. *Yale law journal*, v. 84, Dec. 1974, p. 268-92.
- Gorski, Janusz. Council for Mutual Economic Assistance (CMEA): its role in the economic integration of Socialist countries. *International journal of accounting, education and research*, v. 10, Fall 1974, p. 19-32.
- Green, Eric F. Trading tightrope: balance of payments and trade becoming increasingly delicate, vital. *Panorama* (Harris, Kerr, Forster), no. 1, Summer 1975, p. 4-5, 23-4.
- Hauge, Gabriel. Perspective on these troublous times. *Conference Board record*, v. 12, March 1975, p. 35-8.
- Horst, Thomas. Industrial composition of U.S. exports and subsidiary sales to the Canadian market: reply. *American economic review*, v. 65, March 1975, p. 235.
- International commodities business. *Viewpoint* (Main Lafrentz & Co.), 2nd ed., 1974, p. 2-17.
- Ogram, Ernest W. U.S.-U.S.S.R. trade procedures and prospects. *Atlanta economic review*, v. 25, Sept.-Oct. 1975, p. 27-30.
- Orr, Dale. Industrial composition of U.S. exports and subsidiary sales to the Canadian market: comment. *American economic review*, v. 65, March 1975, p. 230-4.
- Ozawa, Terutomo. Japan's Mid-East economic diplomacy. *Columbia journal of world business*, v. 9, Fall 1974, p. 38-46.
- Paterno, Vicente T. Economic opportunities in regional cooperation: the Philippines and ASEAN. *SGV group journal*, no. 3, 1974, p. 44-7.
- Snyder, James D. Sizzling market unveiled. *Sales management*, v. 114, May 5, 1975, p. 41-7.
- U.S. consumer goods sales outlook strong in Far Eastern countries. *Commerce today*, v. 5, April 28, 1975, p. 8-10.
- U.S. trade moves into surplus; recession curbs quarter's imports. *Commerce today*, v. 5, May 12, 1975, p. 11-12.
- U.S. trade share strengthens in world markets despite adverse effect of oil imports. (International commerce report) *Commerce today*, v. 5, April 28, 1975, p. 22-3.
- Zurawicki, Leon. Cooperation of the socialist state with the MNCs. *Columbia journal of world business*, v. 10, Spring 1975, p. 109-15.

European Economic Community

- Neild, Paul. Cost of trading with EEC. *Accountancy* (Eng.), v. 86, Jan. 1975, p. 4.
- Woolf, Emile. Understanding stock profits. (Mainly for students) *Accountancy* (Eng.), v. 86, Jan. 1975, p. 98, 100-1, 104.

Government regulation

- McCarthy, James E. Trade act of 1974. *Conference Board record*, v. 12, March 1975, p. 18-23.

Great Britain

- Smith, Louis P. F. What we should do about sterling. *Management* (Irish), v. 22, Jan. 1975, p. 19-22, 24.

India

- Deepk, K. Gamut of Indian export trade. *Finance and commerce* (India), v. 17, Nov.-Dec. 1974, p. 437-44.
- Ukil, Gautam. Golden fibre in India's foreign trade. *Finance and commerce* (India), v. 17, Nov.-Dec. 1974, p. 429-30.

Ireland

- Smith, Louis P. F. What we should do about sterling. *Management* (Irish), v. 22, Jan. 1975, p. 19-22, 24.

Poland

- Jaruga, Alicja A. Recent developments in Polish accounting: an international transaction emphasis. *International journal of accounting education and research*, v. 10, Fall 1974, p. 1-18.

Taxation

- See Taxation, Foreign Trade, Under Name Of Country

Union of Soviet Socialist Republics

- Oliver, John B. Is selling technology to the Soviets dangerous? By John B. Oliver and Elliott J. Weiss. (Ideas for action) *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 18, 144-5.

FOREIGN WEALTH DEPRIVATIONS

- See Expropriations

FOREMEN AND SUPERVISORS

- Calhoun, Richard P. First-level supervisory training needs and organizational development, by Richard P. Calhoun and Thomas H. Jerdee. *Public personnel management*, v. 4, May-June 1975, p. 196-200.
- Wright, Lyle H. How to supervise first-line supervisors effectively: *Air force comptroller*, v. 9, July 1975, p. 34-5.

FORENSIC ACCOUNTING

- See Evidence

FORER, HENRY D.

- Astonishing tax treatment of savings certificates. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 195-201.) [110 H]

FORESTS AND FORESTRY

- See Also Depreciation, Depletion And Obsolescence
- Timberlands
Lumber Industry
Timberlands
Trees

Taxation

- See Taxation, United States-Forests

FORGERY

- See Also Accountants - Liability
Commercial Crime
Defalcations
Fraud

- Thompson, Patricia C. Forgery detection through handwriting analysis. *Magazine of bank administration*, v. 51, Feb. 1975, p. 22-4.

FORKER, JEFF.

Annual chain & franchise directory. *Hospitality* (Food and lodging), v. 13, Dec. 1974, p. L36-L43.

FORM 8-K (SEC)

Beresford, Dennis R. SEC proposes rules for forecasts, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) *Financial executive*, v. 43, June 1975, p. 8.

Chalmers, Geoffrey T. Over-accountable accountants? A proposal for clarification of the legal responsibilities stemming from the audit function. *William and Mary law review*, v. 16, Fall 1974, p. 71-105.

Earnings forecasts. (SEC commentary) *CPA* (NYSS), v. 45, Sept. 1975, p. 62-3. (Excerpt from *SEC accounting report*, July 1975.)

Gillis, John G. Corporate projections: phase II. (Securities law and regulation) *Financial analysts journal*, v. 31, July-Aug. 1975, p. 10-11, 59-60.

Institute questions SEC's auditor-client amendments. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 11-12, 14.

Lurie, Arlene J. How promptly do corporations disclose their problems? by Arlene J. Lurie and Victor S. Pastena. *Financial analysts journal*, v. 31, Sept.-Oct. 1975, p. 55-61.

SEC issues ASR Nos. 165 and 166, other accounting changes. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 16, 18.

FORM 10-K (SEC)

Benjamin, James J. Reaction to NYSE white paper's call for disclosure, by James J. Benjamin and Vincent C. Brenner. *Management accounting* (NAA), v. 56, May 1975, p. 13-18, 38.

Gilbert, Lewis D. More disclosure on company reports. *Accounting forum*, v. 45, May 1975, p. 31-41.

Gillis, John G. Corporate projections: phase II. (Securities law and regulation) *Financial analysts journal*, v. 31, July-Aug. 1975, p. 10-11, 59-60.

Increased disclosure. *Asset*, v. 23, Nov.-Dec. 1974, p. 11.

Lelievre, Clara C. New look in financial statements. (Financial statements) *Woman CPA*, v. 37, July 1975, p. 17-18, 31.

Majority of NYSE firms now give 10-K data to stockholders. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 28-9.

Mundheim, Robert H. Selected trends in disclosure requirements for public corporations. *Securities regulation law journal*, v. 3, Spring 1975, p. 3-32.

Quinn, James J. New financial disclosure requirements for public companies, by James J. Quinn and Fred S. Spindel. (Accounting developments) *Securities regulation law journal*, v. 3, Spring 1975, p. 63-70.

FORM 10-Q (SEC)

Accountants' International Study Group. Interim financial reporting: current practices in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1975. n.p. [*117 A]

Beresford, Dennis R. SEC proposes alternative plan for quarterly financials - public hearings set, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) *Financial executive*, v. 43, June 1975, p. 8, 10.

Continuous reports could replace quarterly: Burton. (News report) *Journal of accountancy*, v. 139, May 1975, p. 12, 15.

Hearings underway on SEC's new proposals on interims. (News report) *Journal of accountancy*, v. 139, June 1975, p. 16.

O'Leary, Joan C. Report on interim statements and SEC release 33-5549. *Massachusetts CPA review*, v. 49, Nov.-Dec. 1975, p. 14, 16, 19-20, 23-4.

FORM 1040, 1040A advance proofs reflect changes in tax law. *Taxation for accountants*, v. 15, Oct. 1975, p. 221-2.

FORMAN, SAMUEL.

Deemed paid credit: application of losses of foreign corps. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 415-16.

FORMS

See Also Accountants' Office-Forms
Business-Form Of Organization
Corporations-Forms
Tax Returns

Clark, Jesse L. Forms management program - an overview. *Information & records management*, v. 9, Sept. 1975, p. 8, 55-6.

Donze, Edward A. Easing the way for bank credit information. *Credit and financial management*, v. 77, April 1975, p. 26-8.

Herzog, Asa S. Herzog's bankruptcy forms and practice, by Asa S. Herzog, Sheldon Lowe and Joel B. Zweibel. 5th ed. New York, Clark Boardman, c1974. 2 v. (looseleaf) [242.81 U]

Kramer, Seymour D. Ten ways to improve your sales control forms. *Sales management*, v. 115, Aug. 18, 1975, p. 2-3.

Nygren, William V. Forms design: it's more than appearance. *Information & records management*, v. 9, Aug. 1975, p. 10, 25-6.

Pemberton, Roy F. Organizing the forms management program. *Information & records management*, v. 9, Aug. 1975, p. 8, 44, 46.

Salesmen's call reports. *Sales management*, v. 115, Aug. 18, 1975, p. 11-48.

Starkey, James E. Standard and optional forms - a means for cutting costs. *Records management journal*, v. 12, Autumn 1974, p. 21.

Westgate, John E. Systems short shorts: managing forms and reports. *Records management journal*, v. 13, Spring 1975, p. 16-17, 25.

Wittner, Derek A. Reincorporation in a new state. *Practical lawyer*, v. 21, Oct. 1975, p. 63-80.

Wood, William A. IRA forms for banks, customers are issued by Internal Revenue. *Banking*, v. 67, Oct. 1975, p. 46-8, 232.

FORMULAS

Gibson, Charles H. IRS audit techniques - accumulated earnings tax. *CPA journal*, v. 45, April 1975, p. 23-5.

FORRESTER, ALAN M.

Simplified financial modeling via time sharing. (Accounting and EDP) *Journal of accountancy*, v. 139, March 1975, p. 39-41.

FORRY, KINGSLEY E.

Contract data - some observations. *Armed forces comptroller*, v. 20, Winter 1975, p. 15-17, 37.

FORSETER, BERNARD.

Rule 10b-5 violations in the ninth circuit: I know it when I see it. *Business lawyer*, v. 30, April 1975, p. 773-81.

FORSTER, JOEL M.

Comments on proposed regulations, edited by Joel M. Forster. (Taxation) *Journal of accountancy*, v. 139, May 1975, p. 44, 46-7.

Congressional tax reform hearings, edited by Joel M. Forster. (Taxation) *Journal of accountancy*, v. 140, Sept. 1975, p. 28, 30, 32, 34, 36, 38.

Congressional tax reform hearings. (Washington report) *Tax adviser*, v. 6, Sept. 1975, p. 552-7.

Estate and gift tax reform: a tax policy statement of the federal tax division. (Taxation) *Journal of accountancy*, v. 139, Feb. 1975, p. 90-5.

Estate and gift tax reform: a tax policy statement of the Federal Tax Division. (Washington report) *Tax adviser*, v. 6, April 1975, p. 229-35.

- Full absorption inventory costing. (Washington report) *Tax adviser*, v. 6, July 1975, p. 424-8.
- Full absorption inventory costing - the IRS issues TIR-1365, edited by Joel M. Forster. (Taxation) *Journal of accountancy*, v. 140, Aug. 1975, p. 92-6.
- IRS disclosure policies and practices. (Washington report) *Tax adviser*, v. 6, March 1975, p. 162-5.
- IRS disclosure policies and practices, edited by Joel M. Forster. (Taxation) *Journal of accountancy*, v. 139, April 1975, p. 81-4. (Excerpted from the *Congressional record*, Feb. 5, 1975.)
- Lifo questions and comments, edited by Joel M. Forster. (Taxation) *Journal of accountancy*, v. 139, June 1975, p. 96-101.
- LIFO questions and comments. (Washington report) *Tax adviser*, v. 6, June 1975, p. 368-73.
- Nineteen seventy-four legislative wrap-up. (Taxation) *Journal of accountancy*, v. 139, March 1975, p. 84-6.
- Nineteen seventy-four legislative wrap-up. (Washington report) *Tax adviser*, v. 6, Feb. 1975, p. 99-102.
- Tax Division comments on proposed regulations. (Washington report) *Tax adviser*, v. 6, May 1975, p. 296-9.
- Tax Division's 1975 recommendations for amendments to the Internal Revenue Code, edited by Joel M. Forster. (Taxation) *Journal of accountancy*, v. 140, July 1975, p. 75-80.
- Tax Division's 1975 recommendations for amendments to the Internal Revenue Code, edited by Joel M. Forster. (Washington report) *Tax adviser*, v. 6, Aug. 1975, p. 487-93.
- Tax reform - foreign income. (Washington report) *Tax adviser*, v. 6, Nov. 1975, p. 688-94.
- Tax reform - foreign income. (Taxation) *Journal of accountancy*, v. 140, Nov. 1975, p. 34-48, *passim*.
- Tax reform - regulation of return preparers. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 624-9.
- Taxation of capital gains. (Professions at work) *Tax adviser*, v. 6, Jan. 1975, p. 40-3.
- Taxation of capital gains. (Taxation) *Journal of accountancy*, v. 139, Jan. 1975, p. 96-9.
- Taxpayers' bill of rights. (Washington report) *Tax adviser*, v. 6, Dec. 1975, p. 730-2.
- Taxpayers' bill of rights. (Taxation) *Journal of accountancy*, v. 140, Dec. 1975, p. 109-11.
- FORSYTH, J. D.**
Rationing capital in a telephone company, by J.D. Forsyth and D.J. Laughhunn. *Financial management*, v. 3, Autumn 1974, p. 36-43.
- FORTUNATO, PAT.**
Resort condo: variations on the fun and profit theme. *Condominium world*, v. 1, Winter 1975, p. 32-41.
- FORTUNE** directory of the fifty largest commercial-banking companies, life-insurance companies, diversified-financial companies, retailing companies, transportation companies, utilities. *Fortune*, v. 92, July 1975, p. 114-15.
- FORTUNE** directory of the fifty largest commercial-banking companies outside the U.S. *Fortune*, v. 92, Aug. 1975, p. 164-5.
- FORTUNE** directory of the fifty largest industrial companies in the world. *Fortune*, v. 92, Aug. 1975, p. 163.
- FORTUNE** directory of the second 500 largest industrial corporations. *Fortune*, v. 91, June 1975, p. 120-48.
- FORTUNE** directory of the 300 largest industrial corporations outside the U.S. *Fortune*, v. 92, Aug. 1975, p. 155-62.
- FORTUNE** directory of the 500 largest industrial corporations. *Fortune*, v. 91, May 1975, p. 208-35.
- FORTUNE'S** employee benefits survey: an overview. *Risk management*, v. 22, Feb. 1975, p. 55, 57-8, 60.
- FOSTER, DAVID S.**
Chadwick, William J. Federal regulation of retirement plans: the quest for parity, by William J. Chadwick and David S. Foster. *Vanderbilt law review*, v. 28, May 1975, p. 641-709.
- FOSTER, EARL M.**
Harper, William K. How about original-issue deep-discount bonds? By William K. Harper, Paul D. Berger and Earl M. Foster. (Ideas for action) *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 8, 12, 16.
- FOSTER, GEORGE.**
Accounting earnings and stock prices of insurance companies. *Accounting review*, v. 50, Oct. 1975, p. 686-98.
Stock market reaction to estimates of earnings per share by company officials. *Journal of accounting research*, v. 11, Spring 1973, p. 25-37.
- FOSTER, RICHARD N.**
Gluck, Frederick W. Managing technological change: a box of cigars for Brad, by Frederick W. Gluck and Richard N. Foster. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 139-50.
- FOSTER, VERLYN.**
Should small hospitals contract for specialty services? *Hospitals*, v. 49, May 16, 1975, p. 69-71.
- FOSTER, WILLIAM C.**
Disclosure: who needs what? *Accounting forum*, v. 45, May 1975, p. 43-50.
Related-party transactions - some considerations. *CPA journal*, v. 45, May 1975, p. 15-20.
- FOTH, EDWARD C.**
Considerations in choosing between Subchapter S and partnership. *National public accountant*, v. 20, July 1975, p. 12-17.
- FOULKES, FRED K.**
Expanding role of the personnel function. *Harvard business review*, v. 53, March-April 1975, p. 71-84.
- FOUNDATION FOR SOCIAL SHAREHOLDERSHIP.**
Kalkman, S. Netherlands: social shareholdership. (Accounting abroad) *CA magazine* (Can.), v. 106, March 1975, p. 16.
- FOUNDATIONS**
See Also Institutions
Non-Profit Organizations
- Everett, Anthony. Firm foundation. (Focus on charities) *Accountancy* (Eng.), v. 85, Dec. 1974, p. 53-4, 56, 58.
- Nelson, John A. Development of the HMO concept. *Risk management*, v. 22, Jan. 1975, p. 16-18, 20-1.
- Raattama, Henry H. Private foundations and public charities - another view, by Henry H. Raattama and Samuel C. Ullman. *Trusts & estates*, v. 114, Sept. 1975, p. 611-13, 677-80.

Raynor, William. New drive for efficiency. (Focus on charities) *Accountancy* (Eng.), v. 85, Dec. 1974, p. 50-3.

Accounting

Accounting Advisory Committee. Report to the Commission on Private Philanthropy and Public Needs. Washington, Commission on Private Philanthropy and Public Needs, 1974. 36 p. [*250 Non]

Belshaw, Hugh. Example to the rest. (Focus on charities) *Accountancy* (Eng.), v. 85, Dec. 1974, p. 58, 60.

Gross, Malvern J. Uniform financial reporting by philanthropic organizations. *CPA* (NYSS), v. 45, June 1975, p. 25-9.

Law

Constitutional law - state action doctrine - tax benefits conferred on private charitable foundations may amount to state action. (Comment) *New York University law review*, v. 49, Oct. 1974, p. 578-92.

Reports and statements

Accounting Advisory Committee. Report to the Commission on Private Philanthropy and Public Needs. Washington, Commission on Private Philanthropy and Public Needs, 1974. 36 p. [*250 Non]

Gross, Malvern J. Uniform financial reporting by philanthropic organizations. *CPA* (NYSS), v. 45, June 1975, p. 25-9.

Taxation

See Taxation, United States-Foundations

FOUNDRIES, BRASS

See Also Metal Work

FOUNTAIN, JOHN.

Premium dollars. *Financial analysts journal*, v. 31, March/April 1975, p. 70-6.

FOURNIES, FERDINAND F.

No praise for salesmen's appraisal. *Sales management*, v. 114, March 3, 1975, p. 40, 42, 44.

FOURTH and Fifth Amendments won't shield stolen records. (Effective tax procedures) *Journal of taxation*, v. 42, Jan. 1975, p. 54-5.

FOUTS, JOHN D.

How to use your auditor. *Cooperative accountant*, v. 28, Fall 1975, p. 56-60.

FOUTZ, PAUL B.

Teaching of international accounting. *Management accounting* (NAA), v. 56, June 1975, p. 31-3.

FOWLER, DEREK.

Organisation of the British Railways Board, part 1. *Public finance and accountancy* (Eng.), v. 2, July 1975, p. 221-5, 236.

Organisation of the British Railways Board, part 2. *Public finance and accountancy* (Eng.), v. 2, Sept. 1975, p. 282-5.

Railways act 1974. *Public finance & accountancy*, v. 1, Oct. 1974, p. 325-9.

FOWLER, GARRY.

Developing the practical side of the student accountant. *South African chartered accountant*, v. 10, Oct. 1974, p. 353-4.

FOX, CHARLES N.

Time-sharing: a tool for the modern accountant. *Management accounting* (NAA), v. 57, Nov. 1975, p. 43-4.

FOX, DENNIS C.

Survey of time sharing applications. (Accounting and EDP) *Journal of accountancy*, v. 140, Aug. 1975, p. 100-3.

FOX, H. LAWRENCE.

Freedom of information act: public inspection of private rulings. (Washington tax watch) *Journal of corporate taxation*, v. 2, Spring 1975, p. 82-5.

Gross-savings test unjustified by regs. (Washington tax watch) *Journal of corporate taxation*, v. 2, Spring 1975, p. 91-4.

Industrial development bonds revisited. (Washington tax watch) *Journal of corporate taxation*, v. 2, Spring 1975, p. 85-91.

Industry and Internal Revenue Service differ on what constitutes pollution control for purposes of tax-exempt industrial development bond financing. (Washington tax watch) *Journal of corporate taxation*, v. 1, Summer 1974, p. 173-81.

Leveraged leasing. (Washington tax watch) *Journal of corporate taxation*, v. 2, Summer 1975, p. 199-205.

New pension reform act. (Washington tax watch) *Journal of corporate taxation*, v. 1, Winter 1975, p. 419-33.

FOX, HARLAND.

Meyer, Mitchell. Profile of employee benefits, by Mitchell Meyer and Harland Fox. New York. Conference Board, c1974. 103 p. (Conference Board report, no. 645.) [*208.9 M]

Top executive compensation. New York. Conference Board, c1974. 64 p. (Conference Board report, no. 640.) [*223.7 F]

Top executive compensation under pay controls. *Conference Board record*, v. 12, June 1975, p. 23-5.

Top executive pensions. *Conference Board record*, v. 12, Feb. 1975, p. 36-9.

FOX, HAROLD W.

LIFO's charms and harms, by Harold W. Fox and Fred F. Lang. *Quarterly review of economics and business*, v. 15, Summer 1975, p. 35-45.

Operational interdependence: a challenge to management. *Cost and management* (Canada), v. 49, Jan.-Feb. 1975, p. 20-3.

FOX, JOSEPH M.

Strategic planning: a case study. *Managerial planning*, v. 23, May-June 1975, p. 32-8.

FOX, LAFE P.

Profile: Lafe P. Fox. *Management accounting* (NAA), v. 57, July 1975, p. 13-14, 70.

FOX, M. J.

Brooking, S. A. Inventory policies for returnable parts in the capital goods industry, by S. A. Brooking, M. J. Fox and A. R. Burgess. *Production and inventory management*, v. 16, First quarter 1975, p. 53-66.

FOX, SIDNEY.

ERISA's impact on the multiemployer plan, by Sidney Fox and Andrew J. Fair. *Pension and profit-sharing tax journal*, v. 1, Spring (March) 1975, p. 121-32.

FRAGNER, BERWYN N.

Employees' cafeteria offers insurance options. (Ideas for action) *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 7-8, 10.

FRAIDIN, STEPHEN.

Developments in federal securities regulation. *Business lawyer*, v. 30, Jan. 1975, p. 313-65.

FRAIR, LES.

Economic optimization of offshore petroleum development, by Les Frair and Mike Devine. *Management science*, v. 21, Aug. 1975, p. 1030-9.

FRAKER, M. SUZANNE.

Educators must show impact of programs. *Hospitals*, v. 49, Sept. 1, 1975, p. 103-6.

FRANCHISE DEALERS

See Franchising

FRANCHISE FEES

See Taxation, United States - Franchise Fees

FRANCHISE FEES

See Taxation, United States - Franchise Fees

FRANCHISE TAXES

See Taxation, Franchise, Under Name Of Particular State
Taxation, United States-States

FRANCHISES

See Franchising

FRANCHISING

See Also Taxation, United States - Franchising

Antitrust law - Schwinn re-cycled - enforced restrictions on location of franchised retail outlets held a per se violation of section 1 of the Sherman act. *New York University law review*, v. 49, Nov. 1974, p. 957-70.

Diamond, Jay. Introduction to contemporary business, by Jay Diamond and Gerald Pintel. Englewood Cliffs, N.J., Prentice-Hall, c1975. 437 p. (Includes bibliographies) [200 D]

Forker, Jeff. Annual chain & franchise directory. *Hospitality* (Food and lodging), v. 13, Dec. 1974, p. L36-L43.

Hunt, Shelby D. Tying agreements in franchising, by Shelby D. Hunt and John R. Nevin. *Journal of marketing*, v. 39, July 1975, p. 20-6.

Sawyer, Ray. Survey of motel chain organizations, part two: franchise chains. *Motel/ motor inn journal*, v. 38, Jan. 1975, p. 49-59.

Schwarz, Ted. Franchise investment gamble. *Veterinary economics*, v. 16, July 1975, p. 23-4, 26.

Second annual franchise directory. *Hospitality* (Food and lodging), v. 13, Dec. 1974, p. R37-R45.

Stark, Richard C. Administrative law - Federal trade commission act - restitution held improper in section five cease and desist order. *Vanderbilt law review*, v. 28, March 1975, p. 409-21.

Accounting

Calhoun, Charles H. Accounting for franchise sales: is substantial performance the answer? *National public accountant*, v. 20, March 1975, p. 8-14.

Calhoun, Charles H. Accounting for initial franchise fees: is it a dead issue? *Journal of accountancy*, v. 139, Feb. 1975, p. 60-7.

Guy, Dan M. Resurging problem of revenue recognition, by Dan M. Guy and Herschel M. Mann. *National public accountant*, v. 20, March 1975, p. 24-9.

Costs

Hair, Joseph F. Profit-cost relationship of franchise operations, by Joseph F. Hair, Richard L. Cattanach and Arlie L. Bowling. *Managerial planning*, v. 24, Nov./Dec. 1975, p. 17-24.

Law

Hunt, Shelby D. Tying agreements in franchising, by Shelby D. Hunt and John R. Nevin. *Journal of marketing*, v. 39, July 1975, p. 20-6.

Serota, Gilbert R. Constitutional obstacles to state good cause restrictions on franchise terminations. *Columbia law review*, v. 74, Dec. 1974, p. 1487-1507.

FRANCIA, ARTHUR J.

Benjamin, James J. Financial accounting, by James J. Benjamin, Arthur J. Francia and Robert H. Strawser. Dallas, Business Pub., c1975. 530 p. [110 B]

FRANCIS, ARTHUR.

Davies, Celia. Many dimensions of performance measurement - there is more to performance than profits or growth, by Celia Davies and Arthur Francis. (Research) *Organizational dynamics*, v. 3, Winter 1975, p. 51-65.

FRANCIS, JACK CLARK.

Intertemporal differences in systematic stock price movements. *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 205-19.

Skewness and investors' decisions. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 163-72.

FRANCK, THOMAS M.

Canada's foreign investment control experiment: the law, the context and the practice, by Thomas M. Franck and K. Scott Gudgeon. *New York University law review*, v. 50, April 1975, p. 76-146.

FRANK, BARRY H.

Brother-sister transfer of funds. *Taxes - the tax magazine*, v. 53, Nov. 1975, p. 693-7.

FRANK, EDWIN H.

Lawyer counseling considerations in representing condominium purchasers, by Edwin H. Frank and others. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 464-70.

FRANK, HUGO.

Improving return on investment through classification merchandising control. *Retail control*, v. 43, Nov. 1974, p. 53-64.

FRANK, JANE LAKES.

Tunney, John V. Federal roles in lawyer reform, by John V. Tunney and Jane Lakes Frank. *Stanford law review*, v. 27, Jan. 1975, p. 333-47.

FRANK, JERRY S.

How to use a saturation sales campaign to penetrate new industrial markets. *Industrial marketing*, v. 60, Jan. 1975, p. 48, 50, 52, 55-6.

FRANK, WALTER C.

Statements on responsibilities in tax practice. *Ohio CPA*, v. 34, Spring 1975, p. 53-60.

FRANK, WERNER G.

Classifying conversions of convertible debentures over four years, by Werner G. Frank and Charles O. Kroncke. *Financial management*, v. 3, Summer 1974, p. 33-9.

FRANKE, REIMUND.

Process model for costing. *Management accounting* (NAA), v. 56, Jan. 1975, p. 45-7.

FRANKEL, JEROLD M.

Prepaid dental care: pulling for growth. *Pension world*, v. 11, Oct. 1975, p. 40-4, 62.

FRANKENBERGER, BERTRAM.

Law office accounting procedures and internal controls. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 387-91.) [110 H]

FRANKFURTER, GEORGE M.

Boot, John C. G. Reply: the dynamics of corporate debt management, decision rules and some empirical evidence, by John C. G. Boot and George M. Frankfurter. *Journal of financial and quantitative analysis*, v. 9, Dec. 1974, p. 1067-8.

Efficient algorithms for conducting stochastic dominance tests on large numbers of portfolios: a comment, by George M. Frankfurter and Herbert E. Phillips. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 177-9.

Management control of blood through a short-term supply-demand forecast system, by George M. Frankfurter, Kenneth E. Kendall and C. Carl Pegels. *Management science*, v. 21, Dec. 1974, p. 444-52.

FRANKHAUSER, MAHLON M.

Regulating new issues and secondary offerings: proposed rules 10b-20 and 10b-21. *Securities regulation law journal*, v. 2, Winter 1975, p. 330-44.

FRANKLE, ALAN W.

Beta coefficients for convertible bonds, by A. W. Frankle and C. A. Hawkins. (Notes) *Journal of finance*, v. 30, March 1975, p. 207-10.

Estimate of convertible bond premiums: comment. (Communications) *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 369-73.

Jennings, Edward H. Estimate of convertible bond premiums, a reply. (Communications) *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 375-6.

FRANKLIN, BENJAMIN.

Murphy, George J. Benjamin Franklin on accounting. (Historical vignette) *Accounting historian*, v. 2, Fall 1975, p. 3.

FRANKLIN, JEROME L.

Down the organization: influence processes across levels of hierarchy. *Administrative science quarterly*, v. 20, June 1975, p. 153-64.

Relations among four social-psychological aspects of organizations. *Administrative science quarterly*, v. 20, Sept. 1975, p. 422-33.

FRANKO, LAWRENCE G.

Move toward a multidivisional structure in European organizations. *Administrative science quarterly*, v. 19, Dec. 1974, p. 493-506.

FRASER, A. G.

Virtual channel network. *Datamation*, v. 21, Feb. 1975, p. 51-3, 56.

FRASER, D. J.

Disclosure of profit by diversified companies. *Chartered accountant in Australia*, v. 45, Nov. 1974, p. 21-3.

FRASER, DONALD R.

Federal Reserve membership and bank performance: the evidence from Texas, by Donald R. Fraser, Peter S. Rose and Gary L. Schugart. *Journal of finance*, v. 30, May 1975, p. 641-58.

Forecasting bank earnings, by Donald R. Fraser and R. Malcolm Richards. *Magazine of bank administration*, v. 51, Aug. 1975, p. 40-5.

Rose, Peter S. Changing structure of banking, by Peter S. Rose and Donald R. Fraser. *Magazine of bank administration*, v. 51, July 1975, p. 47-51.

Rose, Peter S. Wide world of bank leasing. I: bank leasing - an overview, by Peter S. Rose and Donald R. Fraser. *Bankers magazine*, v. 158, Summer 1975, p. 22-6.

FRASER, EDIE.

Consumer legislative update: 1974 in perspective, outlook for 1975. *Business and society review*, Winter 1974-75, no. 12, p. 58-63.

FRASER, GORDON O.

Agriculture's stake in world trade negotiations. *Cooperative accountant*, v. 28, Summer 1975, p. 44-51.

FRATERNAL INSURANCE

See Insurance, Fraternal

FRAUD

See Also Banks And Banking-Fraud And Defalcation

Commercial Crime
Defalcations
Dishonesty
Forgery
Internal Control
Negligence
Professional Ethics
Shortages
Tax Evasion

Accountants get 3-month jail terms in Equity Funding case. (News report) *Journal of accountancy*, v. 140, Sept. 1975, p. 14, 21.

Allen, Brandt. Embezzler's guide to the computer. *Harvard business review*, v. 53, July-Aug. 1975, p. 79-89.

American Institute Of Certified Public Accountants. Equity Funding Special Committee. Report of the Special Committee on Equity Funding: the adequacy of auditing standards and procedures currently applied in the examination of financial statements. New York, c1975. 46 p. [*170 A]

Audit partner loses appeal; supervisor gets retrial: NSM. (News report) *Journal of accountancy*, v. 140, Sept. 1975, p. 21.

Auditors - guardians of morals? (News & views) *CPA (NYSS)*, v. 45, Sept. 1975, p. 9-10. (Excerpt from *Week in review* (Haskins & Sells), June 20, 1975.)

Boffa, Robert C. Tax problems arising out of alleged improper conduct of corporate officers and directors. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 395-467.) [750.2 S]

Brodsky, Edward. Guide to securities litigation. New York, Law Journal Press, c1974. 401 p. (Includes table of cases) [720 B]

Burn, Christopher. Auditing the computer - a time for reappraisal. *Accountant (Eng.)*, v. 172, Jan. 30, 1975, p. 131-3.

Call, David M. Attorneys' malpractice insurance - does your policy cover rule 10b-5 liability? *Business lawyer*, v. 30, July 1975, p. 1095-1102.

Carmichael, Douglas Roy. What is the independent auditor's responsibility for the detection of fraud? (Accounting & auditing) *Journal of accountancy*, v. 140, Nov. 1975, p. 76-9.

Carmichael cites red flags for fraud prevention. (News report) *Journal of accountancy*, v. 139, June 1975, p. 16, 18.

Carratu, Vincent. Anti-fraud precautions. *Accountant (Eng.)*, v. 173, Oct. 2, 1975, p. 394, 396.

Catlett, George R. Relationship of auditing standards to detection of fraud. *Cooperative accountant*, v. 28, Summer 1975, p. 60-9. (Reprinted from *Contemporary auditing problems*, Arthur Andersen/Univ. of Kansas symposium on auditing problems, 1974.)

Catlett, George R. Relationship of auditing standards to detection of fraud. *Arthur Andersen chronicle*, v. 35, Oct. 1975, p. 50-62. (Reprinted from *CPA Journal*, April 1975.)

- Catlett, George R. Relationship of auditing standards to detection of fraud. *CPA journal*, v. 45, April 1975, p. 13-21.
- Computer-related fraud. (Management services) *CPA* (NYSS), v. 45, June 1975, p. 61-2. (Excerpt from Some computer-related fraud convictions may be more difficult to secure, *Computer security newsletter*, Jan.-Feb. 1975.)
- De Franco, Edward J. Anatomy of a scam: a case study of a planned bankruptcy by organized crime. Washington, U.S. Govt. Print. Off., 1973. 85 p. (Grant no. NI 71-143-PO, awarded by the National Institute of Law Enforcement and Criminal Justice.) [*242 DJ]
- Dickerson, Robert W. V. Are auditors responsible for fraud detection? (Legal cases) *CA magazine* (Can.), v. 106, Feb. 1975, p. 61-2.
- Diczok, Paul. 10b-5 liability expanded against accounts. (Recent cases) *Securities regulation law journal*, v. 3, Summer 1975, p. 183-5.
- Diczok, Paul. National Student Marketing case results in interesting pretrial decision. (Recent cases) *Securities regulation law journal*, v. 3, Summer 1975, p. 192-3.
- Dirks, Ray. Equity Funding aftermath. *Barron's*, June 23, 1975, p. 3, 8, 12, 14, 16, 18. (Reprint file. *B)
- Downey, Gregg W. Tales of New York and elsewhere. *Modern healthcare*, v. 3, March 1975, p. 43-8.
- Duesenberg, Richard W. General provisions, sales, bulk transfers and documents of title. *Business lawyer*, v. 30, April 1975, p. 847-67.
- Earle, Victor M. Fairness myth. *Vanderbilt law review*, v. 28, Jan. 1975, p. 147-63. (*Symposium on accounting and the Federal securities laws.*)
- Equity Funding committee issues report. (News report) *Journal of accountancy*, v. 140, July 1975, p. 16, 18.
- Fifitis, Ted J. Current problems of accountants' responsibilities to third parties. *Vanderbilt law review*, v. 28, Jan. 1975, p. 31-145. (*Symposium on accounting and the Federal securities laws.*)
- Foster, William C. Related-party transactions - some considerations. *CPA journal*, v. 45, May 1975, p. 15-20.
- Gilson, Milo. Computer assisted fraud - who gets the axe? *Data management*, v. 13, April 1975, p. 22-3.
- Granof, Michael H. Equity Funding, Home-Stake Production and Penn Central: benchmarks for an expanded legal liability? by Michael H. Granof and Charles H. Smith. (From our American correspondents) *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 19-21.
- Granof, Michael H. Report of the Special Committee on Equity Funding, by Michael H. Granof and Charles H. Smith. (Accountancy abroad) *Chartered accountant in Australia*, v. 46, Oct. 1975, p. 22-4.
- Hanson, Walter E. Coping with management fraud. (Auditing & reporting) *CPA journal*, v. 45, May 1975, p. 49-50. (Excerpt from Focus on fraud: the new ethic, by Walter E. Hanson, *World* (Peat, Marwick, Mitchell), Autumn 1974, p. 3-4.)
- Hanson, Walter E. Focus on fraud. *Financial executive*, v. 43, March 1975, p. 14-19.
- Hawthorne, Bruce N. Municipal bonds and the federal securities laws: the results of forty years of indirect regulation. (Notes) *Vanderbilt law review*, v. 28, April 1975, p. 561-619.
- Hershman, Arlene. Fast shuffle in municipals. *Dun's review*, v. 105, Feb. 1975, p. 46-8.
- Jeffries, James. D. Protection for consumers against unfair and deceptive business. *Marquette law review*, v. 57, no. 4, 1974, p. 559-606.
- Joseph, Anthony M. Combating computer crime. (Systems digest) *Retail control*, v. 43, April-May 1975, p. 28-32.
- Joseph, Anthony M. Department stores, computers.. and fraud. (Systems digest) *Retail control*, v. 43, March 1975, p. 28-33.
- Joseph, Anthony M. Psychology of the computer crook. (Systems digest) *Retail control*, v. 43, Jan. 1975, p. 25-8.
- Kayton, Irving. Fraud in patent procurement: genuine and sham charges, by Irving Kayton, John F. Lynch and Richard H. Stern. *George Washington law review*, v. 43, Nov. 1974, p. 1-151.
- Kizorek, William L. Defeating fraudulent claims. (Losses and claims) *Best's review* (Property/liability ed.), v. 76, June 1975, p. 38, 40.
- Kizorek, William L. Defeating fraudulent claims. (Losses and claims) *Best's review* (Property/liability ed.), v. 76, July 1975, p. 36, 38.
- Kizorek, William L. Defeating fraudulent claims. (Losses and claims) *Best's review* (Property/liability ed.), v. 76, Sept. 1975, p. 44.
- Little, Robert. Phonies, frauds and flakes. *Viewpoint* (Main Lafrentz & Co.), 2nd ed., 1974, p. 18-21.
- Martin, R. Eden. Hochfelder - possible consequences for the accounting profession. *Arthur Andersen chronicle*, v. 35, Jan. 1975, p. 10-15.
- McCarthy, Christopher M. Rule 10b-5 - expanding insider liability. (Securities law) *St. John's law review*, v. 49, Winter 1975, p. 405-15.
- McEnerney, Thomas W. Fraudulent material is entitled to copyright protection in action for injunctive relief and damages. (Recent development) *Columbia law review*, v. 74, Nov. 1974, p. 1351-9.
- McGee, R. S. Discrepancy hunt. *CGA*, (Can.), v. 9, Jan.-Feb. 1975, p. 4-8.
- Miller, Stephen R. Lessons for future counselling of insurers involving ethics, liabilities, and securities regulation, by Stephen R. Miller and John T. Subak. *Business lawyer*, v. 30, Jan. 1975, p. 387-98.
- Murray, A. Role of the internal auditor. *Accountant* (Eng.), v. 173, Oct. 2, 1975, p. 393-4.
- Neville, Henry C. White-collar crime: more serious than we realize. *Credit and financial management*, v. 77, Jan. 1975, p. 30-2.
- Nycum, Susan Hubbell. Computer abuses raise new legal problems. *American Bar Association journal*, v. 61, April 1975, p. 444-8.
- One for the accountants. (News report) *Journal of accountancy*, v. 139, March 1975, p. 29.
- Phalon, Richard. Shaken trust: the story behind the story of the paperworkers union-management pension fund rip-off. *Pension world*, v. 11, May 1975, p. 24-8, 60.
- Reliance requirement in private actions under SEC rule 10b-5. (Notes) *Harvard law review*, v. 88, Jan. 1975, p. 584-606.
- Ruder, David S. Factors determining the degree of culpability necessary for violation of the federal securities laws in information transmission cases. *Washington and Lee law review*, v. 32, Summer 1975, p. 571-96.
- Russell, Harold F. Facing the problem. *Internal auditor*, v. 32, July-Aug. 1975, p. 13-22.
- Sechter, Robert J. Human aspects of fraud are among worst pitfalls. *CGA* (Can.), v. 9, Jan.-Feb. 1975, p. 8-9. (Reprinted from *Internal Auditor*, v. 31, Nov.-Dec. 1974.)
- Shapo, Marshall S. Representational theory of consumer protection: doctrine, function and legality for product disappointment. *Virginia law review*, v. 60, Nov. 1974, entire issue.
- Smith, Ronald C. Equity Funding: implications for auditing and data processing. *Edpacs*, v. 2, Oct. 1974, p. 1-7.
- Sneath, Christopher. Fraud and security: an auditing viewpoint. *Accountant* (Eng.), v. 173, Oct. 2, 1975, p. 388, 391.
- Spotting fraud. (Auditing & reporting) *CPA journal*, v. 45, April 1975, p. 89. (Excerpt from Touche Ross manual for spotting fraud, *Business week*, Feb. 17, 1975.)
- Steele, Eric H. Dilemma of consumer fraud: prosecute or mediate. *American Bar Association journal*, v. 61, Oct. 1975, p. 1230-4.
- Stone, Robert L. Who is responsible for computer fraud? (Accounting and EDP) *Journal of accountancy*, v. 139, Feb. 1975, p. 35-9.
- Taxpayer's actions may alert IRS to possibility of fraud. (Practicing before the IRS) *Taxation for accountants*, v. 15, July 1975, p. 63-4.
- Varga, Joseph. Safeguarding your computer resources. *Cornell hotel and restaurant administration quarterly*, v. 16, Nov. 1975, p. 56-60.
- Voris, J. Walker. How the computer can be used to commit fraud. (Computer and you) *Practical accountant*, v. 8, March-April 1975, p. 63-4.

- Waller, Richard R. Computer fraud. *Accountant* (Eng.), v. 173, Oct. 2, 1975, p. 392-3.
- Weiss, Harold. Latest from Equity Funding. *Edpacs*, v. 2, Dec. 1974, p. 1-9.
- Weiss, Harold. Rebuttal to Equity Funding implications. *Edpacs*, v. 2, Oct. 1974, p. 8-11.
- Wells, Joseph T. Accountant's role in the FBI. *Management accounting* (NAA), v. 56, April 1975, p. 24-6.
- Willingham, John J. Discussant's response to relationship of auditing standards to detection of fraud. *Cooperative accountant*, v. 28, Summer 1975, p. 69-76.
- Wolman, Basil. Auditor's report - society's expectation v realities. *South African chartered accountant*, v. 10, Dec. 1974, p. 421-4.

FRAUD penalty computation. (Taxes in figures) *Taxation for accountants*, v. 14, April 1975, p. 221.

FRAZER, DAVID R.

Tax-free gifts to a spouse. *Trusts & estates*, v. 114, Feb. 1975, p. 86-7.

FRED Manning of the Marmon group: in-house management with a twist. (Pension profile) *Institutional investor*, v. 9, Jan. 1975, p. 27-8.

FREDERIKSEN, CHRISTIAN P.

Management can be creative, too, by Christian P. Frederiksen and Diane Lansing. *Touche Ross tempo*, v. 21, no. 2, 1975, p. 47-9.

FREE lancers improve on-time program deliveries by 50 percent. (Users report) *Infosystems*, v. 22, March 1975, p. 56, 58.

FREEDMAN, AUDREY.

Cost-of-living clauses in collective bargaining. *University of Michigan business review*, v. 27, Jan. 1975, p. 6-12.

FREEDMAN, MONROE H.

Civil libertarian looks at securities regulation. *Ohio State law journal*, v. 35, 1974, p. 280-9.

FREEDMAN, ROBERT.

Responsibilities and liabilities of accountants as fiduciaries and parties-in-interest under the Employee retirement income security act of 1974. *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 20-2, 25-6, 28-31.

FREEDOM OF INFORMATION ACT

Clark, Elias. Holding government accountable: the amended Freedom of information act. *Yale law journal*, v. 84, March 1975, p. 741-69.

CPA testimony may become public under Freedom of information regs. (News report) *Journal of accountancy*, v. 139, April 1975, p. 12.

Manso, Gary A. Disclosure under the Freedom of information act. (Administrative law) *St. John's law review*, v. 49, Winter 1975, p. 225-38.

O'Reilly, James T. Government disclosure of private secrets under the Freedom of information act. *Business lawyer*, v. 30, July 1975, p. 1125-47.

Plesser, Ronald L. When and how of the Freedom of information act. *Practical lawyer*, v. 21, April 15, 1975, p. 61-8.

Silverman, Barbara Ann. Freedom of information act requires disclosure of IRS letter rulings. (Cases noted) *University of Miami law review*, v. 29, Spring 1975, p. 610-16.

Webster, George D. Amendments to Information act broaden access to government data. (Legal) *Association management*, v. 27, May 1975, p. 26, 28.

FREELAND, JAMES J.

Income taxation of estates, beneficiaries: distribution and termination. (In *Institute On Estate Planning*, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-5.) [750.2 I]

FREELAND, JAMES R.

Baker, Norman. Recent advances in R&D benefit measurement and project selection methods, by Norman Baker and James Freeland. *Management science*, v. 21, June 1975, p. 1164-75.

Note on a resource directive algorithm for allocation of resources in a decentralized organization. *Decision sciences*, v. 6, Jan. 1975, p. 186-9.

FREEMAN, BRIAN M.

Planning income realization under Section 1251. *Taxes - the tax magazine*, v. 53, Sept. 1975, p. 540-50.

Recognition of gain on yearend stock sales. *Tax law review*, v. 30, Winter 1975, p. 197-282.

Reporting of corrected transactions. *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 39-52.

State power to tax trust income on basis of settlor's or grantor's residence or domicile. *Taxes - the tax magazine*, v. 53, April 1975, p. 237-44.

FREEMAN, GAYLORD.

Program to fight inflation. *Broadcast financial journal*, v. 3, Nov. 1974, p. 6-11.

FREEMAN, J. M.

Management accounting systems - benefactor or troublemaker. (Management accounting) *Accountants' journal* (N.Z.), v. 54, Sept. 1975, p. 305-7.

FREEMAN, MARTIN B.

Use of voting trust in a B reorganization. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 82.

FREEMAN, R. B.

Supply and salary adjustments to the changing science manpower market: physics, 1948-1973. *American economic review*, v. 65, March 1975, p. 27-39.

FREEMAN, ROBERT J.

Governmental auditing of variable scope. *International journal of government auditing*, Oct. 1975, p. 7-11.

Municipal accounting theory in perspective: evolution, status, issues, outlook. Tuscaloosa, Ala., 1974. 28 p. (Prepared for 1974 annual conference, Canadian Institute of Chartered Accountants, Saskatoon, Saskatchewan, Canada, Sept. 11-14, 1974.) [*311 F]

Not-for-profit organizations in the accounting curriculum: where and how? Tuscaloosa, Ala., 1974. 18, 3 p. (Prepared for *Researching the accounting curriculum, strategies for change*, a symposium sponsored by the American Accounting Association with the financial assistance of the Price Waterhouse Foundation, Chicago, Ill., May 19-21, 1974.) [*107.9 F]

FREI, ROBERT R.

Tax problems in corporate acquisitions other than reorganizations - from the seller's point of view. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 821-42.

FEIDBERG, SIDNEY.

Limited partnerships: a non-tax analysis. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1363-1445.) [751 N]

FEIDIN, RICHARD G.

IRS outlines steps to apply for alternative depletion. (Special tax treatment) *Journal of taxation*, v. 42, May 1975, p. 278.

FEIDKES, NAHUM.

Auditing - tools and objectives. *Israel C.P.A.*, June 1974, p. 9-13.

FREIGHT CARS

Neely, Charles S. Railroads try to cope with a rolling stock shortage. *Viewpoint* (Main Lafrentz & Co.), 1st ed., 1974, p. 30-3.

FREIGHT CHARGES

Neely, Charles S. Railroads try to cope with a rolling stock shortage. *Viewpoint* (Main Lafrentz & Co.), 1st ed., 1974, p. 30-3.

FREIMAN, DAVID J.

Persian gold: doing business in Iran. *Management review*, v. 64, May 1975, p. 9-15.

FREIREICH, IRA.

Moving from the 370 to the 360, by Ira Freireich and Donald Harder. *Datamation*, v. 21, Oct. 1975, p. 56-9.

FREITAG, WILLIAM.

Mazur, Edward J. CPAs take part in White House conference. (News feature) *Journal of accountancy*, v. 140, Aug. 1975, p. 30, 32-4, 36, 38-9.

FRENCH, J. J.

Recent developments in oil and gas operations. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 136-62.) [750.2 T]

FRENCH, PETER H.

Return of the standard. (Management services) *CA magazine* (Can.), v. 106, April 1975, p. 57-9.

FRENCH, WARREN A.

Barksdale, Hiram C. Response to consumerism: how change is perceived by both sides, by Hiram C. Barksdale and Warren A. French. *MSU business topics*, v. 23, Spring 1975, p. 55-67.

FRENKEL, JACOB A.

Portfolio equilibrium and the balance payments: a monetary approach, by Jacob A. Frenkel and Carlos A. Rodriguez. *American economic review*, v. 65, Sept. 1975, p. 674-88.

FRENER, BRUCE.

Hospital cost containment through operations management. *Hospital financial management*, v. 28, Dec. 1974, p. 50-3.

FRESHWATER, JOHN F.

Improving food service productivity, by John F. Freshwater and Errol R. Bragg. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 12-18.

FREW, DAVID R.

Unstressing the stressed-up executive. *Conference Board record*, v. 12, July 1975, p. 57-60.

FREY, KAREN M.

Survey of price-level accounting in practice. *CPA journal*, v. 45, May 1975, p. 29-33.

FRIDHOLM, ROGER.

Are leasing subsidiaries in trouble? *Credit and financial management*, v. 77, Oct. 1975, p. 30-2.

Let's make corporate customers profitable again, by Roger T. Fridholm and Wat H. Tyler. *Bankers magazine*, v. 158, Spring 1975, p. 55-62.

Tyler, Wat H. Internal transfer price of bank funds, by Wat H. Tyler and Roger Fridholm. *Burroughs clearing house*, v. 59, March 1975, p. 18-19, 56, 58-9.

FRIED, LOUIS.

EDP managers lib. *Modern data*, v. 8, May 1975, p. 27-9.
Up the data processing manager or if you're so smart, why ain't you rich? (DPM forum) *Modern data*, v. 7, Nov. 1974, p. 40-1.

FRIEDLAND, EDWARD.

Oil and the decline of western power, by Edward Friedland, Paul Seabury and Aaron Wildavsky. *Political science quarterly*, v. 90, Fall 1975, p. 437-50.

FRIEDMAN, ABRAHAM.

Surrogate measure for the firm's investment in human resources, by Abraham Friedman and Baruch Lev. *Journal of accounting research*, v. 12, Autumn 1974, p. 235-50.

FRIEDMAN, AVERY S.

Federal fair housing practice. *Practical lawyer*, v. 20, Dec. 1974, p. 15-26.

FRIEDMAN, GARY H.

Schafer, Charles P. Professional corporations still advantageous despite increase in HR 10 plan deductions, by Charles P. Schafer and Gary H. Friedman. *Taxation for accountants*, v. 14, Feb. 1975, p. 68-73.

Schafer, Charles P. Professional corporations still advantageous despite increase in HR 10 plan deductions, by Charles P. Schafer and Gary H. Friedman. *Law office economics and management*, v. 16, Summer 1975, p. 298-309.

FRIEDMAN, HARVEY W.

Carlson, A. Tony. Directly connecting computer terminals in a wired city, by A. Tony Carlson and Harvey W. Friedman. *Data communications*, v. 3, Nov.-Dec. 1974, p. 41-6.

FRIEDMAN, IRVING S.

Global inflation: the way out. *Managerial planning*, v. 24, Sept./Oct. 1975, p. 1-5, 17.

New world of the rich-poor and the poor-rich. *Fortune*, v. 91, May 1975, p. 244-8, 250, 252.

FRIEDMAN, JACK P.

How to value variable payment mortgages. *Real estate review*, v. 5, Fall 1975, p. 92-6.

Valuation of encumbered acreage. *Appraisal journal*, v. 43, July 1975, p. 410-20.

FRIEDMAN, K. BRUCE.

Special types of property in revocable trusts. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-17.) [750.2 I]

FRIEDMAN, KENNETH M.

Are multi-use buildings here to stay? *Real estate review*, v. 5, Summer 1975, p. 69-71.

FRIEDMAN, SHELDON.

Lund, Robert T. Inverse seniority: timely answer to the layoff dilemma? By Robert T. Lund, Dennis C. Bumstead and Sheldon Friedman. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 65-72.

FRIEDMAN, WALTER F.

Physical distribution: the concept of shared services. *Harvard business review*, v. 53, March-April 1975, p. 24-6, 30, 32, 36, 148.

FRIEDMAN, YORAM.

Planning and forecast horizons for the bond refunding problem, by Yoram Friedman and Zvi Lieber. (Notes) *Management science*, v. 21, July 1975, p. 1332-7.

FRIEND, IRWIN.

Blume, Marshall E. Asset structure of individual portfolios and some implications for utility functions, by Marshall E. Blume and Irwin Friend. *Journal of finance*, v. 30, May 1975, p. 585-603.

Required disclosure and the stock market: comment, by Irwin Friend and Randolph Westerfield. *American economic review*, v. 65, June 1975, p. 467-72.

FRIERSON, JAMES G.

Legal advertising. *Law office economics and management*, v. 16, Spring 1975, p. 65-73.

FRIES, BRANT E.

Optimal ordering policy for a perishable commodity with fixed lifetime. *Operations research*, v. 23, Jan.-Feb. 1975, p. 46-61.

FRIESEN, R. A.

Lindsay, R. F. More about the debt limit, by R. F. Lindsay and R. A. Friesen. *Canadian tax journal*, v. 23, May-June 1975, p. 223-30.

FRINGE BENEFITS

See Also Accountants' Office-Fringe Benefits

Employee Benefits
Pensions
Profit Sharing
Stock Options
Stock Purchase

Babson, Stanley M. Fringe benefits - the depreciation, obsolescence, and transience of man. New York, John Wiley & Sons, Inc., c1974. 178 p. (Wiley series on systems and controls for financial management) [208.9 B]

Conference Board In Canada. Future trends in employee benefits: a symposium held in Toronto, April 1974. Ottawa, c1974. 71 p. (*Canadian studies*, no. 37.) [*208.9 C]

Gaffney, Francis M. Compensating the executive in today's economic climate, by Francis M. Gaffney and Robert F. Wright. *CPA (NYSS)*, v. 45, Sept. 1975, p. 27-9.

Hyer, Douglas K. Employee benefits: no longer on the fringe. *Pension world*, v. 11, Sept. 1975, p. 46-8, 51, 62.

Meyer, Mitchell. Profile of employee benefits, by Mitchell Meyer and Harland Fox. New York, Conference Board, c1974. 103 p. (*Conference Board report*, no. 645.) [*208.9 M]

Myette, Victor J. How the competition is luring away your executives while keeping their own. *Laventhol & Horwath perspective*, v. 1, Spring 1975, p. 12-15.

Ormsby, George W. Need to review compensation programs. *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 31-9.

Smith, Charles E. Competitive fringe benefits. *Club management*, v. 54, July 1975, p. 28, 30-1.

Watson, Charles E. What your company should know about tuition aid plans, by Charles E. Watson and Alexis L. Grzybowski. *Business horizons*, v. 19, Oct. 1975, p. 75-80.

What the future holds for employee benefits. *Association management*, v. 27, Jan. 1975, p. 50-3.

Taxation

See Taxation, United States-Fringe Benefits

FRINGE benefits assailed under proposed regulations. *Taxation for accountants*, v. 15, Dec. 1975, p. 329-30.

FRINGE benefits - the depreciation, obsolescence, and transience of man.

Babson, Stanley M. Fringe benefits - the depreciation, obsolescence, and transience of man. New York, John Wiley & Sons, Inc., c1974. 178 p. (Wiley series on systems and controls for financial management) [208.9 B]

FRISCH, ROBERT A.

ESOTs, a way to corporate financing & stock preservation. *Valuation consultant*, v. 12, Aug. 1975, p. 3-5.

FRISCHKNECHT, FEDERICO.

Structure of management decision systems. *Interfaces*, v. 5, Nov. 1974, p. 11-18.

FRIZELLE, PAMELA J.

Accounting and the other world. *Management accounting (NAA)*, v. 57, Oct. 1975, p. 27-8.

FROEMMING, ROGER G.

Joint enforcement plan. (President's page) *Wisconsin CPA*, March 1975, p. 3.

Report of the AICPA Committee on Scope and Structure. (President's page) *Wisconsin CPA*, Dec. 1974, p. 4.

FROME, ROBERT L.

Cooperatives and condominiums as securities. *Real estate review*, v. 4, Winter 1975, p. 35-40.

Letter stock as loan security. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972. p. 175-83.) [724 C]

FROMM, ERWIN F.

Mechanical underwriter. *Best's review (Property/liability ed.)*, v. 76, June 1975, p. 16, 18.

FROST, DAVID.

Psychology and program design. *Datamation*, v. 21, May 1975, p. 137-8.

FROST, L. N.

Recycling revolution. *Accountancy Ireland*, v. 6, Dec. 1974, p. 21-5.

FROZEN FOOD

See Food, Frozen

FROZEN FOOD LOCKERS

See Cold Storage Lockers

FROZEN MEALS

See Food, Frozen

FRUIT AND VEGETABLE CANNING

See Canning And Preserving

FRUIT GROWERS

FRUIT GROWERS

See Also Agricultural Cooperatives
Agriculture

Statistics

Brooke, Donald L. Orange production costs and returns in Florida season 1968-69 with comparisons. Gainesville, Fla., Cooperative Extension Service, Institute of Food and Agricultural Sciences, Univ. of Florida, 1970. 19 p. (*Cooperative Extension Service econ. series*, 70-3.) [*271 B]

FRUIT PACKING AND SHIPPING

Shashua, Leon. Control charts for citrus packing plants, by Leon Shashua, Yaaqov Goldschmidt and Dorikam Shadmon. *Management accounting* (NAA), v. 56, March 1975, p. 19-21.

FRUMER, SAMUEL

Falk, Haim. Accounting for stock reacquisitions: Israel and the United States compared, by Haim Falk, Samuel Frumer and James A. Heintz. *International journal of accounting, education and research*, v. 9, Spring 1974, p. 111-23.

FRUTKIN, HARVEY L.

New reporting and disclosure rules under the Pension reform act. *Ohio CPA*, v. 34, Autumn 1975, p. 152-68.

FRY, J. N.

McDougall, G. H. G. Combining two methods of image measurement - semantic differential and open-end technique, by G. H. G. McDougall and J. N. Fry. *Journal of retailing*, v. 50, Winter 1974-1975, p. 53-61.

FRYER, JOHN S.

Effects of shop size and labor flexibility in labor and machine limited production systems. *Management science*, v. 21, Jan. 1975, p. 507-15.

FTC battles partial compliance on line of business. *Industrial marketing*, v. 60, Oct. 1975, p. 24.

FTC halts dubious practices of income tax preparers. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 26-8.

FTC intends to enforce line-of-business reporting. (News & views) *CPA* (NYSS), v. 45, June 1975, p. 10-11. (Excerpt from *Week in review* (Haskins & Sells), Feb. 21, 1975.)

FUCHS, JEROME H.

Making the most of management consulting services. New York, AMACOM, c1975. 214 p. [200.81 F]

FUEL OIL

See Oil Trade

FUENTES, CAROL A.

Survey of real estate accounting and reporting practices. (Real estate accounting) *Journal of real estate taxation*, v. 2, Spring 1975, p. 366-70.

FUERST, J. S.

Reducing property taxes: an evaluation of a collective action, by J.S. Fuerst and Andrew Ditton. (Reports and comments) *Land economics*, v. 51, Feb. 1975, p. 94-7.

What private operators think of subsidized housing. (Issues and interpretations) *Real estate review*, v. 5, Spring 1975, p. 10-12.

ACCOUNTANTS' INDEX 1975

FUKE, JOHN M.

Estate freezing today: a review of recent developments. *Canadian tax journal*, v. 23, Jan.-Feb. 1975, p. 42-51.

FULFILLING user expectations. (Below the line) *Accountancy* (Eng.), v. 86, Jan. 1975, p. 64.

FULL systems approach to branch security. *Burroughs clearing house*, v. 59, July 1975, p. 56.

FULL-TIME hospital physicians. *Modern healthcare*, v. 3, April 1975, p. 16q-16t, 16v, 16x.

FULLER, HAROLD L.

Bersch, Neil R. How to resolve the conflict between financial and tax aspects of business combinations, by Neil R. Bersch and Harold L. Fuller. (Corporations) *Taxation for accountants*, v. 14, April 1975, p. 226-30.

FULLER, JAMES P.

Bierman, Jacquin D. Not all business contractions qualify as partial liquidations under Section 346, by Jacquin D. Bierman and James P. Fuller. (Corporations, stockholders) *Journal of taxation*, v. 42, April 1975, p. 194-200.

Dallas Ceramic Co., section 482 and customs law: a critical analysis. *International tax journal*, v. 1, May 1975, p. 249-64. Deemed paid foreign tax credit. *International tax journal*, v. 1, Feb. 1975, p. 105-22.

FULLERTON, JAMES D.

How we learned to stop worrying and live with the double digit. *Pension & welfare news*, v. 11, Jan. 1975, p. 27-9, 31-2.

FULMER, JOHN G.

Pulley, James L. Optimal size hospital, by James L. Pulley and John G. Fulmer. *Hospital administration*, v. 20, Spring 1975, p. 16-29.

FULP, RICHARD V.

Sole proprietorship in estate administration. *Trusts & estates*, v. 114, Oct. 1975, p. 712-14.

FUNCTIONAL OR RESPONSIBILITY ACCOUNTING

Bragg, John P. Control of costs in an inflationary spiral. *Australian accountant*, v. 45, Aug. 1975, p. 396-400.

Fox, Harold W. Operational interdependence: a challenge to management. *Cost and management* (Canada), v. 49, Jan.-Feb. 1975, p. 20-3.

FUND FLOW STATEMENTS

See Statements, Financial-Funds

FUND-RAISING ORGANIZATIONS

See Non-Profit Organizations, Fund Raising Organizations

FUNDAMENTAL methods of mathematical economics.

Chiang, Alpha C. Fundamental methods of mathematical economics. 2nd ed. New York, McGraw-Hill, c1974. 784 p. [933 C]

FUNDAMENTALS of accounting,

Davidson, Sidney. Fundamentals of accounting, by Sidney Davidson, James S. Schindler, and Roman L. Weil. 5th ed. Hinsdale, Ill., Dryden Press, c1975. 947 p. [110 D]

ACCOUNTANTS' INDEX 1975

FUNDAMENTALS of management accounting.

Anthony, Robert N. Fundamentals of management accounting, by Robert N. Anthony and Glenn A. Welsch. Homewood, Ill., Richard D. Irwin, c1974. 558 p. [110 A]

FUNDAMENTALS of management for the physician.

Moya, Frank. Fundamentals of management for the physician. Springfield, Ill., Charles C. Thomas, c1974. 190 p. (Edited version of the proceedings of a management seminar, organized by the author and sponsored by Management International, Inc.) [250 Phy]

FUNDED DEBT

See Bonds
Debt-Funded

FUNDS

See Also Reserves
Sinking Funds
Statements, Financial-Funds

Kanter, Burton W. New annuity investment fund plan. *Trusts and estates*, v. 113, Dec. 1974, p. 796-8.

Accounting

Freeman, Robert J. Municipal accounting theory in perspective: evolution, status, issues, outlook. Tuscaloosa, Ala., 1974. 28 p. (Prepared for 1974 annual conference, Canadian Institute of Chartered Accountants, Saskatoon, Saskatchewan, Canada, Sept. 11-14, 1974.) [*311 F]

Gross, Malvern J. Financial and accounting guide for non-profit organizations. 2nd ed. New York, Ronald Press, c1974. 572 p. [250 Non]

Lynn, Edward S. Introduction to fund accounting, by Edward S. Lynn and Joan W. Thompson. Reston, Va., Reston Pub. Co., c1974. 134 p. [341 L]

Phillips, Patricia A. Accounting for public funds. *Virginia accountant*, v. 27, June 1975, p. 8-11.

Government

Phillips, Patricia A. Accounting for public funds. *Virginia accountant*, v. 27, June 1975, p. 8-11.

Sadowski, Robert P. Internal treasury security of public funds. *Governmental finance*, v. 4, Nov. 1975, p. 27-8.

Industrial

See Funds-Revolving

Mutual

Appel, Gerald. Afloat with the liquidity funds. *Money*, v. 4, Jan. 1975, p. 33-5.

Arditti, Fred D. Skewness and investors' decisions: a reply. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 173-6.

Ehrbar, A. F. Some kinds of mutual funds make sense. (Personal investing) *Fortune*, v. 92, July 1975, p. 57, 61-2.

Francis, Jack Clark. 'Skewness and investors' decisions. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 163-72.

Kesselhaut, Arthur M. Making money earn its keep. *Pension world*, v. 11, March 1975, p. 13-15.

Love, Douglas A. Use and abuse of leverage. *Financial analysts journal*, v. 31, March/April 1975, p. 51-9, 88.

Mathis, Marilyn G. Money-market mutual funds. *Banking*, v. 67, July 1975, p. 60, 62, 64.

Schutzer, A. I. Small mutual funds give the optimists new support. *Medical economics*, v. 52, Feb. 17, 1975, p. 207, 210, 213.

Shapiro, Harvey D. Social responsibility mutual funds: down the down staircase. *Business and society review*, Winter 1974-75, no. 12, p. 90-3.

FUNDAMENTALS of management accounting.

Government regulation

McConnell, Richard M. M. Why not give banks a wider role in the capital markets? *Banking*, v. 67, Jan. 1975, p. 31-2, 98.

Modigliani, Franco. Alternative investment performance fee arrangements and implications for SEC regulatory policy, by Franco Modigliani and Gerald A. Pogue. *Bell journal of economics*, v. 6, Spring 1975, p. 127-60.

Management

Appel, Gerald. Afloat with the liquidity funds. *Money*, v. 4, Jan. 1975, p. 33-5.

Madrick, Jeffrey G. How the fund managers let you down. *Money*, v. 4, Sept. 1975, p. 27-9.

Offshore mutual

Chye, Ong Hock. What are Asian dollars? *Singapore accountant*, v. 9, 1974, p. 14-15.

Oil drilling

Hershman, Arlene. It's still a gamble in oil shelters. *Dun's review*, v. 105, April 1975, p. 53-5, 112.

Pension

See Pension Funds

Pooled

See Also Taxation, United States - Pooled Funds
Government Regulation

Reports and statements

Lynn, Edward S. Introduction to fund accounting, by Edward S. Lynn and Joan W. Thompson. Reston, Va., Reston Pub. Co., c1974. 134 p. [341 L]

Sinking

See Sinking Funds

Trust

Atnally, Edward V. Investment responsibilities of fiduciaries: implications of the Spitzer decision. *Trusts & estates*, v. 114, May 1975, p. 286-9.

Equity changes in common trust funds. *Trusts & estates*, v. 114, March 1975, p. 162-5.

Equity changes in common trust funds: a quarterly report. *Trusts and estates*, v. 113, Dec. 1974, p. 825-7.

Goldberg, Steven S. Pension plans and executive compensation. New York, Practising Law Institute, c1974. 765 p. (*Tax law and practice: Practice handbook series*, no. 8.) [223.7 G]

Mid-size trust department in No. 1 funds manager. *Banking*, v. 67, Jan. 1975, p. 101.

Norton, Joseph Jude. Relationship of shareholders to corporate creditors upon dissolution: nature and implications of the trust fund doctrine of corporate assets. *Business lawyer*, v. 30, July 1975, p. 1061-79.

Stinchcomb, Carl J. N.Y.'s Spitzer case: does it portend a stricter review of a trustee's investment decisions? *Estate planning*, v. 3, Autumn 1975, p. 29-31.

Williams, John C. Factors to consider in creating trusts for groups of children or grandchildren. *Trusts & estates*, v. 114, March 1975, p. 140-4.

Welfare

See Also Taxation, United States-Welfare Funds
Auditing
Government Regulation

Working capital

Hoadley, Walter E. Role of capital markets in combating inflation. *Columbia journal of world business*, v. 9, Winter 1974, p. 131-4.

FUNERAL SERVICE

FUNERAL SERVICE

See Undertakers

FURBER, PHILIP C.

Charter and beyond: the NOL carryover and the alternative capital gains tax. *Taxes - the tax magazine*, v. 53, Oct. 1975, p. 601-9.

FURNISS, W. TODD.

American Council On Education. American universities and colleges, edited by W. Todd Furniss. 11th ed. Washington, c1973. 1879 p. [050 A]

FURNITURE WAREHOUSES

See Warehouses

FURST, JOHN S.

Valuation of closely held corporate stock, by John S. Furst and Cordell B. Moore. New York, Coopers & Lybrand, c1975. 24 p. (*C & L reports to management* .) [*724 F]

FURSTENBERG, FRANK F.

Counting the jobless: the impact of job rationing on the measurement of unemployment, by Frank F. Furstenberg and Charles A. Thrall. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 45-59.

FUSS, NORMAN H.

How to raise prices - judiciously - to meet today's conditions. (Ideas for action) *Harvard business review*, v. 53, May-June 1975, p. 10, 12, 164.

Pricing in an unsettled economy. *Advanced management journal*, v. 40, Spring 1975, p. 26-36.

FUTURE of private pension plans. *Financial executive*, v. 43, July 1975, p. 60-4. (Reprinted from *Financial aspects of private pension plans*, a study by the Financial Executives Research Foundation and prepared by Towers, Perrin, Forster and Crosby.)

FUTURE SERVICE POTENTIAL VALUE

See Discounted Cash Flow
Present Value

FUTURE tax planning in many areas affected by provisions of Tax reduction act of 1975. (Accounting) *Taxation for accountants*, v. 14, May 1975, p. 260-4.

FUTURE tax planning in many areas affected by provisions of Tax reduction act of 1975. *Taxation for lawyers*, v. 3, May-June 1975, p. 326-9.

ACCOUNTANTS' INDEX 1975

FUTURE trends in employee benefits.

Conference Board In Canada. Future trends in employee benefits: a symposium held in Toronto, April 1974. Ottawa, c1974. 71 p. (*Canadian studies*, no. 37.) [*208.9 C]

FUTURE: what's needed. *Savings & loan news*, v. 95, Nov. 1974, p. 38-46.

FUTURES

See Also Commodity Brokers
Commodity Exchanges
Cotton Futures
Currency Futures
Hedging
Wool Futures

Cargill, Thomas F. Temporal price behavior in commodity futures markets, by Thomas F. Cargill and Gordon C. Rausser. *Journal of finance*, v. 30, Sept. 1975, p. 1043-53.

Hodes, Scott. Discretionary trading accounts in commodity futures - are they securities? By Scott Hodes and Donald Dreyfus. *Business lawyer*, v. 30, Nov. 1974, p. 99-110.

International commodities business. *Viewpoint* (Main Lafrentz & Co.), 2nd ed., 1974, p. 2-17.

Johnson, Philip F. Changing face of commodity regulation. *Practical lawyer*, v. 20, Dec. 1974, p. 27-42.

Lebeck, Warren W. Opportunities for business in futures trading. *Conference Board record*, v. 12, Aug. 1975, p. 46-8.

Little, Robert. Phonies, frauds and flakes. *Viewpoint* (Main Lafrentz & Co.), 2nd ed., 1974, p. 18-21.

Matthews, Trevvett. Possible GNMA futures market should alert mortgage bankers to workings of commodity exchanges. *Mortgage banker*, v. 35, July 1975, p. 11, 14, 16-18.

Meyer, Carl F. Application of spectral analysis to demonstrate the stochastic distortion in the delta midrange of price series, by Carl F. Meyer and Andre B. Corbeau. *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 221-30.

Millen, James. Accountants find key to commodities. *Accountancy* (Eng.), v. 86, Sept. 1975, p. 44-5, 47.

Role of the Commodity Futures Trading Commission under the Commodity futures trading commission act of 1974. (Notes) *Michigan law review*, v. 73, March 1975, p. 710-57.

Watling, Tom. Commodity futures markets - high risks and high gains. (Mainly for students) *Accountancy* (Eng.), v. 86, Nov. 1975, p. 98, 100, 102.

Whitlock, Emmet. Petroleum product futures and the public utility industry, by Emmet Whitlock and Allen E. Abrahams. *Public utilities fortnightly*, v. 95, March 27, 1975, p. 27-30.

Government regulation

Johnson, Philip F. Changing face of commodity regulation. *Practical lawyer*, v. 20, Dec. 1974, p. 27-42.

G

GABLE, L. G.

Asset and liability management - a supervisor's view. *Journal of commercial bank lending*, v. 57, Aug. 1975, p. 23-40.

GABRIEL, ALAN C.

Taylor, James W. Purchase intention question in new product development: a field test, by James W. Taylor, John J. Houlahan and Alan C. Gabriel. *Journal of marketing*, v. 39, Jan. 1975, p.90-2.

GABRIEL, PETER P.

Managing corporate strategy to cope with change. *Conference Board record*, v. 12, March 1975, p. 57-60.

GADAROWSKI, JAMES J.

Accountant's liability for negligence, how far? *Connecticut CPA*, v. 38, Dec. 1974, p. 24-6.

GADON, HERMAN.

Ebling, Alvar O. Flexible working hours: it's about time, by Alvar O. Ebling, Herman Gadon, and John R. M. Gordon. *Australian accountant*, v. 44, Nov. 1974, p. 580-5.

GADSDEN, HENRY.

Five best-managed companies. *Dun's review*, v. 104, Dec. 1974, p. 43-56.

GAFFNER, GERALD L.

Importance of human relations in estate administration. *Trusts & estates*, v. 114, Dec. 1975, p. 878-82.

GAFFNEY, FRANCIS M.

Compensating the executive in today's economic climate, by Francis M. Gaffney and Robert F. Wright. *CPA (NYSS)*, v. 45, Sept. 1975, p. 27-9.

GAFFNEY, GEORGE.

Dill, Arnold. Effects and implementation of spread management banking, by Arnold Dill and George Gaffney. *Journal of commercial bank lending*, v. 57, April 1975, p. 38-45.

GAGNE, WILFRED E.

Right for today...and tomorrow. *Veterinary economics*, v. 16, March 1975, p. 48-9, 52, 54-6.

GAINES, TILFORD C.

How sound is the banking system today? *Bankers monthly*, v. 91, Nov. 15, 1974, p. 4, 6-7.

GAL, SHMUEL.

Optimal test design for reliability demonstration. *Operations research*, v. 22, Nov.-Dec. 1974, p. 1236-42.

GAL, THOMAS.

Rim multiparametric linear programming. *Management science*, v. 21, Jan. 1975, p. 567-75.

GALAI, D.

Note on Cord's method of allocating funds to investment projects. (Notes) *Management science*, v. 21, Aug. 1975, p. 1466-70.

GALBRAITH, JOHN KENNETH.

Coming of J. M. Keynes. *Business and society review*, Fall 1975, p. 32-8.

GALE, BRADLEY T.

Buzzell, Robert D. Market share - a key to profitability, by Robert D. Buzzell, Bradley T. Gale and Ralph G. M. Sultan. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 97-106.

GALEN, RICHARD E.

Securities law - section 16(b) - an exchange of securities pursuant to a merger does not constitute a section 16(b) purchase unless.... (Recent decision) *George Washington law review*, v. 42, Aug. 1974, p. 1141-56.

GALLAGHER, MICHAEL C.

Option trading markets offer unique tax savings opportunities for investors. (Personal tax problems) *Journal of taxation*, v. 42, May 1975, p. 258-60.

GALLAGHER, RICHARD.

Case study: how one hospital system audited its blood units. *Hospital financial management*, v. 29, June 1975, p. 48-53.

GALLAGHER, THOMAS J.

Overview of the Corman tax reform proposals. *Taxes - the tax magazine*, v. 53, July 1975, p. 424-35.

GALLAHER, ROBERT P.

Protecting the construction loan. *Real estate review*, v. 5, Spring 1975, p. 114-17.

GALVIN, CHARLES O.

Reflection on tax reform: a tribute to John Chommie. *University of Miami law review*, v. 29, Fall 1974, p. 21-30.

GAMBLING

Rosner, Bernard. Optimal allocation of resources in a pari-mutuel setting. *Management science*, v. 21, May 1975, p. 997-1006.

Solvency, via Las Vegas? (Letter from America) *Accountant (Eng.)*, v. 171, Nov. 21, 1974, p. 686.

GAMES

See Business Games
Toy Manufacturers

GANESAN, M. K.

Control and management of surplus inventory. *Management accountant (India)*, v. 10, Jan. 2, 1975, p. 16-20.

GANNON, MARTIN J.

Attitudes of government executives toward management training. *Public personnel management*, v. 4, Jan.-Feb. 1975, p. 63-8.

GANO, CHARLES S.

International banking changes course, by Charles S. Gano and others. *Bankers monthly*, v. 92, June 15, 1975, p. 16-17, 20-1.

International banking gets stronger. *Bankers magazine*, v. 158, Autumn 1975, p. 109-11.

GANTI, ANNAJEE R.

Assigning priorities to maintenance requests, by Annajee R. Ganti and Kenneth M. Nottestad. *Hospitals*, v. 48, Dec. 1, 1974, p. 69-70, 102.

GARAGES

See Also Automobile Service Stations

GARBAGE

See Refuse

GARBAGE DISPOSAL

See Refuse

GARBER, SHELDON.

Development. (Administrative reviews) *Hospitals*, v. 49, April 1, 1975, p. 61-4.

GARBUIT, DOUGLAS.

Educating South Africa's accountants. *Accountant* (Eng.), v. 172, Feb. 27, 1975, p. 280-2.

Incremental, planned-programmed and zero-base budgeting, by Douglas Garbutt and George S. Minnier. *Public finance & accountancy* (Eng.), v. 1, Nov. 1974, p. 350-7.

GARDINER, DONALD B.

Intrastate offering exemption: rule 147 - progress or stalemate? *Ohio State law journal*, v. 35, 1974, p. 340-92.

GARDINER, RICHARD C.

Work measurement with Bayesian backup. *Journal of systems management*, v. 26, Oct. 1975, p. 40-3.

GARDNER, BERT.

Electrify your thinking. (Finance - computer modelling) *Accountancy* (Eng.), v. 85, Dec. 1974, p. 86, 88-9.

GARDNER, DAVID M.

Deception in advertising: a conceptual approach. *Journal of marketing*, v. 39, Jan. 1975, p. 40-6.

GARDNER, JOHN C.

Tax on foreign nationals employed in the U.K. *Tax executive*, v. 27, Jan. 1975, p. 161-70.

GARDNER, W. DAVID.

Computer stocks: did financial community shun everyone but IBM out of fear of IBM? (Financing) *Datamation*, v. 21, Feb. 1975, p. 76-7, 80-1.

Denver judgment weakens most cases against IBM. (News in perspective) *Datamation*, v. 21, March 1975, p. 99-101, 105.

Leasing: a phenomenon that drains the balance sheets of all but IBM. (News in perspective) *Datamation*, v. 21, July 1975, p. 78, 80, 82, 86.

GARE, R. J.

Future prospects in commodity markets, by R. J. Gare and D. G. Bean. *Long range planning*, v. 8, June 1975, p. 2-9.

GAREN, ERIC R.

Applying microprocessors and microcomputers. *Modern data*, v. 8, Feb. 1975, p. 54-7.

GARNER, S. PAUL.

Reflections on the uses of accounting history. *Accounting historian*, v. 1, Jan. 1974, p. 1.

GARRETT, DAVID J.

Schlenger, Jacques T. Deductions under Section 691 for estate tax attributable to income in respect of a decedent consisting of long-term capital gain income, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 3, Autumn 1975, p. 43-4.

Schlenger, Jacques T. Double benefit derived from posthumously paid state gift taxes, which are allowed as both a deduction from decedent's estate under Section 2053 and as a credit for state death taxes paid under Section 2011, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Summer 1975, p. 231-2.

Schlenger, Jacques T. Fifth circuit refuses to accept split-gift theory, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Spring 1975, p. 173-5.

Schlenger, Jacques T. Inexorable sweep of Section 2042(2) causes life insurance proceeds to be includable in estate of decedent-insured, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 3, Autumn 1975, p. 38-40.

Schlenger, Jacques T. Lack of adverse parties having a substantial interest as trustees of family trust, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 3, Autumn 1975, p. 41-3.

Schlenger, Jacques T. Marital deduction available for testamentary trust conferring life income interest along with a general testamentary power of appointment over the trust principal to mentally ill wife, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 3, Autumn 1975, p. 40-1.

Schlenger, Jacques T. Marital share gift conditioned on wife's filing of written election to accept the bequest held to qualify for marital deduction; right of election seen as similar to that granted by statute to disinherited spouse, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Summer 1975, p. 236-8.

Schlenger, Jacques T. Other court decisions and Revenue rulings promulgated recently of significance to estate planners and administrators, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Spring 1975, p. 181-5.

Schlenger, Jacques T. Payment made by legatee, pursuant to executory contract entered into with other now deceased legatees, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Spring 1975, p. 179-80.

Schlenger, Jacques T. Property settlement trust providing for discretionary distributions of income, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Spring 1975, p. 180-1.

Schlenger, Jacques T. Retention of power by husband to veto wife's designation as beneficiary, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Spring 1975, p. 177-9.

Schlenger, Jacques T. Selling expenses incurred by estate, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Spring 1975, p. 172-3.

Schlenger, Jacques T. Service issues three revenue rulings that rental properties held for the production of income do not qualify as a closely held business...under Section 6166(a), by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 3, Autumn 1975, p. 45-6.

Schlenger, Jacques T. Tax Court determination of amount of sales commission, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Spring 1975, p. 175-7.

ACCOUNTANTS' INDEX 1975

GARRETT, RAY.

GARRETT, RAY.

- Changing concepts in business ethics. *Business lawyer*, v. 30, March 1975, p. 7-12.
Disclosure rules and annual reports: present impact. *Financial executive*, v. 43, Apr. 1975, p. 16-21.
Need for change in accounting policies. *Arthur Andersen chronicle*, v. 35, April 1975, p. 19-24.

GARRETT, RAYMOND D.

- Hospitals - a systems approach. Philadelphia, Auerbach Pub., 1973. 171 p. (Auerbach computer science series.) [250 Ins]

GARRIS, STEVE.

- Revising personnel management procedures, by Steve Garriss and Ann Black. *Personnel*, v. 51, Nov.-Dec. 1974, p. 50-8.

GARRISON, GEORGE.

- Tinari, Frank D. Introducing the educational opportunity fund student to the business curriculum: the experience at Seton Hall University, by Frank D. Tinari and George Garrison. *Journal of business* (Seton Hall), v. 13, May 1975, p. 23-32.

GARRISON, RAY H.

- Toward a consensus on apportionable vs. allocable income. *Tax executive*, v. 28, Oct. 1975, p. 41-7, 60-3.

GARROU, JOHN L. W.

- Installment sale to related party can still work despite IRS opposition. (Accounting) *Journal of taxation*, v. 42, Feb. 1975, p. 112-15.

GARTLAND, PETER.

- Insurance revolution. (Focus on risk management) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 60.

GARVEY, PATRICK J.

- Industry analysis. *Management* (Irish), v. 21, Oct. 1974, p. 47-52, 54-5.

GARVIN, D. F.

- Today's performance - tomorrow's pursuits. *Public utilities fortnightly*, v. 95, Feb. 13, 1975, p. 19-29.

GAS

See Also Public Utilities

- Rogers, Robert M. Oil and gas: the effect of mixed reservoir action on a prior forced pooling order. (Notes and comments) *Oklahoma law review*, v. 28, Winter 1975, p. 173-9.

GAS LEASES

See Oil Leases

GAS, NATURAL.

- Babayev, Djangir A. Mathematical models for optimal timing of drilling on multilayer oil and gasfields. *Management science*, v. 21, Aug. 1975, p. 1361-9.
Bennett, John C. Trans-Alaskan gas pipeline. *Public utilities fortnightly*, v. 96, Oct. 9, 1975, p. 22-3.
Brown, R. D. Tax increases for oil and gas: what do they mean for Canada? *Canadian business review*, v. 2, Autumn 1975, p. 29-33.
Downs, J. R. Oil and gas and the balance of payments: prospects to the mid-1980's. *Canadian business review*, v. 2, Autumn 1975, p. 23-5.
Falck, Edward. Expansion of national energy supply. *Public utilities fortnightly*, v. 96, Oct. 9, 1975, p. 24-7.
Heiney, J. W. Developments in synthetic natural gas. *Public utilities fortnightly*, v. 95, Feb. 13, 1975, p. 15-18.
Hetherington, C. R. Oil and gas in the Canadian Arctic. *Canadian business review*, v. 2, Autumn 1975, p. 7-10.

- Lund, Leonard. Energy: update and outlook - November 1974, edited by Leonard Lund. New York, Conference Board, c1975. 34 p. (Conference Board report, no. 663.) [*250 Fue]

- Macdonald, William A. Constitutional aspects of revenue sharing. *Canadian business review*, v. 2, Autumn 1975, p. 34-7.

- MacNabb, G. M. Energy policy planning: the current environment. *Canadian business review*, v. 2, Autumn 1975, p. 2-6.

- McKelvey, Vincent E. World energy reserves and resources. *Public utilities fortnightly*, v. 96, Sept. 25, 1975, p. 27-33.

- Melicher, Ronald W. Risk and return in the electric utility and natural gas industries. *MSU business topics*, v. 23, Spring 1975, p. 48-54.

- Partridge, John W. More supply, the key to energy sufficiency. *Public utilities fortnightly*, v. 96, Sept. 25, 1975, p. 34-7.

- Renshaw, Edward F. How to ration dwindling gas supplies. *Public utilities fortnightly*, v. 95, May 8, 1975, p. 27-9.

- Tomasch, Mark R. Production materials - temporary improvement in 1975. *Automation*, v. 23, Jan. 1975, p. 65-9.

Accounting

- Arthur Andersen & Co. Accounting for oil and gas exploration and development costs. Brief of Arthur Andersen & Co. before the Committee on Extractive Industries of the Accounting Principles Board of the American Institute of Certified Public Accountants, forpresentation at public hearing on Nov. 22-23, 1971. Chicago, 1971. 31 p. [*250 Oil 2]

- Blacker, N. Management accounting in the gas industry. *Public finance & accountancy* (Eng.), v. 2, April 1975, p. 119-23.

Canada

- Debanne, J. G. Management science in energy policy - a case history and success story. *Interfaces*, v. 5, part 2, Feb. 1975, p. 1-21.

- Edge, C. Geoffrey. Energy resources: a perspective for Canada towards the year 2000. *Cost and management* (Canada), v. 48, Nov.-Dec. 1974, p. 6-12.

Cost accounting

- Arthur Andersen & Co. Accounting for oil and gas exploration and development costs. Brief of Arthur Andersen & Co. before the Committee on Extractive Industries of the Accounting Principles Board of the American Institute of Certified Public Accountants, forpresentation at public hearing on Nov. 22-23, 1971. Chicago, 1971. 31 p. [*250 Oil 2]

Costs

- Debanne, J. G. Management science in energy policy - a case history and success story. *Interfaces*, v. 5, part 2, Feb. 1975, p. 1-21.

Government regulation

- Alternatives to deregulation. *Public utilities fortnightly*, v. 96, Oct. 9, 1975, p. 66, 68-70, 72-3.

- Brown, Keith C. Case for decontrolling gas producer prices. *Public utilities fortnightly*, v. 95, May 8, 1975, p. 23-6.

- Kroeger, Carroll V. Managerial attitudes toward government roles in electricity and gas, by Carroll V. Kroeger and James R. Rawls. *Public utilities fortnightly*, v. 96, Aug. 14, 1975, p. 22-8.

- Marketing control. *Public utilities fortnightly*, v. 96, Oct. 9, 1975, p. 74, 76-8, 80.

- Natural gas producer rates remanded for further consideration. (Review of current cases) *Public utilities fortnightly*, v. 94, Dec. 19, 1974, p. 59-60.

- Regulatory assistance. *Public utilities fortnightly*, v. 96, Oct. 9, 1975, p. 81-3, 86.

- Williams, Howard R. Some ingredients of a national oil and gas policy. *Stanford law review*, v. 27, Feb. 1975, p. 969-84.

Great Britain

Blacker, N. Management accounting in the gas industry. *Public finance & accountancy* (Eng.), v. 2, April 1975, p. 119-23.

Whitman, George E. State industry at the crossroads - III. *Certified accountant* (Eng.), Feb. 1975, p. 67-8, 74-6.

Insurance

Sparkman, Palmer D. Insurance industry responds to the energy crisis. *Risk management*, v. 22, March 1975, p. 21-4.

Pricing

Brown, Keith C. Case for decontrolling gas producer prices. *Public utilities fortnightly*, v. 95, May 8, 1975, p. 23-6.

Johnson, Douglas M. Uranium fuel prices. *Conference Board record*, v. 12, Jan. 1975, p. 51-3.

Williams, Howard R. Some ingredients of a national oil and gas policy. *Stanford law review*, v. 27, Feb. 1975, p. 969-84.

Rates

Natural gas producer rates remanded for further consideration. (Review of current cases) *Public utilities fortnightly*, v. 94, Dec. 19, 1974, p. 59-60.

Reports and statements

Arthur Andersen & Co. Accounting for oil and gas exploration and development costs. Brief of Arthur Andersen & Co. before the Committee on Extractive Industries of the Accounting Principles Board of the American Institute of Certified Public Accountants, for presentation at public hearing on Nov. 22-23, 1971. Chicago, 1971. 31 p. [*250 Oil 2]

Taxation

See Taxation, United States - Natural Gas

GAS ROYALTIES

See Royalties

GAS STORAGE

See Underground Storage

GASELEE, JOHN.

Life assurance and capital transfer tax. *Accountant's magazine* (Scot.), v. 79, Sept. 1975, p. 315-16.

Uses for annuities. *Accountant's magazine* (Scot.), v. 79, June 1975, p. 214-15.

GASOLINE SERVICE STATIONS

See Automobile Service Stations

GASSMANN, ROSA-ELIZABETH.

Survey of the development of auditing in Germany. *Accounting historian*, v. 1, April 1974, p. 4.

GATT

See Taxation - General Agreements On Tariffs And Trade (Gatt)

GAUDETTE, J. M.

Word processing at Dun & Bradstreet. *Datamation*, v. 21, Nov. 1975, p. 76-8, 80.

GAUMNITZ, JACK E.

Swinth, Robert L. Decision making processes: using discrimination nets for security selection, by Robert L. Swinth. Jack E. Gaumnitz and Carlos Rodriguez. *Decision sciences*, v. 6, July 1975, p. 439-48.

GAUTHIER, ANDRE.

Canadian income tax considerations of inter-company charges for services and use of property. *Tax management international journal*, Dec. 1974, p. 3-19.

GAUTIER, JACQUES P.

Bedford, Norton M. International analytical comparison of the structure and content of annual reports in the European Economic Community, Switzerland, and the United States, by Norton M. Bedford and Jacques P. Gautier. *International journal of accounting education and research*, v. 9, Spring 1974, p. 1-44.

GAVIN, MARSHALL P.

Consumer services: inhospital reachout. *Hospitals*, v. 49, July 16, 1975, p. 65-7.

GAYLORD, E. O.

Lease vs. equipment purchase. *Motor freight controller*, Nov. 1975, p. 3-5, 9-11.

GAYTON, ROBERT J.

Improving university/accounting profession relations. (Education) *CA magazine* (Can.), v. 107, July 1975, p. 67-70.

GAZELL, JAMES A.

MBO in the public sector. *University of Michigan business review*, v. 27, July 1975, p. 29-35.

GEAR, ANTHONY E.

Lockett, A. Geoffrey. Multistage capital budgeting under uncertainty, by A. Geoffrey Lockett and Anthony E. Gear. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 21-36.

GEARAILT, AOILEANN BEAN MHIC.

Johnston, Roy. Computerised planning in the fishing industry, by Roy Johnston and Aoileann Bean Mhic Gearailt. *Management* (Irish), v. 22, Jan. 1975, p. 48-50, 52.

GEARING your practice to fast-track inflation. *Medical economics*, v. 52, March 31, 1975, p. 86-90, 92, 96, 98-101.

GEBHARDT, LAWRENCE J.

How to best use the over-age-80 provisions allowing a triple estate tax deduction. (Estates, trusts and gifts) *Journal of taxation*, v. 43, Oct. 1975, p. 224-6.

When are loss deductions available on the voluntary surrender of stock? (Accounting) *Journal of taxation*, v. 43, July 1975, p. 22-6.

GEE, CHUCK Y.

Effective purchasing management. *Cornell hotel and restaurant administration quarterly*, v. 16, Nov. 1975, p. 52-5, 69.

GEHRLEIN, WILLIAM V.

Sequencing for assembly lines with integer task times, by William V. Gehrlein and James H. Patterson. *Management science*, v. 21, May 1975, p. 1064-70.

GEIS, NORMAN.

Representing the condominium developer: tending the paper jungle. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 471-94.

GELB, BERNARD A.

Cost of complying with Federal water pollution law. *Conference Board record*, v. 12, Dec. 1975, p. 27-30.

GELB, BETSY D.

Incentives to increase survey returns: social class considerations. (Research notes and communications) *Journal of marketing research*, v. 12, Feb. 1975, p. 107-9.

GELDERS, L.

Coordinating aggregate and detailed scheduling in the one-machine job shop: II - computation and structure, by L. Gelders and P. R. Kleindorfer. *Operations research*, v. 23, March-April 1975, p. 312-24.

GELLEIN, OSCAR S.

Objectives of financial statements. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 25-35.) [110 H]

GELLER, BARRY J.

Inflation and recession - the impact on estate planning and administration. *Trusts & estates*, v. 114, June 1975, p. 384-7, 433-4.

Trust termination: planning for a smooth wind-up during periods of economic stress. *Estate planning*, v. 2, Summer 1975, p. 206-11.

GELLER, MORTON.

How to utilize loss carryovers obtained in an acquisition. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 52-61.

Utilization of loss carryovers following an acquisition. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 511-48.) [751 N]

GELLHORN, ERNEST.

Constitutional limitations on admissions procedures and standards - beyond affirmative action, by Ernest Gellhorn and D. Brock Hornby. *Virginia law review*, v. 60, Oct. 1974, p. 975-1011.

GEMAR, W. J.

Making the most of your computer. *Accountant* (Eng.), v. 172, May 8, 1975, p. 591-3.

Using performance monitors for computers. (Management advisory services) *CPA* (NYSS), v. 45, Aug. 1975, p. 49-52.

GENERAL AGREEMENT ON TARIFFS AND TRADE (GATT)

See Taxation-General Agreement On Tariffs And Trade (Gatt)

GENERAL AUTOMATION.

General Automation: lean, mean, hard and hungry. (Mini-micro scene) *Modern data*, v. 7, Dec. 1974, p. 42-3.

GENERAL Automation: lean, mean, hard and hungry. (Mini-micro scene)

Modern data, v. 7, Dec. 1974, p. 42-3.

GENERAL information on taxation in Ghana. *Tax management*

international journal, Oct. 1974, p. 11-19.

GENERAL MINING LAW OF 1872

Strauss, Peter L. Rules, adjudications, and other sources of law in an executive department: reflections on the Interior Department's administration of the mining law. *Columbia law review*, v. 74, Nov. 1974, p. 1231-75.

GENERAL MOTORS CORPORATION.

Dowling, William F. At General Motors: system 4 builds performance and profits. *Organizational dynamics*, v. 3, Winter 1975, p. 23-38.

GENFAN, HERB.

How to start your own craft business, by Herb Genfan and Lyn Taetzsch. New York, Watson-Guptill Publications, c1974. 203 p. [250 Han 2]

GENSCH, DENNIS H.

Curry, Clarence F. Feasibility of rent and tax incentives for renovation in older residential neighborhoods, by Clarence F. Curry and Dennis H. Gensch. *Management science*, v. 21, April 1975, p. 883-96.

Testing the consistency of attribute meaning in empirical concept testing, by Dennis H. Gensch and Thomas F. Golob. (Research notes and communications) *Journal of marketing research*, v. 12, Aug. 1975, p. 348-54.

GENTRY, JAMES A.

Capital market line theory, insurance company portfolio performance, and empirical anomalies. *Quarterly review of economics & business*, v. 15, Spring 1975, p. 7-16.

GENTRY, JAMES W.

Peat, Nancy C. Comment on: Identifying buyers of a major automotive innovation, by Nancy C. Peat, James W. Gentry and Thomas L. Brown. (Marketing notes and communications) *Journal of marketing*, v. 39, Oct. 1975, p. 61-2.

GEORGE, FRANK HONYWILL.

Anatomy of business. New York, Halsted Press, c1974. 158 p. [200 G]

GEORGE, WILLIAM R.

Marketing practices of CPA firms, by William R. George and Richard M. Murray. *CPA* (NYSS), v. 45, Oct. 1975, p. 33-6.

GEORGEN, W. DONALD.

Evaluating internal controls. (Auditing and reporting) *CPA* (NYSS), v. 45, Aug. 1975, p. 44. (Excerpt from *Financial executive*, April 1975.)

Rating internal controls. *Financial executive*, v. 43, April 1975, p. 42-6, 48, 50.

GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS.

— Committee on Accounting and Auditing Procedures.

Financial Accounting Standards Board technical projects status. *Georgia CPA*, v. 16, Winter 1974-75, 16-17.

GERBOTH, DALE L.

American Institute Of Certified Public Accountants. Accounting for depreciable assets, by Charles W. Lamden, Dale L. Gerboth and Thomas W. McRae. New York, c1975. 189 p. (*Accounting research monograph*, no. 1.) [*111.1 A]

GERMANI, ROBERT A.

Statutory merger of two subchapter S corps. - status of previously taxed income. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 77-8.

GERMANN, JOHN.

Savings through software library systems: exit program librarians. *Infosystems*, v. 22, June 1975, p. 56-7.

GERSHOW, ELLEN R.

IRS prevented from seizing documents: attorney asserts client's fifth amendment privilege. (Cases noted) *University of Miami law review*, v. 29, Winter 1975, p. 372-6.

GERWECK, JOHN E.

Effect of industrial growth on the local real estate tax; an expanded model, by John E. Gerweck and Donald J. Epp. (Reports and comments) *Land economics*, v. 50, Nov. 1974, p. 397-401.

GETTING fast answers with an on-line order entry system. (Users report) *Infosystems*, v. 22, Sept. 1975, p. 66, 68.

GETZ, ERNEST.

Wade, T. Donald. Professional corporations pay for the privilege of paying income taxes on a cash basis, by T. Donald Wade and Ernest Getz. (State/local tax clinic) *Michigan CPA*, v. 26, March-April 1975, p. 7-10.

GETZELMAN, JOHN C.

Financial analysis in an inflationary environment. *Management accounting* (NAA), v. 56, March 1975, p. 31-5.

GEURTS, MICHAEL D.

Comparing the Box-Jenkins approach with the exponentially smoothed forecasting model application to Hawaii tourists, by Michael D. Geurts and I. B. Ibrahim. *Journal of marketing research*, v. 12, May 1975, p. 182-8.

GEVIRTZMAN, ROBERT.

Minicomputers, by Robert Gevirtzman and Paul Zorfass. *Management controls* (PMM & Co.), v. 22, July-Aug. 1975, p. 119-23.

GHEE, WILLIAM K.

Bankers' viewpoints on financing proposed capital expenditures, by William G. Ghee, J. William Petty and Jack A. Griggs. *Journal of commercial bank lending*, v. 57, Feb. 1975, p. 51-64.

GHOSE, P. K.

Marginal costing in the dairy industry. *Management accountant* (India), v. 9, Sept. 1974, p. 707-9.

GHOSE, S. N.

Economics of incentives. (Students' section) *Management accountant* (India), v. 10, May 2, 1975, p. 373-4.

GHOSH, BISWANATH.

Public sector and the fifth five-year plan. *Management accountant* (India), v. 10, May 2, 1975, p. 313-16.

GHOSH, S. K.

Choudary, E. V. P. Simulation - a management technique, by E.V.P. Choudary and S.K. Ghosh. *Management accountant* (India), v. 9, Sept. 1974, p. 645-6.

GHOSH, SYAMAL K.

Financial information systems. (Students' section) *Management accountant* (India), v. 9, Oct. 1974, p. 805-9.

GIARDINA, JAMES A.

Mruk, Edwin S. Compensating financial management, by Edwin S. Mruk and James A. Giardina. *Financial executive*, v. 43, Sept. 1975, p. 24-8.

GIBBENS, DANIEL G.

Constitutionality of Oklahoma's comparative negligence statute. *Oklahoma law review*, v. 28, Winter 1975, p. 33-48.

GIBBINS, MICHAEL E. S.

Counter-inflation: prices and profits under Stage III, by Michael E.S. Gibbins and David B. Vaughan. *Accountants digest* (Eng.), no. 5, Winter 1973/4, 30 p.

GIBBONS, CHARLES C.

Marks of a mature manager. *Business horizons*, v. 19, Oct. 1975, p. 54-6.

GIBBONS, JAMES E.

Using total project analysis to compete for investment capital, by James E. Gibbons and Stephen Rushmore. *Appraisal journal*, v. 43, Oct. 1975, p. 491-516.

GIBBS, GEORGE J.

Kessler, Clemm C. Getting the most from application blanks and references, by Clemm C. Kessler and George J. Gibbs. *Personnel*, v. 52, Jan.-Feb. 1975, p. 53-62.

GIBBS, THOMAS E.

Correcting COBOL, by Thomas E. Gibbs and Charles R. Litecky. *Journal of systems management*, v. 26, Sept. 1975, p. 26-7.

GIBLIN, EDWARD.

Beyond compliance: EEO and the dynamics of organizational change, by Edward J. Giblin and Oscar A. Ornati. *Personnel*, v. 52, Sept./Oct. 1975, p. 38-50.

Ornati, Oscar A. High cost of discrimination, by Oscar A. Ornati and Edward Giblin. *Business horizons*, v. 18, Feb. 1975, p. 35-40.

Ornati, Oscar A. Recession layoffs can be discriminatory, by Oscar A. Ornati and Edward J. Giblin. *Management review*, v. 64, May 1975, p. 25-33.

GIBLIN, J.

Victorisz, Thomas. Subemployment: exclusion and inadequacy indexes, by T. Victorisz, R. Mier and J. Giblin. *Monthly labor review*, v. 98, May 1975, p. 3-12.

GIBSON, BRUCE.

Weisbrod, Hadassah. Audit of the state budget, by Hadassah Weisbrod and Bruce Gibson. (Accountability auditing in the community) *Internal auditor*, v. 32, Nov./Dec. 1975, p. 71-3.

GIBSON, C. J.

Process cost accounting - solving E.O.P. problems with visual models. *Accountants' journal* (N.Z.), v. 53, Oct. 1974, p. 100-2.

GIBSON, CHARLES.

Uniform enforcement of tax audits? *Akron business and economic review*, v. 5, Winter 1974, p. 47-50.

GIBSON, CHARLES H.

IRS audit techniques - accumulated earnings tax. *CPA journal*, v. 45, April 1975, p. 23-5.

GIBSON, CORINE.

Seidler, Lee J. Dropping withholding tax could increase foreign purchases of American securities, by Lee J. Seidler and Corine Gibson. *Accounting issues* (Bear Stearns & Co.), Oct. 15, 1975, p. 4-6. (Reprint file, *A)

Seidler, Lee J. What's happening in tax reform? By Lee J. Seidler and Corine Gibson. *Accounting issues* (Bear Stearns & Co.), Aug. 21, 1975, p. 1-8. (Reprint file, *A)

Update on multinational tax changes, by Corine Gibson and Lee J. Seidler. *Accounting issues* (Bear Stearns & Co.), Oct. 6, 1975, p. 1-2. (Reprint file, *A)

GIBSON, FRANK K.

Trends in the federal employment of blacks, by Frank K. Gibson and Samuel Yeager. *Public personnel management*, v. 4, May-June 1975, p. 189-95.

GIBSON, J. DOUGLAS.

Inflation and private pension funds: impact on corporate costs. *Canadian business review*, v. 2, Winter 1975, p. 22-5.

GIBSON, MALCOLM.

Gibson on the fundamental subconscious motivational and reactive thought processes of the sub-species homo sapiens CA(SA) (or what makes auditors tick). *South African chartered accountant*, v. 10, Nov. 1974, p. 387-9.

GIBSON, WILLIAM F.

Reform of financial institutions. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 803-14.

GIDDINGS, JAMES I.

Improving profits through increased productivity. *Retail control*, v. 44, Sept. 1975, p. 9-18.

GIDDINGS, PAULL M.

Why the malpractice plague is passing some states by. *Medical economics*, v. 52, May 26, 1975, p. 37-8, 40, 42.

GIEGOLD, WILLIAM C.

MBO after all these years. *Conference Board record*, v. 12, July 1975, p. 49-52.

GIFFORD, ADAM.

Externalities and the coase theorem: a graphical analysis. *Quarterly review of economics and business*, v. 14, Winter 1974, p. 7-21.

GIFFORD, WILLIAM C.

Allocations of deductions to income. (International developments) *Journal of corporate taxation*, v. 1, Summer 1974, p. 200-4.

Tax reduction act of 1975 and the petroleum industry. (International developments) *Journal of corporate taxation*, v. 2, Summer 1975, p. 214-18.

Tax reform bill of 1974. (International developments) *Journal of corporate taxation*, v. 2, Spring 1975, p. 108-13.

GIFFORD, WILLIAM R.

Accounting's aim. *Journal of college placement*, v. 35, Winter 1975, p. 40-5.

GIFT and leaseback: a technique for splitting income. *Taxation for accountants*, v. 15, Oct. 1975, p. 222-3.

GIFT before a sale can shift gain and save tax. *Taxation for accountants*, v. 15, July 1975, p. 28-9.

GIFT before a sale can shift gain and save tax. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 128.

GIFT CERTIFICATES

See Also Premium Merchandising

GIFT includable in estate may result in an extra credit being available. (Technical notes and comments) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 236-7.

GIFT limitations reviewed. *Newspaper controller*, v. 28, Jan. 1975, p. 5, 9.

GIFT tax,

Craven, George. Gift tax, by George Craven, updated by David E. Seymour. New York, Practising Law Institute, c1974. 141 p. (*Estate planning and administration: Practice handbook series*, no. 10, 1974 printing of 1966 ed.) [755 C]

GIFTS

See Also Taxation, United States-Gifts

Browder, Olin L. Trusts and the doctrine of estates. *Michigan law review*, v. 72, Aug. 1974, p. 1509-76.

GIGGLING in the dark. (Below the line) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 82.

GILB, TOM.

Documentation by computer. *Data management*, v. 13, March 1975, p. 17.

Laws of unreliability. *Datamation*, v. 21, March 1975, p. 81-2, 85.

Microcomputers - present properties and probable applications. *Computers and people*, v. 24, Feb. 1975, p. 32-5, 39.

Soft-ware metrics. *Data management*, v. 13, July 1975, p. 34-7.

Uncertainty gap: EDP management's dilemma. *Data management*, v. 13, Jan. 1975, p. 47.

GILBERT, GARY G.

Impact of changes in Federal Reserve membership on commercial bank performance, by Gary G. Gilbert and Manfred O. Peterson. *Journal of finance*, v. 30, June 1975, p. 713-19.

GILBERT, JAMES B.

Collectivism and Charles Steinmetz. *Business history review*, v. 48, Winter 1974, p. 520-40.

GILBERT, LEWIS D.

More disclosure on company reports. *Accounting forum*, v. 45, May 1975, p. 31-41.

GILBERT, R. NEAL.

Present value depreciation the answer to the capital crisis? *Hospital financial management*, v. 5, March 1975, p. 26-36, 40-1.

GILBERT, WILLIAM A.

Prospects for electric utility load management, by William A. Gilbert and Richard V. deGrasse. *Public utilities fortnightly*, v. 96, Aug. 28, 1975, p. 15-19.

GILBREATH, GLENN H.

Coffman, Edward N. Selected profile of the student transferring from accounting major, by Edward N. Coffman, Glenn H. Gilbreath and Mervyn W. Wingfield. *Georgia CPA*, v. 16, Winter 1974-75, p. 12-14, 29.

GILCHRIST, CHRISTOPHER.

Young man and his money. (Investment) *Accountancy* (Eng.), v. 85, Dec. 1974, p. 90, 118.

GILJUM, JOSEPH P.

Guide to the attorney on the effective use of a Subchapter S election. *Taxation for lawyers*, v. 3, March/April 1975, p. 306-14.

GILKISON, W. S.

- Audit attendance at stock-taking. (Mainly for students) *Accountants' journal* (N.Z.), v. 53, Oct. 1974, p. 122-4.
 Examination tips. (Mainly for students) *Accountants' journal* (N.Z.), v. 53, Sept. 1974, p. 84.

GILL, HARLEY L.

- Use of economic analysis ratios. *Air force comptroller*, v. 9, Oct. 1975, p. 34-5.

GILL, JOHN.

- Organisation change and environmental constraints. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 55-66.) [223.8 M]

GILL, WILLIAM J.

- Hospital loan defaults, foreclosures prove minimal. *Mortgage banker*, v. 35, Dec. 1974, p. 24-5.

GILLES, L. H.

- Property disposals on statements of changes in financial position. (Auditing and reporting) *CPA* (NYSS), v. 45, Sept. 1975, p. 57-9.

GILLESPIE, HUGH.

- Should they be under ERISA? *Pension world*, v. 11, Aug. 1975, p. 33-6.

GILLICK, JAMES V.

- Accounting for foreign currency translation. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 35-43.) [110 H]

GILLIN, E. F.

- How Australia determines her foreign exchange rate. *Australian accountant*, v. 45, Sept. 1975, p. 478-80, 483.

GILLIS, JOHN G.

- Corporate projections: phase II. (Securities law and regulation) *Financial analysts journal*, v. 31, July-Aug. 1975, p. 10-11, 59-60.
 Mandatory use of inside information. (Securities law and regulation) *Financial analysts journal*, v. 31, March/April 1975, p. 12-14, 90-1.
 Responsibilities of outside directors. (Securities law and regulation) *Financial analysts journal*, v. 31, Nov.-Dec. 1975, p. 12-13, 72-4.
 Securities acts amendments of 1975. (Securities law and regulation) *Financial analysts journal*, v. 31, Sept.-Oct. 1975, p. 12-15.
 Trends in disclosure. (Securities law and regulation) *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 11-13, 91-2.

GILLIS, MALCOLM.

- Incidence of world taxes on natural resources with special reference to bauxite, by Malcolm Gillis and Charles E. McLure. *American economic review*, v. 65, May 1975, p. 389-96.

GILLOOLY, THOMAS J.

- Equal rights and insurance. *CLU journal*, v. 29, Jan. 1975, p. 37-41.

GILPATRICK, ELEANOR.

- Education for work: a full employment strategy. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 147-55.

GILROY, CURTIS L.

- Supplemental measures of labor force underutilization. *Monthly labor review*, v. 98, May 1975, p. 13-23.

GILSON, MILO.

- Computer assisted fraud - who gets the axe? *Data management*, v. 13, April 1975, p. 22-3.

GIMMY, ARTHUR E.

- Doctor's office - an intimate examination. *Appraisal journal*, v. 43, Oct. 1975, p. 527-39.

GINSBURG, JOSEPH.

- Beckham, William G. California - residency defined, edited by William G. Beckham and Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, Feb. 1975, p. 41-2.
 Beckham, William G. Michigan - penalty for failure to pay refunds, edited by William G. Beckham and Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, Feb. 1975, p. 42.
 Beckham, William G. Michigan - unitary theory, edited by William G. Beckham and Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, Feb. 1975, p. 42.
 Beckham, William G. New Jersey - regular place of corporate business, edited by William G. Beckham and Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, Feb. 1975, p. 42.
 Beckham, William G. New York - allocating nonresident's compensation, edited by William G. Beckham and Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, Feb. 1975, p. 42.
 Beckham, William G. New York - computation of unincorporated business NOL, edited by William G. Beckham and Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, Feb. 1975, p. 41.
 Borsuk, Michael L. California - property tax - exemptions - original package doctrine, edited by Michael L. Borsuk and Joseph Ginsburg. (State taxation) *CPA* (NYSS), v. 45, June 1975, p. 50.
 Borsuk, Michael L. New York - effect of ERISA on modifications to federal AGI by professional service corporation shareholders, edited by Michael L. Borsuk and Joseph Ginsburg. (State taxation) *CPA* (NYSS), v. 45, June 1975, p. 51-2.
 Borsuk, Michael L. New York - treatment of lump-sum distributions under ERISA, edited by Michael L. Borsuk and Joseph Ginsburg. (State taxation) *CPA* (NYSS), v. 45, June 1975, p. 51.
 California - franchise tax - combined reports, edited by Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, March 1975, p. 47-8.
 Connecticut - recent changes in tax, edited by Joseph Ginsburg. (State taxation) *CPA* (NYSS), v. 45, Nov. 1975, p. 50.
 Corporation tax treatment of net operating loss carrybacks and carryovers, edited by Joseph Ginsburg. (State taxation) *CPA* (NYSS), v. 45, Aug. 1975, p. 62-4.
 District of Columbia - credit for personal income taxes paid to New York State, edited by Joseph Ginsburg and Arthur I. Gordon. (State taxation) *CPA* (NYSS), v. 45, July 1975, p. 71.
 Florida - recent revisions of the intangible personal property tax, edited by Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, May 1975, p. 58-9.
 Illinois - combined reports, edited by Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, March 1975, p. 49-50.
 Louisiana - franchise tax effectively applied to interstate activities, edited by Joseph Ginsburg. (State taxation) *CPA* (NYSS), v. 45, Sept. 1975, p. 51-2.
 Multistate tax commission upheld in litigation, edited by Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, May 1975, p. 58.
 New Jersey - changes in corporate taxes, edited by Joseph Ginsburg. (State taxation) *CPA* (NYSS), v. 45, Nov. 1975, p. 49.
 New Jersey - commuter taxes in the light of the recent Austin case, edited by Joseph Ginsburg and Arthur I. Gordon. (State taxation) *CPA* (NYSS), v. 45, July 1975, p. 73-4.
 New Jersey - computation of tax, edited by Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, Dec. 1975, p. 42-3.

- New Jersey - franchise and income tax on foreign corporations, edited by Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, April 1975, p. 55-6.
- New Jersey - new tax measures, edited by Joseph Ginsburg. (State taxation) *CPA (NYSS)*, v. 45, Oct. 1975, p. 59-60.
- New Jersey - reporting LIFO inventories under the Corporation business tax act, edited by Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, April 1975, p. 56-7.
- New York - subsidiary capital: possible tax savings, edited by Joseph Ginsburg and Arthur I. Gordon. (State taxation) *CPA (NYSS)*, v. 45, July 1975, p. 71-2.
- New York - taxation on imaginary income, edited by Joseph Ginsburg and Arthur I. Gordon. (State taxation) *CPA (NYSS)*, v. 45, July 1975, p. 72-3.
- Professional development - useful hints. (Administration of accountants practice) *CPA (NYSS)*, v. 45, Nov. 1975, p. 62-3.

GINSBURG, MARTIN D.

- Leaky tax shelter. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 719-41.

GINSBURG, SIGMUND G.

- Grading the performance of university management. *Conference Board record*, v. 12, Dec. 1975, p. 44-6.

GIRMES, D. H.

- Random walk hypothesis for 543 stocks and shares registered on the London stock exchange, by D. H. Girmes and Anne E. Benjamin. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 135-45.

GIVING CEOs a chance to trade ideas with the comptroller of the currency. *Banking*, v. 67, Feb. 1975, p. 90-1.

GLANZBERG, AL.

- If you don't do your marketing homework, you may just flunk the course, by Al Glanzberg and Lew Lehrman. *Hospitality (Food and lodging)*, v. 13, Nov. 1974, p. R32, R34.

GLASER, GEORGE.

- What it takes to be an effective DP manager. *Data management*, v. 13, Sept. 1975, p. 78-81.

GLASS, DAVID.

- Results-oriented auditing and independence. *Internal auditor*, v. 32, May-June 1975, p. 25-8.

GLASS-STEAGALL ACT

- Barfield, H. Lee. Legal status of a national bank's automatic stock investment service under Sections 16 & 21 of the Glass-Steagall Act of 1933. (Notes) *Vanderbilt law review*, v. 27, Nov. 1974, p. 1217-55.

GLASSBERG, CARL L.

- Advertising expense and retail expansion, by Carl L. Glassberg and Michael Ward. (Tax talk) *Retail control*, v. 43, March 1975, p. 40-3.
- Attack on the home office deduction, by Carl L. Glassberg and Michael Ward. (Tax talk) *Retail control*, v. 43, April-May 1975, p. 36-8.
- Benefits of the ADR system and accelerated depreciation, by Carl L. Glassberg and Michael Ward. (Tax talk) *Retail control*, v. 43, Jan. 1975, p.35-41.
- Close corporations and stockholder insurance, by Carl L. Glassberg and Michael Ward. (Tax talk) *Retail control*, v. 44, Nov. 1975, p. 26-9.
- Employee benefit plans and the ESOP, by Carl L. Glassberg and Michael Ward. (Tax talk) *Retail control*, v. 44, Sept. 1975, p. 28-31.

- Foight, Lloyd S. ERISA: impact of the new limitations on benefits and contributions, by Lloyd S. Foight and Carl L. Glassberg. *Tax adviser*, v. 6, Sept. 1975, p. 539-43.
- Getting ordinary loss deductions instead of capital losses. (Tax talk) *Retail control*, v. 42, Aug. 1974, p. 34-5.
- Investment credit: transitional rules on restoration. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 212.
- Tax reduction act and the investment credit, by Carl L. Glassberg and Michael Ward. (Tax talk) *Retail control*, v. 43, June-July 1975, p. 36-9.
- Taxation of location incentives, by Carl L. Glassberg and Michael Ward. (Tax talk) *Retail control*, v. 44, Oct. 1975, p. 34-8.

GLASSER, GERALD J.

- National estimates of nonlisted telephone households and their characteristics, by Gerald J. Glasser and Gale D. Metzger. (Research notes and communications) *Journal of marketing research*, v. 12, Aug. 1975, p. 359-61.

GLASSEY, C. ROGER.

- Linear programming analysis of paper recycling, by C. Roger Glassey and Virendra K. Gupta. *Management science*, v. 21, Dec. 1974, p. 392-408.

GLATT, HERMAN.

- Coogan, Peter F. Comments on some reorganization provisions of the pending bankruptcy bills, by Peter F. Coogan, Richard Brode and Herman Glatt. *Business lawyer*, v. 30, July 1975, p. 1149-80.

GLEAZER, EDMUND J.

- American Council On Education. American junior colleges, by Edmund J. Gleazer and Jane Follett Cooke. 8th ed. Washington, c1971. 850 p. [050 A]

GLEESON, JUNE.

- Accounting for human resources. *Australian accountant*, v. 45, March 1975, p. 82-4, 87-8.
- Mix and quantity variances in contribution margin analysis. *Australian accountant*, v. 45, June 1975, p. 296-9.

GLEESON-WHITE, M. A.

- Public use of profit forecasts. *Chartered accountant in Australia*, v. 46, July 1975, p. 50-5, 58-63.

GLEIM, IRVIN N.

- CPA examination review outlines and study guides. Gainesville, Fla., Professional Publ., c1974. 806 p. [107.2 G]

GLEIMIUS, RUTGERT.

- Tax implications of accounting for stock: the LIFO method of stock valuation(part 1). *South African chartered accountant*, v. 11, April 1975, p. 125-7.
- Tax implications of accounting for stock: the LIFO method of stock valuation(part 2). *South African chartered accountant*, v. 11, May 1975, p. 172-4.

GLEN, ROY H.

- Cummings, T. G. Intervention strategies for improving productivity and the quality of work life, by T. G. Cummings, Edmond S. Molloy and Roy H. Glen. (Research) *Organizational dynamics*, v. 4, Summer 1975, p. 52-68.

GLENDINNING, ROBERT.

- Economic forecasting. *Management accounting (Eng.)*, v. 53, Dec. 1975, p. 409, 411.

GLICKFELD, BRUCE S.

Federal income tax consequences of marital property settlements, by Bruce S. Glickfeld, Jerome A. Rabow and Herbert E. Schwartz. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 307-46.) [750.2 S]

GLOVER, FRED.

Pitfalls of rounding in discrete management decision problems, by Fred Glover and David C. Sommer. *Decision sciences*, v. 6, April 1975, p. 211-20.

Surrogate constraint duality in mathematical programming. *Operations research*, v. 23, May-June 1975, p. 434-51.

GLOVER, G. N.

New draft directive for the harmonisation of value added tax, by G. N. Glover and Claudine Levy. *British tax review*, no. 4, 1974, p. 206-18.

GLOVER, RICHARD.

Update on ERISA: getting your computer into the Act, EDP and employee communications. *Pension world*, v. 11, Aug. 1975, p. 42-4.

GLUCK, FREDERICK W.

Managing technological change: a box of cigars for Brad, by Frederick W. Gluck and Richard N. Foster. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 139-50.

GLUECK, WILLIAM F.

Jauch, Lawrence R. Evaluation of university professors' research performance, by Lawrence R. Jauch and William F. Glueck. *Management science*, v. 22, Sept. 1975, p. 66-75.

Managers, mobility, and morale. *Business horizons*, v. 17, Dec. 1974, p. 65-70.

GOBAR, ALFRED J.

Finding sleeper markets for real estate investment. *Real estate review*, v. 4, Winter 1975, p. 41-4.

GODDU, GEORGE A.

Executive compensation plans - trends in banking. *Management controls* (PMM & Co.), v. 22, Dec. 1975, p. 196-200.

Look at incentive compensation plans in banking. *Magazine of bank administration*, v. 51, Sept. 1975, p. 28-32.

Trends in executive compensation plans. *Magazine of bank administration*, v. 51, Aug. 1975, p. 12-17.

GODFREY, DAVID.

Year end tax planning in light of 1975 federal legislative changes. *Connecticut CPA*, v. 39, Dec. 1975, p. 6-8.

GODFREY, HOWARD.

Comments on weakness of pension plans and reforms. *National public accountant*, v. 20, July 1975, p. 29-31.

GODWIN, LARRY B.

CPA and user opinions on increased corporate disclosure. *CPA* (NYSS), v. 45, July 1975, p. 31-5.

GOEKE, JOSEPH R.

Guidelines for evaluating research proposals. *Association management*, v. 27, Jan. 1975, p. 34-6.

GOELZER, GERALD H.

Founding father Schneider. (History corner) *Wisconsin CPA*, March 1975, p. 20.

GOETZ, BILLY E.

Corporate utility transform. *Management accounting* (NAA), v. 56, June 1975, p. 43-4, 50.

GOFF, NORRIS S.

Department of Agriculture terminal network. *Journal of systems management*, v. 26, Aug. 1975, p. 8-10.

GOFF, RICHARD E.

Living with inflation. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 365-78.) [110 H]

GOFF, THOMAS J.

Fortune directory of the 300 largest industrial corporations outside the U.S. *Fortune*, v. 92, Aug. 1975, p. 155-62.

GOING CONCERN CONCEPT

See Also Continuity Postulate

British Leyland's financing problems. (Finance and commerce) *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 220-1.

Cowan, T. K. Way to economic truth. *Accountancy* (Eng.), v. 86, May 1975, p. 72, 74, 76, 78.

Devlin, David. Going concern concept. (Technical) *Accountancy Ireland*, v. 6, Dec. 1974, p. 8-10.

Institute Of Chartered Accountants Of Scotland. Going concern problems. *Accountant's magazine* (Scot.), v. 79, April 1975, p. 141-2.

McGough, Thomas P. Evaluation of a company as a going concern, by Thomas P. McGough and Edward I. Altman. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 107-20.) [110 H]

Opinion qualifications on going concern doubts. *CPA journal*, v. 45, May 1975, p. 50. (Excerpt from Rising standards of qualifications. *Accountancy age* (Eng.), Nov. 1974.)

Vangermeersch, Richard. Accountants must shatter the illusions that many hold about accounting. *National public accountant*, v. 20, Feb. 1975, p. 8-15.

GOING CONCERN VALUATION

See Valuation

GOING outside for records storage, the why, what & how of doing it. *Information & records management*, v. 9, March 1975, p. 18, 64.

GOING PRIVATE

Beresford, Dennis R. SEC to take a hard look at going private, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) *Financial executive*, v. 43, April 1975, p. 10.

Borden, Arthur M. Going private - old tort, new tort or no tort? *New York University law review*, v. 49, Dec. 1974, p. 987-1042.

Brudney, Victor. Note on going private. *Virginia law review*, v. 61, June 1975, p. 1019-56.

Eustice, James S. Going private: tender offer redemptions for cash or securities (part I). *Tax adviser*, v. 6, Nov. 1975, p. 646-53.

Eustice, James S. Going private: tender offer redemptions for cash or securities (part II). *Tax adviser*, v. 6, Dec. 1975, p. 719-29.

Fleischer, Arthur. More on going private. (Regulation) *Institutional investor*, v. 9, April 1975, p. 41-3.

Going private: the first cases. (Regulation) *Institutional investor*, v. 9, Feb. 1975, p. 33.

Gunther, Samuel P. Accounting and tax aspects of securities reacquisitions. *CPA journal*, v. 45, Dec. 1975, p. 18-22.

Hershman, Arlene. Going private - or how to squeeze investors. *Dun's review*, v. 105, Jan. 1975, p. 36-8, 64.

- Kanter, Burton W. Fine tuning to avoid personal holding company impact in a consolidated return group - a brief alert, by Burton W. Kanter and Richard M. Horwood. *Journal of corporate taxation*, v. 1, Winter 1975, p. 363-78.
- Kerr, Edmund H. Going private: adopting a corporate purpose standard. *Securities regulation law journal*, v. 3, Spring 1975, p. 33-62.
- Kleinbard, Edward D. Going private. (Notes) *Yale law journal*, v. 84, March 1975, p. 903-31.
- Shapiro, Theodore. Going private: accounting and tax considerations. *CPA (NYSS)*, v. 45, Nov. 1975, p. 17-21.
- Sinrich, Norman. Reorganizations and going private - squeezing out minority shareholders. (Corporate reorganizations) *Journal of corporate taxation*, v. 1, Winter 1975, p. 449-56.

GOING private: tender offer redemptions for cash or securities (part I).

- Eustice, James S. Going private: tender offer redemptions for cash or securities (part I). *Tax adviser*, v. 6, Nov. 1975, p. 646-53.

GOING private: tender offer redemptions for cash or securities (part II).

- Eustice, James S. Going private: tender offer redemptions for cash or securities (part II). *Tax adviser*, v. 6, Dec. 1975, p. 719-29.

GOING private: the first cases. (Regulation) Institutional investor, v. 9, Feb. 1975, p. 33.

GOING PUBLIC

See Also Taxation, United States-Going Public

- Hutchinson, P. J. Financing of rapid-growth firms up to flotation, by P.J. Hutchinson, J.A. Piper and G.H. Ray. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 145-51.
- Leibold, Arthur W. Conversion process; mutual to stock savings and loan associations, by Arthur W. Leibold and Max Wiland. *Business lawyer*, v. 30, Nov. 1974, p. 129-49.
- Stickney, Clyde P. Window dressing the interim-earnings report: an empirical assessment for firms initially going public. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 87-97.

GOING rates for key jobs. (BLS survey) Factory, v. 7, Oct. 1974, p. 88.

GOING rates for key jobs. Factory, v. 8, January 1975, p. 51.

GOING rates for key jobs. (BLS survey) Factory, v. 8, Feb. 1975, p. 65.

GOING rates for key jobs. Factory, v. 8, June 1975, p. 65.

GOLATO, A. JAMES.

- Tax reduction act of 1975: a brief review for individual taxpayers. (Viewpoint) *Tax adviser*, v. 6, Oct. 1975, p. 590-4.

GOLD

- Asher, Joe. Who should sell gold - banks or commodity dealers? *Banking*, v. 67, Jan. 1975, p. 34-5, 91-2.
- Ehrbar, A. F. Gold's rather dubious glitter. (Personal investing) *Fortune*, v. 91, Jan. 1975, p. 51-2, 54.
- Gutentag, Shirley. Investing in gold. *Veterinary economics*, v. 16, May 1975, p. 40-1.

- Layne, Abner A. How to survive the great gold rush of '75. *Medical economics*, v. 51, Dec. 9, 1974, p. 31, 36, 38, 42-3.
- Lemmons, Perry O. Thar's gold in them thar (portfolios) *Georgia CPA*, v. 16, Winter 1974-75, p. 20-1, 30.
- Roscow, James P. Opening up that golden gate. *Pension & welfare news*, v. 11, Jan. 1975, p. 16-20, 75.
- Sharon, Andre. Gold as an investment vehicle. *Conference Board record*, v. 12, Aug. 1975, p. 48-9.
- Smith, Paula. Engelhard's gold. *Dun's review*, v. 105, April 1975, p. 43-7, 101-4.
- Trigwell, D. A. Gold: fallacies of the precious metal. *Accountant* (Eng.), v. 172, Jan. 2, 1975, p. 12-13.

GOLD, BELA.

- Capital budgeting, industrial capacity, and imports, by Bela Gold and Myles G. Boylan. *Quarterly review of economics & business*, v. 15, Autumn 1975, p. 17-32.

GOLD EQUITIES

See Securities - Gold

GOLDBECK, GEORGE.

- Mini-computers - a big part of the future. (Methods and management) *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 79-81.

GOLDBERG, DAVID.

- Your subjects inherited what freedom? *British tax review*, no. 2, 1975, p. 87-97.

GOLDBERG, RAY A.

- U.S. agribusiness breaks out of isolation. *Harvard business review*, v. 53, May-June 1975, p. 81-95.

GOLDBERG, SANFORD H.

- Roberts, Sidney I. Final regs outline Code changes in taxing aliens, edited by Sidney I. Roberts, Sanford H. Goldberg and Herbert H. Alpert. (International trade) *Journal of taxation*, v. 42, June 1975, p. 371.
- Roberts, Sidney I. IRS eases way to advance 367 rulings on CFC reorgs, edited by Sidney I. Roberts, Sanford H. Goldberg and Herbert H. Alpert. (International trade) *Journal of taxation*, v. 42, June 1975, p. 370-1.
- Roberts, Sidney I. No avoidance of capital gains tax by renouncing citizenship, edited by Sidney I. Roberts, Sanford H. Goldberg and Herbert H. Alpert. (International trade) *Journal of taxation*, v. 43, Nov. 1975, p. 269.

GOLDBERG, STEVEN S.

- Pension plans and executive compensation. New York, Practising Law Institute, c1974. 765 p. (*Tax law and practice: Practice handbook series*, no. 8.) [223.7 G]

GOLDBERG, STUART CHARLES.

- Restricted and control securities: the new collateral. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972, p. 107-34.) [724 C]
- SEC's new Rule 144 governing resale of restricted and control securities. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972, p. 7-25.) [724 C]

GOLDEN, ALAN Z.

- Real estate acquisitions under Foreign investment review act of Canada. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 395-405.
- When an American plans to acquire property in Canada: some questions and related probate problems, part 2: Quebec law. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 378-88.

GOLDEN, L. L. L.

Corporations cannot continue to be faceless. (Ideas for action) *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 6-8.

GOLDFEIN, LAURENCE.

Lore, Martin M. Assistant commissioner of EPO: other IRS personnel, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, April 1975, p. 230.

Lore, Martin M. Attorney-CPA can't be tax specialist says Calif. Bar, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, March 1975, p. 188.

Lore, Martin M. CA-3 bars taxpayer's novel discovery procedure; reverses district court, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 43, Nov. 1975, p. 305-6.

Lore, Martin M. Commissioner Alexander questions use of IRS personnel for other than tax functions, edited by Martin M. Lore and Laurence Goldfein. (Procedures) *Journal of taxation*, v. 43, Aug. 1975, p. 117-18.

Lore, Martin M. Courts move to limit IRS power to classify material, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 43, Sept. 1975, p. 181.

Lore, Martin M. Courts split on taxpayers rights to non-filer lists, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, May 1975, p. 309.

Lore, Martin M. Executor's duties may not end with tax discharge, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 43, Dec. 1975, p. 376-7.

Lore, Martin M. Government's admissions overcome revocation ruling, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, March 1975, p. 186-7.

Lore, Martin M. How Internal Revenue Service's DIF computer program selects returns, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 43, Sept. 1975, p. 180.

Lore, Martin M. Internal Revenue Service to continue to discuss ruling requests, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, June 1975, p. 378.

Lore, Martin M. IRS broadens its return information disclosure rules, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, April 1975, p. 224.

Lore, Martin M. IRS eases access to manuals and documents, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, April 1975, p. 224.

Lore, Martin M. IRS revises prime issues list; new items are added, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, March 1975, p. 187-8.

Lore, Martin M. More and more of IRS manuals becoming public, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, March 1975, p. 187.

Lore, Martin M. New Treasury and IRS officials are named, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, March 1975, p. 187.

Lore, Martin M. Petition filed more than 90 days late okayed in tax court, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, March 1975, p. 186.

Lore, Martin M. Standards of professional conduct to be scrutinized, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, April 1975, p. 230-1.

Lore, Martin M. Supreme Court Justices vote about 2 to 1 in favor of the IRS in tax cases, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 43, Dec. 1975, p. 376.

Lore, Martin M. Tax Court examines discovery rules; permits access against Revenue Service, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, May 1975, p. 308.

GOLDMAN, ALAN I.

James, John W. Wide world of bank leasing, 4: innovative bank leasing, by John W. James and Alan I. Goldman. *Bankers magazine*, v. 158, Summer 1975, p. 39-42.

GOLDMAN, ARIEH.

Aranya, Nissim. Auditor-firm conflict of interests: a comment, by Nissim Aranya and Moshe Sarell. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 854-6.

Auditor-firm conflict of interests: its implications for independence: a reply, by Arie Goldman and Ben Zion Barlev. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 848-53.

Auditor-firm conflict of interests: its implications for independence: a reply, by Arie Goldman and Ben Zion Barlev. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 857-9.

Barlev, Ben Zion. Management advisory services and accounting, by Ben Zion Barlev and Arie Goldman. *Abacus*, v. 10, June 1974, p. 74-82.

Loeb, Stephen E. Auditor-firm conflict of interests: its implications for independence: a comment. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 844-7.

Role of trading-up in the development of the retailing system. *Journal of marketing*, v. 39, Jan. 1975, p. 54-62.

GOLDMAN, MARTIN E.

Something there is that doesn't love a wall: the need for a conceptual approach to professional responsibility. *George Washington law review*, v. 43, March 1975, p. 713-28.

GOLDMARK, FRANCIS M.

Strategy: worldwide long-range market analysis. *Columbia journal of world business*, v. 9, Winter 1974, p. 50-3.

GOLDRICH, SAM.

Randall, Robert F. Accounting by Sam. *Management accounting (NAA)*, v. 56, June 1975, p. 51-3.

GOLDSCHMIDT, YAAQOV.

Shashua, Leon. Control charts for citrus packing plants, by Leon Shashua, Yaaqov Goldschmidt and Dorikam Shadmon. *Management accounting (NAA)*, v. 56, March 1975, p. 19-21.

GOLDSMITH, MARC W.

Nuclear debate: can utilities reach the public? (What others think) *Public utilities fortnightly*, v. 95, May 22, 1975, p. 39-41.

GOLDSTEIN, BRUCE S.

Florida Supreme Court finds fault with no-fault. (Cases noted) *University of Miami law review*, v. 28, Winter 1974, p. 468-73.

Proposed rule 3a12-5 - a high price for an exemption from regulation T for condominium securities, by Bruce S. Goldstein and Robert J. Van Der Wall. (Comments) *University of Miami law review*, v. 29, Fall 1974, p. 89-118.

GOLDSTEIN, CHARLES A.

Commercial and industrial condominiums: an overall analysis, by Charles A. Goldstein and others. *St. John's law review*, v. 48, May 1974, p. 817-58.

GOLDSTEIN, GERALD S.

Transportation controls and the spatial structure of urban areas, by Gerald S. Goldstein and Leon N. Moses. *American economic review*, v. 65, May 1975, p. 289-94.

GOLDSTEIN, GERSHAM.

Installment obligations and the estate plan. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-14.) [750.2 I]

Tax articles on corporate redemptions, by Gersham Goldstein and Boris I. Bittker. *Journal of corporate taxation*, v. 1, Summer 1974, p. 158-72.

GOLDSTEIN, HAROLD.

Wirtz, Willard. Measurement and analysis of work training, by Willard Wirtz and Harold Goldstein. *Monthly labor review*, v. 98, Sept. 1975, p. 19-26.

GOLDSTEIN, MARK L.

Arbitration of grievance and salary disputes in professional baseball: evolution of a system of private law. (Notes) *Cornell law review*, v. 60, Aug. 1975, p. 1049-74.

GOLDSTEIN, PHILIP.

Deficiencies of accounting education. (Letters) *Journal of accountancy*, v. 140, Nov. 1975, p. 30.

Horn, Frederick E. Deficiencies of accounting education. (Letters) *Journal of accountancy*, v. 140, Nov. 1975, p. 30, 32.

What a permanent file should contain. (Workpaper techniques) *Practical accountant*, v. 8, May-June 1975, p. 42-3.

GOLDSTEIN, ROBERT C.

Costs of privacy. *Datamation*, v. 21, Oct. 1975, p. 65-9.

Personal privacy versus the corporate computer, by Robert C. Goldstein and Richard L. Nolan. *Harvard business review*, v. 53, March-April 1975, p. 62-70.

GOLDSTUCKER, JAC L.

How scientific is marketing? What do marketing executives think? By Jac L. Goldstucker, Barnett A. Greenberg and Danny N. Bellenger. *MSU business topics*, v. 22, Spring 1974, p. 35-43.

GOLEMBE, CARTER H.

Capital adequacy and bank losses. *Journal of commercial bank lending*, v. 57, Aug. 1975, p. 11-22.

Organization of modern banking. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 13-30.) [600 P]

GOLF CLUBS

See Clubs

GOLF COURSES

See Also Clubs

Depreciation

See Depreciation, Depletion And Obsolescence-Golf Courses

GOLF TOURNAMENTS

See Tournaments

GOLOB, THOMAS F.

Gensch, Dennis H. Testing the consistency of attribute meaning in empirical concept testing, by Dennis H. Gensch and Thomas F. Golob. (Research notes and communications) *Journal of marketing research*, v. 12, Aug. 1975, p. 348-54.

GOLUB, ERROL G.

No contribution deduction for gift of cash surrender value in life insurance. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 30.

GOMEZ, LUIS R.

Application of job enrichment in a civil service setting: a demonstration study, by Luis R. Gomez and Stephen J. Mussio. *Public personnel management*, v. 4, Jan.-Feb. 1975, p. 49-54.

GONEDES, NICHOLAS J.

Capital market equilibrium and annual accounting numbers: empirical evidence. *Journal of accounting research*, v. 12, Spring 1974, p. 26-62.

Improving subjective probability assessment for planning and control in team-like organizations, by Nicholas J. Gonedes and Yuji Ijiri. *Journal of accounting research*, v. 12, Autumn 1974, p. 251-69.

Information-production and capital market equilibrium. *Journal of finance*, v. 30, June 1975, p. 841-64.

Note on accounting-based and market-based estimates of systematic risk. (Communications) *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 355-65.

Ohlson, James A. Analysis of the usefulness of accounting data for the portfolio decision: a decision-theory approach. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. Chicago, 1974. p. 45-104.) [*102 C]

Properties of accounting numbers: models and tests. *Journal of accounting research*, v. 2, Autumn 1973, p. 212-37.

GONZALEZ, RICHARD J.

Inflation, recession, and taxation. *Tax executive*, v. 27, July 1975, p. 379-86.

GOOD, WALTER R.

Interpreting analysts' recommendations. *Financial analysts journal*, v. 31, May-June 1975, p. 42-6, 48, 62.

GOODE, JAMIE J.

Bazaraa, Mokhtar S. Cutting-plane algorithm for the quadratic set-covering problem, by Mokhtar S. Bazaraa and Jamie J. Goode. *Operations research*, v. 23, Jan.-Feb. 1975, p. 150-8.

GOODE, ROBERT V.

Complications at the cafeteria checkout line. *Personnel*, v. 51, Nov.-Dec. 1974, p. 45-9.

GOODHARDT, GERALD.

Chatfield, Christopher. Results concerning brand choice, by Christopher Chatfield and Gerald Goodhardt. (Research notes and communications) *Journal of marketing research*, v. 12, Feb. 1975, p. 110-13.

GOODIN, ORVILLE K.

Merriwether, Jacob D. Distribution efficiency and worldwide productivity, by Jacob D. Merriwether, Gunnar K. Sletmo and Orville K. Goodin. *Columbia journal of world business*, v. 9, Winter 1974, p. 87-93.

GOODKIN, SANFORD.

Trashing the condo. *Condominium world*, v. 1, Winter 1975, p. 65-9.

GOODLAD, J. B.

Importance of management accounting. *Australian accountant*, v. 45, April 1975, p. 170-2.

GOODLET, W. E.

Canada's approach to foreign affiliate earnings. *Tax executive*, v. 27, Jan. 1975, p. 151-60, plus exhibit.

GOODMAN, CARL F.

Judicial trends in public personnel management. *Public personnel management*, v. 4, Sept.-Oct. 1975, p. 278-89.

GOODMAN, CRAIG G.

Bell, John P. A. Corporate law and securities regulation, by John P. A. Bell and Craig G. Goodman. *University of Miami law review*, v. 28, Summer 1974, p. 922-51.

GOODMAN, ISIDORE.

Isidore Goodman examines the new pension law. *Pension and profit-sharing tax journal*, v. 1, Winter (Dec.) 1974, p. 26-33.

GOODMAN, LEONARD.

Special Section 351 problems caused by the incorporation of partnerships and Revenue ruling 70-239. *Journal of corporate taxation*, v. 1, Summer 1974, p. 134-8.

GOODMAN, MARTIN R.

Professional corporations: a reappraisal, by Martin R. Goodman and William T. Knox. *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 5-22.

GOODMAN, MILLIE.

Perry, David B. Round-up of 1975 provincial budgets, by David Perry, Millie Goodman and Mary Gurney. *Canadian tax journal*, v. 23, May-June 1975, p. 237-56.

GOODMAN, SAM R.

Prentice-Hall, Inc. Corporate treasurer's and controller's encyclopedia, revised by Sam R. Goodman. rev. ed. Englewood Cliffs, N.J., 1975. 2 v. (1050 p.) (Previous eds. edited by Lillian Doris.) [223.5 P]

GOODMAN, SYDNEY D.

Michigan single business tax. (State/local tax clinic) *Michigan CPA*, v. 27, Nov.-Dec. 1975, p. 43, 45-9.

GOODRICH (B.F.) CO.

B.F. Goodrich and vinyl chloride: a study in corporate reaction. *Business and society review*, Winter 1974-75, no. 12, p. 44-9.

GOODWILL

See Also Accountants' Office-Valuation And Goodwill

May, Gordon S. Relevance of goodwill as an asset. *National public accountant*, v. 20, Oct. 1975, p. 22-5.

Romano, Michael B. Goodwill - a dilemma. *Management accounting (NAA)*, v. 57, July 1975, p. 39-44.

Accounting

Accountants' International Study Group. Accounting for goodwill: current practices in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1975. 28 p. [*117 A]

Defiesse, Philip L. Business combinations revisited: a temporary defense of the status quo. *Ohio State law journal*, v. 35, 1974, p. 393-41.

Leo, Kenneth J. Goodwill on consolidation, by Kenneth J. Leo and Richard W. Leftwich. *Chartered accountant in Australia*, v. 45, April 1975, p. 5-7, 12.

McLean, Alasdair T. Accounting for business combinations and goodwill. Edinburgh, Scot., Accountants' Pub. Co. for the Institute of Chartered Accountants of Scotland, c1972. 85 p. [*231 M]

Morland, D. P. Accounting for goodwill - its significance and treatment. *Accountant (Eng.)*, v. 172, March 13, 1975, p. 340-4.

Osinaike, J. K. O. Partnership accounts. (Students' page) *Nigerian accountant*, v. 7, April/June 1974, p. 31-2.

Pillsbury, Wilbur F. Computer augmented accounting: CompuGuide two. Cincinnati, South-Western Pub. Co., c1971. 184 p. [*203.9 P]

Romano, Michael B. Goodwill - a dilemma. *Management accounting (NAA)*, v. 57, July 1975, p. 39-44.

When goodwill is bad news. (Numbers game) *Forbes*, v. 116, Nov. 1, 1975, p. 72.

Great Britain

Berry, R. N. Nature of purchased goodwill and its treatment. *Accountancy (Eng.)*, v. 86, Sept. 1975, p. 54-6.

South Africa

Wixley, Tom. Can goodwill be set off against share premium? *South African chartered accountant*, v. 10, Sept. 1974, p. 300-3.

Tax Aspects

See Taxation, United States-Goodwill

Valuation

Lall, R. M. Criticism of the theory of super-profits in valuation of goodwill. *Chartered accountant (India)*, v. 24, Oct. 1975, p. 225-9.

Romano, Michael B. Goodwill - a dilemma. *Management accounting (NAA)*, v. 57, July 1975, p. 39-44.

GOODWIN, DOROTHY L.

Adapting the housekeeping system to changing needs. *Motel/motor inn journal*, v. 38, June 1975, p. 16, 18.

Austerity program for housekeeping. *Motel/motor inn journal*, v. 38, March 1975, p. 28, 30.

GOODWIN, JACK S.

Edwards, Charles E. Evaluation of tax shields from declining balance depreciation at 1.25 times the straight line rate, by Charles E. Edwards and Jack S. Goodwin. *Appraisal journal*, v. 43, Oct. 1975, p. 540-53.

Edwards, Charles E. Tax shields from depreciation allowances: a further examination, by Charles E. Edwards and Jack S. Goodwin. (Notes) *Quarterly review of economics and business*, v. 14, Winter 1974, p. 116-22.

GOODWIN, JOHN R.

Rule of 78's - now a business law topic. (Notes) *American business law journal*, v. 12, Fall 1974, p. 181-4.

GOODWIN, PHIL.

Why one hospital implemented a formal planning system and how it works today. *Hospital financial management*, v. 29, Feb. 1975, p. 20-3.

GOODWIN, SIDNEY T. E.

Dividend policy and its implications for corporate management. *Certified accountant (Eng.)*, Oct. 1975, p. 535-6.

GOOLD, G. RICHARD.

Introduction to cost systems, by G. Richard Goold and Barry L. Feldman. (Management advisory services) *CPA journal*, v. 45, Dec. 1975, p. 63-6.

GOOSEN, LEVI H.

Simple integrated time-billing system. *Practical lawyer*, v. 21, March 1, 1975, p. 51-66.

GOPALAKRISHNAN, P. S.

Assessment procedure need for re-appraisal. *Chartered accountant* (India), v. 23, March 1975, p. 433-5.

GOPALAN, M. N.

Probabilistic analysis of a system with two dissimilar units subject to preventive maintenance and a single service facility, by M. N. Gopalan and C. A. D'Souza. *Operations research*, v. 23, May-June 1975, p. 534-48.

GOPALAKRISHNAN, K. C.

Income tax policy in India: equity or administrative convenience - an appraisal. *British tax review*, no. 5, 1975, p. 289-301.

GORDON, ARTHUR I.

Ginsburg, Joseph. District of Columbia - credit for personal income taxes paid to New York State, edited by Joseph Ginsburg and Arthur I. Gordon. (State taxation) *CPA* (NYSS), v. 45, July 1975, p. 71.

Ginsburg, Joseph. New Jersey - commuter taxes in the light of the recent Austin case, edited by Joseph Ginsburg and Arthur I. Gordon. (State taxation) *CPA* (NYSS), v. 45, July 1975, p. 73-4.

Ginsburg, Joseph. New York - subsidiary capital: possible tax savings, edited by Joseph Ginsburg and Arthur I. Gordon. (State taxation) *CPA* (NYSS), v. 45, July 1975, p. 71-2.

Ginsburg, Joseph. New York - taxation on imaginary income, edited by Joseph Ginsburg and Arthur I. Gordon. (State taxation) *CPA* (NYSS), v. 45, July 1975, p. 72-3.

New York - accounting period declarations, edited by Arthur I. Gordon. (State taxation) *CPA journal*, v. 45, Dec. 1975, p. 46.

New York - change in sales tax rule on bad debts, edited by Arthur I. Gordon. (State taxation) *CPA journal*, v. 45, April 1975, p. 57-8.

New York - changes of state of residency, edited by Arthur I. Gordon. (State taxation) *CPA* (NYSS), v. 45, Sept. 1975, p. 50-1.

New York - combined reports, edited by Arthur I. Gordon. (State taxation) *CPA* (NYSS), v. 45, Nov. 1975, p. 48-9.

New York - compensation subjected to UBT, edited by Arthur I. Gordon. (State taxation) *CPA* (NYSS), v. 45, Oct. 1975, p. 61.

New York - determination of corporate partner's allowed UBT exemption, edited by Arthur I. Gordon. (State taxation) *CPA* (NYSS), v. 45, Sept. 1975, p. 50.

New York - dissolution for delinquent taxes, edited by Arthur I. Gordon. (State taxation) *CPA* (NYSS), v. 45, Nov. 1975, p. 48.

New York - interest expense attributable to subsidiary capital, edited by Arthur I. Gordon. (State taxation) *CPA* (NYSS), v. 45, Nov. 1975, p. 50.

New York - limitation on deduction for services by corporate partner, edited by Arthur I. Gordon. (State taxation) *CPA* (NYSS), v. 45, Oct. 1975, p. 60-1.

New York - limitations on NOL carryforwards in computing alternative tax, edited by Arthur I. Gordon. (State taxation) *CPA* (NYSS), v. 45, Sept. 1975, p. 50.

New York - new personal income tax withholding regulation, edited by Arthur I. Gordon. (State taxation) *CPA* (NYSS), v. 45, Aug. 1975, p. 64.

New York - nonresident income tax regulation declared invalid, edited by Arthur I. Gordon. (State taxation) *CPA* (NYSS), v. 45, Oct. 1975, p. 61-2.

New York - pension benefits to former resident, edited by Arthur I. Gordon. (State taxation) *CPA journal*, v. 45, April 1975, p. 58-9.

New York - precious metal transactions, edited by Arthur I. Gordon. (State taxation) *CPA* (NYSS), v. 45, Aug. 1975, p. 64.

New York - sales tax collection and the charitable organization, edited by Arthur I. Gordon. (State taxation) *CPA* (NYSS), v. 45, Aug. 1975, p. 64.

New York - taxation of terminated nonresident general partner, edited by Arthur I. Gordon. (State taxation) *CPA* (NYSS), v. 45, Nov. 1975, p. 47-8.

GORDON, DAVID E.

Zarrow, Stanton H. Tax Court's Burck decision: where does it leave us on the issue of prepaid interest? By Stanton H. Zarrow and David E. Gordon. (Accounting) *Journal of taxation*, v. 42, June 1975, p. 326-30.

GORDON, GEORGE BYRON.

Uses of life insurance in estate planning. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 153-233.) [751 N]

GORDON, HOWARD W.

Federal income tax significance of being a POW or MIA. *Taxes - the tax magazine*, v. 53, Sept. 1975, p. 551-60.

GORDON, J. PETER.

Inflation and business investment: costs and uncertainties. *Canadian business review*, v. 2, Spring 1975, p. 16-18.

GORDON, JACK M.

Adversary impacts on tax administration. *Tax executive*, v. 26, July 1974, p. 340-6.

GORDON, JOHN R. M.

Ebling, Alvar O. Flexible working hours: it's about time, by Alvar O. Ebling, Herman Gadon, and John R. M. Gordon. *Australian accountant*, v. 44, Nov. 1974, p. 580-5.

GORDON, LAWRENCE A.

Accounting rate of return vs. economic rate of return. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 343-56.

Allocating service departments' costs: methodology and case study. *Accounting and business research* (Eng.), v. 4, Winter 1974, p. 3-8.

Cost control of governmental pollution abatement funds. *Federal accountant*, v. 23, Dec. 1974, p. 36-9.

Miller, Danny. Conceptual levels and the design of accounting information systems, by Danny Miller and Lawrence A. Gordon. *Decision sciences*, v. 6, April 1975, p. 259-69.

GORDON, MICHAEL S.

Q's and A's of vesting. *Financial executive*, v. 43, June 1975, p. 44-9.

GORDON, ROBERT M.

Who needs programmers? (Forum) *Datamation*, v. 21, Feb. 1975, p. 127-8.

GORDON, THEODORE J.

Changing technology and the future of marketing. *Conference Board record*, v. 11, Dec. 1974, p. 22-6.

GORDON Institute of Technology. *Australian accountant*, v. 44, Dec. 1974, p. 677-9.

GORE, CONNIE WALKER.

Consumer protection: the Equal credit opportunity act. *Oklahoma law review*, v. 28, Summer 1975, p. 577-85.

GORE, RICHARD J.

Securities regulation: promissory notes and the commercial paper exemption/exclusion provisions of the Securities law. (Notes and comments) *Oklahoma law review*, v. 28, Summer 1975, p. 673-7.

GORELIK, GEORGE.

Soviet accounting, planning and control. *Abacus*, v. 10, June 1974, p. 13-25.

GORLICK, SHELDON H.

Answers to your tax questions. *Medical economics*, v. 52, March 3, 1975, p. 169, 172, 174.

Beware of income-reporting traps on your tax return. *Medical economics*, v. 52, Feb. 17, 1975, p. 182-9.

Does your professional corporation need repairs? *Medical economics*, v. 52, April 28, 1975, p. 84-9.

Extra tax breaks when you make a big donation. *Medical economics*, v. 52, May 12, 1975, p. 126-7, 131.

How to wring all the benefits out of the new tax law. *Medical economics*, v. 52, May 12, 1975, p. 225, 229-30.

Is incorporation worth it? Nineteen out of twenty say yes. *Medical economics*, v. 52, Jan. 6, 1975, p. 172-5, 177, 180.

New corporate retirement limits turn them to your advantage. *Medical economics*, v. 52, Oct. 27, 1975, p. 86-91.

Now it may pay to accumulate corporate profits. *Medical economics*, v. 52, May 12, 1975, p. 152.

One thousand dollar tax mistake that put a doctor behind bars. *Medical economics*, v. 52, June 9, 1975, p. 146-52.

Tax records that will make the I.R.S. love you. *Medical economics*, v. 51, Dec. 23, 1974, p. 64-71.

Three ways to make your kids' college funds soar. *Medical economics*, v. 52, Feb. 17, 1975, p. 174, 177, 179, 181.

Winning investment strategy under the new Keogh rules, by Sheldon H. Gorlick and Milton H. O'Neal. *Medical economics*, v. 52, July 21, 1975, p. 108-13, 117, 120, 123.

GORSKI, JANUSZ.

Council for Mutual Economic Assistance (CMEA): its role in the economic integration of Socialist countries. *International journal of accounting, education and research*, v. 10, Fall 1974, p. 19-32.

GORSKY, RICHARD F.

Independence day is near. *Credit and financial management*, v. 77, May 1975, p. 34-5.

GOSE, JOHN A.

Real estate financing techniques: what now? By John A. Gose, Brian J. Strum and Robert M. Zinman. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 617-38.

GOSSETT, WILLIAM T.

Corporation lawyer's social responsibilities. *American Bar Association journal*, v. 60, Dec. 1974, p. 1517-20.

Legal counsel as a social adjuster. (Ideas for action) *Harvard business review*, v. 53, May-June 1975, p. 6-7.

GOTHER, RONALD E.

Public trustee - is it the answer for modest sized estates, trusts and conservatorships? By Ronald E. Gother and others. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 321-60.

GOTTESMAN, J. MICHAEL.

Brokers' derivative liability: does supervision make a difference? *Brooklyn law review*, v. 41, Fall 1974, p. 181-207.

GOTTFRIED, IRA S.

Path to top management. *Data management*, v. 13, Sept. 1975, p. 32-3.

GOTTLIEB, LESTER M.

Going concern. (Letters) *Journal of accountancy*, v. 139, May 1975, p. 32-3.

GOULD, STUART S.

Outlook for real estate. *REIT review*, v. 3, Fall 1975, p. 4-9.

GOULD INC.

Energy-saving motors on the horizon? *Factory*, v. 8, Sept. 1975, p. 23.

GOULETAS, EVANGELINE.

Finding, evaluating and retaining competent management for condominiums. *Journal of property management*, v. 40, May/June 1975, p. 109-12.

GOVERNMENT

See Also Counties
Municipalities
States

Ritchie, J. R. Brent. Marketing research and public policy: a functional perspective, by J. R. Brent Ritchie and Roger J. LaBree. *Journal of marketing*, v. 39, July 1975, p. 12-19.

Williams, Wade. Unlocking the federal information system. (Washington report) *Journal of accountancy*, v. 139, April 1975, p. 71-6.

Accountability

Caldwell, Kenneth S. Operational auditing in state and local government. *Governmental finance*, v. 4, Nov. 1975, p. 36-43.

Clark, Elias. Holding government accountable: the amended Freedom of information act. *Yale law journal*, v. 84, March 1975, p. 741-69.

Gupta, K. N. Judging the performance of public sector - need for better norms and suggestions for improvement, by K. N. Gupta and C. M. Mittal. *Chartered accountant (India)*, v. 23, Dec. 1974, p. 263-7.

Seligman, Charles S. Constant public accountability. *Pennsylvania CPA spokesman*, v. 46, Sept. 1975, p. 8-10.

Steinberg, Harold I. Building better government. *World (PMM & Co.)*, v. 9, Spring 1975, p. 40-3.

India

Rao, V. K. R. Seminar on accountability in the public sector. *Chartered accountant (India)*, v. 23, June 1975, p. 577-8.

Accounting

Anthony, Robert N. Accrual accounting may be coming. *Federal accountant*, v. 24, June 1975, p. 3-8.

Freeman, Robert J. Municipal accounting theory in perspective: evolution, status, issues, outlook. Tuscaloosa, Ala., 1974 28 p. (Prepared for 1974 annual conference, Canadian Institute of Chartered Accountants, Saskatoon, Saskatchewan, Canada, Sept. 11-14, 1974.) [*311 F]

If the U.S. kept books the way a business does. (Accounting) *Business week*, Sept. 29, 1975, p. 74-5, 79.

Morse, Ellsworth H. Accounting and auditing act of 1950 - its current significance to GAO. *GAO review*, v. 10, Summer 1975, p. 23-31.

Morse, Ellsworth H. Current significance of the Accounting and auditing act of 1950. *Federal accountant*, v. 24, Sept. 1975, p. 2-10.

Oliver, Fred M. Auditing state and local governmental units, by Fred M. Oliver and Gerald D. Brighton. (Accounting & auditing) *Journal of accountancy*, v. 140, Aug. 1975, p. 87-91.

Phillips, Patricia A. Accounting for public funds. *Virginia accountant*, v. 27, June 1975, p. 8-11.

Rickover, Hyman G. Accounting practices - do they protect the public? *Federal accountant*, v. 24, June 1975, p. 45-56.

Statement of position clarifies state, local governmental accounting. (News report) *Journal of accountancy*, v. 140, Sept. 1975, p. 7, 9.

Weitzel, Frank H. Comptrollership trends in the federal government. *Federal accountant*, v. 24, June 1975, p. 9-20.

White, Robert H. Governmental accounting past, present and future. (Statements in quotes) *Journal of accountancy*, v. 139, March 1975, p. 73-9.

Great Britain

Putt, H. B. Recruiting of graduates. *Public finance & accountancy* (Eng.), v. 2, April 1975, p. 123-5.

Wood, Eric. Role of CIPFA: accounting for the public sector. *Accountant* (Eng.), v. 173, Oct. 16, 1975, p. 437-8.

Union of Soviet Socialist Republics

Bailey, D. T. National chart of accounts of the U.S.S.R. *Australian accountant*, v. 45, June 1975, p. 286-90.

Auditing

Ahart, Gregory J. Value of surveys in audit work. *International journal of government auditing*, v. 2, April 1975, p. 2-4.

Caldwell, Kenneth S. Operational auditing in state and local government. *Governmental finance*, v. 4, Nov. 1975, p. 36-43.

Campfield, William L. Needed: new concepts and approaches to audit of government programs. *National public accountant*, v. 20, April 1975, p. 22-9.

Cooke, G. A. Flowcharting for government auditors. *International journal of government auditing*, v. 2, July 1975, p. 2-9.

Craik, D. R. Steele. Task force approach to government auditing, by D.R. Steele Craik and Warren L. Wood. (Accountability auditing in the community) *Internal auditor*, v. 32, Nov./Dec. 1975, p. 75-6.

Craik, D. R. Steele. Task force approach to government auditing. *International journal of government auditing*, v. 2, April 1975, p. 1.

Dorrian, Hugh. Independence of the government auditor's position in the political organization. (Accountability auditing in the community) *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 89-91.

Freeman, Robert J. Governmental auditing of variable scope. *International journal of government auditing*, Oct. 1975, p. 7-11.

Hanley, Thomas R. Expanding practice to include federally assisted programs requires an added library shelf. (Washington report) *Journal of accountancy*, v. 140, July 1975, p. 37-41.

Harvey, Gordon W. Audit independence: is it declining in federal circles? *Federal accountant*, v. 24, Sept. 1975, p. 35-41.

Improving local government auditing. *International journal of government auditing*, v. 2, Jan. 1975, p. 5-6. (Reprinted from *Coopers & Lybrand newsletter*, Feb.-March 1974.)

Ives, Martin. Public accountability and public auditing. *Internal auditor*, v. 32, March-April 1975, p. 50-61.

JFMIP annual report cites government's use of CPAs. (News report) *Journal of accountancy*, v. 140, July 1975, p. 14.

Johnson, Ray A. C. Auditing innovations in Nebraska government. *Nebraska CPA*, v. 10, Fall 1975, p. 11-12, 25.

Keleti, Stephen L. Planning a full-scale audit of the small business administration, by Stephen L. Keleti and Joseph A. Maranto. *GAO review*, v. 10, Fall 1975, p. 51-9.

Koontz, Robert P. Approach to auditing scientific projects. *GAO review*, Winter 1975, p. 55-60.

Morse, Ellsworth H. Accounting and auditing act of 1950 - its current significance to GAO. *GAO review*, v. 10, Summer 1975, p. 23-31.

Morse, Ellsworth H. Current significance of the Accounting and auditing act of 1950. *Federal accountant*, v. 24, Sept. 1975, p. 2-10.

Morse, Ellsworth H. Government corporation control legislation of 1945. *GAO review*, v. 10, Fall 1975, p. 11-22.

Oliver, Fred M. Auditing state and local governmental units, by Fred M. Oliver and Gerald D. Brighton. (Accounting & auditing) *Journal of accountancy*, v. 140, Aug. 1975, p. 87-91.

Owens, Robert W. Compliance in governmental audits. *Pennsylvania CPA spokesman*, v. 46, Sept. 1975, p. 14-15, 18.

Picciano, Joseph P. GAO's suggested state auditing acts. (Washington report) *Journal of accountancy*, v. 139, Feb. 1975, p. 33-4.

Pinkelman, Franklin C. Quality control - audit and report. (Accountability auditing in the community) *Internal auditor*, v. 32, July-Aug. 1975, p. 85-7.

Piscopink, Robert J. Auditing federal assistance programs: a federal-state partnership. (From the states' point of view) *GAO review*, Winter 1975, p. 30-5.

Reck, John J. Financial auditing of federally assisted programs. *GAO review*, v. 10, Spring 1975, p. 29-32.

Rine, E. William. Personal impairments - their impact on the independence of the government auditor. (Accountability auditing in the community) *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 83-6.

Scantlebury, Donald L. Broadening scope of government auditing in the U.S.A. *International journal of government auditing*, v. 2, July 1975, p. 10-12.

Scantlebury, Donald L. Implementation of standards for governmental audits. (Washington report) *Journal of accountancy*, v. 139, May 1975, p. 34, 36, 38, 40, 42.

Searleman, Louis. Development of auditing in the federal government. *Virginia accountant*, v. 27, Dec. 1974, p. 34-8.

Smithyman, Jack. External influences affecting the independence of the governmental auditor. (Accountability auditing in the community) *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 86-9.

Staats, Elmer B. GAO reaffirms its position on auditor qualifications. (Washington report) *Journal of accountancy*, v. 140, Aug. 1975, p. 40-3.

Statement of position clarifies state, local governmental accounting. (News report) *Journal of accountancy*, v. 140, Sept. 1975, p. 7, 9.

Steinberg, Harold I. Building better government. *World (PMM & Co.)*, v. 9, Spring 1975, p. 40-3.

Weisbrod, Hadassah. Audit of the state budget, by Hadassah Weisbrod and Bruce Gibson. (Accountability auditing in the community) *Internal auditor*, v. 32, Nov./Dec. 1975, p. 71-3.

Canada

Hartle, Douglas G. Role of the Auditor General of Canada. *Canadian tax journal*, v. 23, May-June 1975, p. 193-204.

Ecuador

Espinosa, Solon. Integrated system of government auditing in Ecuador. *International journal of government auditing*, Oct. 1975, p. 4-6.

Great Britain

Audit of government contracts for stores and equipment in the United Kingdom. *International journal of government auditing*, v. 2, April 1975, p. 8-10.

Auditing government contracts for building projects in the United Kingdom, contributed by Exchequer and Audit Department, United Kingdom. *International journal of government auditing*, Oct. 1975, p. 12-14, 20.

Israel

Nebenzahl, I. E. Efficiency audit and policy. *International journal of government auditing*, Oct. 1975, p. 1.

Norway

Breie, Lars. Auditing and control of government accounts in Norway. *International journal of government auditing*, v. 2, Jan. 1975, p. 7-8, 16.

Philippines, Republic of

Government auditing under the new constitution in the Philippines, contributed by the Commission on Audit, Republic of the Philippines. *International journal of government auditing*, Oct. 1975, p. 15-16, 20.

Budgeting

See Budgets, National E.G., Budgets, National-United States

Canada

Campbell, D. S. Planning programming and budgeting in the Ontario government. *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 6-12.

Costs

Lecht, Leonard A. Pricing out our priorities. *Conference Board record*, v. 12, Sept. 1975, p. 17-24.

McPheters, Lee R. Law enforcement expenditures and urban crime, by Lee R. McPheters and William B. Stronge. *National tax journal*, v. 27, Dec. 1974, p. 633-44.

Reynolds, Morgan. Post fisc distribution: 1961 and 1970 compared, by Morgan Reynolds and Eugene Smolensky. *National tax journal*, v. 27, Dec. 1974, p. 515-30.

Canada

Crozier, Robert B. Dimensions of government: what are the limits? *Canadian business review*, v. 1, Autumn 1974, p. 37-40.

Developing countries

Heller, Peter S. Model of public fiscal behavior in developing countries: aid, investment, and taxation. *American economic review*, v. 65, June 1975, p. 429-45.

Israel

Pick, J. F. Index linked bond in Israel. *Israel C. P. A.*, June 1974, p. 23-31.

Data Processing

See Government Agencies And Departments-Data Processing

Expenditures

See Government-Costs

Finance

Buchanan, James M. Public finance and public choice. *National tax journal*, v. 28, Dec. 1975, p. 383-94.

Nathan, Richard P. Uses of shared revenue. *Journal of finance*, v. 30, May 1975, p. 557-65.

Porzecanski, Arturo C. General indirect taxation as a macroeconomic policy instrument. *National tax journal*, v. 27, Dec. 1974, p. 625-32.

Reynolds, Morgan. Post fisc distribution: 1961 and 1970 compared, by Morgan Reynolds and Eugene Smolensky. *National tax journal*, v. 27, Dec. 1974, p. 515-30.

Great Britain

Illers, A. R. Local government finances in the U.K. *Canadian tax journal*, v. 23, March-April 1975, p. 186-91.

Financial management

Coppie, Comer S. Fiscal planning for the nation's capital. *Management accounting* (NAA), v. 56, Feb. 1975, p. 15-19.

Kull, Donald C. Inflation and financial management: an overview. *Governmental finance*, v. 4, Aug. 1975, p. 5-7.

McGough, Peter J. Time value of money and investment decision making. *GAO review*, v. 10, Spring 1975, p. 50-4.

Rosensteel, Robert. Program evaluation as an integral part of public policy. *GAO review*, v. 10, Summer 1975, p. 44-52.

Great Britain

Hallows, D. A. Organisation of finance departments. *Public finance & accountability* (Eng.), v. 1, Dec. 1974, p. 395-400.

India

Raj, A. S. Role of accountants in public expenditure programmes. *Chartered accountant* (India), v. 24, Aug. 1975, p. 79-85.

Management

Campbell, D. S. Planning programming and budgeting in the Ontario government. *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 6-12.

Chartered Institute Of Public Finance And Accountancy. Output measurement, part I: output measurement and decision making. *Public finance & accountability* (Eng.), v. 1, Oct. 1974, p. 339-42.

Chartered Institute Of Public Finance And Accountancy. Output measurement, part II: the relationships between programme areas. *Public finance & accountability* (Eng.), v. 1, Dec. 1974, p. 390-2.

Imundo, Louis V. Ineffectiveness and inefficiency in government management. *Public personnel management*, v. 4, March-April 1975, p. 90-5.

Richter, Stephen S. Planning programming budgeting system (PPBS). *Virginia accountant*, v. 27, June 1975, p. 13-15.

Rosensteel, Robert. Program evaluation as an integral part of public policy. *GAO review*, v. 10, Summer 1975, p. 44-52.

Canada

Osbaldeston, Gordon F. Planning in government. *Canadian business review*, v. 2, Summer 1975, p. 36-7.

Management audit

Caldwell, Kenneth S. Operational auditing in state and local government. *Governmental finance*, v. 4, Nov. 1975, p. 36-43.

Reorganization**Scotland**

Reid, William. Scottish local government reorganisation. *Public finance & accountability* (Eng.), v. 1, Dec. 1974, p. 384-9.

Reports and statements

If the U.S. kept books the way a business does. (Accounting) *Business week*, Sept. 29, 1975, p. 74-5, 79.

Oliver, Fred M. Auditing state and local governmental units, by Fred M. Oliver and Gerald D. Brighton. (Accounting & auditing) *Journal of accountancy*, v. 140, Aug. 1975, p. 87-91.

GOVERNMENT AGENCIES AND DEPARTMENTS

See Also Government Corporations

And Under United States, For Specific Departments

Chamberlin, Michael M. Jurisdictional overlap between the Federal Trade Commission and the Consumer Product Safety Commission: toward a rational delineation of regulatory duties. (Notes) *George Washington law review*, v. 42, Aug. 1974, p. 1114-40.

Collins, Craig E. Selection of administrative intervenors: a reappraisal of the standing dilemma. (Notes) *George Washington law review*, v. 42, Aug. 1974, p. 991-1029.

Fraser, Edie. Consumer legislative update: 1974 in perspective, outlook for 1975. *Business and society review*, Winter 1974-75, no. 12, p. 58-63.

Heckman, Jerome H. New pressure for associations to act in the public interest. *Association management*, v. 27, Feb. 1975, p. 28-31.

Joseph, Jeffrey H. Agency for consumer advocacy - an administrative nightmare. *Risk management*, v. 22, Feb. 1975, p. 40, 42-3, 61.

Jurisdiction to review federal administrative action: district court or court of appeals. (Notes) *Harvard law review*, v. 88, March 1975, p. 980-1000.

Linowes, David F. Where the great society stumbled on its way to utopia. *Laventhol & Horwath perspective*, v. 1, Spring 1975, p. 2-7.

McMurtrie, Edward C. Practitioner's guide to federal agency intervention, by Edward C. McMurtrie and Dennis P. O'Reilly. (Notes) *George Washington law review*, v. 42, Aug. 1974, p. 1030-61.

Staats, Elmer B. Challenges and problems in the evaluation of governmental programs. *Interfaces*, v. 5, Nov. 1974, p. 25-32.

Weidenbaum, Murray L. New wave of government regulation of business. *Business and society review*, Fall 1975, p. 81-6.

Williams, Wade. Unlocking the federal information system. (Washington report) *Journal of accountancy*, v. 139, April 1975, p. 71-6.

Accounting

Borth, Daniel. Dynamic accounting for defense. *Federal accountant*, v. 24, June 1975, p. 21-6.

Statement of position clarifies state, local governmental accounting. (News report) *Journal of accountancy*, v. 140, Sept. 1975, p. 7, 9.

Great Britain

Trigwell, D. A. Dear accounting officer - what control exists over public money? *Accountant* (Eng.), v. 172, Feb. 6, 1975, p. 169-70.

Walker, Edwin. Management accounting in the Civil Service. *Public finance & accountancy* (Eng.), v. 2, March 1975, p. 76-80.

Auditing

Andrews, Paul J. Audit responsibility in settlement of contract claims. *Public contract law journal*, v. 7, Oct. 1974, p. 147-59.

Campfield, William L. Needed: new concepts and approaches to audit of government programs. *National public accountant*, v. 20, April 1975, p. 22-9.

Dilley, Steven C. Expanded scope audits - untapped opportunities? *CPA journal*, v. 45, Dec. 1975, p. 30-5.

Dorrian, Hugh. Independence of the government auditor's position in the political organization. (Accountability auditing in the community) *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 89-91.

Ives, Martin. Auditing for efficiency and economy. (Government) *Internal auditor*, v. 32, Jan.-Feb. 1975, p. 78-80.

Keleti, Stephen L. Planning a full-scale audit of the small business administration, by Stephen L. Keleti and Joseph A. Maranto. *GAO review*, v. 10, Fall 1975, p. 51-9.

Koontz, Robert P. Approach to auditing scientific projects. *GAO review*, Winter 1975, p. 55-60.

Morse, Ellsworth H. Government corporation control legislation of 1945. *GAO review*, v. 10, Fall 1975, p. 11-22.

Owens, Robert W. Compliance in governmental audits. *Pennsylvania CPA spokesman*, v. 46, Sept. 1975, p. 14-15, 18.

Reck, John J. Financial auditing of federally assisted programs. *GAO review*, v. 10, Spring 1975, p. 29-32.

Rine, E. William. Personal impairments - their impact on the independence of the government auditor. (Accountability auditing in the community) *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 83-6.

Scantlebury, Donald L. Implementation of standards for governmental audits. (Washington report) *Journal of accountancy*, v. 139, May 1975, p. 34, 36, 38, 40, 42.

Smithyman, Jack. External influences affecting the independence of the governmental auditor. (Accountability auditing in the community) *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 86-9.

Staats, Elmer B. GAO reaffirms its position on auditor qualifications. (Washington report) *Journal of accountancy*, v. 140, Aug. 1975, p. 40-3.

Statement of position clarifies state, local governmental accounting. (News report) *Journal of accountancy*, v. 140, Sept. 1975, p. 7, 9.

Stepnick, Edward W. Independent accountant and HEW. *National public accountant*, v. 20, Feb. 1975, p. 24-9.

Stepnick, Edward W. Other HEWCAS applications. *Footnote*, Special issue, 1975, p. 38-9.

Great Britain

Auditing government contracts for building projects in the United Kingdom, contributed by Exchequer and Audit Department, United Kingdom. *International journal of government auditing*, Oct. 1975, p. 12-14, 20.

Israel

Turner, E. Integration of the C.P.A. in the control of government corporations. *Israel C.P.A.*, June 1974, p. 14-21.

Data processing

Badders, Donald L. Privacy issue. *Credit and financial management*, v. 77, May 1975, p. 16-17, 36.

Carmichael, Donald L. Intergovernmental applications of electronic data processing. *Management controls* (PMM & Co.), v. 22, June 1975, p. 90-2.

Computers screen returns under DIF program; high score increases likelihood of audit. *Taxation for accountants*, v. 15, Aug. 1975, p. 101-2.

Hoey, Matthew J. Automation of U.S. government and agency securities operations. *Trusts & estates*, v. 114, Nov. 1975, p. 794-6, 826-8.

Hurtado, Corydon D. Systems master planning for government. *Journal of systems management*, v. 26, Aug. 1975, p. 30-5.

Mueller, George E. Federal government data processing: considerations of policy. *Computers and people*, v. 24, Sept. 1975, p. 15-17.

Financial management

Laird, James L. Budget's role in the energy crisis. *Air force comptroller*, v. 9, Jan. 1975, p. 34-6.

Linowes, David F. Where the great society stumbled on its way to utopia. *Laventhol & Horwath perspective*, v. 1, Spring 1975, p. 2-7.

Smith, Richard F. Installation budgets - impacts and reforms. *Armed forces comptroller*, v. 20, April 1975, p. 16-17, 25.

Westgate, John E. Systems short shorts - managing the mail. *Records management journal*, v. 12, Winter 1974, p. 20-1.

Woodruff, William W. Effect of inflation on military spending. *Armed forces comptroller*, v. 20, Winter 1975, p. 12-14, 37.

Internal auditing

Brecht, Warren F. Auditing Treasury's diverse missions. *Federal accountant*, v. 24, Sept. 1975, p. 16-19.

Great Britain

Harper, D. F. Internal audit in an area electricity board. *Public finance & accountancy* (Eng.), v. 2, May 1975, p. 153-5.

Israel

Turner, E. Integration of the C.P.A. in the control of government corporations. *Israel C.P.A.*, June 1974, p. 14-21.

Management

Chartered Institute Of Public Finance And Accountancy. Output measurement, part I: output measurement and decision making. *Public finance & accountancy* (Eng.), v. 1, Oct. 1974, p. 339-42.

Chartered Institute Of Public Finance And Accountancy. Output measurement, part II: the relationships between programme areas. *Public finance & accountancy* (Eng.), v. 1, Dec. 1974, p. 390-2.

Gazell, James A. MBO in the public sector. *University of Michigan business review*, v. 27, July 1975, p. 29-35.

Hallows, D. A. Organisation of finance departments. *Public finance & accountancy* (Eng.), v. 1, Dec. 1974, p. 395-400.

Howlett, Michael J. Strategic planning in state government. *Managerial planning*, v. 24, Nov./Dec. 1975, p. 10-16, 24.

Neuman, David. State and local government purchasing, by David Neuman and Paul M. Carren. *Management controls* (PMM & Co.), v. 22, June 1975, p. 78-89.

Pelissier, Raymond F. MBO comes to Federal agencies. *Armed forces comptroller*, v. 20, Winter 1975, p. 10-11, 36.

Spiegel, Arthur H. How outsiders overhauled a public agency. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 116-24.

Great Britain

Gill, John. Organisation change and environmental constraints. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 55-66.) [223.8 M]

**GOVERNMENT AGENCIES AND DEPARTMENTS—
Management—Great Britain—(Continued)**

Hender, J. D. Services to members. *Public finance & accountancy* (Eng.), v. 1, Oct. 1974, p. 321-4.

Israel

Turner, E. Integration of the C.P.A. in the control of government corporations. *Israel C. P. A.*, June 1974, p. 14-21.

Reorganization

See Government-Reorganization

GOVERNMENT auditing under the new constitution in the Philippines, contributed by the Commission on Audit, Republic of the Philippines. *International journal of government auditing*, Oct. 1975, p. 15-16, 20.

GOVERNMENT CONTRACTS

See Contracts, Government

GOVERNMENT CORPORATIONS

See Also Government Agencies And Departments
Public Authorities
Public Works

Morse, Ellsworth H. Government corporation control legislation of 1945. *GAO review*, v. 10, Fall 1975, p. 11-22.

Auditing

Staats, Elmer B. GAO reaffirms its position on auditor qualifications. (Washington report) *Journal of accountancy*, v. 140, Aug. 1975, p. 40-3.

Israel

Turner, E. Integration of the C.P.A. in the control of government corporations. *Israel C. P. A.*, June 1974, p. 14-21.

Nigeria

Ifezue, J. C. Structure and management of statutory corporations in the Federal Republic of Nigeria (financial management perspective). *Nigerian accountant*, v. 7, Oct./Dec. 1974, p. 14-17, 22-4.

GOVERNMENT DEBT

See Debt-Public

GOVERNMENT EMPLOYMENT AND EMPLOYEES

Annable, James E. Theory of wage determination in public employment. *Quarterly review of economics and business*, v. 14, Winter 1974, p. 43-58.

Bennett, George. Public interest and public unions. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 545-50.

Birkenstock, John. Career executive assignments - report on a California innovation, by John Birkenstock, Ronald Kurtz and Steven Phillips. *Public personnel management*, v. 4, May-June 1975, p. 151-5.

Blair, Patricia N. Union security agreements in public employment. *Cornell law review*, v. 60, Jan. 1975, p. 183-230.

Bowman, James S. Attitudes towards the public service: a survey of university students, by James S. Bowman and David L. Norman. *Public personnel management*, v. 4, March-April 1975, p. 113-21.

Devivo, Thomas G. Productivity improvement: its impact and importance. *Governmental finance*, v. 4, Feb. 1975, p. 5-9.

Donahue, Robert J. Disciplinary actions in New York State service - a radical change. *Public personnel management*, v. 4, March-April 1975, p. 110-12.

Epperson, Lawrence L. Dynamics of factor comparison/point evaluation. *Public personnel management*, v. 4, Jan.-Feb. 1975, p. 38-48.

ACCOUNTANTS' INDEX 1975

Feild, Hubert S. Performance appraisal - an analysis of state-wide practices, by Hubert S. Feild and William H. Holley. *Public personnel management*, v. 4, May-June 1975, p. 145-150.

Gibson, Frank K. Trends in the federal employment of blacks, by Frank K. Gibson and Samuel Yeager. *Public personnel management*, v. 4, May-June 1975, p. 189-95.

Gillespie, Hugh. Should they be under ERISA? *Pension world*, v. 11, Aug. 1975, p. 33-6.

Gomez, Luis R. Application of job enrichment in a civil service setting: a demonstration study, by Luis R. Gomez and Stephen J. Mussio. *Public personnel management*, v. 4, Jan.-Feb. 1975, p. 49-54.

Grupp, Fred W. Job satisfaction among state executives in the U.S., by Fred W. Grupp and Allan R. Richards. *Public personnel management*, v. 4, March-April 1975, p. 104-9.

Hayford, Stephen L. Questionable public sector bargaining strategy - anxiety arousal, by Stephen L. Hayford and Peter A. Veglahn. *Public personnel management*, v. 4, July-Aug. 1975, p. 238-43.

Hogan, James A. Need to recognize and budget for the real costs of retirement and unusual sick leave and vacation accumulation benefits. (Focus on accounting & auditing) *Michigan CPA*, v. 27, Nov.-Dec. 1975, p. 5-9.

Jennings, Kenneth. Municipal management's split endorsements of labor organizations. *Public personnel management*, v. 4, Jan.-Feb. 1975, p. 55-8.

LaMotta, Joseph M. Uphill struggle to secure the future of public employees. *Pension world*, v. 11, Aug. 1975, p. 17-20.

Lee, Robert D. Personnel management information systems for state and local governments, by Robert D. Lee and William M. Lucianovic. *Public personnel management*, v. 4, March-April 1975, p. 84-9.

Levitant, Sar A. Does public job creation offer any hope? *Conference Board record*, v. 12, Aug. 1975, p. 58-64.

Lore, Martin M. Commissioner Alexander questions use of IRS personnel for other than tax functions, edited by Martin M. Lore and Laurence Goldfein. (Procedures) *Journal of taxation*, v. 43, Aug. 1975, p. 117-18.

Mayer, Lawrence A. First aid for recession's victims. *Fortune*, v. 91, Feb. 1975, p. 74-7, 158, 160.

McPheters, Lee R. Law enforcement expenditures and urban crime, by Lee R. McPheters and William B. Stronge. *National tax journal*, v. 27, Dec. 1974, p. 633-44.

Miewald, Robert D. Conflict and harmony in the public service. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 531-5.

Pier, William J. Empirical comparison of government and private production efficiency, by William J. Pier, Robert B. Vernon and John H. Wicks. (Notes and comments) *National tax journal*, v. 27, Dec. 1974, p. 653-6.

Pleeter, Saul. Will public service employment do the job? *Business horizons*, v. 18, April 1975, p. 41-7.

Schulkind, Gilbert A. Monitoring position classification - practical problems and possible solutions. *Public personnel management*, v. 4, Jan.-Feb. 1975, p. 32-7.

Schuster, Jay R. Management-compensation policy and the public interest. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 510-23.

Shafritz, Jay M. Cancer eroding public personnel professionalism. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 486-92.

Silbiger, Sara. Missing public - collective bargaining in public employment. *Public personnel management*, v. 4, Sept.-Oct. 1975, p. 290-9.

Sweeney, John A. More like the private system every day. *Pension world*, v. 11, Aug. 1975, p. 23-4.

Timmins, William M. Utah's IPA center - report on cooperative recruitment and selection. *Public personnel management*, v. 4, May-June 1975, p. 156-9.

Word, William R. Factfinders' views on public sector fact-finding, by William R. Word and Russell W. Chaby. *Akron business and economic review*, v. 5, Winter 1974, p. 51-3.

Zagoria, Sam. Improving job satisfaction in local governments. *Atlanta economic review*, v. 25, July-Aug. 1975, p. 35-8.

ACCOUNTANTS' INDEX 1975

Canada

Carson, John J. Interchange Canada: the federal manpower exchange program. *Canadian business review*, v. 2, Winter 1975, p. 8-10.

Great Britain

Ombudsmen and financial administration. *Public finance & accountancy*, v. 1, Oct. 1974, p. 316.

Rules of conduct in local government. *Public finance & accountancy* (Eng.), v. 1, Nov. 1974, p. 365.

Walker, James. Flexible working hours in two British government offices, by James Walker, Clive Fletcher and Donald McLeod. *Public personnel management*, v. 4, July-Aug. 1975, p. 216-22.

GOVERNMENT gears up for tougher regulation. *Association management*, v. 27, Feb. 1975, p. 23-6.

GOVERNMENT LOANS AND GRANTS

Abramovitz, Alan L. How one city inventoried its federal grants, by Alan L. Abramovitz and Henry E. Lyons. *Governmental finance*, v. 4, Feb. 1975, p. 35-8.

Bates, Timothy. Government as financial intermediary for minority entrepreneurs: an evaluation. *Journal of business* (U. of Chicago), v. 48, Oct. 1975, p. 541-57.

Can federal associations be competitive lenders? *Savings & loan news*, v. 95, Dec. 1974, p. 34-41.

Cobb, Eric. National parks finance. *Public finance & accountancy* (Eng.), v. 1, Oct. 1974, p. 317-20.

Wilkerson, William R. Small Business Administration and energy shortages. *Business lawyer*, v. 30, April 1975, p. 725-61.

Accounting

Great Britain

Accounting for government grants and value added tax. (Students' section) *Certified accountant* (Eng.), Jan. 1975, p. 51-2.

Auditing

Reck, John J. Financial auditing of federally assisted programs. *GAO review*, v. 10, Spring 1975, p. 29-32.

Great Britain

Holloway, Edward. Killing the goose. *International accountant* (Eng.), v. 44, Oct-Dec. 1974, p. 98-100.

GOVERNMENT OFFICIALS (ELECTED)

Roesch, Richard. Tax role of state attorneys general. *Tax executive*, v. 27, April 1975, p. 287-94.

GOVERNMENT OWNERSHIP OF BUSINESS AND INDUSTRY

Keir, Jack C. Nationalization of insurance in developing countries. (World insurance forum) *Best's review* (Property/liability ed.), v. 76, June 1975, p. 50-2.

Venu, S. Public enterprise profits in socialist economies - a survey of concepts and their application. *Chartered accountant* (India), v. 23, May 1975, p. 523-27.

Whitman, George E. State industry at the crossroads. *Certified accountant* (Eng.), Nov. 1974, p. 515-6, 521-2.

Wirthlin, Richard B. Public perceptions of the American business system: 1966-1975. *Journal of contemporary business*, v. 4, Summer 1975, p. 1-14.

Great Britain

Ball, Robert. Grim failure of Britain's nationalized industries. *Fortune*, v. 92, Dec. 1975, p. 94-9, 166, 168, 170.

Holloway, Edward. Killing the goose. *International accountant* (Eng.), v. 44, Oct-Dec. 1974, p. 98-100.

Kingshott, A. L. Planning in a nationalized industry. *Long range planning*, v. 8, Oct. 1975, p. 58-65.

GOVERNMENT EMPLOYMENT AND EMPLOYEES—Canada

Whitman, George E. State industry at the crossroads - II. *Certified accountant* (Eng.), Jan. 1975, p. 3-4, 9-10.

India

Gupta, K. N. Judging the performance of public sector - need for better norms and suggestions for improvement, by K. N. Gupta and C. M. Mittal. *Chartered accountant* (India), v. 23, Dec. 1974, p. 263-7.

Singh, S. K. Government financial institutions and backward states. *Finance and commerce* (India), v. 17, July-Aug. 1974, p. 293-6.

GOVERNMENT PLANNING

See National Planning

GOVERNMENT REGULATION OF BUSINESS AND INDUSTRY

Barber, Lloyd I. Canadian industrial strategy. *Cost and management* (Can.), v. 49, Sept.-Oct. 1975, p. 19-22.

Beigie, Carl E. Government role in the economy. *Cost and management* (Can.), v. 49, Sept.-Oct. 1975, p. 15-18.

Butler, Adam. State control Italian style. *Accountancy* (Eng.), v. 85, Dec. 1974, p. 30, 32.

Clearwater, Keith I. Antitrust challenges facing cooperatives. *Cooperative accountant*, v. 28, Fall 1975, p. 2-15.

Craver, Theodore F. On the road to regulation. *Conference Board record*, v. 12, Oct. 1975, p. 20-6.

Diamond, Jay. Introduction to contemporary business, by Jay Diamond and Gerald Pintel. Englewood Cliffs, N.J., Prentice-Hall, c1975. 437 p. (Includes bibliographies) [200 D]

Engman, Lewis A. Government regulation and inflation. *Financial executive*, v. 43, Feb. 1975, p. 26-30.

Fraser, Edie. Consumer legislative update: 1974 in perspective, outlook for 1975. *Business and society review*, Winter 1974-75, no. 12, p. 58-63.

Government gears up for tougher regulation. *Association management*, v. 27, Feb. 1975, p. 23-6.

Groeneveld, Leonard. Business and government in better focus. *University of Michigan business review*, v. 27, May 1975, p. 13-18.

Guzzardi, Walter. Putting the cuffs on capitalism. *Fortune*, v. 91, April 1975, p. 104-7, 222.

Handler, Philip. Rebuttal: the need for a sufficient scientific base for government regulation. *George Washington law review*, v. 43, March 1975, p. 808-13.

Law sets new rules for business participation in Federal elections. *Commerce today*, v. 6, Oct. 27, 1975, p. 5-7.

Mautz, Robert K. FTC line of business reporting program, by Robert K. Mautz and W. G. May. *Financial executive*, v. 43, Jan. 1975, p. 14-22, 24.

McCraw, Thomas K. Regulation in America: a review article. *Business history review*, v. 49, Summer 1975, p. 159-83.

Monson, Daniel L. Can cooperatives survive in the 1980's without Capper-Volstead? *Cooperative accountant*, v. 28, Fall 1975, p. 16-33.

Myddelton, D. R. Government interference in the market economy. *Accountant* (Eng.), v. 172, Feb. 20, 1975, p. 244-7.

Player, Mack A. Enterprise coverage under the Fair labor standards act: an assessment of the first generation. *Vanderbilt law review*, v. 28, March 1975, p. 283-347.

Shapiro, Irving S. Adversary system vs. the public good. (In public affairs) *Conference Board record*, v. 12, Feb. 1975, p. 10-12.

Simonetti, Gilbert. Congressional scorekeeping: review of the 93rd Congress. (Washington report) *Journal of accountancy*, v. 139, Jan. 1975, p. 35-40.

Thorelli, Hans B. Globe is twisting left. (Ideational items) *Business horizons*, v. 18, Feb. 1975, p. 53-6.

Weidenbaum, Murray L. High cost of government regulation. *Business horizons*, v. 18, Aug. 1975, p. 43-51.

Weidenbaum, Murray L. New wave of government regulation of business. *Business and society review*, Fall 1975, p. 81-6.

Wirthlin, Richard B. Public perceptions of the American business system: 1966-1975. *Journal of contemporary business*, v. 4, Summer 1975, p. 1-14.

GOVERNMENT REGULATION OF BUSINESS AND INDUSTRY—Canada

Canada

Ritchie, Ronald S. Canada: a complex socio-economic environment for planners. *Cost and management* (Can.), v. 49, Sept.-Oct. 1975, p. 31-5.

Great Britain

Whitman, George E. State industry at the crossroads - III. *Certified accountant* (Eng.), Feb. 1975, p. 67-8, 74-6.

India

Rao, M. Kutumba. Industrial estates in India - the sunlight and shadow. *Finance and commerce* (India), v. 17, April 1974, p. 159-64.

GOVERNMENT SECURITIES

See Securities - Government

GOVIER, GEORGE W.

Alberta's oil sands: an emerging major energy resource. *Canadian business review*, v. 2, Autumn 1975, p. 11-14.

GOYAL, S. K.

Note on a simple CPM time-cost tradeoff algorithm. (Notes) *Management science*, v. 21, Feb. 1975, p. 718-22.

GOYAL, SURESH KUMAR.

Determination of optimum packaging frequency of items jointly replenished. *Management science*, v. 21, Dec. 1974, p. 436-43.

GPP accounting - relevance and interpretability.

Rosenfeld, Paul. GPP accounting - relevance and interpretability. *Journal of accountancy*, v. 140, Aug. 1975, p. 52-9.

GRABER, DEAN E.

Edwards, James B. LIFO: to switch or not to switch? By James B. Edwards and Dean E. Graber. *Management accounting* (NAA), v. 57, Oct. 1975, p. 35-40.

GRABNER, JOHN R.

Walter, C. K. Stockout cost models: empirical tests in a retail situation, by C. K. Walter and John R. Grabner. (Marketing notes and communications) *Journal of marketing*, v. 39, July 1975, p. 56-60.

GRACER, DAVID A.

Fassler, Charles. Those leveraged oil deals, by Charles Fassler and David A. Gracer. (World of finance) *American Bar Association journal*, v. 60, Nov. 1974, p. 1454-57.

GRADY, PAUL.

Purchasing power accounting. *Price Waterhouse review*, v. 20, no. 3, 1975, p. 2-5.

GRAEBNER, HERBERT C.

Education as a timesaver in career advancement. *Skyscraper management*, v. 59, Nov.-Dec. 1974, p. 28.

GRAESE, CLIFFORD E.

Ethics division rulings on past due billings and bank directorships. (Official releases) *Journal of accountancy*, v. 139, Feb. 1975, p. 81-4.

Management financial forecasts. *Management controls* (PMM & Co.), v. 22, Sept. 1975, p. 131-6.

GRAHAM, BARBARA A.

Limits of the Section 7602 John Doe summons, by Barbara A. Graham and Edward A. Tanzman. (Notes and comments) *Tax lawyer*, v. Winter 1975, p. 377-98.

ACCOUNTANTS' INDEX 1975

GRAHAM, PETER.

Tax treatment in France of international transactions between affiliated companies, by Peter Graham and Jean-Michel Tron. *British tax review*, no. 6, Nov.-Dec. 1974, p. 368-77.

GRAIN BROKERS

See Commodity Brokers
Grain Trade

GRAIN TRADE

Committee For Economic Development. New U.S. farm policy for changing world food needs, a statement on national policy by the Research and Policy Committee of the Committee for Economic Development. New York, 1974. 66 p. [*270 C]

Canada

Kirk, David L. Anomalies in the world grain picture. *Canadian business review*, v. 1, Autumn 1974, p. 8-9.

Pricing

Kirk, David L. Anomalies in the world grain picture. *Canadian business review*, v. 1, Autumn 1974, p. 8-9.

GRAMM, W. PHILIP.

Land-use planning: the market alternative, by W. Philip Gramm and Robert B. Ekelund. *Appraisal journal*, v. 43, Oct. 1975, p. 562-76.

GRANADOS, SERGIO GARCIA.

Stamp duty on value added - why not? *Bulletin for international fiscal documentation*, v. 28, Dec. 1974, p. 491-6.

GRANDFATHER provision endorsed. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 21.

GRANFIELD, MICHAEL.

Economic and marketing aspects of the direct selling industry, by Michael Granfield and Alfred Nicols. *Journal of retailing*, v. 51, Spring 1975, p. 33-50, 113.

GRANGER, CLIVE W. J.

Some consequences of the valuation model when expectations are taken to be optimum forecasts. *Journal of finance*, v. 30, March 1975, p. 135-45.

GRANGER, FRED W.

Eckardt, Walter L. Merit of listing on the AMEX? - comment. *Akron business and economic review*, v. 6, Summer 1975, p. 52-3.

Merit of listing on the AMEX? By Fred W. Granger and Carroll D. Aby. *Akron business and economic review*, v. 6, Spring 1975, p. 38-43.

Merit of listing on the AMEX? - a reply to a comment, by Fred W. Granger and Carroll D. Aby. *Akron business and economic review*, v. 6, Summer 1975, p. 54-5.

GRANHOLM, JACKSON W.

Interactive hardcopy terminals. *Datamation*, v. 21, Nov. 1975, p. 51-60.

GRANICK, DAVID.

Use of corporate and divisional headquarters: a peculiar American innovation. *MSU business topics*, v. 22, Autumn 1974, p. 9-17.

GRANOF, MICHAEL H.

- Equity Funding, Home-Stake Production and Penn Central: benchmarks for an expanded legal liability? by Michael H. Granof and Charles H. Smith. (From our American correspondents) *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 19-21.
- F.A.S.B.'s first ten pronouncements, by Michael H. Granof and Charles H. Smith. (Accountancy abroad) *Chartered accountant in Australia*, v. 45, May 1975, p. 18-21.
- New focus on the auditor's report, by Michael H. Granof and Charles H. Smith. (Accountancy abroad) *Chartered accountant in Australia*, v. 45, June 1975, p. 22-4.
- On aspects of a professional accountant's education, by Michael H. Granof and Charles H. Smith. (Accountancy abroad) *Chartered accountant in Australia*, v. 46, Aug. 1975, p. 37-40.
- Report of the A.I.C.P.A.'s Scope and Structure Committee, by Michael H. Granof and Charles H. Smith. (Accountancy abroad) *Chartered accountant in Australia*, v. 45, April 1975, p. 11-12.
- Report of the Special Committee on Equity Funding, by Michael H. Granof and Charles H. Smith. (Accountancy abroad) *Chartered accountant in Australia*, v. 46, Oct. 1975, p. 22-4.
- Reporting illegal activities, by Michael H. Granof and Charles H. Smith. (Accountancy abroad) *Chartered accountant in Australia*, v. 46, Sept. 1975, p. 14-16.
- Zero-based budgeting: modest proposal for reform, by Michael H. Granof and Dale A. Kinzel. *Federal accountant*, v. 23, Dec. 1974, p. 50-6.

GRANOT, DANIEL.

- Approximations for a service system with nonindependent interarrival times, by Daniel Granot, Frieda Granot and Austin Lemoine. (Technical notes) *Operations research*, v. 23, Jan.-Feb. 1975, p. 162-6.

GRANOT, FRIEDA.

- Granot, Daniel. Approximations for a service system with nonindependent interarrival times, by Daniel Granot, Frieda Granot and Austin Lemoine. (Technical notes) *Operations research*, v. 23, Jan.-Feb. 1975, p. 162-6.

GRANT, BARRY M.

- Trites, Jerry D. Set the watchdog free, by Jerry D. Trites and Barry M. Grant. *CA magazine* (Can.), v. 106, Jan. 1975, p. 23-6.

GRANT, DAVID J.

- Meserve, J. Robert. SB 570 and SB 1846: the effects on probate and estate planning of the recent changes in the California probate code relating to community property, by J. Robert Meserve, E. A. Crary and David J. Grant. *Community property journal*, v. 2, Winter 1975, p. 39-46.

GRANT, S. M.

- Tax-effect accounting 1974 style. (Points from published accounts) *Chartered accountant in Australia*, v. 45, June 1975, p. 37-40.

GRANTS-IN-AID

- Billings, C. David. Differential tax incidence of state educational grant-in-aid programs in Iowa: a correction, by C. David Billings and Andy Sherbo. (Notes and comments) *National tax journal*, v. 27, Dec. 1974, p. 663-7.
- Foeller, William H. Differential tax incidence of state educational grant-in-aid programs in Iowa: a reply to a correction. (Notes and comments) *National tax journal*, v. 27, Dec. 1974, p. 669-70.
- Manvel, Allen D. Fiscal impact of revenue sharing. *Annals of the American Academy of Political and Social Science*, v. 419, May 1975, p. 36-49.

- Reagan, Michael D. Pro and con arguments. *Annals of the American Academy of Political and Social Science*, v. 419, May 1975, p. 23-35.
- Reuss, Henry S. Should we abandon revenue sharing? *Annals of the American Academy of Political and Social Science*, v. 419, May 1975, p. 88-99.
- Shannon, John. Federal revenue sharing - time for renewal? *National tax journal*, v. 27, Dec. 1974, p. 495-8.
- Watt, Graham W. Goals and objectives of general revenue sharing. *Annals of the American Academy of Political and Social Science*, v. 419, May 1975, p. 12-22.
- Winter, Elmer L. Proposal for a human resources reserve fund. *Business and society review*, Spring 1975, p. 86.

New Jersey

- Strauss, Robert P. Impact of population undercounts on general revenue sharing allocations in New Jersey and Virginia, by Robert P. Strauss and Peter B. Harkins. *National tax journal*, v. 27, Dec. 1974, p. 617-24.

Virginia

- Strauss, Robert P. Impact of population undercounts on general revenue sharing allocations in New Jersey and Virginia, by Robert P. Strauss and Peter B. Harkins. *National tax journal*, v. 27, Dec. 1974, p. 617-24.

GRAPE, GEORGE W.

- Levy, Warren C. Understanding the new national condominium insurance, by Warren C. Levy and George W. Grape. *Condominium world*, v. 1, Winter 1975, p. 78-88.

GRAPHIC ARTS

- See Also Bookbinding
Electrotyping
Lithographing
Printing
Publishers

GRAPHIC METHODS

- See Also Flow Charts

- Beebe, Richard F. Graphical comparison of four tax concepts: regular tax, alternative tax, maximum tax and income averaging. *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 32-8.
- Beckman, Bob. Shape of things to come - 2. *Accountancy* (Eng.), v. 86, March 1975, p. 74, 76, 78.
- Beckman, Bob. Shape of things to come - 3. *Accountancy* (Eng.), v. 86, April 1975, p. 50, 52-4.
- Chart story: demographic trends. *Canadian business review*, v. 2, Winter 1975, p. 26-7.
- Duncan, George T. Optimal diagnostic questionnaires. *Operations research*, v. 23, Jan.-Feb. 1975, p. 22-32.
- Gifford, Adam. Externalities and the coase theorem: a graphical analysis. *Quarterly review of economics and business*, v. 14, Winter 1974, p. 7-21.
- Solberg, James J. Graph theoretic formula for the steady state distribution of finite Markov processes. *Management science*, v. 21, May 1975, p. 1040-8.
- When charts can help. (Management advisory services) *CPA* (NYSS), v. 45, Oct. 1975, p. 89-90. (Reprint from *Accountant* (Eng.), July 31, 1975.)

GRAPHICAL EVALUATION AND REVIEW TECHNIQUE

- See Gert

- GRASPING awkward nettles. *Accountant* (Eng.), v. 172, Jan. 9, 1975, p. 29-30.

GRATHWOHL, HARRISON.

- Planned obsolescence and resource allocation. *Journal of contemporary business*, v. 4, Winter 1975, p. 85-96.

GRAU, FRANCIS C.

Accounting for real estate joint ventures. *Management accounting* (NAA), v. 57, Dec. 1975, p. 47-50.

GRAUER, JOSHUA.

Evaluating CPE program effectiveness. (Education) *Journal of accountancy*, v. 139, April 1975, p. 89-93.

GRAVEL

See Sand And Gravel

GRAY, ALFRED A.

Responsiveness versus responsibility: policy and practice in government contracts. *Public contract law journal*, v. 7, Oct. 1974, p. 46-80.

GRAY, I. B.

Measurement of profit 1975. *Chartered accountant in Australia*, v. 46, July 1975, p. 34-8, 40-8.

GRAY, JAMES P.

IBM's Systems Network Architecture, by James P. Gray and Charles R. Blair. *Datamation*, v. 21, April 1975, p. 51-6.

GRAY, JOHN E.

Accelerating supply and use of electricity: a keystone for United States energy policy. *Public utilities fortnightly*, v. 95, March 27, 1975, p. 17-24.

GRAY, PAUL G.

Pioneering the concept of time-sharing ownership. *St. John's law review*, v. 48, May 1974, p. 1196-1202.

GRAY, ROBERT L.

Low-income housing study yields basic success criteria. *Mortgage banker*, v. 36, Oct. 1975, p. 80, 83-4, 87.

GRAY, S. J.

Financial reporting in the EEC and the international economy: a selected bibliography. Univ. of Lancaster, Eng., International Centre for Research in Accounting, c1974. 56 p. (ICRA occasional paper, no. 4.) [938.1 G]
Further comment on asset values and income measurement, by S.J. Gray and M.C. Wells. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 91-5.

GRAYCK, MARCUS D.

Individual retirement account. (Compensation and fringe benefits) *Journal of corporate taxation*, v. 2, Spring 1975, p. 103-7.
Limitation of benefits. (Compensation and fringe benefits) *Journal of corporate taxation*, v. 1, Summer 1974, p. 190-4.
Pension reform law of 1974. (Compensation and fringe benefits) *Journal of corporate taxation*, v. 1, Winter 1975, p. 444-8.
Prohibited transactions under ERISA. (Compensation and fringe benefits) *Journal of corporate taxation*, v. 2, Summer 1975, p. 207-13.

GRAZIANO, VINCENT J.

Integrated logistics planning and control. *Production and inventory management*, v. 16, First quarter 1975, p. 74-84.

GRAZING PERMITS

See Leaseholds

GREACEN, LAVINIA.

Women in business. *Management* (Irish) v. 22, March 1975, p. 23-5.

GREAT BRITAIN.

Chisholm, Julian. Staying in the Common Market. *Accountant* (Eng.), v. 172, May 29, 1975, p. 691-2.

Board of Inland Revenue.

Capital gains tax - partnerships: Inland Revenue statement of practice. *Accountant* (Eng.), v. 172, Feb. 6, 1975, p. 189-91.

Role of the Revenue. *Accountant* (Eng.), v. 172, Feb. 20, 1975, p. 237-8.

Statement of practice; capital gains tax: partnerships. *International accountant* (Eng.), v. 45, no. 1, 1975, p. 11-13.

Dept. of Trade and Industry.

Benston, George J. Accounting standards in the United States and the United Kingdom: their nature, causes and consequences. *Vanderbilt law review*, v. 28, Jan. 1975, p. 235-68. (Symposium on accounting and the Federal securities laws.)

Inflation Accounting Committee.

Baden, E. J. Sandilands report. *Accountant's magazine* (Scot.), v. 79, Oct. 1975, p. 341-3.

Brief guide to Sandilands. *Management accounting* (Eng.), v. 53, Oct. 1975, p. 312-13.

British approach to inflation accounting. (Corporate cash) *Business week*, Sept. 29, 1975, p. 33-4.

Buckley, Adrian. Sandilands balance sheet. *Accountant* (Eng.), v. 173, Oct. 23, 1975, p. 466-8.

Buckley, Adrian. Sandilands income statement. *Accountant* (Eng.), v. 173, Nov. 6, 1975, p. 522-3.

Consultative Committee Of Accountancy Bodies. Accountancy profession's reaction to Sandilands. *Accountant's magazine* (Scot.), v. 79, Nov. 1975, p. 374-6.

Consultative Committee Of Accountancy Bodies. Qualified support for Sandilands. *Accountant* (Eng.), v. 173, Nov. 6, 1975, p. 520-1.

Greener, Michael. Too many cooks ... ? - what Sandilands left unsaid. *Accountant* (Eng.), v. 173, Nov. 20, 1975, p. 577-8.

Hill, R. A. Constant purchasing power or replacement cost? *Accountant* (Eng.), v. 173, Nov. 27, 1975, p. 607-8.

Holmes, Geoffrey. Sandilands summarised. *Accountancy* (Eng.), v. 86, Oct. 1975, p. 22, 24, 26, 28, 30-1.

Lawson, Gerald H. Initial reflections on Sandilands - 1. *Certified accountant* (Eng.), Nov. 1975, p. 583-4, 586-8, 634.

Lowest common denominator. *Accountant* (Eng.), v. 173, Sept. 11, 1975, p. 279-80.

Merrett, A. J. What Sandilands didn't say, by A. J. Merrett and Allen Sykes. *Accountancy* (Eng.), v. 86, Nov. 1975, p. 42, 44, 46-7.

Quick action expected on Sandilands report. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 22.

Replacement cost rejected. *Accountant* (Eng.), v. 171, Dec. 12, 1974, p. 773-4.

Sandilands favours replacement cost. *Accountant* (Eng.), v. 173, Sept. 4, 1975, p. 252.

Sandilands report. *Certified accountant* (Eng.), Oct. 1975, p. 515-16.

Sandilands report: principal conclusions. *Accountant* (Eng.), v. 173, Sept. 11, 1975, p. 298-300.

Sandilands report - principal conclusions. *Australian accountant*, v. 45, Nov. 1975, p. 585-8.

Sandilands - the long term implications. *Management accounting* (Eng.), v. 53, Oct. 1975, p. 311.

Wilson, J. P. Inflation accounting - what kind of compromise? *Management accounting* (Eng.), v. 53, Nov. 1975, p. 356-8.

National Enterprise Board.

Spinks, Nigel. Now Mr. Benn produces his googly *Accountancy* (Eng.), v. 86, April 1975, p. 36-8.

National Health Service.

Magee, C. C. Health service priorities: more cost-benefit information needed. *Accountant* (Eng.), v. 173, Nov. 27, 1975, p. 602-4.

Roberts, G. G. Current developments in budgeting in the health service. *Public finance & accountancy* (Eng.), v. 2, June 1975, p. 196-200.

ACCOUNTANTS' INDEX 1975

GREAT rebate debate.

GREAT rebate debate. *Sales management*, v. 114, April 7, 1975, p. 24, 28, 30.

GREAT REIT scandal: horror story. *Forbes*, v. 115, Feb. 1, 1975, p. 24, 28-35.

GREEK MANAGEMENT ASSOCIATION.

McNulty, Nancy G. And now, professional codes for the practice of management. *Conference Board record*, v. 12, April 1975, p. 21-4.

GREEN, EDITH.

Fears and fallacies: equal opportunities in the 1970's. *University of Michigan business review*, v. 27, Jan. 1975, p. 1-5.

GREEN, ERIC F.

Trading tightrope: balance of payments and trade becoming increasingly delicate, vital. *Panorama* (Harris, Kerr, Forster), no. 1, Summer 1975, p. 4-5, 23-4.

GREEN, ERNEST.

Recruiting for the future - more retraining, more recycling. *Automation*, v. 23, Jan. 1975, p. 74-5.

GREEN, G. HAYDEN.

Criteria used by corporate real estate managers to select independent appraisers. *Appraisal journal*, v. 43, April 1975, p. 183-92.

GREEN, HAROLD P.

Handler, Philip. Rebuttal: the need for a sufficient scientific base for government regulation. *George Washington law review*, v. 43, March 1975, p. 808-13.

Risk-benefit calculus in safety determinations. *George Washington law review*, v. 43, March 1975, p. 791-807.

GREEN, JEFFREY D.

IBM introduces a new minicomputer. (Management services) *CPA journal*, v. 45, April 1975, p. 70-1.

GREEN, K. E.

You need more information for survival, by K.E. Green and R.M. Chase. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 46-56, 72.

GREEN, PAUL E.

Brand-features congruence mapping, by Paul E. Green, Yoram Wind and Henry J. Claycamp. *Journal of marketing research*, v. 12, Aug. 1975, p. 306-13.

Marketing applications of MDS: assessment and outlook. *Journal of marketing*, v. 39, Jan. 1975, p. 24-31.

New way to measure consumers' judgments, by Paul E. Green and Yoram Wind. *Harvard business review*, v. 53, July-Aug. 1975, p. 107-17.

GREEN, R. JEFFERY.

von Furstenberg, George M. Home mortgage delinquencies: a cohort analysis, by George M. von Furstenberg and R. Jeffery Green. *Journal of finance*, v. 29, Dec. 1974, p. 1545-8.

GREEN, RICHARD G.

Can mass-production survive job enrichment? By Richard G. Green and Donald E. Hegland. *Automation*, v. 22, May 1975, p. 74-80.

Machines for 1975 - delays down, but prices up. *Automation*, v. 23, Jan. 1975, p. 54-60.

GREEN, ROBERT S.

Private placements of securities under Rule 146, by Robert S. Green and Derek A. Wittner. *Practical lawyer*, v. 21, Jan. 15, 1975, p. 9-52.

GREEN, ROBERT T.

Cross-national comparison of consumer habits and innovator characteristics, by Robert T. Green and Eric Langeard. *Journal of marketing*, v. 39, July 1975, p. 34-41.

Feminine role perception and family purchasing decisions, by Robert T. Green and Isabella C. M. Cunningham. *Journal of marketing research*, v. 12, Aug. 1975, p. 325-32.

GREEN, STEVEN J.

Bankruptcy: help or hindrance? *Financial executive*, v. 43, Dec. 1975, p. 30, 32.

GREEN, THAD B.

Using nominal grouping to improve upward communication, by Thad B. Green and Paul H. Pietri. *MSU business topics*, v.22, Autumn 1974, p. 37-43.

GREENBERG, BARNETT A.

Goldstucker, Jac L. How scientific is marketing? What do marketing executives think? By Jac L. Goldstucker, Barnett A. Greenberg and Danny N. Bellenger. *MSU business topics*, v. 22, Spring 1974, p. 35-43.

GREENBERG, HERBERT M.

Predicting sales success - selecting top producers, by Herbert M. Greenberg and Jeanne Greenberg. (Marketing facts and ideas) *Best's review* (Life/health ed.), v. 75, Jan. 1975, p. 32, 34, 72-6.

GREENBERG, JEANNE.

Greenberg, Herbert M. Predicting sales success - selecting top producers, by Herbert M. Greenberg and Jeanne Greenberg. (Marketing facts and ideas) *Best's review* (Life/health ed.), v. 75, Jan. 1975, p. 32, 34, 72-6.

GREENBERG, MARVIN.

Does the Sec. 743 adjustment have to be reflected in the partnership return? (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 603.

How to work with the excess investment interest rules in preparing 1974 returns, by Marvin Greenberg and Barry J. Stone. *Practical accountant*, v. 8, March-April 1975, p. 38-51.

GREENBERG, RONALD.

Affiliated group established through preferred stock. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 80.

GREENE, GARDINER G.

How to start and manage your own business. New York, McGraw-Hill, c1975, 243 p. [209.5 G]

GREENE, JAMES.

Examination of foreign investments to make 58 products overseas, by James Greene and David Bauer. New York, Conference Board, c1975. 47 p. (*Conference Board report*, no. 656.) [*720 G]

GREENE, LUKE.

Installing a pre-press system: some tips on vendor relations. *Newspaper controller*, v. 28, July/Aug. 1975, p. 1.

GREENE, MARK R.

Factors in selecting tax-deferred annuities, by Mark R. Greene and J. Paul Copeland. *CLU journal*, v. 29, Oct. 1975, p. 34-46.

GREENE, RICHARD J.

AICPA time sharing users meeting. (Accounting and EDP) *Journal of accountancy*, v. 140, Aug. 1975, p. 102-3.

GREENE, ROBERT J.

Is your salary equitable? *Data management*, v. 13, Feb. 1975, p. 20-3.

GREENEBAUM, JOHN.

Noninflationary labor union. *Business and society review*, Summer 1975, p. 63-7.

GREENER, MICHAEL.

Too many cooks ... ? - what Sandilands left unsaid. *Accountant* (Eng.), v. 173, Nov. 20, 1975, p. 577-8.

GREENMAN, ANDREW.

Shop your own condo to evaluate your sales force. (Advertising) *Condominium world*, v. 1, Winter 1975, p. 14-15.

GREENSIDE, MYRON.

Consider special powers of appointment. (Estate planning) *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 35-7.

Deliberate transfer in contemplation of death. (Estate planning) *Massachusetts CPA review*, v. 49, July-Aug. 1975, p. 27, 41.

Net gifts. (Estate planning) *Massachusetts CPA review*, v. 49, May-June 1975, p. 29-30.

GREENSTEIN, LAWRENCE N.

Lamden, Richard S. Partnership in outpatient day care, by Richard S. Lamden and Lawrence N. Greenstein. *Hospitals*, v. 49, Oct. 16, 1975, p. 87-9.

GREENWALD, BRUCE M.

IRS audits of EDP systems, by Bruce M. Greenwald and Gary Oberlander. *Management accounting* (NAA), v. 56, April 1975, p. 13-15.

GREENWOOD, MICHAEL J.

Dobbins, Richard. Future pattern of U.K. share ownership, by Richard Dobbins and Michael J. Greenwood. *Long range planning*, v. 8, Aug. 1975, p. 81-4.

Dobbins, Richard. Institutional shareholders and equity market stability, by Richard Dobbins and Michael J. Greenwood. *Journal of business finance & accounting* (Eng.), v. 2, Summer 1975, p. 257-68.

GREENWOOD, WILLIAM T.

Business in reaction to social pressures. *Conference Board record*, v. 12, May 1975, p. 46-9.

GREER, DOUGLAS F.

Rate ceilings, market structure, and the supply of finance company personal loans. *Journal of finance*, v. 29, Dec. 1974, p. 1363-82.

GREER, HOWARD.

How to manage production in a recession. *Management* (Irish), v. 22, Aug./Sept. 1975, p. 46-8.

Manufacturing and product planning. *Management* (Irish), v. 22, Feb. 1975, p. 57-9.

GREER, WILLIS R.

Hoskins, C. G. Theory versus practice in risk analysis: an empirical study: a comment. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 835-8.

Theory versus practice in risk analysis: a reply, by Willis R. Greer and Ted D. Skekel. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 839-43.

GREETING CARD COMPANIES

Robinson, Jane. Who's making money out of Christmas? *Accountancy* (Eng.), v. 85, Dec. 1974, p. 34-6, 39-41.

GREGORCICH, MARTIN J.

Amortization of intangibles: a reassessment of the tax treatment of purchased goodwill. *Tax lawyer*, v. 28, Winter 1975, p. 251-88.

GREGORY, FRANCIS M.

Privacy debate: business must be seen and heard, by Francis M. Gregory and Wright H. Andrews. *Data management*, v. 13, Aug. 1975, p. 32-6.

GREGORY, GENE.

Japan's changing industrial structures: challenge and response. *Columbia journal of world business*, v. 10, Spring 1975, p. 89-97.

GREGORY, WILLIAM H.

Timber offers major tax-shelter opportunities despite the hazards of such an investment. *Taxation for accountants*, v. 14, Feb. 1975, p. 104-6.

GREGORY, WILLIAM R.

On being a partner. (Practitioners forum) *Journal of accountancy*, v. 140, Aug. 1975, p. 108-9.

GREIF, ED.

Key to an effective industrial exhibit: involve visitors in a demonstration. *Industrial marketing*, v. 60, April 1975, p. 68, 71-2.

GREIF, HARVEY E.

DISC: insuring immunity from state tax. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 611.

GREIF, JOSEPH.

Tax implications of an exempt organization constructing and operating a building. *Tax adviser*, v. 6, June 1975, p. 354-61.

GREIG, I. D.

Perry, C. Estimating the mean and variance of subjective distributions in PERT and decision analysis, by C. Perry and I. D. Greig. (Notes) *Management science*, v. 21, Aug. 1975, p. 1477-80.

GREIPEL, RUDOLPH C.

Accounting for nonmonetary transactions - a review of APB opinion no. 29. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 97-108.) [110 H]

GREISMAN, BERNARD.

Lasser (J.K.) Tax Institute. How to run a small business, edited by Bernard Greisman. 4th ed., rev. and enl. New York, McGraw-Hill, c1974. 306 p. [209.5 L]

GRESSIS, NICOLAS.

Comment: safety first - an expected utility principle, by Nicolas Gressis and William A. Remaley. *Journal of financial and quantitative analysis*, v. 9, Dec. 1974, p. 1057-61.

Philippatos, George C. Conditions of equivalence among E-V, SSD, and E-H portfolio selection criteria: the case for uniform, normal and lognormal distributions, by George C. Philippatos and Nicolas Gressis. *Management science*, v. 21, Feb. 1975, p. 617-25.

GREY, JAMES W.

Mini human resources inventory system, by James W. Grey and Robert E. Waas. *Personnel*, v. 51, Nov.-Dec. 1974, p. 59-64.

GREYTAK, DAVID.

Effects of inflation on local government expenditures, by David Greytak, Richard Gustely and Robert J. Dinkel-meyer. *National tax journal*, v. 27, Dec. 1974, p. 583-98.

GRIDER, DOUGLAS T.

Personnel practices in Georgia manufacturing companies - development and compensation, by Douglas T. Grider and Arthur G. Bedeian. *Atlanta economic review*, v. 25, May-June 1975, p. 36-9.

GRIENENBERGER, WARREN F.

Bialkin, Kenneth J. Summary of the meeting between members of the Securities and Exchange Commission and representatives of the Federal Regulation of Securities Committee, Washington, D.C. - January 2, 1975, by Kenneth J. Bialkin and Warren F. Grienemberger. *Business lawyer*, v. 30, July 1975, p. 1341-8.

GRIEST, DOROTHY H.

There's more to public relations than press releases. *Hospital financial management*, v. 5, May 1975, p. 32-5, 38-40.

GRIFFITH, JOHN R.

Practical ways to contain hospital costs, by John R. Griffith, Walton M. Hancock and Fred C. Munson. *Hospital financial management*, v. 29, Jan. 1975, p. 46-8, 50-4. (Reprinted from *Harvard business review*, v. 51, Nov.-Dec. 1973.)

GRIFFITH, THOMAS.

Payoff is not accepted practice. *Fortune*, v. 92, Aug. 1975, p. 122-5, 200, 202, 205.

GRIFFITHS, A. O.

Taking inventory of our facilities. *Veterinary economics*, v. 16, June 1975, p. 32-7.

GRIFFITHS, D. J.

Canadian banking. *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 207-8.

GRIFFITHS, DANIEL W.

Working with the new amendments on annual reports to shareholders. (SEC commentary) *CPA* (NYSS), v. 45, July 1975, p. 51-2.

GRIGGS, JACK A.

Ghee, William K. Bankers' viewpoints on financing proposed capital expenditures, by William G. Ghee, J. William Petty and Jack A. Griggs. *Journal of commercial bank lending*, v. 57, Feb. 1975, p. 51-64.

GRIGGS, ROBERT S.

Acquisition of property and other investments in Puerto Rico, and related probate matters. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 406-26.

GRIMES, JAMES R.

Auditor's role in system design. *Edpacs*, v. 3, Sept. 1975, p. 1-7.

GRIMES, ORVILLE F.

Urban land taxes and land planning. *Finance and development*, v. 12, March 1975, p. 16-20.

GRIMES, RICHARD M.

Health services and the corporation, by Richard M. Grimes and Michael Decker. *University of Michigan business review*, v. 27, July 1975, p. 16-19.

GRIMSHAW, CHRISTOPHER K.

How to simplify the administration of a public accounting firm. (Managing your practice) *Practical accountant*, v. 8, March-April 1975, p. 53-5.

GRIMSLEY, JAMES W.

Client evaluation. *Colorado CPA report*, v. 39, Fall 1974, p. 4-6.

Client evaluation. (Practitioners forum) *Journal of accountancy*, v. 140, Nov. 1975, p. 86-8.

GRINNELL, D. JACQUE.

Activity levels and the disposition of volume variances. *Management accounting* (NAA), v. 57, Aug. 1975, p. 29-32, 36.

GRINYER, J. R.

Relevant criterion rates in capital budgeting. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 357-74.

GRINYER, JOHN R.

Lease evaluation solution: a comment and alternative. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 231-5.

GRINYER, PETER H.

Computer models for corporate planning, by Peter H. Grinyer and Jeff Wooller. *Long range planning*, v. 8, Feb. 1975, p. 14-25.

GRISHMAN, DAVID B.

Deductibility of legal expenses for federal income tax purposes. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 875-941.) [750.2 S]

GROCERY CHAINS

See Chain Stores, Grocery Chains

GROCERY RETAILERS

See Also Chain Stores, Grocery Chains
Supermarkets

Jones, Larry D. Analysis of behavior and performance in the food retailing industry using experimental business gaming, by Larry D. Jones and Emerson M. Babb. *Decision sciences*, v. 6, July 1975, p. 541-55.

Costs

Arentsen, Leonard W. Impact on product profitability of energy and capital requirements in convenience stores. *Arthur Andersen chronicle*, v. 35, April 1975, p. 25-32.

GROENEVELD, LEONARD.

Business and government in better focus. *University of Michigan business review*, v. 27, May 1975, p. 13-18.

GROHMANN, H. VICTOR.

Ten keys to more successful advertising. *Cornell hotel and restaurant administration quarterly*, v. 16, Aug. 1975, p. 3-7.

GROMAN, TOD P.

Phasing condominiums. *St. John's law review*, v. 48, May 1974, p. 872-86.

GROOT, ROGER D.

Specific performance of contracts to provide permanent financing. *Cornell law review*, v. 60, June 1975, p. 718-42.

GROSCH, HERBERT R. J.

Time of change. *Data management*, v. 13, Sept. 1975, p. 82-5.

GROSE, PETER.

Stock options: the hottest game in town. *Medical economics*, v. 52, Oct. 13, 1975, p. 168-70, 175.

GROSS, ANDREW C.

Ware, Warren W. World energy: demand and supply, by Warren W. Ware and Andrew C. Gross. *Columbia journal of world business*, v. 9, Fall 1974, p. 7-17.

GROSS, BERTRAM M.

Full employment growthmanship and the expansion of labor supply, by Bertram M. Gross and Jeffrey D. Straussman. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 1-12.

GROSS, HARRY S.

Gross & Kess CPA law review, by Harry S. Gross and Sidney Kess. 3rd ed. n.p. c1972. 149 p. [*107.2 G]

GROSS, J. M.

Stratman, Arthur T. Data processing equipment: lease, rent or buy? by Arthur T. Stratman and J. M. Gross. *Magazine of bank administration*, v. 51, July 1975, p. 24-8.

GROSS, MALVERN J.

Financial and accounting guide for nonprofit organizations. 2nd ed. New York, Ronald Press, c1974. 572 p. [250 Non]
Nonprofit accounting: a revolution in process. *Virginia accountant*, v. 27, June 1975, p. 29-35.
Report on nonprofit accounting. *Journal of accountancy*, v. 139, June 1975, p. 55-9.
State compliance reporting for nonprofit organizations. *CPA journal*, v. 45, April 1975, p. 33-6.
Uniform financial reporting by philanthropic organizations. *CPA (NYSS)*, v. 45, June 1975, p. 25-9.

GROSS, STEVEN JAY.

Attitude-behavior consistency: a review, by Steven Jay Gross and C. Michael Niman. *Public opinion quarterly*, v. 39, Fall 1975, p. 358-68.

GROSS, SUSAN.

Nader network. *Business and society review*, Spring 1975, p. 5-15.

GROSS NATIONAL PRODUCT

Crozier, Robert B. Canada's national income and expenditure accounts: the GNP and all that. *Canadian business review*, v. 2, Autumn 1975, p. 44-6.
Crozier, Robert B. Dimensions of government: what are the limits? *Canadian business review*, v. 1, Autumn 1974, p. 37-40.
Dunham, Halstead. Energy - standard of living. (Pages with the editor) *Public utilities fortnightly*, v. 95, Jan. 1975, p. 6.
Morgenstern, Oskar. Does GNP measure growth and welfare? *Business and society review*, Fall 1975, p. 23-31.
Pate, James L. Inventory liquidation causes sharp drop in GNP, but way cleared for recovery. (Economic highlights) *Commerce today*, v. 5, April 28, 1975, p. 2-3.
Schweiger, Irving. Nineteen seventy-five forecast of gross national product, consumer spending, saving, and housing. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 5-10.

GROSS profit method and interim financial information.

Lorensen, Leonard. Gross profit method and interim financial information. *Journal of accountancy*, v. 140, Dec. 1975, p. 56-64.

GROSS PROFITS

See Profits, Gross

GROSSFIELD, RENA.

Clague, Llewellyn. Export pricing in a floating rate world, by Llewellyn Clague and Rena Grossfield. *Columbia journal of world business*, v. 9, Winter 1974, p. 17-22.

GROSSMAN, ELLIOT S.

Getting a better bead on a leading indicator. (Business highlights) *Conference Board record*, v. 12, March 1975, p. 2-6.
Risk of reaching a productive capacity ceiling. *Conference Board record*, v. 12, Oct. 1975, p. 15-19.
Timing the contributions of capital expansion to recovery, by Elliot S. Grossman and Takao Maruyama. *Conference Board record*, v. 12, Dec. 1975, p. 8-12.

GROUP INSURANCE

See Insurance, Accountants' Group
Insurance, Group
Insurance, Health And Hospitalization

GROUP MANAGEMENT

See Also Management Committees

Green, Thad B. Using nominal grouping to improve upward communication, by Thad B. Green and Paul H. Pietri. *MSU business topics*, v.22, Autumn 1974, p. 37-43.

GROVES, D. L.

Erickson, D. L. Water rights, conservation and recreation planning, by D. L. Erickson, D. L. Groves and H. Kahalas. *Long range planning*, 8, Feb. 1975, p. 75-9.

GROVES, RAY J.

Beresford, Dennis R. FASB proposes that deferred taxes for oil and gas intangible drilling costs be recorded, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) *Financial executive*, v. 43, June 1975, p. 10.
Beresford, Dennis R. FASB rules on contingent losses, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) *Financial executive*, v. 43, June 1975, p. 10.
Beresford, Dennis R. Favorable rules for changing to full absorption costing will end soon, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) *Financial executive*, v. 43, April 1975, p. 10.
Beresford, Dennis R. Materiality being studied by the FASB, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) *Financial executive*, v. 43, June 1975, p. 10.
Beresford, Dennis R. SEC proposes alternative plan for quarterly financials - public hearings set, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) *Financial executive*, v. 43, June 1975, p. 8, 10.
Beresford, Dennis R. SEC proposes rules for forecasts, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) *Financial executive*, v. 43, June 1975, p. 8.
Beresford, Dennis R. SEC to take a hard look at going private, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) *Financial executive*, v. 43, April 1975, p. 10.

GROWING club cashes in on computers. *Club management*, v. 54, Aug. 1975, p. 40-1.

GRUBBS, DONALD S.

Regulation: now, the first ground rules. *Pension & welfare news*, v. 11, Jan. 1975, p. 47-9, 51, 53.

GRUBER, MARTIN J.

Elton, Edwin J. On the maximization of the geometric mean with lognormal return distribution, by Edwin J. Elton and Martin J. Gruber. *Management science*, v. 21, Dec. 1974, p. 483-8.

Elton, Edwin J. Valuation, optimum investment and financing for the firm subject to regulation, by Edwin J. Elton, Martin J. Gruber and Zvi Lieber. *Journal of finance*, v. 30, May 1975, p. 401-25.

GRUBER, WILLIAM H.

Science-technology-utilization relationship in management, by William H. Gruber and John S. Niles. *Management science*, v. 21, April 1975, p. 956-63.

GRUBICH, K. E.

Further erosion of all events test? (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 145-6.

GRUNTORAD, DALE E.

Nebraska State Board of Public Accountancy. (From the State Board) *Nebraska CPA*, v. 9, Spring 1974, p. 6, 21.

GRUPP, FRED W.

Job satisfaction among state executives in the U.S., by Fred W. Grupp and Allan R. Richards. *Public personnel management*, v. 4, March-April 1975, p. 104-9.

GRUTTEMAYER, WILLIAM R.

Factoring is not a dirty word. *Credit and financial management*, v. 76, Dec. 1974, p. 10-11, 13.

GRZYBOWSKI, ALEXIS L.

Watson, Charles E. What your company should know about tuition aid plans, by Charles E. Watson and Alexis L. Grzybowski. *Business horizons*, v. 19, Oct. 1975, p. 75-80.

GTE SYLVANIA.

Antitrust law - Schwinn re-cycled - enforced restrictions on location of franchised retail outlets held a per se violation of section 1 of the Sherman act. *New York University law review*, v. 49, Nov. 1974, p. 957-70.

Antitrust laws - Sherman act - vertical restraints: enforcement of resale location restrictions is a per se violation of section one of the Sherman act. -GTE Sylvania Inc. v. Continental T. V., Inc. (Recent cases) *Harvard law review*, v. 88, Jan. 1975, p. 636-46.

GUADIANA, JAMES A.

Federal income taxation of life insurance companies: the life insurance reserve. *Tax law review*, v. 30, Winter 1975, p. 173-96.

GUARANTEED partnership payments not always deductible. (Partnerships and Subchapter S) *Journal of taxation*, v. 42, Jan. 1975, p. 25.

GUARANTEED payment to partner resembles that made to non-partner. *Taxation for accountants*, v. 14, May 1975, p. 307-8.

GUARANTEED payment to partner resembles that made to non-partner. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 48-9.

GUARANTY

Snyder, James D. Washington's new watchwords: repair, replace, or refund. *Sales management*, v. 114, Feb. 17, 1975, p. 31-3.

GUDGEON, K. SCOTT.

Franck, Thomas M. Canada's foreign investment control experiment: the law, the context and the practice, by Thomas M. Franck and K. Scott Gudgeon. *New York University law review*, v. 50, April 1975, p. 76-146.

GUENTHER, GEORGE C.

Risk management and the OSHA experience. *Risk management*, v. 21, Dec. 1974, p. 29-31.

GUENTHER, JACK D.

Indexing versus discretionary action - Brazil's fight against inflation. *Finance & development*, v. 12, Sept. 1975, p. 24-9.

GUERARD, MICHELE.

Fiscal versus trade incentives for industrialization. *Finance and development*, v. 12, June 1975, p. 19-22.

GUIDE for audit and control in the smaller bank.

American Bankers Association. Guide for audit and control in the smaller bank. Washington, c1972. 80 p. [*602 A]

GUIDE to buying or selling a business.

Hansen, James M. Guide to buying or selling a business. Englewood Cliffs, N.J., Prentice-Hall, c1975. 269 p. [230 H]

GUIDE to securities litigation.

Brodsky, Edward. Guide to securities litigation. New York, Law Journal Press, c1974. 401 p. (Includes table of cases) [720 B]

GUIDE to the income tax of Japan 1971-2.

Kobayashi, Toshio. Guide to the income tax of Japan 1971-2, by Toshio Kobayashi with the assistance of Soichi Ikeda. Tokyo, Pacific Management Consultants, n.d. 268 p. [759.1 J]

GUIDE to U.S. taxes for U.S. citizens abroad.

Ernst & Ernst. Guide to U.S. taxes for U.S. citizens abroad. New York, c1975. 57 p. (*International business series, annual special report.*) [*754.8 E]

GUIDELINES for systems for the preparation of financial forecasts.

American Institute Of Certified Public Accountants. Management Advisory Services Executive Committee. Guidelines for systems for the preparation of financial forecasts. New York, c1975. 14 p. (Management Advisory Services guideline series, no. 3.) [*250 Acc]

GUIDELINES for the accountants. (News in perspective) *Datamation*, v. 21, April 1975, p. 126-7.

GUIDELINES for the continuing professional education for members - phase II. *Pennsylvania CPA spokesman*, v. 45, March 1975, p. 27.

GULF & WESTERN.

Smith, Lee. Many questions at G & W. *Dun's review*, v. 105, Feb. 1975, p. 43-5.

GUMBEL, H. EDWARD.

International reinsurance and worldwide nationalism. (World insurance forum) *Best's review* (Property/liability ed.), v. 75, March 1975, p. 61-2.

GUMBINER, JUDITH

Webb, Edward (Buzz). Placement office retreats, by Edward Webb and Judith Gumbiner. *Journal of college placement*, v. 35, Winter 1975, p. 46-8, 50.

GUNDERMAN, JAMES R.

Making project management effective, by James R. Gunderman and Frank W. McMurry. *Journal of systems management*, v. 26, Feb. 1975, p. 7-11.

GUN'EM down, cut'em up... Justice goes after two biggies. *Infosystems*, v. 22, May 1975, p. 31-3.

GUNNAR, PETER M.

Vacation bonds in resort hotel financing. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 73-5.

GUNNESS, ROBERT C.

Social responsibility: the art of the possible. *Business and society review*, Winter 1974-75, no. 12, p. 94-9.

GUNTHER, SAMUEL P.

Accounting and tax aspects of securities reacquisitions. *CPA journal*, v. 45, Dec. 1975, p. 18-22.

GUPTA, DHRUBA.

Cutler, David S. SDRs: valuation and interest rate, by David S. Cutler and Dhruba Gupta. *Finance and development*, v. 11, Dec. 1974, p. 18-21.

GUPTA, GOURI S.

Managerial accounting and behavioural sciences - a review. *Chartered accountant* (India), v. 24, Sept. 1975, p. 172-5.

GUPTA, K. N.

Judging the performance of public sector - need for better norms and suggestions for improvement, by K. N. Gupta and C. M. Mittal. *Chartered accountant* (India), v. 23, Dec. 1974, p. 263-7.

GUPTA, KAMAL.

Accounting for human resources. *Chartered accountant* (India), v. 24, July 1975, p. 15-17.

GUPTA, OM S.

Accounting for the cost of owned capital. *Chartered accountant* (India), v. 23, Jan. 1975, p. 299-302.

GUPTA, SHIV K.

Luss, Hanan. Allocation of effort resources among competing activities, by Hanan Luss and Shiv K. Gupta. (Technical notes) *Operations research*, v. 23, March-April 1975, p. 360-6.

GUPTA, VIRENDRA K.

Glassey, C. Roger. Linear programming analysis of paper recycling, by C. Roger Glassey and Virendra K. Gupta. *Management science*, v. 21, Dec. 1974, p. 392-408.

GURNEY, MARY.

Perry, David B. Round-up of 1975 provincial budgets, by David Perry, Millie Goodman and Mary Gurney. *Canadian tax journal*, v. 23, May-June 1975, p. 237-56.

GURRY, E. J.

Regression analysis as an audit technique, by E.J. Gurry and D.W. Santi. *Australian accountant*, v. 45, April 1975, p. 132-8.

GURRY, EDWARD JAMES.

Early Massachusetts accountants: Harry Clark Bentley. *Massachusetts CPA review*, v. 49, July-Aug. 1975, p. 17-18.

Locating potential irregularities. (Practitioners forum) *Journal of accountancy*, v. 140, Sept. 1975, p. 111-14.

Profile of Harry Clark Bentley. *Accounting historian*, v. 2, Winter 1975, p. 12.

Retail decisions that make cents. *CGA* (Can.), v. 9, April-May 1975, p. 37-41.

GUSTELY, RICHARD.

Greytak, David. Effects of inflation on local government expenditures, by David Greytak, Richard Gustely and Robert J. Dinkelmeyer. *National tax journal*, v. 27, Dec. 1974, p. 583-98.

GUTH, GARY R.

Wolfe, Joseph. Case approach versus gaming in the teaching of business policy: an experimental evaluation, by Joseph Wolfe and Gary R. Guth. *Journal of business* (U. of Chicago), v. 48, July 1975, p. 349-64.

GUTHIER, WILLIAM E.

Perspectives on no-fault product liability. *Best's review* (Property/liability ed.), v. 76, Sept. 1975, p. 21, 82, 84, 86.

GUTOW, BERNARD S.

Maintenance control. *Journal of property management*, v. 40, July/Aug. 1975, p. 149-55.

GUTTENTAG, SHIRLEY.

Investing in gold. *Veterinary economics*, v. 16, May 1975, p. 40-1.

GUY, DAN M.

Inclusion of performance auditing concepts in the auditing course. (Education and practice) *Internal auditor*, v. 32, March-April 1975, p. 68-72.

Resurging problem of revenue recognition, by Dan M. Guy and Herschel M. Mann. *National public accountant*, v. 20, March 1975, p. 24-9.

GUY, JEFFREY R.

MIS necessity. *Data management*, v. 13, July 1975, p. 38-40.

GUY, JOSEPH F.

Kistler, Linda H. Evaluation of professional certification programs in accounting, by Linda H. Kistler and Joseph F. Guy. (Education) *Journal of accountancy*, v. 140, Sept. 1975, p. 104-8.

Statements of income and retained earnings. (Practitioners forum) *Journal of accountancy*, v. 139, Jan. 1975, p. 91-3.

GUY, ROBERT S.

Program budgeting for smaller governmental units. *Governmental finance*, v. 4, Aug. 1975, p. 37-8.

GUZZARDI, WALTER.

Putting the cuffs on capitalism. *Fortune*, v. 91, April 1975, p. 104-7, 222.

What we should have learned about controls. *Fortune*, v. 91, March 1975, p. 102-5, 176-8.

ACCOUNTANTS' INDEX 1975

GWARTNEY, JAMES.

GWARTNEY, JAMES.

Haworth, Joan Gustafson. Earnings, productivity, and changes in employment discrimination during the 1960's, by Joan Gustafson Haworth, James Gwartney and Charles Haworth. *American economic review*, v. 65, March 1975, p. 158-68.

GYLYS, JULIUS A.

Case for compensating victims of crime, by Julius A. Gyls and Frank Reidy. *Atlanta economic review*, v. 25, May-June 1975, p. 15-20.

GYNTHER, REG S.

Bromwich, M. Individual purchasing power indices and accounting reports: a comment on a suggestion by Professor Gynther. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 118-22.

First preliminary exposure draft: a method of accounting for changes in the purchasing power of money. *Australian accountant*, v. 45, Sept. 1975, p. 462-6, 471-4.

H

HAARHOFF, FRANK E.

Air pollution drive behind schedule. *Factory*, v. 8, Aug. 1975, p. 57-8.

New plants and expansions, end of tunnel may be in sight. *Factory*, v. 8, Sept. 1975, p. 55-8.

OSHA in trouble: there's going to be a leadership change, so OSHA now is a lame duck. *Factory*, v. 8, Aug. 1975, p. 19-24.

HAAS, ALBERT.

Switching to coal is buying trouble. *Business and society review*, Winter 1974-75, no. 12, p. 52-7.

HABER, SHELDON E.

Optimal inventory model for the intermediate echelon when repair is possible, by Sheldon E. Haber and Rosedith Sitgreaves. *Management science*, v. 21, Feb. 1975, p. 638-48.

HABERMEHL, EDWARD F.

Apportionment: a closer look at the sales fraction, by Edward F. Habermehl and Kurt H. Eckard. (State tax topics) *Pennsylvania CPA spokesman*, v. 46, Nov. 1975, p. 23-4.

Pennsylvania unemployment compensation savings: the voluntary contribution, by Edward F. Habermehl and Kurt H. Eckard. (State tax topics) *Pennsylvania CPA spokesman*, v. 45, March 1975, p. 13.

HABIBULLAH, M.

Management audit. *Cost and management* (Bangladesh), v. 1, July-Dec. 1974, p. 4-7.

HACKAMACK, LAWRENCE C.

Life of an asset: legal and actual, by Lawrence C. Hackamack and others. *Valuation*, v. 21, Oct. 1974, p. 119-34.

HACKER, STEVEN.

How to manage your membership promotion list. *Association management*, v. 27, Feb. 1975, p. 63-4.

HACKETT, JOHN T.

Multinational corporation and worldwide inflation. *Financial executive*, v. 43, Feb. 1975, p. 64-8, 71-3.

New financial strategies for the MNC. *Business horizons*, v. 18, April 1975, p. 13-21.

HACKETT, STANLEY H.

Henkel, Lee H. Analysis of educational benefit trusts: how they work, the advantages, the problems, by Lee H. Henkel and Stanley H. Hackett. (Estates, trusts & gifts) *Journal of taxation*, v. 42, June 1975, p. 346-50.

HACKMAN, J. RICHARD.

Is job enrichment just a fad? *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 129-38.

HAEGERT, LUTZ.

Analysis of the Kuhn-Tucker conditions of stochastic programming with reference to the estimation of discount rates and risk premia. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 319-33.

HAESSLER, ROBERT W.

Bacon, Peter W. Simulation and the capital asset pricing model: a comment, by Peter W. Bacon and Robert W. Haessler. *Decision sciences*, v. 6, Jan. 1975, p. 202-4.

HAFT, ROBERT J.

Tax sheltered investments. 2nd ed. New York, Clark Boardman, c1974. 1 v. (looseleaf) (*Securities law series*, v. 4.) [753 H]

HAGAMAN, T. CARTER.

Bank leverage doesn't pay, by T. Carter Hagaman and Philip K. Chamberlain. *Bankers magazine*, v. 158, Spring 1975, p. 25-30.

What's ahead for floating-rate notes? *Banking*, v. 67, Feb. 1975, p. 33, 92.

HAGAN, RICHARD I.

Financial reports and third-party credibility. *National public accountant*, v. 20, Jan. 1975, p. 26-33.

Pension reform for 1974. *National public accountant*, v. 19, Dec. 1974, p. 32-5.

HAGEN, JOSEPH T.

Are capital gains still available via patent fragmentation? A current analysis. (Accounting) *Journal of taxation*, v. 43, Aug. 1975, p. 78-83.

HAGEN, PERCY G.

Labor input to inventory - the neglected ingredient. *Production and inventory management*, v. 16, second quarter 1975, p. 81-5.

HAGER, ROBERT B.

Bonfitto, Marco T. Resource management schemes, by Marco T. Bonfitto, Robert B. Hager and Frank A. Lapointe. *Long range planning*, v. 8, June 1975, p. 46-53.

HAGERMAN, ROBERT L.

Test of government regulation of accounting principles. *Accounting review*, v. 50, Oct. 1975, p. 699-709.

HAGGARD, CAROL LEE.

Commentary. *Arthur Andersen chronicle*, v. 35, April 1975, p. 17-18.

HAGMAN, DONALD G.

Special capital and real estate windfall taxes (SCREWTS) in CANZEUS: a phenomenon, by Donald G. Hagman and Dean Misczynski. *National tax journal*, v. 28, Dec. 1975, p. 437-44.

HAIMANN, THEO.

Management in the modern organization, by Theo Haimann and William G. Scott. 2nd ed. Boston, Houghton Mifflin Co., c1974. 583 p. [201 H]

HAIR, JOSEPH F.

Profit-cost relationship of franchise operations, by Joseph F. Hair, Richard L. Cattanaach and Arlie L. Bowling. *Managerial planning*, v. 24, Nov./Dec. 1975, p. 17-24.

HAIRSINE, RICHARD P.

Financial information systems: concept and state of the art. *Delaware CPA*, v. 1, Nov. 1974, p. 35-8.

HAJEK, JOSEPH C.

Employee communications, tell it like it is: tailor-make plan benefit statements. *Financial executive*, v. 43, July 1975, p. 46-9.

HAKALA, DONALD J.

Fiduciary standards for life insurance agents. *CLU journal*, v. 29, April 1975, p. 15-19.

HAKALA, THOMAS J.

Condominium casualty and liability insurance. *St. John's law review*, v. 48, May 1974, p. 1112-21.

HALAN, Y. C.

Economic events. *Finance and commerce* (India), v. 17, April 1974, p. 168-9.

HALBERSTAM, MICHAEL J.

Move over, Ralph Nader We need a directory of patients. *Medical economics*, v. 52, Feb. 17, 1975, p. 73-5.

HALBICH, H. W. W.

Effect of inflation on the earnings of listed South African companies, by H.W.W. Halbich and E.A. van Eck. *South African chartered accountant*, v. 11, Jan. 1975, p. 14-18.

HALBREICH, MARC E.

Allocating moving expenses to income earned abroad. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 213.

HALDANE, J. MARTIN.

Put away your swimsuits (In practice) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 84.

HALEY, JOHN C.

Pricing commercial loans today. *Banking*, v. 67, March 1975, p. 84, 86.

HALEY, NEDOM A.

Application of Section 1001 to deferred payment sales of property. *Tax lawyer*, v. 28, Winter 1975, p. 303-23.

HALL, CARL L.

Evaluating prospective employees. *Datamation*, v. 21, Aug. 1975, p. 32-3, 36.

HALL, CARY H.

Draw inspector can be early warning against problem construction loans. *Mortgage banker*, v. 36, Oct. 1975, p. 101-4.
Engineer/appraiser: the draw inspector. *Valuation*, v. 21, Oct. 1974, p. 10-19.

HALL, CYNTHIA HOLCOMB.

Working woman and the federal income tax. *American Bar Association journal*, v. 61, June 1975, p. 716-20.

HALL, JEREMY.

Forecasting what your business system will do. *Advanced management journal*, v. 40, Summer 1975, p. 40-51.

HALL, JOHN H.

Our tax structure: some personal observations. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974, p. 1003-1016.) [750.2 S]

HALL, THOMAS W.

Post-completion audit procedure. *Management accounting* (NAA), v. 57, Sept. 1975, p. 33-7.

HALL, WILLIAM P.

Improving sales force productivity. *Business horizons*, v. 18, Aug. 1975, p. 32-42.

HALL OF FAME

See Accounting Hall Of Fame

HALLAM, STEPHEN F.

Basic steps in developing simulation models, by Stephen F. Hallam and others. *Data management*, v. 13, April 1975, p. 26-9.

Validation of simulation models, by Stephen F. Hallam and others. *Data management*, v. 13, Oct. 1975, p. 10-15.

HALLBAUER, ROSALIE C.

Statistics and management science - their impact on standard costs. *Cost and management* (Can.), v. 49, May-June 1975, p. 18-27.

HALLETT, THOMAS V.

Risk management approach to punitive damages. *Risk management*, v. 22, Aug. 1975, p. 8-13.

HALLINGBY, PAUL.

Case for keeping American Telephone intact. *Public utilities fortnightly*, v. 95, Jan. 16, 1975, p. 15-19.

HALLOWS, D. A.

Organisation of finance departments. *Public finance & accountancy* (Eng.), v. 1, Dec. 1974, p. 395-400.

HALONEN, ROBERT J.

Emery, John T. Revenue bonds study shows hospitals pay higher interest, by John T. Emery and Robert J. Halonen. *Hospital financial management*, v. 29, Aug. 1975, p. 26-30, 35.

HALPER, EMANUEL B.

People and property: negotiating the operating leasehold. *Real estate review*, v. 5, Summer 1975, p. 77-83.

People and property: real estate partnership pitfalls. *Real estate review*, v. 5, Spring 1975, p. 83-8.

People and property: silent clauses in a tenant's form lease. *Real estate review*, v. 5, Fall 1975, p. 97-104.

Protecting the buyer. *Condominium world*, v. 1, Winter 1975, p. 92-100.

HALPERN, EMANUEL.

Lenrow, Gerald I. Abnormal losses: when are capital losses deductible against ordinary income? By Gerald I. Lenrow and Emanuel Halpern. (Insurance taxation) *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 62-6.

Lenrow, Gerald I. Civil penalties and interest - gentle persuaders for compliance with the taxlaws, by Gerald I. Lenrow and Emanuel Halpern. (Insurance taxation) *Best's review* (Property/liability ed.), v. 76, June 1975, p. 80, 82, 84, 86-90.

Lenrow, Gerald I. Civil penalties and interest - gentle persuaders for compliance with the taxlaws, by Gerald I. Lenrow and Emanuel Halpern. *Best's review* (Property/liability ed.), v. 75, April 1975, p. 26, 94-8.

- Lenrow, Gerald I. Civil penalties and interest - gentle persuaders for compliance with the taxlaws, by Gerald I. Lenrow and Emanuel Halpern. (Insurance taxation) *Best's review* (Property/liability ed.), v. 75, March 1975, p. 84, 86, 88.
- Lenrow, Gerald I. IRS concedes - expirations may be depreciable, by Gerald I. Lenrow and Emanuel Halpern. (Insurance taxation) *Best's review* (Property/liability ed.), v. 75, Feb. 1975, p. 70-5.
- Lenrow, Gerald I. Pendulum swings back - two circuit courts of appeals reject the Chartier rule - Supreme Court to review, by Gerald I. Lenrow and Emanuel Halpern. (Insurance taxation) *Best's review* (Property/liability ed.), v. 76, July 1975, p. 74, 76, 78-80.

HALPERN, JONATHAN.

- Fault testing for a k-out-of-n system. (Technical notes) *Operations research*, v. 22, Nov.-Dec. 1974, p. 1267-71.

HALPIN, J. G.

- Financing Canadian exports, by J. G. Halpin and R. van Eyk. *Canadian business review*, v. 2, Spring 1975, p. 46-8.

HALSALL, J. H.

- How to prepare an operating budget, by J.H. Halsall in association with Ibucon Learning Systems Ltd. London, Longman Group Ltd.; Turin, Italy, International Center for Advanced Technical and Vocational Training, c1974. 106 p. (A programmed book) [*205.4 H]

HALVERSON, JAMES T.

- Agricultural cooperatives: is a reevaluation of the antitrust exemption needed? *Cooperative accountant*, v. 28, Summer 1975, p. 2-16.

HAMBLETON, CHALKLEY J.

- Trust industry looks ahead to 1984. *Trusts and estates*, v. 113, Dec. 1974, p. 816-19.

HAMBRICK, DONALD C.

- What should an MBA program be? *MSU business topics*, v. 23, Spring 1975, p. 41-7.

HAMBURGER, MAX J.

- Choice of forum for litigation: the United States Tax Court. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1315-39.) [751 N]

HAMIL, DAVID A.

- Stepping up the pace in financing. *Public utilities fortnightly*, v. 95, Feb. 27, 1975, p. 30-3.

HAMILTON, PETER.

- Computer security. Philadelphia, Auerbach Pub., 1973, c1972. 122 p. [203.9 H]

HAMILTON, ROBERT E.

- Effect of aggregation on decision-making success: a laboratory study: a comment. (Capsules and comments) *Journal of accounting research*, v. 12, Autumn 1974, p. 355-61.

HAMILTON, WALTER A.

- Traveling two roads to social responsibility. (In public affairs) *Conference Board record*, v. 12, July 1975, p. 29-30.

HAMMER, ANN.

- MBA banking program: new training opportunity. *Burroughs clearing house*, v. 60, Oct. 1975, p. 20-1, 40.

HAMMER, GLENN B.

- Cutting time-sharing costs. *Datamation*, v. 21, July 1975, p. 36-9.

HAMMER, RICHARD M.

- Taxation of income from corporate shareholders: review of present systems in Canada, France, Germany, Japan and the U.K. *National tax journal*, v. 28, Sept. 1975, p. 315-34.

HAMMETT, WILLIAM H.

- Bashook, Philip G. Education plan key to POMR success, by Philip G. Bashook, Leslie J. Sandlow and William H. Hammett. (Medical records) *Hospitals*, v. 49, April 16, 1975, p. 54-8.

HAMMON, GARY L.

- Ball, Marion J. Maybe a network of mini-computers can fill your data systems needs, by Marion J. Ball and Gary L. Hammon. *Hospital financial management*, v. 5, April 1975, p. 48-51.

HAMMOND, J. D.

- Blasch, Howard F. New technique for managing insurance underwriting, by Howard F. Blasch, J. D. Hammond, and Ned Shilling. *World* (PMM & Co.), v. 9, Winter 1975, p. 36-41.

HAMNER, W. CLAY.

- Comparison of alternative production management coefficient decision rules, by W. Clay Hamner and Phillip L. Carter. *Decision sciences*, v. 6, April 1975, p. 324-36.

HAMOVIT, JERRY M.

- Termination of a partnership, by Jerry M. Hamovit and Joel Silver. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1579-91.) [751 N]

HAMPSON, GEOFF.

- Programming brainware management - part II. (Machines and management) *CA magazine* (Can.), v. 106, March 1975, p. 53-7.

HAMPSON, H. ANTHONY.

- Canadian economic policies: options in an inflation. *Canadian business review*, v. 2, Summer 1975, p. 32-5.

HAMPTON, PETER J.

- Qualities most needed for success in management. *Association management*, v. 27, March 1975, p. 47-9.

HAMPTON, ROBERT.

- Of objectives, users and needs. *Accounting forum*, v. 45, May 1975, p. 1-7.

HAMPTON, ROBERT J.

- Analysis of 1974 composite ratios of instalment sales finance and consumer finance (direct cash lending) companies. *Journal of commercial bank lending*, v. 57, July 1975, p. 26-36.

HAMRE, JAMES C.

- Accountant's role in productivity improvement. (MAS) *Journal of accountancy*, v. 140, Sept. 1975, p. 40, 42, 44, 46, 48.

HAN, K. H.

- Process costing and sensitivity analysis. *Singapore accountant*, v. 9, 1974, p. 65-8.

HANAK, ELMER WILLIAM.

Quality assurance function of trademarks. *Fordham law review*, v. 43, Dec. 1974, p. 363-78.

HANAN, MACK.

Day the pieces finally fell into place. (How manpower management helps sales) *Sales management*, v. 114, Jan. 20, 1975, p. 35-6.

Now it's your very own fire storm, by Mack Hanan and Arnold Amstutz. *Sales management*, v. 113, Nov. 25, 1974, p. 29-31.

Self-evaluation: we're good at what we think we have to be good at. (Manpower management) *Sales management*, v. 113, Dec. 9, 1974, p. 40-1.

HANCOCK, WALTON M.

Griffith, John R. Practical ways to contain hospital costs, by John R. Griffith, Walton M. Hancock and Fred C. Munson. *Hospital financial management*, v. 29, Jan. 1975, p. 46-8, 50-4. (Reprinted from *Harvard business review*, v. 51, Nov.-Dec. 1973.)

HAND, HERBERT H.

Statistical evaluation of complex gaming performance, by Herbert H. Hand and Henry P. Sims. *Management science*, v. 21, Feb. 1975, p. 708-17.

Tailoring MBO to hospitals, by Herbert H. Hand and A. Thomas Hollingsworth. *Business horizons*, v. 18, Feb. 1975, p. 45-52.

HANDCRAFTS

Genfan, Herb. How to start your own craft business, by Herb Genfan and Lyn Taetzsch. New York, Watson-Guptill Publications, c1974. 203 p. [250 Han 2]

HANDLER, MILTON.

Antitrust - myth and reality in an inflationary era. *New York University law review*, v. 50, May 1975, p. 211-72.

HANDLER, PHILIP.

Green, Harold P. Risk-benefit calculus in safety determinations. *George Washington law review*, v. 43, March 1975, p. 791-807.

Rebuttal: the need for a sufficient scientific base for government regulation. *George Washington law review*, v. 43, March 1975, p. 808-13.

HANDLEY, JAMES R.

Why not try the Farmers' Home Administration for a hospital loan? *Hospital financial management*, v. 5, Sept. 1975, p. 51-2.

HANDORF, WILLIAM C.

Flexible debt financing. *Financial management*, v. 3, Summer 1974, p. 17-23.

HANDSCHUH, G. GREGORY.

Tenant protection in condominium conversions: the New York experience, by G. Gregory Handschuh and Victor A. Cohen. *St. John's law review*, v. 48, May 1974, p. 978-93.

HANDY BUTTON MACHINE CO.

Ritholz, Jules. Tax Court's decision in Handy Button: a hopeful sign in the Section 265(2) area, by Jules Ritholz and Edward Tanenbaum. (Personal tax problems) *Journal of taxation*, v. 43, Dec. 1975, p. 336-7, 340.

HANEBERG, RONALD L.

Fiduciaries among us. *Trusts & estates*, v. 114, Feb. 1975, p. 102-4.

ACCOUNTANTS' INDEX 1975

Individual retirement savings accounts - a meaningful alternative? (Employee benefit trends) *Trusts & estates*, v. 113, Dec. 1974, p. 833-5.

Prohibited transactions. (Employee benefit trends) *Trusts & estates*, v. 114, March 1975, p. 166-8.

HANER, F. T.

Business environment risk index. *Best's review* (Property/liability ed.), v. 76, July 1975, p. 47-50.

HANFORD, LLOYD D.

Property manager questionnaire. *Journal of management*, v. 39, Nov.-Dec. 1974, p. 275-6.

HANKE, DAN H.

Dissolution: are you ready for it? (Practitioners forum) *Journal of accountancy*, v. 140, Sept. 1975, p. 114-15.

Have you provided for dissolution of your partnership? *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 64-6.

HANLEY, THOMAS H.

Employee retirement income security act of 1974: its effects on the accounting profession, by Thomas H. Hanley and Lysle P. Hollenbeck. (Washington report) *Journal of accountancy*, v. 140, Nov. 1975, p. 81-5.

HANLEY, THOMAS R.

Expanding practice to include federally assisted programs requires an added library shelf. (Washington report) *Journal of accountancy*, v. 140, July 1975, p. 37-41.

HANLON, JOHN F.

Competent authority: settlement of international tax disputes. *Tax adviser*, v. 6, Jan. 1975, p. 4-8.

HANLON, T. GERALD.

Job-related expenses: new opportunities for employee deductions. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 190-204.) [110 H]

Job-related expenses: new opportunities for employee deductions. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 386-406.) [750.2 T]

Moving expenses tied to job change may provide substantial deductions for taxpayer. (Personal) *Taxation for accountants*, v. 15, Oct. 1975, p. 226-32.

HANMER, A. P.

Interim reports - on the rebound. *Financial executive*, v. 43, Jan. 1975, p. 40-2, 44, 46.

HANNA, JOHN R.

Accounting income models: an application and evaluation. Hamilton, Can., Society of Industrial Accountants, c1974. 172 p. [*158 H]

New muscle behind current value accounting, by John R. Hanna and S. Basu. (Publisher's forum) *Cost and management* (Can.), v. 49, Sept.-Oct. 1975, p. 4-5.

HANNA, NESSIM.

Marketing strategy under conditions of economic scarcity, by Nessim Hanna, A. H. Kizilbash and Albert Smart. *Journal of marketing*, v. 39, Jan. 1975, p. 63-7.

HANNAFORD, WILLIAM J.

Contractually integrated systems for the marketing of industrial supplies. *Journal of the Academy of Marketing Science*, v. 2, Fall 1974, p. 567-81.

HANOBIK, RAYMOND G.

Wright, J. William. How to organize a successful overseas exhibit; plan early, know the rules, by J. William Wright and Raymond G. Hanobik. *Industrial marketing*, v. 60, Oct. 1975, p. 98, 102, 104.

HANON, DAVID L.

Merz, Paul E. Reforming state taxation of wealth transfers at death in Missouri, by Paul E. Merz and David L. Hanon. *National tax journal*, v. 27, Dec. 1974, p. 609-16.

HANSEN, ARTHUR G.

Science and the university - the developing dilemmas. *Computers and people*, v. 24, Oct. 1975, p. 16-18.

HANSEN, JAMES M.

Guide to buying or selling a business. Englewood Cliffs, N.J., Prentice-Hall, c1975. 269 p. [230 H]

HANSEN, JAMES V.

Progress in health care systems. *Journal of systems management*, v. 26, April 1975, p. 14-21.

HANSEN, JOHN R.

Short memos or long-winded reports -- automated WP can hold down the cost. *Infosystems*, v. 22, Oct. 1975, p. 29-32.

HANSEN, ORVAL

Cooperatives' challenges in the Congress. *Cooperative accountant*, v. 28, Spring 1975, p. 25-30.

HANSON, CHARLES A.

Life insurance accounting. *Management accounting (NAA)*, v. 57, Aug. 1975, p. 37-8, 42.

HANSON, WALTER E.

Coping with management fraud. (Auditing & reporting) *CPA journal*, v. 45, May 1975, p. 49-50. (Excerpt from Focus on fraud: the new ethic, by Walter E. Hanson, *World* (Peat, Marwick, Mitchell), Autumn 1974, p. 3-4.)

Focus on fraud. *Financial executive*, v. 43, March 1975, p. 14-19.

World's most audited auditor. (Businessmen in the news) *Fortune*, v. 92, Aug. 1975, p. 38.

HAQ, MAHBUB ul.

Toward a new framework for international resource transfers. *Finance & development*, v. 12, Sept. 1975, p. 6-9, 40.

HARARI, EHUD.

Zeira, Yoram. Planned organizational change in multinational corporations, by Yoram Zeira and Ehud Harari. *Advanced management journal*, v. 40, Summer 1975, p. 31-9.

HARBERGER, ARNOLD.

McLure, Charles E. Simplified exposition of the Harberger model, 1: tax incidence, by Charles E. McLure and Wayne R. Thirsk. *National tax journal*, v. 28, March 1975, p. 1-27.

HARBESON, ROBERT W.

Some transport policy implications of energy shortages. *Land economics*, v. 50, Nov. 1974, p. 387-96.

HARD times forcing tough collections. *Modern healthcare*, v. 3, April 1975, p. 42-5.

HARDBOARD MANUFACTURERS

See Lumber Manufacturers

HARDEE, DAVID W.

New IRS ruling attempts to stifle tax benefits of educational benefit trusts. (Estates, trusts & gifts) *Journal of taxation*, v. 43, Dec. 1975, p. 348-9.

HARDER, DONALD C.

Bottlenecks in EDP cost/effectiveness. *Data management*, v. 13, June 1975, p. 32-5.

Brotherton, Dale E. Computer performance measurement, by Dale E. Brotherton and Donald C. Harder. *Data management*, v. 13, Jan. 1975, p. 12-15.

Freireich, Ira. Moving from the 370 to the 360, by Ira Freireich and Donald Harder. *Datamation*, v. 21, Oct. 1975, p. 56-9.

HARDING, F. A.

Company law reform in the United Kingdom. *Journal UEC*, v. 10, April 1975, p. 106-10.

HARDY, BRIAN.

Deferred taxes for oil-producing companies. *Accountant (Eng.)*, v. 173, Sept. 11, 1975, p. 284-6.

HARDY, C. COLBURN.

How one bank improved trust department profits. *Banking*, v. 67, Jan. 1975, p. 102-3.

HARDY, CLIFFORD.

Jaycox, Edward V. K. Domestic construction industries in developing countries, by Edward V. K. Jaycox and Clifford Hardy. *Finance and development*, v. 12, March 1975, p. 21-4, 46.

HARDY, CLYDE T.

Test your billing and collecting savvy. *Medical economics*, v. 52, Feb. 3, 1975, p. 76-9.

HARDY, MAIE A.

Records management concept - guidance for the new records manager. *Records management journal*, v. 13, Summer 1975, p. 12-14.

HARDY, S. T.

Simulation of interactive maintenance decisions, by S. T. Hardy and L. J. Krajewski. *Decision sciences*, v. 6, Jan. 1975, p. 92-105.

HARDY, THOMAS.

Bridgewater, B. A. Competition game has changed, by B.A. Bridgewater, Donald K. Clifford and Thomas Hardy. *Business horizons*, v. 19, Oct. 1975, p. 5-20.

HARFIELD, HENRY.

Need for a cookbook on asset and liability management. *Journal of commercial bank lending*, v. 58, Nov. 1975, p. 18-25.

HARIED, ANDREW A.

Measurement of meaning in financial reports. (Research reports) *Journal of accounting research*, v. 11, Spring 1973, p. 117-45.

HARITON, LEON.

Executive compensation for the closely held corporation, by Leon Hariton and Isadore Cassuto. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 941-56.) [751 N]

HARKINS, PETER B.

Strauss, Robert P. Impact of population undercounts on general revenue sharing allocations in New Jersey and Virginia, by Robert P. Strauss and Peter B. Harkins. *National tax journal*, v. 27, Dec. 1974, p. 617-24.

HARLAN, STEPHEN D.

Rittersbach, George H. Auditing advanced systems, by George H. Rittersbach and Stephen D. Harlan. *Management controls* (PMM & Co.), v. 22, April-May 1975, p. 64-6.

HARLOW, REX F.

Management, public relations and the social sciences. *Public relations quarterly*, v. 20, Spring 1975, p. 8-14.

HARMELINK, PHILIP J.

Child care expenses: current status and alternatives, by Philip J. Harmelink and Nancy E. Shurtz. *Taxes - the tax magazine*, v. 53, Aug. 1975, p. 479-84.

Empirical examination of the predictive ability of alternativesets of insurance company accounting data. (Research reports) *Journal of accounting research*, v. 11, Spring 1973, p. 146-58.

Price level adjustments on electric utility statements, by Philip J. Harmelink and Philip L. Kintzele. *Public utilities fortnightly*, v. 95, Feb. 13, 1975, p. 30-3.

Tax treatment of household units: comparative procedures and alternatives, by Philip J. Harmelink and Walter Krause. *Bulletin for international fiscal documentation*, v. 29, Sept. 1975, p. 370-6.

HARMEYER, W. J.

Audit interview techniques: a behavioral approach, by W. J. Harmeyer and Rodney A. Wood. *Internal auditor*, v. 32, Jan.-Feb. 1975, p. 13-22.

HARMON, GEORGE.

Computer output microfilm: Eastman Kodak - service, service. *Information & records management*, v. 9, Oct. 1975, p. 40-1.

Developing COM uses - a leader, calcomp. *Information & records management*, v. 9, May 1975, p. 40-1.

Educational applications of COM and CIM. *Information & records management*, v. 8, Nov. 1974, p. 36, 42.

New company - Bell & Howell. *Information & records management*, v. 9, July 1975, p. 42, 44.

Simplistic approach - Memorex. *Information & records management*, v. 9, Sept. 1975, p. 48, 54.

HARNEK, RONALD F.

Round-up of recent SEC pronouncements. (SEC commentary) *CPA* (NYSS), v. 45, Nov. 1975, p. 72-4.

HARPER, A. F. A.

Metric conversion in Australia: planning and public acceptance. *Canadian business review*, v. 2, Spring 1975, p. 38-40.

HARPER, D. F.

Internal audit in an area electricity board. *Public finance & accountancy* (Eng.), v. 2, May 1975, p. 153-5.

HARPER, DONALD V.

Johnson, James C. Potential consequences of deregulation of transportation, by James C. Johnson and Donald V. Harper. *Land economics*, v. 51, Feb. 1975, p. 58-71.

HARPER, JAMES R.

To cooperate with the Service or not? Obligations and rights of the practitioner. (Effective tax procedures) *Journal of taxation*, v. 42, April 1975, p. 220-4.

HARPER, WILLIAM K.

How about original-issue deep-discount bonds? By William K. Harper, Paul D. Berger and Earl M. Foster. (Ideas for action) *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 8, 12, 16.

HARRINGTON, JOHN H.

Guaranteed payments: a fresh look at their deductibility, by John H. Harrington and Paul M. Kiffner. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 418-19.

HARRIS, CURTIS C.

Rail, truck, or small car - which is the energy saver? By Curtis C. Harris and Stanley J. Hille. *Business horizons*, v. 17, Dec. 1974, p. 57-64.

HARRIS, DONALD J.

Theory of economic growth: a critique and reformulation. *American economic review*, v. 65, May 1975, p. 329-37.

HARRIS, EDWARD C.

Checklist for the condo association treasurer. *Real estate review*, v. 5, Spring 1975, p. 31-3.

Guidelines for condominium conversions. (Accounting) *Condominium world*, v. 1, Winter 1975, p. 18-19.

How to determine net realizable value for a condo development, by Edward C. Harris and O. Don Lauher. (Condominium world) *Real estate review*, v. 5, Fall 1975, p. 38-40.

Selection of accounting method in today's economy, by Edward C. Harris and O. Don Lauher. (Condominium world) *Real estate review*, v. 5, Summer 1975, p. 22-3.

HARRIS, FREDERICK G.

Identifying costs for control and reporting to management. *Newspaper controller*, v. 28, June 1975, p. 8-9.

HARRIS, JOHN K.

Krogstad, Jack L. Emerging group of CPAs in the CMA program, by Jack L. Krogstad and John K. Harris. *Ohio CPA*, v. 34, Summer 1975, p. 121-7.

Teaching note on the use of assumptions in case study. *Decision sciences*, v. 6, Jan. 1975, p. 184-5.

HARRIS, MILTON M.

Does equipment leasing have a place in your bank? - part II. *Journal of commercial bank lending*, v. 58, Oct. 1975, p. 57-60.

Leveraged leasing: profits or illusions? *Magazine of bank administration*, v. 51, Sept. 1975, p. 56-63.

HARRIS, ROBERT.

Expected number of idle servers in a queuing system. (Technical notes) *Operations research*, v. 22, Nov.-Dec. 1974, p. 1258-9.

HARRIS, Kerr, Forster & Co. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 14.

HARRIS KERR FORSTER & CO.

Clubs in town and country 1974: a statistical review of the operations of 200 selected clubs with fiscal years ending through June 30, 1974. 21st ed. New York, c1974. 16 p. [*250 Cluj]

HARRISON, ALEX.

Using a mini-computer: experience of a small practitioner. *Accountant* (Eng.), v. 172, June 5, 1975, p. 721-2.

HARRISON, BENNETT.

Victorisz, Thomas. Full employment at living wages, by Thomas Victorisz, Robert Mier and Bennett Harrison. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 94-107.

HARRISON, HORACE H.

Importance of bank operations. *Bankers monthly*, v. 91, Dec. 15, 1974, p. 11-13.

HARRISON, J. MICHAEL.

Dynamic scheduling of a multiclass queue: discount optimality. *Operations research*, v. 23, March-April 1975, p. 270-82.
Priority queue with discounted linear costs. *Operations research*, v. 23, March-April 1975, p. 260-9.

HARRISON, JOHN W.

Unknown competitor - Soviet international banking. *Bankers magazine*, v. 158, Summer 1975, p. 83-5.

HARRISON, R.

Wilkes, F. M. Classical pricing rules, cost-plus pricing and the capacity constrained firm, by F. M. Wilkes and R. Harrison. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 19-37.

HARRISS, C. LOWELL.

Significance of estate and gift tax revision for estate planners. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-19.) [750.2 I]

Social security: problems of the longer run. *Trusts & estates*, v. 114, Dec. 1975, p. 850-3.

Tax equity and the need for capital: with special reference to income from corporate shareholdings. *National tax journal*, v. 28, Sept. 1975, p. 292-300.

HARSHAM, PHILIP.

Could you resist this sales pitch for a cattle tax shelter? *Medical economics*, v. 52, June 9, 1975, p. 69-77.

Could you resist this sales pitch for an oil-drilling tax shelter? *Medical economics*, v. 52, March 3, 1975, p. 75-81.

Take your retirement money in a lump sum? *Medical economics*, v. 52, Jan. 6, 1975, p. 193, 197, 200-1.

HARSHFIELD, EDWARD G.

Equipment financing. *Credit and financial management*, v. 76, Nov. 1974, p. 14, 37.

Equipment leasing riding a boom. *CGA (Can.)*, v. 9, April-May 1975, p. 6-10.

HART, EDWARD J.

Constitutionality of the New York State Comprehensive automobile insurance reparations act. *Fordham law review*, v. 43, Dec. 1974, p. 379-400.

HART, G. ARNOLD.

Monetary and credit conditions: inflation and the financial system. *Canadian business review*, v. 1, Autumn 1974, p. 15-17.

HART, JANET.

Securities regulation of real estate developments - financing arrangements considered as an extension of credit. *Ohio State law journal*, v. 35, 1974, p. 300-8.

HART, RICHARD M.

Profit function in trust management. *Trusts and estates*, v. 113, Dec. 1974, p. 807.

HART, ROBERT H.

Kapp, Roger W. Resales of sales of registered securities acquired in acquisition transactions, by Roger W. Kapp and Robert M. Hart. (No-action letter highlights) *Securities regulation law journal*, v. 2, Winter 1975, p. 345-56.

HARTIGAN, P. W. J.

Workers' rights in liquidation. *Accountant (Eng.)*, v. 172, Feb. 20, 1975, p. 248-9.

HARTL, ROBERT J.

Linear total revenue curve in cost-volume-profit analysis. *Management accounting (NAA)*, v. 56, March 1975, p. 49-52.

HARTLE, DOUGLAS G.

Role of the Auditor General of Canada. *Canadian tax journal*, v. 23, May-June 1975, p. 193-204.

HARTLEY, THOMAS Y.

Internal control and auditing in small banks. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 153-8.) [110 H]

HARTMAN, DONALD J.

Industrial real estate: what market, fair value? *Appraisal journal*, v. 43, Jan. 1975, p. 37-43.

HARTUV, K. D.

Dutch-Israeli study group of accountants. *Israel C.P.A.*, June 1974, p. 72-3.

HARTWIG, JOSEPH D.

Valuing an interest in a closely-held business for the purpose of buy/sell agreements and for death tax purposes. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 215-75.) [750.2 S]

HARVEY, GORDON W.

Audit independence: is it declining in federal circles? *Federal accountant*, v. 24, Sept. 1975, p. 35-41.

HARVEY, JOHN C.

Curing monetary inflation. *Financial executive*, v. 43, Feb. 1975, p. 22-5.

HARVEY, JOHN L.

Ethics enforcement plan: an explanation. *Pennsylvania CPA spokesman*, v. 45, Dec. 1974, p. 20-1.

Living with LIFO interim reporting. *Arthur Young journal*, Summer-Autumn 1975, p. 20, 29-41.

HARVEY, MICHAEL.

Informing employees for better relations. (Management services) *CPA journal*, v. 45, Feb. 1975, p. 53-4. (Reprinted from *Accountancy age*, May 31, 1974.)

Kerin, Roger. Consumer legislation: a proactive or reactive response to consumerism? By Roger Kerin and Michael Harvey. *Journal of the Academy of Marketing Science*, v. 2, Fall 1974, p. 582-92.

Kerin, Roger A. Contingency planning for product recall, by Roger A. Kerin and Michael Harvey. *MSU business topics*, v. 23, Summer 1975, p. 5-12.

HARVEY, P. W.

Insolvency - receivers and liquidators, by P. W. Harvey and E. R. Small. (Practitioners forum) *Chartered accountant in Australia*, v. 45, March 1975, p. 35-7.

HARVEY, PETER.

Take a letter - faster (Business machines) *Accountancy* (Eng.), v. 86, Oct. 1975, p. 88.

HASAN, MIRZA MOHAMMAD.

Simulation as a decision making device. *Industrial accountant* (Pakistan), v. 14, April-June 1975, p. 71-8.

HASDAY, ROBERT J.

Bouncing basis rule: a proposed revision of Section 334(b). *Taxes - the tax magazine*, v. 53, Nov. 1975, p. 668-86.

HASEMAN, WILLIAM D.

Whinston, Andrew B. Data base for nonprogrammers, by Andrew B. Whinston and William D. Haseman. *Datamation*, v. 21, May 1975, p. 101-3, 107.

HASKETT, JOHN A.

How to make the cash flow faster. *Modern healthcare*, v. 4, July 1975, p. 59-60.

HASKINS & SELLS.

Chetkovich, Michael N. Haskins & Sells at 80 years. *H & S reports*, v. 12, Winter 1975, p. 12-15.

EO research department - ready to supply the answers. *H & S reports*, v. 12, Summer 1975, p. 1-6.

Selected papers 1973. New York. c1974. 327 p. [110 H]

Selected papers 1974. New York. c1975. 410 p. [110 H]

Summary of the 1974 pension reform act. New York, c1974. 47 p. [*208.9 H]

Training director. *H & S reports*, v. 12, Autumn 1975, p. 15-18.

HASLER, WILLIAM A.

For S&L's - management by objectives, by William A. Hasler and Ronald A. Warren. *Management controls* (PMM & Co.), v. 22, March 1975, p. 34-9.

HASLETT, J. W.

Change ringing - an exercise in programming. (Editorial) *Journal of systems management*, v. 26, Feb. 1975, p. 46.

HASS, JEROME E.

Financing the energy industry, by Jerome E. Hass, Edward J. Mitchell and Bernell K. Stone. Cambridge, Mass., Ballinger Pub. Co., c1974. 138 p. (Report to the Ford Foundation's Energy Policy project.) [*250 Oil 2]

HASSELBACK, JAMES R.

How to change a tax year: permission of the IRS is not always needed. (Accounting) *Taxation for accountants*, v. 14, May 1975, p. 282-8.

Political contributions mean added tax benefits as a result of Tax reduction act of 1975, by James R. Hasselback and David T. Stewart. *Taxation for accountants*, v. 15, Aug. 1975, p. 110-12.

Reconstruction of taxpayer income by the IRS. *Michigan CPA*, v. 27, Nov.-Dec. 1975, p. 31-5.

Reporting tip income. *Ohio CPA*, v. 34, Summer 1975, p. 128-32.

HASLER, EUGENE C.

Implications of volatility in quarterly accounting data: a comment, by Eugene C. Hassler and Dale Buckmaster. (Correspondence) *Accounting review*, v. 50, Jan. 1975, p. 127-9.

Kiger, Jack E. Implications of volatility in quarterly accounting data: a reply. (Correspondence) *Accounting review*, v. 50, Jan. 1975, p. 130-2.

HASTIE, K. LARRY.

Adjusted earnings per share a concept for acquisition evaluation, by K. Larry Hastie and William F. Brandt. *Managerial planning*, v. 23, March/April 1975, p. 30-6.

One businessman's view of capital budgeting. *Financial management*, v. 3, Winter 1974, p. 36-44.

HASTINGS, JAMES F.

Malpractice insurance crisis: a proposal for federal action. (Liability insurance) *Hospitals*, v. 49, May 1, 1975, p. 41-4.

HASTY, JOHN M.

Systematic risk for heterogeneous time horizons, by John M. Hasty and Bruce D. Fielitz. *Journal of finance*, v. 30, May 1975, p. 659-73.

HATAB, JOHN O.

Taxation of foreign flag shipping: current developments. *International tax journal*, v. 1, Feb. 1975, p. 180-5.

HATCHER, S. R.

Fuel for nuclear power in Canada: options beyond the year 2000. *Canadian business review*, v. 2, Autumn 1975, p. 15-18.

HATCHER, SMILEY.

Teeters, Leone M. How follow-through promotion pays off for a Seattle inn, by Leone M. Teeters and Smiley Hatcher. *Motel/motor inn journal*, v. 38, Sept. 1975, p. 14-17, 20, 22.

HATCHERIES

See Fish Hatcheries
Poultry Farms

HATHAWAY, BRUCE R.

Controlling new facilities cost. *Management accounting* (NAA), v. 56, April 1975, p. 47-9.

HAUG, RICHARD L.

Data processing evaluation - a joint venture. (MAS speak out) *Michigan CPA*, v. 26, Jan.-Feb. 1975, p. 24-5.

Statistical sampling benefits for LIFO valuation. (MAS speak out) *Michigan CPA*, v. 27, Sept.-Oct. 1975, p. 6-7.

HAUGE, GABRIEL.

Inflation: public enemy no. 1. *Canadian business review*, v. 1, Autumn 1974, p. 10-14.

Perspective on these troublous times. *Conference Board record*, v. 12, March 1975, p. 35-8.

Some comments on the social responsibility of banking. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 365-79.) [600 P]

HAUGEN, ROBERT A.

Empirical test for synergism in merger, by Robert A. Haugen and Terence C. Langetieg. *Journal of finance*, v. 30, Sept. 1975, p. 1003-14.

Traditional approach to valuing levered-growth stocks: a clarification, by Robert A. Haugen and Prem Kumar. *Journal of financial and quantitative analysis*, v. 9, Dec. 1974, p. 1031-44.

HAUSMAN, JAMES S.

Andean Pact Model convention as viewed by the capital exporting nations. *Bulletin for international fiscal documentation*, v. 29, March 1975, p. 99-104.

HAUSMAN, WARREN H.

Stochastic cash balance problem with average compensating-balance requirements, by Warren H. Hausman and Antonio Sanchez-Bell. *Management science*, v. 21, April 1975, p. 849-57.

HAUSSLER, JOSEPH L.

Steps to conserve have balance-sheet effects. *Newspaper controller*, v. 28, Dec. 1974, p. 1, 10-11.

HAUSZ, WALTER.

Energy conservation: is the heat storage well the key? By Walter Hausz and Charles F. Meyer. *Public utilities fortnightly*, v. 95, April 24, 1975, p. 34-8.

HAUTER, JOHN A.

Why the demand for the professional corporation? By John A. Hauter and Charles K. Stewart. *Ohio CPA*, v. 33, Autumn 1974, p. 127-35.

HAVRILESKY, THOMAS M.

Politicization of monetary policy. (Economist's corner) *Bankers magazine*, v. 158, Spring 1975, p. 101-4.

HAWK, STEPHEN L.

Cramer, Robert H. Consideration of coupon levels, taxes, reinvestment rates, and maturity in the investment management of financial institutions, by Robert H. Cramer and Stephen L. Hawk. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 67-84.

HAWKINS, AUGUSTUS F.

Planning for personal choice: the Equal opportunity and full employment act. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 13-16.

HAWKINS, C. A.

Frankle, Alan W. Beta coefficients for convertible bonds, by A. W. Frankle and C. A. Hawkins. (Notes) *Journal of finance*, v. 30, March 1975, p. 207-10.

HAWKINS, KEVIN.

National industrial relations policy. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 162-89.) [223.8 M]

HAWORTH, CHARLES.

Haworth, Joan Gustafson. Earnings, productivity, and changes in employment discrimination during the 1960's, by Joan Gustafson Haworth, James Gwartney and Charles Haworth. *American economic review*, v. 65, March 1975, p. 158-68.

HAWORTH, JOAN GUSTAFSON.

Earnings, productivity, and changes in employment discrimination during the 1960's, by Joan Gustafson Haworth, James Gwartney and Charles Haworth. *American economic review*, v. 65, March 1975, p. 158-68.

HAWORTH, TIMOTHY G.

Modern evaluation techniques: projects in developing countries, part 2. (Management) *Accountancy* (Eng.), v. 86, Aug. 1975, p. 68, 70-1.

HAWSON, ROGER.

Internal theft: problems & prevention. *CGA* (Can.), v. 9, Oct. 1975, p. 25-7.

HAWTHORNE, BRUCE N.

Municipal bonds and the federal securities laws: the results of forty years of indirect regulation. (Notes) *Vanderbilt law review*, v. 28, April 1975, p. 561-619.

HAWTHORNE, WILLIAM H.

Quantitative approach to the illustration of the percentage-of-completion method, by William H. Hawthorne and Hartwell C. Herring. (Education research) *Accounting review*, v. 50, July 1975, p. 615-16.

HAWTHORNE revisited: the legend and the legacy. *Organizational dynamics*, v. 3, Winter 1975, p. 66-80.

HAY, OLA F.

Individual retirement account. (Personal management) *Woman CPA*, v. 37, Oct. 1975, p. 14-15.

HAYDEN, PETER R.

Canadian foreign investment review act, by Peter R. Hayden and Jeffrey H. Burns. *Practical lawyer*, v. 21, Oct. 1975, 55-62.

HAYES, JAMES L.

How am I doing? Standards tell. (Management) *Modern healthcare*, v. 4, Aug. 1975, p. 61.

Making the most of every management opportunity. (The young manager) *Advanced management journal*, v. 40, Spring 1975, p. 50-2.

Negotiation: not for labor only. *Modern healthcare*, v. 4, Oct. 1975, p. 57.

Understanding management furthers a CPA's career. (Guest editorial) *CPA journal*, v. 45, Feb. 1975, p. 5-6, 9.

HAYES, ROBERT H.

Incorporating risk aversion into risk analysis. *Engineering economist*, v. 20, Winter 1975, p. 99-121.

HAYFORD, STEPHEN L.

Questionable public sector bargaining strategy - anxiety arousal, by Stephen L. Hayford and Peter A. Veglahn. *Public personnel management*, v. 4, July-Aug. 1975, p. 238-43.

HAYMES, ALLAN.

Importance of special covenants. (Real estate dealing) *Real estate review*, v. 5, Spring 1975, p. 17-20.

Profit-producing real estate vehicle. (Real estate dealing) *Real estate review*, v. 4, Winter 1975, p. 14-15.

HAYNER, JAMES K.

Taxing retirement trust contributions when made: United States v. Basye. (Notes) *Stanford law review*, v. 27, May 1975, p. 1249-74.

HAYWARD, P. M.

Services of the accountant in commerce and industries. *Nigerian accountant*, v. 8, Jan./March 1975, p. 7-8, 10-12.

HAYWOOD, CHARLES F.

Changing character of banking. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 1-12.) [600 P]

HAYYA, JACK.

Holzmann, Oscar J. Income measures of conglomerate performance, by Oscar J. Holzmann, Ronald M. Copeland and Jack Hayya. *Quarterly review of economics & business*, v. 15, Autumn 1975, p. 67-78.

HAYYA, JACK C.

On extensions of probabilistic profit budgets, by Jack C. Hayya, Ronald M. Copeland and K. Hung Chan. *Decision sciences*, v. 6, Jan. 1975, p. 106-119.

HEAD, GEORGE L.

Let the buyer be educated, by George L. Head and Warren Hope. *Risk management*, v. 21, Dec. 1974, p. 10-14.

HEAD, ROBERT V.

Rise and fall of FEDNET. *Journal of systems management*, v. 26, Oct. 1975, p. 6-13.

HEAGY, THOMAS C.

Nevitt, Peter K. Wide world of bank leasing, 5: economics of direct lease investment, by Peter K. Nevitt and Thomas C. Heagy. *Bankers magazine*, v. 158, Summer 1975, p. 43-9.

HEALEY, SHEILA.

AIB: age 75, and still growing. *Banking*, v. 67, May 1975, p. 101-2.

HEALTH AGENCIES

See Non-Profit Organizations, Health Agencies

HEALTH CARE

See Medical Care

HEALTH INSURANCE

See Insurance, Disability
Insurance, Health And Hospitalization

HEALTH insurance services expedited with real-time computer system. (Users report) *Infosystems*, v. 22, March 1975, p. 55-6.

HEALTH MAINTENANCE ORGANIZATION ACT OF 1973

Snider, Paul. Health maintenance organizations - a can of worms? *Personnel*, v. 51, Nov.-Dec. 1974, p. 36-44.

HEALTH MAINTENANCE ORGANIZATIONS

See Also Medical Care
Medical Clinics
Medical Groups

Browdy, Sol. H.M.O. vs. fee-for-service: an insider's story. *Medical economics*, v. 52, Jan. 20, 1975, p. 71-4.

Commerce Clearing House. Health maintenance organizations: Congressional committee report, text of HMO act of 1973, proposed and adopted regulations. Chicago, c1975. 100 p. (*Medicare and medicaid guide*, no. 146, Feb. 24, 1975. Extra ed.) [*250 Ins 3]

Cunningham, R. M. Anybody here want to join an HMO? *Modern healthcare*, v. 3, Feb. 1975, p. 10, 12-13.

Ellwood, Paul. Delivery systems. (Administrative reviews) *Hospitals*, v. 49, April 1, 1975, p. 45-6, 48-9.

Fergus, Raymond F. Professional standards review organizations. *Hospital financial management*, v. 28, Dec. 1974, p. 18-20, 22-4, 26-8.

Hansen, James V. Progress in health care systems. *Journal of systems management*, v. 26, April 1975, p. 14-21.

Howell, James T. Changing concepts in the management of health care. *World (PMM & Co.)*, v. 9, Winter 1975, p. 30-5.

Johnson, Richard L. Enemies list for hospitals. *Modern healthcare*, v. 4, Aug. 1975, p. 27-9.

Lewis, Howard L. Selling of HMOs: 1975. *Modern healthcare*, v. 3, May 1975, p. 33-4, 36, 40.

Nelson, John A. Development of the HMO concept. *Risk management*, v. 22, Jan. 1975, p. 16-18, 20-1.

Owens, Arthur. Is that new H.M.O. a lemon? *Medical economics*, v. 52, Aug. 4, 1975, p. 98-104.

Owens, Arthur. Where you fit in with H.M.O.s. *Medical economics*, v. 52, Sept. 29, 1975, p. 48-64, *passim*.

Schneider, Donald P. Optimum manpower utilization model for health maintenance organizations, by Donald P. Schneider and Kerry E. Kilpatrick. *Operations research*, v. 23, Sept.-Oct. 1975, p. 869-89.

Snider, Paul. Health maintenance organizations - a can of worms? *Personnel*, v. 51, Nov.-Dec. 1974, p. 36-44.

Strasser, Alexander L. HMOs and the cost of medical absenteeism. *Personnel*, v. 52, March-April 1975, p. 64-6.

Finance

Boston Consulting Group, Inc. Financial planning in ambulatory health programs. Washington, U.S. Dept. of Health, Education and Welfare, 1973. 243 p. (National Center for Health Services Research and Development, Contract HSM110-73-53.) [*250 Ins 3]

HEALTH Service Treasurers' annual conference. *Public finance & accountancy* (Eng.), v. 2, Jan. 1975, p. 23-5.

HEALY, DENIS F.

Environmental pressures and marketing in the 1970's. *Long range planning*, v. 8, June 1975, p. 41-5.

HEALY, JON M.

Big search for controllers. (Executive ledger) *Dun's review*, v. 105, April 1975, p. 95.

HEARD, CRAIG P.

Computers in small business. *Journal of systems management*, v. 26, July 1975, p. 30-5.

Planning for profit. *Journal of systems management*, v. 26, Jan. 1975, p. 7-11.

HEARINGS underway on SEC's new proposals on interims. (News report) *Journal of accountancy*, v. 139, June 1975, p. 16.

HEARN, EDWARD G.

Willie Loman would be pleased, thanks to changes in the tax laws, you may be able to put aside up to \$1,500 a year that's tax-free until you retire. *Sales management*, v. 115, Sept. 8, 1975, p. 60, 62, 64.

HEATH, JOEL

Bennett, R. Calvin. Tax reduction act severely cuts depletion allowance, tax credit on foreign operations, by R. Calvin Bennett and Joel Heath. (Taxation of oil & gas) *Journal of taxation*, v. 42, June 1975, p. 337, 339-44.

HEATH, LESLIE A.

Rea, Richard C. Staff manuals again, edited by Richard C. Rea. (Practitioners forum) *Journal of accountancy*, v. 139, April 1975, p. 41.

HEATON, HERBERT.

Cost-of-living escalator plans: up the down staircase. *Pension & welfare news*, v. 11, Jan. 1975, p. 38, 40, 56.

Indexed pension plan at low cost. *Pension world*, v. 11, Sept. 1975, p. 43-4.

HEATON, N. T.

Selling to world markets. *Industrial marketing*, v. 59, Dec. 1974, p. 39-40, 42, 44, 61.

HECKENDORN, PHILIP R.

PHC - filing date of consent dividend election. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 83-4.

HECKERLING, PHILIP E.

Institute On Estate Planning, 8th, *University of Miami Law Center*, 1974. Proceedings..., edited by Philip E. Heckerling. Indianapolis, Newkirk Associates, c1974. 1 v. (various pagings) (Contains cumulative index and tables for volumes 1-8, 1967-1974.) [750.2 I]

ACCOUNTANTS' INDEX 1975

HECKMAN, JEROME H.

HECKMAN, JEROME H.

New pressure for associations to act in the public interest. *Association management*, v. 27, Feb. 1975, p. 28-31.

HEDA, SHYAM S.

Dealing with a 13-period year, by Shyam S. Heda and Stephen H. Lipson. *Hospital financial management*, v. 28, Dec. 1974, p. 54-9.

HEDGE FUNDS

See Investment Companies

HEDGING

See Also Cotton Futures
Futures
Grain Futures

Battersby, Mark E. Swapping risk for reward. *Financial executive*, v. 43, May 1975, p. 22-5.

Black, Fischer. Fact and fantasy in the use of options. *Financial analysts journal*, v. 31, July-Aug. 1975, p. 36-41, 61-72.

Costello, John J. Tax consequences of speculation and hedging in foreign currency futures. *Tax lawyer*, v. 28, Winter 1975, p. 221-49.

Johnson, Philip F. Changing face of commodity regulation. *Practical lawyer*, v. 20, Dec. 1974, p. 27-42.

Kinney, James M. Adequate controls, complete hedging needed to minimize mortgage market losses. *Mortgage banker*, v. 35, July 1975, p. 33, 35-6, 38-9.

Matthews, Trevvett. Possible GNMA futures market should alert mortgage bankers to workings of commodity exchanges. *Mortgage banker*, v. 35, July 1975, p. 11, 14, 16-18.

O'Connor, Walter F. Tax consequences of the currency float, by Walter F. O'Connor and Samuel M. Russo. *Financial executive*, v. 43, Jan. 1975, p. 48-52.

Whitlock, Emmet. Petroleum product futures and the public utility industry, by Emmet Whitlock and Allen E. Abrahams. *Public utilities fortnightly*, v. 95, March 27, 1975, p. 27-30.

HEDRICK, ROGER K.

Study of technological planning and forecasting techniques and their role in public planning. *Business and public administration student review*, v. 10, Spring 1974, p. 9-24.

HEFFNER, WILLIAM K.

Fashioning a bank branching plan. *Management controls* (PMM & Co.), v. 22, Dec. 1975, p. 192-5.

HEGGESTAD, ARNOLD A.

Capital management by holding company banks, by Arnold A. Heggstad and John J. Mingo. *Journal of business* (U. of Chicago), v. 48, Oct. 1975, p. 500-5.

HEGLAND, DONALD E.

Green, Richard G. Can mass-production survive job enrichment? By Richard G. Green and Donald E. Hegland. *Automation*, v. 22, May 1975, p. 74-80.

Machine components - end of the famine? *Automation*, v. 23, Jan. 1975, p. 76-80.

This team goes for producibility. *Automation*, v. 22, Feb. 1975, p. 56-9.

HEIKES, RUSSELL G.

Montgomery, Douglas C. Economic design of fraction defective control charts, by Douglas C. Montgomery, Russell G. Heikes and Joseph F. Mance. *Management science*, v. 21, July 1975, p. 1272-84.

HEIN, JOHN.

OPEC and the redistribution of the world's wealth. *Conference Board record*, v. 12, May 1975, p. 28-9.

U.S. trade and payments - the numbers game. (Worldwide) *Conference Board record*, v. 12, Jan. 1975, p. 38-40.

Will SDR pricing displace the dollar? *Conference Board record*, v. 12, Aug. 1975, p. 14-17.

HEIN, PETER C.

Proposal for affirmative disclosure by target management during tender offers. (Notes) *Columbia law review*, v. 75, Jan. 1975, p. 190-221.

HEINEN, J. STEPHEN.

Chervany, Norman L. Structure of a student project course, by Norman L. Chervany and J. Stephen Heinen. *Decision sciences*, v. 6, Jan. 1975, p. 174-83.

HEINEY, J. W.

Developments in synthetic natural gas. *Public utilities fortnightly*, v. 95, Feb. 13, 1975, p. 15-18.

HEINJE, CYNTHIA L.

Faculty develops curriculum with guidance of business. *Data management*, v. 13, March 1975, p. 18-19.

HEINRICH, BERND.

Invisible hand loses its grip. *Business and society review*, Winter 1974-75, no. 12, p. 30-4.

HEINTZ, JAMES A.

Effects of restating financial statements for price-level changes: a reply. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 809-14.

Falk, Haim. Accounting for stock reacquisitions: Israel and the United States compared, by Haim Falk, Samuel Frumer and James A. Heintz. *International journal of accounting, education and research*, v. 9, Spring 1974, p. 111-23.

Falk, Haim. Assessing industry risk by ratio analysis, by Haim Falk and James A. Heintz. *Accounting review*, v. 50, Oct. 1975, p. 758-79.

Falk, Haim. Relative company risk over time, by Haim Falk and James A. Heintz. *Accounting and business research* (Eng.), v. 4, Winter 1974, p. 25-40.

HEISLER, W. J.

Patterns of OD in practice. *Business horizons*, v. 18, Feb. 1975, p. 77-84.

HELDRLING, FREDERICK.

International banking function of U.S. commercial banks. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 347-64.) [600 P]

HELLER, CHRISTOPHER E.

EFT and the prospects for individual privacy. (Forum) *Datamation*, v. 21, Sept. 1975, p. 174, 176, 178.

HELLER, H. ROBERT.

Hawaiian experience. *Columbia journal of world business*, v. 9, Fall 1974, p. 105-10.

HELLER, KENNETH.

Moore, Michael L. Discharge of partnership indebtedness: stackhouse muddies the water, by Michael L. Moore and Kenneth Heller. *Tax adviser*, v. 6, March 1975, p. 134-8.

Stock redemptions: the mystery of the disappearing basis. *Tax adviser*, v. 6, Oct. 1975, p. 614-20.

HELLER, PETER S.

Model of public fiscal behavior in developing countries: aid, investment, and taxation. *American economic review*, v. 65, June 1975, p. 429-45.

HELLER, WALTER W.

What's right with economics? *American economic review*, v. 65, March 1975, p. 1-26.

HELLERSTEIN, JEROME R.

Current issues in multistate taxation of banks. *Tax law review*, v. 30, Winter 1975, p. 155-72.

Unitary business principle and multicorporate enterprises: an examination of the major controversies. *Tax executive*, v. 27, July 1975, p. 313-29.

HELLRIEGEL, DON.

Managerial problem-solving styles, by Don Hellriegel and John W. Slocum. *Business horizons*, v. 18, Dec. 1975, p. 29-37.

HELMERS, S. R.

Why not a nationwide doctor strike? *Medical economics*, v. 52, Sept. 1, 1975, p. 82-3, 87, 91.

HELMS, JOHN A.

Problems and opportunities when an installment sale is contemplated in an estate plan. *Estate planning*, v. 2, Autumn 1974, p. 14-18.

HELOU, HENRY A.

Talmage, E. T. Hunt. Lebanon: taxation of foreign business operations, by E.T. Hunt Talmage and Henry A. Helou. *Tax management international journal*, Oct. 1975, p. 24-8.

HELPERN, MARTIN W.

Deductions for reorganization expenses. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 607-8.

Skirting the problem of the high-bracket taxpayer: mini, maxi or average tax. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. 1073-91.) [751 N]

HELPING hand for the FASB. *E & E* (Ernst & Ernst), v. 14, Winter 1974-75, p. 26-33.

HELPS, IAN G.

Discrimination against women in employment, by Ian G. Helps and Patricia M. Skitmore. *Long range planning*, v. 8, Feb. 1975, p. 2-13.

HELSTEIN, RICHARD S.

Why attorneys should welcome an accountant-client privilege bill. *CPA* (NYSS), v. 45, Sept. 1975, p. 31-3.

HEMMER, EDGAR H.

How a computer thinks about real estate. *Real estate review*, v. 4, Winter 1975, p. 113-23.

HEMPEL, GEORGE H.

Evaluating bank capital trends - the use of convertible debt. *Magazine of bank administration*, v. 51, Feb. 1975, p. 29-36.

Evaluation of recent trends in the raising of bank capital: part IV. *Magazine of bank administration*, v. 51, March 1975, p. 32-40.

Evaluation of recent trends in the raising of bank capital: part 2. *Magazine of bank administration*, v. 50, Dec. 1974, p. 21-5.

Fourteen steps to a sound investment policy for a smaller bank. *Banking*, v. 67, Feb. 1975, p. 38, 40, 42, 55-6, 58, 60, 62, 88.

Yawitz, Jess B. Use of average maturity as a risk proxy in investment portfolios, by Jess B. Yawitz, George H. Hempel and William J. Marshall. *Journal of finance*, v. 30, May 1975, p. 325-33.

HEMSTED, J. R.

Cost of equity capital - a comment. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 445-8.

HENDER, J. D.

Services to members. *Public finance & accountancy* (Eng.), v. 1, Oct. 1974, p. 321-4.

HENDERSON, GORDON D.

Miller, Peter. Methods of allocating deductions between foreign and U.S. income - a panel discussion of proposed regulations Section 1.861-8, issued June 18, 1973, by Peter Miller, chairman, Gordon D. Henderson and Thomas E. Jenks. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1733-78.) [751 N]

HENDERSON, HARVEY H.

Total cash management concept. (Investments) *Governmental finance*, v. 4, May 1975, p. 35-7.

HENDERSON, JOHN G.

What is happening to professional conduct? (Guest editorial) *CPA journal*, v. 45, May 1975, p. 7-8.

HENDERSON, M. S.

Stewardship function of accounting. *Australian accountant*, v. 45, Sept. 1975, p. 450-4.

HENDERSON, ROBERT H.

Day care: a business operated for profit. *Management accounting* (NAA), v. 56, April 1975, p. 39-42.

HENDERSON, WILLIAM N.

Strong, Kline D. Legal assistants - the systems approach, by Kline D. Strong and William N. Henderson. *Law office economics and management*, v. 15, Fall 1974, p. 344-54.

HENDON, DONALD W.

Toward a theory of consumerism. *Business horizons*, v. 18, Aug. 1975, p. 16-24.

HENDRICK, PAUL.

Education or examination? (Student roundabout) *Accountant* (Eng.), v. 171, Nov. 21, 1974, p. 700-1.

HENDRICKS, JAMES D.

How much you can charge. *Medical economics*, v. 52, Sept. 29, 1975, p. 10-18.

They won malpractice relief - without a walkout. *Medical economics*, v. 52, Oct. 13, 1975, p. 31-43. *passim*.

What if the mediplans demanded that you pay back \$20,000? *Medical economics*, v. 52, March 17, 1975, p. 33, 37, 39, 41, 45.

What your next malpractice policy may look like. *Medical economics*, v. 52, April 14, 1975, p. 29-30, 35, 38-9, 42.

Your malpractice protection. *Medical economics*, v. 52, Sept. 29, 1975, p. 105-24. *passim*.

HENDRICKSON, ROBERT M.

EDP, alternatives: two case histories. *Modern healthcare*, v. 4, Dec. 1975, p. 29-33.

HENKE, EMERSON O.

Introduction to accounting: a conceptual approach. New York, Petrocelli-Charter, c1974. 453 p. [110 H]

HENKE, JEFF.

Substantially all requirement in triangle A mergers. *Tax adviser*, v. 6, May 1975, p. 270-5.

ACCOUNTANTS' INDEX 1975

HENKEL, LEE H.

HENKEL, LEE H.

Analysis of educational benefit trusts: how they work, the advantages, the problems, by Lee H. Henkel and Stanley H. Hackett. (Estates, trusts & gifts) *Journal of taxation*, v. 42, June 1975, p. 346-50.

HENKIN, LOUIS.

DeFunis symposium, by Louis Henkin and others. *Columbia law review*, v. 75, April 1975, p. 483-602.

HENNESSEE, JUDITH.

What progress women at CBS? *Personnel*, v. 52, July-Aug. 1975, p. 33-44.

HENNESSEY, GILBERT H.

Condominium management. *St. John's law review*, v. 48, May 1974, p. 1064-83. (Appendices include sample management agreement form, questions to be asked before bidding a condominium, proposed budgets and house rules and regulations.)

HENNESSEY, KEVIN M.

Crestol, Jack. Thirty-day rule - an important consolidated return planning tool, by Jack Crestol, Kevin M. Hennessey and Anthony P. Rua. *Journal of corporate taxation*, v. 1, Summer 1974, p. 121-6.

HENNESSY, JOHN M.

Update on energy actions. *Conference Board record*, v. 12, Jan. 1975, p. 47-8.

HENRICH, CRAIG.

Employee deployment. *Hospitality* (Food and lodging), v. 14, Feb. 1975, p. R54, R56.

What kind of kitchen does it take to feed 3,300 customers? *Hospitality* (Food and lodging), v. 14, Feb. 1975, p. R62-R63.

HENRY, CLAUDE.

Investment decisions under uncertainty: the irreversibility effect. *American economic review*, v. 64, Dec. 1974, p. 1006-12.

HENRY, ED.

Care and feeding of an income tax exemption. *Money*, v. 3, Dec. 1974, p. 74-5.

HENRY, EVAN J.

New funds statement format for greater disclosure. *Journal of accountancy*, v. 139, April 1975, p. 56-62.

HENRY, OMER.

Solar energy and what it can mean for you. *Motel/ motor inn journal*, v. 38, Sept. 1975, p. 24, 26-8.

HENRY, PORTER.

Manage your sales force as a system. *Harvard business review*, v. 53, March-April 1975, p. 85-95.

Use the 2-D principle for making the most of sales time. *Sales management*, v. 114, May 19, 1975, p. 25-7.

HENRY, WALTER A.

Time and accuracy measures for alternative multidimensional scaling data collection methods, by Walter A. Henry and Robert V. Stumpf. *Journal of marketing research*, v. 12, May 1975, p. 165-70.

HENRY, WILLIAM O. E.

Responsibilities and liabilities of auditors and accountants, by William O.E. Henry and others. *Business lawyer*, v. 30, March 1975, p. 169-205.

HENSZEY, BENJAMIN N.

Rational approach to the maximization of lifetime gifts, by Benjamin N. Henszey and Mark C. Schechter. *Taxes - the tax magazine*, v. 53, Nov. 1975, p. 687-92.

HENTOFF, NAT.

Survey of publishers. *Business and society review*, Summer 1975, p. 9-13.

HENZLER, HERBERT.

McIsaac, George S. Codetermination: a hidden noose for MNCs, by George S. McIsaac and Herbert Henzler. *Columbia journal of world business*, v. 9, Winter 1974, p. 67-74.

HEPP, GERALD W.

Unaudited financial statements revisited (again). *Michigan CPA*, v. 26, March-April 1975, p. 32-3.

HEPWORTH, J. A.

Forging international accounting standards. *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 4-7.

HERBERT, THEODORE T.

Influence of organization and technology on job satisfaction. *Akron business and economic review*, v. 5, Winter 1974, p. 28-33.

HEREDIA BONETTI, LUIS.

Fenwick, Dennis T. Dominican Republic: taxation of foreign business operations, by Dennis T. Fenwick, Jonathan Russin and Luis Heredia Bonetti. *Tax management international journal*, Oct. 1974, p. 3-6.

HERENDEEN, JAMES B.

Alternative models of the corporate enterprise: growth maximization and value maximization. *Quarterly review of economics and business*, v. 14, Winter 1974, p. 59-75.

HERE'S how New Jersey's new tax on unearned income works.

Taxation for accountants, v. 15, Nov. 1975, p. 268.

HERMAN, EDWARD S.

Bradner, William M. Conflicts of interest in commercial bank trust departments and corporate fund asset management. *Trusts & estates*, v. 114, Nov. 1975, p. 786-8.

Trust departments of commercial banks: conflicts of interest explored in recent study. *Estate planning*, v. 3, Autumn 1975, p. 17-19. (Includes excerpts from Edward S. Herman, *Conflict of interest: commercial bank trust departments*. New York, Twentieth Century Fund, c1975.)

HERMAN, L. PAUL.

Role of the independent consultant in industrial risk management. *Risk management*, v. 22, April 1975, p. 21-2, 24.

HERMANSON, ROGER H.

CPAs' views on mandatory quality review by outsiders, by Roger H. Hermanson, Stephen E. Loeb and Martin E. Taylor (Administration of accountants practice) *CPA journal*, v. 45, April 1975, p. 82-4.

Loeb, Stephen E. Quality review - an interprofessional comparison, by Stephen E. Loeb, Roger H. Hermanson and Martin E. Taylor. *Federal accountant*, v. 24, Sept. 1975, p. 62-5.

HEROLD, ARTHUR L.

Guidelines for avoiding antitrust problems. *Association management*, v. 27, May 1975, p. 67-9.

HERRARA, THOMAS.

Moks, Robert. Capital loss carrybacks may produce a 48% tax benefit, by Robert Moks and Thomas Herrera. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 208-9.

HERRING, GRAEME L.

Much ado about taxes. *World (PMM & Co.)*, v. 9, Spring 1975, p. 36-9.

HERRING, HARTWELL C.

Hawthorne, William H. Quantitative approach to the illustration of the percentage-of-completion method, by William H. Hawthorne and Hartwell C. Herring. (Education research) *Accounting review*, v. 50, July 1975, p. 615-16.

HERRON, PAUL.

Hills sees future for FHA, improvement in many HUD programs. *Mortgage banker*, v. 36, Oct. 1975, p. 15, 18.

HERSHAUER, JAMES C.

Search and simulation selection of a job-shop sequencing rule, by James C. Hershauer and Ronald J. Ebert. *Management science*, v. 21, March 1975, p. 833-43.

HERSHBARGER, ROBERT A.

Risk management during a period of stagflation, by Robert A. Hershbarger and John P. Noerager. *Risk management*, v. 22, July 1975, p. 6-7.

HERSHEY, DALE.

Accountants' liability - a lawyer's view. *Pennsylvania CPA spokesman*, v. 46, Nov. 1975, p. 17-18, 24.

HERSHEY, ROBERT.

Planning for the unthinkable. (Ideas for action) *Harvard business review*, v. 53, July-Aug. 1975, p. 20, 24.

HERSHFIELD, DAVID C.

Alternatives to lead pipe bargaining. *Conference Board record*, v. 12, Oct. 1975, p. 62-4.
Challenge of the multinational union. *Conference Board record*, v. 11, Dec. 1974, p. 11-17.
Labor relations in the New Year. *Conference Board record*, v. 12, Jan. 1975, p. 26-8.
Multinational union challenges the multinational company. New York. Conference Board, c1975. 40 p. (Conference Board report, no. 658.) [*207.6 H]
Reducing personnel costs during recession. *Conference Board record*, v. 12, June 1975, p. 20-2.

HERSHMAN, ARLENE.

And now: the gutsy annual report. *Dun's review*, v. 105, March 1975, p. 53-5, 88, 90.
Big bucks in bankruptcy. *Dun's review*, v. 106, Nov. 1975, p. 48-50, 87.
Big pension fund drain. *Dun's review*, v. 106, July 1975, p. 31-5.
Cash play in real estate. *Dun's review*, v. 106, Aug. 1975, p. 53-5.
Fast shuffle in municipals. *Dun's review*, v. 105, Feb. 1975, p. 46-8.
Going private - or how to squeeze investors. *Dun's review*, v. 105, Jan. 1975, p. 36-8, 64.
How to figure who's going bankrupt. *Dun's review*, v. 106, Oct. 1975, p. 62-5, 107-8.
Insurance - new headache for executives. *Dun's review*, v. 104, Dec. 1974, p. 73-4.
It's still a gamble in oil shelters. *Dun's review*, v. 105, April 1975, p. 53-5, 112.

New game in undervalued stocks. *Dun's review*, v. 105, June 1975, p. 62-5, 92.

What good are financial advisers? *Dun's review*, v. 106, Sept. 1975, p. 44-7, 87-8.

HERSKOWITZ, ELLIOT.

How tax considerations enhance opportunities in listed options. (Personal tax problems) *Journal of taxation*, v. 43, Oct. 1975, p. 212-14.

HERTZ, JEROME S.

Personal liabilities of the unsuspecting executive for penalties under Section 6672 and other nightmares. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1171-94.) [751 N]

HERZFELD, GERALD L.

Recent Herzfeld decision extends accountants' liability even further. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 70-4.

HERZOG, ASA S.

Herzog's bankruptcy forms and practice, by Asa S. Herzog, Sheldon Lowe and Joel B. Zweibel. 5th ed. New York, Clark Boardman, c1974. 2 v. (looseleaf) [242.81 U]

HERZOG, JOHN P.

System evaluation technique for users. *Journal of systems management*, v. 26, May 1975, p. 30-5.

HERZOG'S bankruptcy forms and practice,

Herzog, Asa S. Herzog's bankruptcy forms and practice, by Asa S. Herzog, Sheldon Lowe and Joel B. Zweibel. 5th ed. New York, Clark Boardman, c1974. 2 v. (looseleaf) [242.81 U]

HESKETT, GENE H.

Multi-national insurance operations: coping with nationalism in Latin America, part 1. (World insurance forum) *Best's review (Property/liability ed.)*, v. 75, March 1975, p. 56-60.

HESS, SIDNEY W.

Design and implementation of a new check clearing system for the Philadelphia Federal Reserve strict. *Interfaces*, v. 5, part 2, Feb. 1975, p. 22-36.

HESSION, ENDA.

Risk takers - made or born? *Management (Irish)*, v. 21, Nov. 1974, p. 54-6.

HESTER, STEPHEN L.

Berger, Paul S. Effect of ERISA on multi-employer plans: funding, insurance, and state preemption, part 2, by Paul S. Berger and Stephen L. Hester. (Taxation of compensation) *Journal of taxation*, v. 42, March 1975, p. 138-42.

Berger, Paul S. Effect of ERISA on multi-employer plans: participation, vesting, accrual of benefits, part 1, by Paul S. Berger and Stephen L. Hester. (Compensation) *Journal of taxation*, v. 42, Feb. 1975, p. 82-6.

HETHERINGTON, C. R.

Oil and gas in the Canadian Arctic. *Canadian business review*, v. 2, Autumn 1975, p. 7-10.

HETTLAGE, ROBERT O.

U.S. Supreme Court decisions during the past decade affecting the field of unauthorized practice of the law. *Unauthorized practice news*, v. 39, Fall-Winter 1974, p. 17-21.

HETTENHOUSE, GEORGE W.

Investor experience with put and call options, by George W. Hettenhouse and Donald J. Puglisi. *Financial analysts journal*, v. 31, July-Aug. 1975, p. 53-8.

HEURISTICS

- Aggarwal, Sumer C. Heuristic algorithm for the flowshop problem with a common job sequence on all machines, by Sumer C. Aggarwal and Edward Stafford. *Decision sciences*, v. 6, April 1975, p. 237-51.
- Avio, Kenneth L. On the effects of statutory interest rate ceilings. *Journal of finance*, v. 29, Dec. 1974, p. 1383-95.
- Collier, David A. Lead time analysis for purchased items. *Production and inventory management*, v. 16, First quarter 1975, p. 25-34.
- Davis, Edward W. Comparison of heuristic and optimum solutions in resource-constrained project scheduling, by Edward W. Davis and James H. Patterson. *Management science*, v. 21, April 1975, p. 944-55.
- Gehrlein, William V. Sequencing for assembly lines with integer task times, by William V. Gehrlein and James H. Patterson. *Management science*, v. 21, May 1975, p. 1064-70.
- Gelders, L. Coordinating aggregate and detailed scheduling in the one-machine job shop: II - computation and structure, by L. Gelders and P. R. Kleindorfer. *Operations research*, v. 23, March-April 1975, p. 312-24.
- Magazine, M. J. When the greedy solution solves a class of knapsack problems, by M. J. Magazine, G. L. Nemhauser and L. E. Trotter. *Operations research*, v. 23, March-April 1975, p. 207-17.
- Naddor, Eliezer. Optimal and heuristic decisions in single- and multi-item inventory systems. *Management science*, v. 21, July 1975, p. 1234-49.
- Naddor, Eliezer. Optimal heuristic decisions for the s,S inventory policy. (Notes) *Management science*, v. 21, May 1975, p. 1071-2.
- New, Christopher C. Lot-sizing in multi-level requirements planning systems. *Production and inventory management*, v. 15, no. 4, 1974, p. 57-71.
- Newson, E. F. Peter. Multi-item lot size scheduling by heuristic - part 1: with fixed resources. *Management science*, v. 21, June 1975, p. 1186-93.
- Newson, E. F. Peter. Multi-item lot size scheduling by heuristic - part 2: with variable resources. *Management science*, v. 21, June 1975, p. 1194-1203.
- Rivas, J. Roberto. Man-machine synthesis of disaster-resistant operations, by J. Roberto Rivas and Dale F. Rudd. *Operations research*, v. 23, Jan.-Feb. 1975, p. 2-21.
- Toba, Yoshihide. General theory of evidence as the conceptual foundation in auditing theory. *Accounting review*, v. 50, Jan. 1975, p. 7-24.
- Vora, Jay A. Heuristics and optimizing techniques applied to long range facility planning for hospital ancillary departments. *Management science*, v. 21, Dec. 1974, p. 409-17.

HEUING, EDUARD A. J.

Fair value accounting. *Accountants' journal* (P.I.), v. 24, no. 3, 1974, p. 8-11, 19.

HEWETT, WENDELL C.

Significance of human curiosity in an outdoor advertising experiment. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 108-10.

HEWITT, JAMES O.

DC says voting trust is not Sub S stockholder, edited by James O. Hewitt and John S. Pennell. (Partnerships and Subchapter S) *Journal of taxation*, v. 43, Oct. 1975, p. 222-3.

Sub S corporations' gains are passive investment income, edited by James O. Hewitt and John S. Pennell. (Partnerships & Subchapter S) *Journal of taxation*, v. 42, April 1975, p. 238-9.

Sub S election fails because of spouses' individual holdings, edited by James O. Hewitt and John S. Pennell. (Partnerships & Subchapter S) *Journal of taxation*, v. 43, July 1975, p. 20.

Sub S status is not limited to active business, edited by James O. Hewitt and John S. Pennell. (Partnerships & Subchapter S) *Journal of taxation*, v. 43, Aug. 1975, p. 70.

Tax Court invalidates sale of subchapter S stock, edited by James O. Hewitt and John S. Pennell. (Partnerships & Subchapter S) *Journal of taxation*, v. 43, July 1975, p. 20-1.

HEWITT, LEROY A.

Control system design. *Burroughs clearing house*, v. 60, Oct. 1975, p. 16-17, 36.

HEWSON, JOHN.

Effect of U.S. controls on U.S. commercial bank borrowing in the Euro-dollar market, by John Hewson and Eisuke Sakakibara. *Journal of finance*, v. 30, Sept. 1975, p. 1101-10.

Qualitative analysis of Euro-currency controls, by John Hewson and Eisuke Sakakibara. *Journal of finance*, v. 30, May 1975, p. 377-400.

HEYDE, ROBERT D.

New concept in subpart F - foreign base company shipping income. *Taxes - the tax magazine*, v. 53, Oct. 1975, p. 592-600.

HEYDEBRAND, WOLF.

Reply to Alford. *Administrative science quarterly*, v. 19, Dec. 1974, p. 490-2.

HEYMAN, SOL.

Expense control for retail companies. *Retail control*, v. 44, Oct. 1975, p. 2-22.

HICKEY, J. GREGORY.

Evaluating portfolio collectibility and loan-loss reserves. *Journal of commercial bank lending*, v. 57, June 1975, p. 40-8.

HICKEY, PETER B.

More knowledge, better communication needed. *Newspaper controller*, v. 28, Dec. 1974, p. 1, 11-12.

HICKMAN, FREDERIC W.

Tax equity and the need for capital. *National tax journal*, v. 28, Sept. 1975, p. 282-91.

HICKOK, LOUISE.

Promulgation and enforcement of house rules. *St. John's law review*, v. 48, May 1974, p. 1132-45.

HICKOX, ROBERT F.

Snyder, James D. Now comes the deluge, by James D. Snyder and Robert F. Hickox. *Sales management*, v. 115, Nov. 3, 1975, p. 37-40.

HICKS, ALLEN M.

Governance. (Administrative reviews) *Hospitals*, v. 49, April 1, 1975, p. 41-3.

HICKS, ERNEST L.

Reporting and auditing under ERISA. *Financial executive*, v. 43, July 1975, p. 16-23.

HICKS, J. WILLIAM.

Recapitalizations under Section 3(a)(9) of the Securities act of 1933. *Virginia law review*, v. 61, June 1975, p. 1057-1113.

HICKS, LAWRENCE E.

Product labeling and the law: an AMA management briefing. New York, AMACOM, c1974. 48 p. [*209.7 H]

HIDDEN tax on deferred compensation. (Comments) *Practical accountant*, v. 8, May-June 1975, p. 24.

HIFO

See Inventories - Highest-In, First-Out Method

HIGA, ISAMU.

Waiting time in an (S-I,S) inventory system, by Isamu Higa, Arlin M. Feyerherm and Arlette L. Machado. *Operations research*, v. 23, July-Aug. 1975, p. 674-80.

HIGAKI, K. ROBERT.

Upgrading to graphic arts COM. *Information & records management*, v. 9, May 1975, p. 35, 38, 41.

HIGGINS, DAVID P.

Wofford, Larry E. Analyzing the residential mortgage loan portfolio - a suggested approach, by Larry E. Wofford and David P. Higgins. *REIT review*, v. 3, Fall 1975, p. 15-27.

HIGGINS, ROBERT C.

Corporate bankruptcy and conglomerate merger, by Robert C. Higgins and Lawrence D. Schall. *Journal of finance*, v. 30, March 1975, p. 93-113.

HIGGINS, THOMAS E.

SBA's role in the present tight money market. *Practical accountant*, v. 8, March-April 1975, p. 33-5.

HIGGINS, WARREN.

Tax considerations for separated married couples, by Warren Higgins and Jerome S. Horvitz. *Taxes - the tax magazine*, v. 53, March 1975, p. 154-60.

HIGHLIGHTS of the 1974 pension reform legislation,

Lerner, Herbert J. Highlights of the 1974 pension reform legislation, by Herbert J. Lerner and Harold Dankner. New York, American Institute of Certified Public Accountants, c1974. 23 p. (Reprinted from the *Tax Adviser*, Nov. 1974.) [*208.9 L]

HIGHWAY CONSTRUCTION CONTRACTORS

See Contractors

HIGHWAY LIGHTING DISTRICTS

See Also Roads And Highways

HIGHWAYS

See Roads And Highways

HIGUCHI, YOSHIMICHI.

In Japan, the sun also sets. *Pension world*, v. 11, April 1975, p. 72-6.

HILDESLEY, C. HUGH.

Appraisals in the fine arts. *Trusts & estates*, v. 114, April 1975, p. 254-5, 280.

HILL, BILL B.

Diminishing power of the FMC in the aftermath of Seatrain. *Texas international law journal*, v. 9, Fall 1974, p. 359-76.

HILL, HARRELL B.

At Western Electric the accent is on professional. *Management accounting* (NAA), v. 57, Sept. 1975, p. 15-17.

HILL, IVAN.

Associations and ethics: are today's standards high enough? An interview with Ivan Hill. *Association management*, v. 27, April 1975, p. 41-4.

HILL, JACK.

Livestock accounting. *Management accounting* (NAA), v. 57, Oct. 1975, p. 43-6.

HILL, LAWRENCE A.

Hospitals, Blue Cross plans should examine mutual concerns. *Hospitals*, v. 49, Sept. 16, 1975, p. 47-9.

HILL, MARJORIE.

Guidelines to records retention. *Laventhol & Horwath perspective*, v. 1, Fall-Winter 1975, p. 27-30.

HILL, R. A.

Constant purchasing power or replacement cost? *Accountant* (Eng.), v. 173, Nov. 27, 1975, p. 607-8.

HILL, R. BRAXTON.

Tax-exempt organizations: basic rules. *Virginia accountant*, v. 27, June 1975, p. 19-21, 24-6.

HILL, ROBERT.

Coal: when? where? how? how much? (Washington and the utilities) *Public utilities fortnightly*, v. 96, Sept. 11, 1975, p. 11-12.

Controversy flares over utility efficiency study. (Washington and the utilities) *Public utilities fortnightly*, v. 96, Oct. 23, 1975, p. 16.

HILL, THOMAS W.

Buck, James R. Additions to the Laplace transform methodology for economic analysis, by James R. Buck and Thomas W. Hill. *Engineering economist*, v.20, Spring 1975, p. 197-208.

HILLE, STANLEY J.

Harris, Curtis C. Rail, truck, or small car - which is the energy saver? By Curtis C. Harris and Stanley J. Hille. *Business horizons*, v. 17, Dec. 1974, p. 57-64.

HILLIARD, JIMMY E.

Barksdale, Hiram C. Causal relationship between money supply and business activity, by Hiram C. Barksdale, Jimmy E. Hilliard and Charles D. DeLorme. *Quarterly review of economics & business*, v. 15, Autumn 1975, p. 79-94.

Barksdale, Hiram C. Cross-spectral analysis of retail inventories and sales, by Hiram C. Barksdale and Jimmy E. Hilliard. *Journal of business* (U. of Chicago), v. 48, July 1975, p. 365-82.

Barksdale, Hiram C. Spectral analysis of the interaction between inventories and sales of merchant wholesalers, by Hiram C. Barksdale and Jimmy E. Hilliard. *Decision sciences*, v. 6, April 1975, p. 307-23.

Cost-volume-profit analysis under uncertainty: a log normal approach, by Jimmy E. Hilliard and Robert A. Leitch. *Accounting review*, v. 50, Jan. 1975, p. 69-80.

HILLIER, FREDERICK S.

Faaland, Bruce H. Accelerated bound-and-scan algorithm for integer programming, by Bruce H. Faaland and Frederick S. Hillier. *Operations research*, v. 23, May-June 1975, p. 406-25.

HILLS, CARLA.

Herron, Paul. Hills sees future for FHA, improvement in many HUD programs. *Mortgage banker*, v. 36, Oct. 1975, p. 15, 18.

HILLS, RODERICK.

L.A. lawyer named to SEC chairmanship. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 12.

HINDENACH, LEE P.

McKee, James W. Corporation and ERISA: for now and for the future, by James W. McKee and Lee P. Hindenach. *Financial executive*, v. 43, June 1975, p. 16-22.

Sundry comments and questions evoked by the pension reform act. *Management controls* (PMM & Co.), v. 22, Jan.-Feb. 1975, p. 2-4.

HINDIN, RONALD.

Horwood, Richard M. Section 333: when is it a safe exit? By Richard M. Horwood and Ronald Hindin. *Journal of corporate taxation*, v. 2, Spring 1975, p. 23-50.

HINDS, NORMA.

Dynamics of records management. *Information & records management*, v. 9, Sept. 1975, p. 16-17, 62.

HINES, MARY ALICE.

Data shows sponsorship affects REIT profitability. *Mortgage banker*, v. 35, May 1975, p. 38, 40, 42, 44, 47.

REIT crisis of 1974: where do we go from here? *Mortgage banker*, v. 35, Nov. 1974, p. 57-61.

REIT refinancing and earnings trends of late 1974. *REIT review*, v. 3, Spring 1975, p. 17-19.

REIT shakeout in 1974. *Real estate review*, v. 4, Winter 1975, p. 56-9.

What has happened to the REITs? *Appraisal journal*, v. 43, April 1975, p. 252-60.

Will bank REITs survive their current operating losses and problems loans? *REIT review*, v. 3, Fall 1975, p. 28-36.

HINSEY, JOSEPH.

Lawyers as directors, by Joseph Hinsey and others. *Business lawyer*, v. 30, March 1975, p. 41-64.

HINSON, DOLAN R.

Time-adjusted capital budgeting models. *Management accounting* (NAA), v. 57, July 1975, p. 55-8.

HIONG, KHOO HIN.

Taxation in the Pacific basin - Singapore. *Tax management international journal*, Aug. 1975, p. 21-7.

HIRD, F. M. W.

Speculation on the origins of accounting. *Accounting historian*, v. 2, Winter 1975, p. 11.

HIRSCH, MORLEY P.

Taxing the oil & gas industry in Canada: action and reaction. *CA magazine* (Can.), v. 106, May 1975, p. 47-54.

HIRSCH, PAUL M.

Organizational effectiveness and the institutional environment. *Administrative science quarterly*, v. 20, Sept. 1975, p. 327-44.

HIRSCHSON, LINDA B.

McCaffrey, Carlyn S. Business property casualty loss regulations held valid, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 512-13.

McCaffrey, Carlyn S. Capital gains achieved by real estate dealers, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Spring 1975, p. 394-5.

McCaffrey, Carlyn S. Deductibility of interest payments depends on primary liability except in special situations, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 508-9.

McCaffrey, Carlyn S. Developments in the office-at-home expense deduction area this quarter, cost of maintaining office at home characterized as personal and deduction disallowed, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 497-501.

McCaffrey, Carlyn S. Donee's agreement to pay gift tax does not make gift of appreciated land a taxable event, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 511-12.

McCaffrey, Carlyn S. Limited partnership owns land where title is in one partner - partners' basis includes loan for which one partner is liable, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 510-11.

McCaffrey, Carlyn S. Mortgages not held primarily for sale when sold to remedy a liquidity problem, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Spring 1975, p. 391-2.

McCaffrey, Carlyn S. No gift tax imposed on transfer of remainder interests to children in exchange for cash and vendor's lien notes, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 505-7.

McCaffrey, Carlyn S. Partial interest deduction allowed for payments made on land purchase loan from taxpayers' parents, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 507-8.

McCaffrey, Carlyn S. Payment by lessee in satisfaction of its obligation to restore premises denied Section 1231 treatment, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 509-10.

McCaffrey, Carlyn S. Property transferred from husband to wife but managed by husband taxed in husband's estate, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Spring 1975, p. 388-9.

McCaffrey, Carlyn S. REIT's corporate co-owner does not qualify as independent contractor absent adequate compensation, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 504-5.

McCaffrey, Carlyn S. REIT's investment advisor cannot also qualify as an independent contractor, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Spring 1975, p. 392-3.

McCaffrey, Carlyn S. Sale of residence three years after it was vacated qualifies for nonrecognition of gain within Section 1034, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 502-4.

McCaffrey, Carlyn S. Section 183 applies when house rented for less than fair rental value, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 501-2.

McCaffrey, Carlyn S. Taxpayer permitted deduction for maintenance expenses on former vacation home listed for sale, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Spring 1975, p. 385-7.

McCaffrey, Carlyn S. Two recent decisions highlight the tax importance of the manner in which complete and partial liquidations are accomplished, by Carlyn S. McCaffrey and

Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 495-7.

HIRST, M.

Briscoe, G. Further appreciation of demand forecasting models: some methods based on survey information, by G. Briscoe and M. Hirst. *Long range planning*, v. 8, Feb. 1975, p. 87-97.

HISE, RICHARD T.

Evaluating the effect of a follow-up request on mail survey results, by Richard T. Hise and Michael A. McGinnis. *Akron business and economic review*, v. 5, Winter 1974, p. 19-21.

Kratchman, Stanley H. Management's decision to discontinue a product, by Stanley H. Kratchman, Richard T. Hise and Thomas A. Ulrich. *Journal of accountancy*, v. 139, June 1975, p. 50-4.

Marketing curriculum: does it reflect the recommendations of marketing educators? *Collegiate news and views*, v. 28, Spring 1975, p. 11-16.

Product elimination: practices, policies, and ethics, by Richard T. Hise and Michael A. McGinnis. *Business horizons*, v. 18, June 1975, p. 25-32.

HISTORICAL COSTS

Accounting Standards Steering Committee. Accounting for depreciation - proposed statement of standard accounting practice. *Accountant* (Eng.), v. 172, Jan. 16, 1975, p. 84-5.

Accounting Standards Steering Committee. Exposure draft of Statement of standard accounting practice, no. 10: accounting for changes in the purchasing power of money. *Accountants' journal* (N.Z.), v. 54, March 1975, p. 46-54.

Accounting Standards Steering Committee. Proposed statements of standard accounting practice: accounting for depreciation. *International accountant* (Eng.), v. 45, no. 1, 1975, p. 5-6.

Approaches and methods concerning accounting for the effects of inflation. *Journal UEC*, v. 10, July 1975, p. 230-4.

Baden, E. J. Sandilands report. *Accountant's magazine* (Scot.), v. 79, Oct. 1975, p. 341-3.

Baker, Geoffrey M. N. Human resource accounting. *Accountancy Ireland*, v. 6, Oct. 1974, p. 22-5.

Barrett, Frank J. Inflation debate. *Accountancy Ireland*, v. 7, Feb. 1975, p. 9-12.

Benninger, L. J. Method for integrating materials price changes with the operation of a standard cost system. *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 16-19.

Bird, Peter. Accountability: standards in financial reporting. London, Haymarket Pub. Ltd., c1973. 149 p. [103.1 B]

Blum, James D. Variability in price level changes: inventory, expenses or revenue adjustments, by James Blum, LeRoy Brooks and Dale Buckmaster. *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 24-8.

Bowes, K. D. Current value of current-value accounting, by K. D. Bowes and G. D. Searle. *Financial executive*, v. 43, Nov. 1975, p. 16-24.

Burton, John C. Financial reporting in an age of inflation. (Statements in quotes) *Journal of accountancy*, v. 139, Feb. 1975, p. 68-71.

Carroll, D. S. A. Inflation debate - commentary. *Accountancy Ireland*, v. 7, Feb. 1975, p. 12-13.

Emanuel, David. Some evidence on CPP accounting, by David Emanuel and Paul Rouse. *Accountants' journal* (N.Z.), v. 54, Oct. 1975, p. 328-31.

Gray, I. B. Measurement of profit 1975. *Chartered accountant in Australia*, v. 46, July 1975, p. 34-8, 40-8.

Hanna, John R. Accounting income models: an application and evaluation. Hamilton, Can., Society of Industrial Accountants, c1974. 172 p. [*158 H]

Holmes, Geoffrey. Sandilands summarised. *Accountancy* (Eng.), v. 86, Oct. 1975, p. 22, 24, 26, 28, 30-1.

IASC to issue standard. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 28, 30, 32.

Institute Of Chartered Accountants In England And Wales. Accounting for changes in the purchasing power of money. *Accountants' journal* (N.Z.), v. 53, Sept. 1974, p. 58-68.

International Accounting Standards Committee. International accounting standards proposed statement - valuation and presentation of inventories in the context of the historical cost system. *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 28-9.

International Accounting Standards Committee. Proposed statement: valuation and presentation of inventories in the context of the historical cost system. London, 1974. 10 p. (*Exposure draft*, no 2, International accounting standards, Sept. 11, 1974.) [*111.1 I]

International Accounting Standards Committee. Valuation and presentation of inventories in the context of the historical cost system, exposure draft no. 2. *Accountants' journal* (N.Z.), v. 53, Oct. 1974, p. 85-7.

King, Anthony W. Fair-value accounting. *Management accounting* (NAA), v. 57, Oct. 1975, p. 24-6.

Lemke, Kenneth W. Capital maintenance and confusion. *Abacus*, v. 10, June 1974, p. 26-38.

McGovern, T. K. Depreciation and price control. *Accountancy Ireland*, v. 7, Feb. 1975, p. 31-6.

McKeown, James C. Comparative application of market and cost based accounting models. *Journal of accounting research*, v. 11, Spring 1973, p. 62-99.

Muis, Jules W. Current value accounting in the Netherlands: fact or fiction? *Accountant's magazine* (Scot.), v. 79, Nov. 1975, p. 377-9.

New Zealand Society Of Accountants. Council. Statement of standard accounting practice no. 1: disclosure of accounting policies. *Accountants' journal* (N.Z.), v. 53, Nov. 1974, p. 142-6.

Parker, Edmund. CPP accounting, what is the argument really about? *Accountants' journal* (N.Z.), v. 54, June 1975, p. 172-4. (Reprinted from the *Accountant* (Eng.), April 3, 1975 issue.)

Popoff, Boris. Accounting for changes in the purchasing power of money. *Accountants' journal* (N.Z.), v. 54, June 1975, p. 165-9.

Popoff, Boris. Informational value of replacement cost accounting for external company reports. *Accounting and business research* (Eng.), v. 4, Winter 1974, p. 61-70.

Powell, Robert E. General purchasing power financial statements (GPPFS): impact on reporting of business results. *Panorama* (Harris Kerr Forster), Third quarter, 1975, p. 16-18, 25.

Qureshi, Mahmood A. Much more research is needed into human asset accounting, by M. A. Qureshi and Helen LaVan. *Management accounting* (Eng.), v. 53, May 1975, p. 161-3.

Rosenfield, Paul. GPP accounting - relevance and interpretability. *Journal of accountancy*, v. 140, Aug. 1975, p. 52-9.

Ryan, A. B. Inflation accounting. *Accountants' journal* (N.Z.), v. 53, Nov. 1974, p. 125-30.

Sandilands report. *Certified accountant* (Eng.), Oct. 1975, p. 515-16.

Sandilands report - principal conclusions. *Australian accountant*, v. 45, Nov. 1975, p. 585-8.

Sherwood, Kenneth A. Accounting for fixed asset valuations: ED16 is logically indefensible. *Accountant* (Eng.), v. 173, Oct. 30, 1975, p. 491.

Sterling, Robert R. Relevant financial reporting in an age of price changes. *Journal of accountancy*, v. 139, Feb. 1975, p. 42-51.

Tilley, Ian. Critique of historical record accounting. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 185-97.

Vangermeersch, Richard. Accountants must shatter the illusions that many hold about accounting. *National public accountant*, v. 20, Feb. 1975, p. 8-15.

Zlatkovich, Charles. Accounting under inflation and its implications for management. *Industrial accountant* (Pakistan), v. 14, July-Sept. 1975, p. 113-25.

ACCOUNTANTS' INDEX 1975

HISTORICAL interest rates used for cost-of-capital calculations.

HISTORICAL interest rates used for cost-of-capital calculations. *Public utilities fortnightly*, v. 96, Oct. 9, 1975, p. 41-2.

HISTORICAL SITES AND BUILDINGS

Crim, Sarah K. National conference of urban pioneers' shows strength of city revival. *Mortgage banker*, v. 35, Nov. 1974, p. 15-16, 18-20, 22.

HISTORICAL SUMMARIES

See Statements, Financial - Comparative

HJORTH, ROLAND L.

Community property marital settlements: the problem and a proposal. *Community property journal*, v. 2, Spring 1975, p. 99-121.

Community property marital settlements: the problem and a proposal. *Washington law review*, v. 50, Feb. 1975, p. 231-75.

HOADLEY, WALTER E.

Role of capital markets in combating inflation. *Columbia journal of world business*, v. 9, Winter 1974, p. 131-4.

HOCHBERG, MARTIN J.

Interest charges - problem-child or prodigy? *Credit and financial management*, v. 77, Aug. 1975, p. 10-11.

HOCHBERG, MOE.

Recognition of key economic factors may avoid or minimize tax problems, by Moe Hochberg and James F. Mahar. *Taxes - the tax magazine*, v. 53, April 1975, p. 196-211.

HOCHFELDER, OLGA.

Ruder, David S. Factors determining the degree of culpability necessary for violation of the federal securities laws in information transmission cases. *Washington and Lee law review*, v. 32, Summer 1975, p. 571-96.

HOCHMAN, BRUCE I.

Vulnerability of the CPA - taxation malpractice. *California CPA quarterly*, v. 42, March 1975, p. 17-18, 20-1.

HOCKENBERGER, WILLIAM A.

How to improve a company's cash management and increase its profits. *Practical accountant*, v. 8, Jan.-Feb. 1975, p. 25-33.

How to improve a company's cash management - and increase its profits. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 297-312.) [110 H]

HODES, SCOTT.

Discretionary trading accounts in commodity futures - are they securities? By Scott Hodes and Donald Dreyfus. *Business lawyer*, v. 30, Nov. 1974, p. 99-110.

HODGE, BARTOW.

Computer in management information and control systems. *Data management*, v. 12, Dec. 1974, p. 26-30.

Fleck, Robert A. People: hidden asset or liability? By Robert A. Fleck and Bartow Hodge. *Data management*, v. 13, April 1975, p. 14-16.

HODGE, MELVILLE H.

Choosing a computer system. *Modern healthcare*, v. 4, Dec. 1975, p. 33-6.

HODGES, ALLAN A.

Environmental checklist aids mortgage bankers in project reviews. *Mortgage banker*, v. 35, Sept. 1975, p. 7-8, 10, 14, 16.

Key role seen for mortgage banker in environmental and land use control. *Mortgage banker*, v. 35, Sept. 1975, p. 17-18, 20, 22.

HODGES, I. G.

Financial and accounting developments in the Victorian Railways. *Australian accountant*, v. 45, Oct. 1975, p. 528-30, 535-6.

HODGES, S. D.

Brealey, R. A. Playing with portfolios, by R. A. Brealey and S. D. Hodges. *Journal of finance*, v. 30, March 1975, p. 125-34.

HODGETTS, RICHARD M.

Stiner, Frederic M. Social audit and the unit of measurement, by Frederic M. Stiner and Richard M. Hodgetts. *Virginia accountant*, v. 27, Sept. 1975, p. 47-51.

HODGSON, THOM J.

Dorsey, Robert C. Network approach to a multi-facility, multi-product production scheduling problem without backordering, by Robert C. Dorsey, Thom J. Hodgson and H. Donald Ratliff. *Management science*, v. 21, March 1975, p. 813-22.

Dorsey, Robert C. Production-scheduling problem with batch processing, by Robert C. Dorsey, Thom J. Hodgson and H. Donald Ratliff. (Technical notes) *Operations research*, v. 22, Nov.-Dec. 1974, p. 1271-9.

Zaldivar, Miguel. Rapid convergence techniques for Markov decision processes, by Miguel Zaldivar and Thom J. Hodgson. *Decision sciences*, v. 6, Jan. 1975, p. 14-24.

HOEFS, RICHARD A.

Changing role of the corporate tax department. *Tax executive*, v. 26, July 1974, p. 329-36.

HOEY, MATTHEW J.

Automation of U.S. government and agency securities operations. *Trusts & estates*, v. 114, Nov. 1975, p. 794-6, 826-8.

HOFERT, JACK.

Employee stock ownership trusts. *Taxes - the tax magazine*, v. 53, May 1975, p. 305-13.

Tax traps in receiving stock for services. *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 27-31.

HOFFER, PEGGY L.

Eastman, Clyde. How much to abate pollution? By Clyde Eastman, Alan Randall, and Peggy L. Hoffer. (Current research) *Public opinion quarterly*, v. 38, Winter 1974-75, p. 574-84.

HOFFER, WILLIAM.

Fight to save foreign conventions. *Association management*, v. 27, June 1975, p. 45-7.

How to build membership in these hard times. *Association management*, v. 27, March 1975, p. 40-4.

Leadership program blends environment with educational experience. *Association management*, v. 27, May 1975, p. 44-9.

Magazine publishing: what structure works best for your association? *Association management*, v. 27, Aug. 1975, p. 49-51.

HOFFMAN, ARTHUR S.

Administration burden of lifo, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, March 1975, p. 44.

Amortizable bond premium may result from exchange of old bonds for new, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, March 1975, p. 44-5.

Are accountant's work papers given to an attorney privileged? Edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, May 1975, p. 54-5.

Condemnation awards - proper time for accrual, edited by Arthur S. Hoffman. (Federal taxation) *CPA (NYSS)*, v. 45, July 1975, p. 69-70.

- Conflict in interplay of net operating loss and capital gains, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, March 1975, p. 44.
- Confusing ruling on aggregating stock ownership in foreign-domestic groups, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, April 1975, p. 47.
- Coping with the problem of a bequest of closely held stock to a private foundation, edited by Arthur S. Hoffman. *CPA (NYSS)*, v. 45, June 1975, p. 45-7.
- Deduction for abandonment of new venture, edited by Arthur S. Hoffman. (Federal taxation) *CPA (NYSS)*, v. 45, Aug. 1975, p. 58-9.
- Denial of investment credit in leasing deals, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, April 1975, p. 47-8.
- Dual tax characteristics of income and expenditures, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, May 1975, p. 56.
- Earnings and profits as a measure in subchapter S distributions, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, April 1975, p. 45-6.
- Earnings and profits computation in profit-sharing plans, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, Feb. 1975, p. 37.
- Employee stock and the Corn Products doctrine, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, April 1975, p. 46-7.
- Exercise of stock options reduces earnings and profits, edited by Arthur S. Hoffman. *CPA journal*, v. 45, Feb. 1975, p. 37-8.
- F reorganization in consolidated returns - preserving tax years, edited by Arthur S. Hoffman. (Federal taxation) *CPA (NYSS)*, v. 45, June 1975, p. 44-5.
- HR-10 plans for director's fees yield high investment return, edited by Arthur S. Hoffman. (Federal taxation) *CPA (NYSS)*, v. 45, June 1975, p. 44.
- Increasing DISC tax deferral using marginal costing rules, edited by Arthur S. Hoffman. (Federal taxation) *CPA (NYSS)*, v. 45, July 1975, p. 67-9.
- Informality in alimony arrangements is a trap, edited by Arthur S. Hoffman. *CPA journal*, v. 45, Feb. 1975, p. 39.
- Installment basis election used to backstop cost recovery method, edited by Arthur S. Hoffman. (Federal taxation) *CPA (NYSS)*, v. 45, Aug. 1975, p. 58.
- Legislative proposals to limit tax benefits of foreign trusts, edited by Arthur S. Hoffman. (Federal taxation) *CPA (NYSS)*, v. 45, Aug. 1975, p. 59-60.
- Leveraged tax shelters under further attack, edited by Arthur S. Hoffman. (Federal taxation) *CPA (NYSS)*, v. 45, Aug. 1975, p. 57-8.
- Liquidating a subsidiary to benefit a minority interest, edited by Arthur S. Hoffman. (Federal taxation) *CPA (NYSS)*, v. 45, July 1975, p. 66-7.
- Liquidation may qualify as F reorganization permitting carrybacks, edited by Arthur S. Hoffman. *CPA journal*, v. 45, Feb. 1975, p. 38-9.
- Liquidity problems - no funds to pay taxes? Edited by Arthur S. Hoffman. (Federal taxation) *CPA (NYSS)*, v. 45, July 1975, p. 66.
- Measuring foreign branch income, edited by Arthur S. Hoffman. (Federal taxation) *CPA (NYSS)*, v. 45, Aug. 1975, p. 60-1.
- Moving expenses to and from foreign assignments, edited by Arthur S. Hoffman. (Federal taxation) *CPA (NYSS)*, v. 45, June 1975, p. 43-4.
- One-month liquidation trap, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, May 1975, p. 55-6.
- Partnership fees - deductibility of guaranteed payments is not guaranteed, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, March 1975, p. 41-2.
- Preserving the right to defer gain under Section 1033, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, March 1975, p. 42-3.
- Proposed regulations would limit Keogh deduction, edited by Arthur S. Hoffman. (Federal taxation) *CPA (NYSS)*, v. 45, Aug. 1975, p. 60.
- Recapture of deductions in subsidiary liquidations, edited by Arthur S. Hoffman. *CPA journal*, v. 45, Feb. 1975, p. 39-40.
- Recent LIFO developments, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, May 1975, p. 53-4.
- Retirement plans for corporate directors, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, April 1975, p. 45.
- Section 336 versus the taxable liquidation, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, May 1975, p. 54.
- Six-year statute of limitations, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, March 1975, p. 42.
- Subchapter S losses and shareholder loans, edited by Arthur S. Hoffman. (Federal taxation) *CPA (NYSS)*, v. 45, July 1975, p. 65-6.
- Tax considerations in the sale or purchase of a subsidiary, edited by Arthur S. Hoffman. (Federal taxation) *CPA (NYSS)*, v. 45, June 1975, p. 47-8.
- Tax free step-up in basis on sale of personal residence for taxpayers over 65, edited by Arthur S. Hoffman. (Federal taxation) *CPA (NYSS)*, v. 45, July 1975, p. 65-6.
- Use of Section 333 to divide a business, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, April 1975, p. 48.
- HOFFMAN, DALE.**
Exempt interest: purchase and resale agreements. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 737.
- HOFFMAN, HOWARD W.**
Ways to avoid power erosion. *Factory*, v. 8, Feb. 1975, p. 36-9.
- HOFFMAN, RONNIE.**
New Northern business scene. *Management (Irish)*, v. 22, Feb. 1975, p. 49-50.
- HOFFMANN, DIETRICH.**
State of the European development of law in the area of the law against restraints of competition. *Journal UEC*, v. 10, Oct. 1975, p. 329-37.
- HOGAN, JAMES A.**
Need to recognize and budget for the real costs of retirement and unusual sick leave and vacation accumulation benefits. (Focus on accounting & auditing) *Michigan CPA*, v. 27, Nov.-Dec. 1975, p. 5-9.
- HOGAN, PATRICIA.**
Woman is not a girl and other lessons in corporate speech. *Business and society review*, Summer 1975, p. 34-8.
- HOGAN, THOMAS B.**
Financial reporting and the public image. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 23-34.) [110 H]
- HOGAN, W. W.**
Marsten, R. E. BOXSTEP method for large-scale optimization, by R. E. Marsten, W. W. Hogan and J. W. Blankenship. *Operations research*, v. 23, May-June 1975, p. 389-405.
- HOGAN, WILLIAM H.**
Changing format to save newspaper: cost of Phoenix shift recouped in three days. *Newspaper controller*, v. 28, July/Aug. 1975, p. 2-3.
- HOGAN, WILLIAM R.**
Selection techniques assure sound capital expenditures. *Newspaper controller*, v. 28, Sept. 1975, p. 4-6.

ACCOUNTANTS' INDEX 1975

HOKE, CHARLES E.

Bankers mean business (for CPAs). *Wisconsin CPA*, March 1975, p. 21-2.

HOLBERT, NEIL BRUCE.

When businessmen teach. *Business horizons*, v. 18, Aug. 1975, p. 77-84.

HOLBROOK, FRED K.

Computerization aids utilization review. *Hospitals*, v. 49, Sept. 1, 1975, p. 53-5.

HOLDAWAY, EDWARD A.

Dimensions of organizations in complex societies: the educational sector, by Edward A. Holdaway and others. *Administrative science quarterly*, v. 20, March 1975, p. 37-58.

HOLDEN, JAMES P.

Aborted 337 liquidation termed reorg. by tax court, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 42, March 1975, p. 134-5.

CA-2 applying National Alfalfa finds original issue discount in bonds-for-stock exchange, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 42, April 1975, p. 200-1.

CA-5 limits loss carryovers in acquisition, liquidation subs, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 43, Sept. 1975, p. 135.

CA-9 limits effect of Sec. 1239 on intercorporate sales, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 43, July 1975, p. 37.

Defending against 482 case possible but difficult, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 43, Dec. 1975, p. 346-7.

Discord undercuts attribution rules on redemption, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 42, May 1975, p. 284-5.

Executor-president violates termination of interest rules, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 42, March 1975, p. 134.

Free services to sister corp. not dividend to mutual owner, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 43, Sept. 1975, p. 135.

Illegal redemption taxable under claim of right, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 42, May 1975, p. 285.

Integrated transaction doctrine overcomes Sec. 269, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 43, Sept. 1975, p. 134.

Minority stockholder's veto triggers 531 penalty tax, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 43, Nov. 1975, p. 273-4.

Nineteen seventy-two corporate income tax figures released by IRS, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 42, April 1975, p. 201.

No deduction for stockholder's fee for loan guarantee says Fifth Circuit, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 43, Oct. 1975, p. 198-9.

HOLDEN, NEIL D.

Pricing behavior in the chemical industry. *Conference Board record*, v. 12, Nov. 1975, p. 51-3.

HOLDER IN DUE COURSE CONCEPT

Rohner, Ralph J. Holder in due course in consumer transactions: requiem, revival, or reformation? *Cornell law review*, v. 60, April 1975, p. 503-68.

HOKE, CHARLES E.

HOLDING COMPANIES AND SUBSIDIARIES

See Also Associated Companies
Combinations
Consolidations And Mergers
Monopolies
Trusted Affiliates

American Bar Association. Section of Corporation, Banking and Business Law. Committee on Corporate Laws. Report of Committee on Corporate Laws - changes in the Model business corporation act. (Reports and resolutions) *Business lawyer*, v. 30, April 1975, p. 991-8.

Brudney, Victor. Fair shares in corporate mergers and takeovers, by Victor Brudney and Marvin A. Chirelstein. *Harvard law review*, v. 88, Dec. 1974, p. 297-346.

Longbrake, William A. Financial management of banks and bank holding companies. *Financial management*, v. 3, Winter 1974, p. 10-24.

Mingo, John J. Capital management and profitability of prospective holding company banks. *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 191-203.

Wiechmann, Ulrich. Integrating multinational marketing activities. *Columbia journal of world business*, v. 9, Winter 1974, p. 7-16.

Accounting

Financial Accounting Standards Board. Accounting and reporting by development stage enterprises. Stamford, Conn., 1975. 26 p. (*Statement of financial accounting standards*, no. 7, June 1975.) [*111.1 F]

Financial Accounting Standards Board. Statement of financial accounting standards no. 7 - accounting and reporting by development stage enterprises. (Official releases) *Journal of accountancy*, v. 140, Aug. 1975, p. 78-86.

Minch, Roland. Reporting income for reciprocal parent-subsidary stockholdings, by Roland A. Minch and Enrico Petri. *CPA* (NYSS), v. 45, July 1975, p. 36-40.

Australia

Leo, Kenneth J. Equity method of accounting for investments, by Kenneth J. Leo and Peter J. Best. *Australian accountant*, v. 44, Nov. 1974, p. 602-6.

Great Britain

European Accountants' Study Group. Consolidated accounts for Europe? *Accountant* (Eng.), v. 172, Jan. 30, 1975, p. 150-1.

Institute Of Chartered Accountants In England And Wales. General Educational Trust. Accounting for inflation: a working guide to the accounting procedures. London, c1973. 2 v. (56, 64 p.) (Part 1: text, part 2: tables) [*715 I]

South Africa

Shuttleworth, Hilton. Working papers for consolidations, by Hilton Shuttleworth and Alex Simons. *South African chartered accountant*, v. 10, Sept. 1974, p. 310-15.

Auditing

New Zealand

New Zealand Society Of Accountants. Board of Research and Publications. Exposure draft of recommendation on auditing practice: no. 2: reliance on other auditors in reporting on group financial statements. *Accountants' journal* (N.Z.), v. 54, July 1975, p. 219-23.

Reports and statements

ASR no. 175 clarifies rule on subsidiary reporting. (News report) *Journal of accountancy*, v. 140, Sept. 1975, p. 9.

International Accounting Standards Committee. Exposure draft no. 3: consolidated financial statements and the equity method of accounting. *Industrial accountant* (Pakistan), v. 14, Jan.-March 1975, p. 43-7.

International Accounting Standards Committee. Proposed statement: consolidated financial statements and the equity method of accounting. London, 1974. 15 p. (*Exposure draft* no. 3, International accounting standards, Dec. 11, 1974.) [*111.1 I]

HOLDING COMPANIES AND SUBSIDIARIES—Reports and statements—(Continued)

Minch, Roland. Reporting income for reciprocal parent-subsidiary stockholdings, by Roland A. Minch and Enrico Petri. *CPA* (NYSS), v. 45, July 1975, p. 36-40.

Related party transactions. (News report) *Journal of accountancy*, v. 139, May 1975, p. 20.

—New Zealand

New Zealand Society Of Accountants. Board of Research and Publications. Exposure draft of recommendation on auditing practice: no. 2: reliance on other auditors in reporting on group financial statements. *Accountants' journal* (N.Z.), v. 54, July 1975, p. 219-23.

South Africa

Shuttleworth, Hilton. Working papers for consolidations, by Hilton Shuttleworth and Alex Simons. *South African chartered accountant*, v. 10, Sept. 1974, p. 310-15.

Taxation

See Taxation, United States—Holding Companies And Subsidiaries

HOLDING COMPANIES AND SUBSIDIARIES, FOREIGN SUBSIDIARIES

See Also Branches, Foreign Corporations, Foreign Foreign Operations Foreign Trade

Basche, James R. U.S. business support for international public service activities. Part II: support from foreign affiliates - the Philippines. New York, Conference Board, c1975. 24 p. (*Conference Board report*, no. 657.) [*938 B]

Brooke, Michael Z. Multinational company in Europe: some key problems, edited by Michael Z. Brooke and H. Lee Remmers. Ann Arbor, Mich., Univ. of Michigan Press, 1974, c1972. 194 p. [938 B]

McIsaac, George S. Codetermination: a hidden noose for MNCs, by George S. McIsaac and Herbert Henzler. *Columbia journal of world business*, v. 9, Winter 1974, p. 67-74.

Accounting

Brooke, Michael Z. Multinational company in Europe: some key problems, edited by Michael Z. Brooke and H. Lee Remmers. Ann Arbor, Mich., Univ. of Michigan Press, 1974, c1972. 194 p. [938 B]

Canada

Barrows, David. Foreign ownership and corporate behavior in Canada, by David Barrows and Peter Lyman. *MSU business topics*, v. 23, Spring 1975, p. 13-20.

Crookell, Harold. Canada's export performance problems and prospects. (Management in action) *Cost and management* (Canada), v. 48, Nov.-Dec. 1974, p. 35-8.

Spoliansky, Leon G. R. Beware of Canadian subsidiaries, by Leon G. R. Spoliansky and M. Donald Easton. *Business lawyer*, v. 30, July 1975, p. 1053-9.

Finance

Brooke, Michael Z. Multinational company in Europe: some key problems, edited by Michael Z. Brooke and H. Lee Remmers. Ann Arbor, Mich., Univ. of Michigan Press, 1974, c1972. 194 p. [938 B]

Management

Brooke, Michael Z. Multinational company in Europe: some key problems, edited by Michael Z. Brooke and H. Lee Remmers. Ann Arbor, Mich., Univ. of Michigan Press, 1974, c1972. 194 p. [938 B]

Roach, John M. Weighing the foreign work force. *Conference Board record*, v. 11, Dec. 1974, p. 6-10.

Scott, George M. Information systems and coordination in multinational enterprises. *International journal of accounting, education and research*, v. 10, Fall 1974, p. 87-105.

ACCOUNTANTS' INDEX 1975

Taxation

See Taxation—Foreign Subsidiaries, Under Name Of Country

HOLDREN, GEORGE C.

Professional school of accounting for the University of Nebraska-Lincoln? *Nebraska CPA*, v. 10, Spring 1975, p. 24-6.

HOLDSWORTH, DAVID K.

How to undo a joint tenancy, thus escape numerous tax and non-tax complications. *Estate planning*, v. 2, Spring 1975, p. 142-6.

HOLIFIELD, CHET.

Federal procurement and contracting reform. *Brooklyn law review*, v. 41, Winter 1975, p. 479-502.

HOLINER, GEORGE P.

Getting started using HEWCAS, by George P. Holiner and John D'Angelo. *Footnote*, Special issue, 1975, p. 19-27.

HOLLAND, DANIEL M.

Some observations on full integration. *National tax journal*, v. 28, Sept. 1975, p. 353-7.

HOLLAND, F. A.

How changes in financial ratios affect profit, by F. A. Holland, R. A. Watson and J. R. Wilkinson. *Management accounting* (Eng.), v. 53, June 1975, p. 205-6.

Introduction to process economics, by F.A. Holland, Frank Alfred Watson and John Keith Wilkinson. New York, John Wiley & Sons, c1974. 290 p. (Appendices (p. 247-81): 1. Money tables. 2. Statistical data.) [205.2 H]

No salvation in North Sea oil, by F. A. Holland, J. K. Wilkinson and F. A. Watson. *Accountancy* (Eng.), v. 86, April 1975, p. 40-2.

HOLLAND, KEN.

Benefits of factoring. (Focus on finance for small companies) *Accountancy* (Eng.), v. 86, June 1975, p. 50.

HOLLAND, MICHAEL.

Stock relief. *British tax review*, no. 4, 1975, p. 222-32.

HOLLAND, when can the net worth method be used? (Landmark tax cases) *Taxation for lawyers*, v. 3, March/April 1975, p. 273.

HOLLANDER, ALAN M.

Professional appraiser's liability. *Valuation*, v. 21, Oct. 1974, p. 86-9.

HOLLANDER, EDWIN P.

Processes of leadership emergence. *Journal of contemporary business*, v. 3, Autumn 1974, p. 19-33.

HOLLANDER, JAMES.

Step-by-step guide to corporate affirmative action. *Business and society review*, Fall 1975, p. 67-73.

HOLLANDER, MORRIS.

How to read a developer's annual report. *Real estate review*, v. 5, Fall 1975, p. 68-77.

HOLLENBECK, LYSLE P.

Hanley, Thomas H. Employee retirement income security act of 1974: its effects on the accounting profession, by Thomas H. Hanley and Lysle P. Hollenbeck. (Washington report) *Journal of accountancy*, v. 140, Nov. 1975, p. 81-5.

HOLLENSTEINER, JAMES A.

Inflation or recession? (Money market) *Savings & loan news*, v. 95, Nov. 1974, p. 29.

Mixed sights appear in the economic crystal ball. (Money market) *Savings & loan news*, v. 95, Dec. 1974, p. 25.

HOLLEY, WILLIAM H.

Feild, Hubert S. Performance appraisal - an analysis of state-wide practices, by Hubert S. Feild and William H. Holley. *Public personnel management*, v. 4, May-June 1975, p. 145-150.

HOLLING, JANICE.

Seventy five economists on 1975, conducted by Janice Holling. *Institutional investor*, v. 9, Jan. 1975, p. 64-6.

HOLLINGSWORTH, A. THOMAS.

Hand, Herbert H. Tailoring MBO to hospitals, by Herbert H. Hand and A. Thomas Hollingsworth. *Business horizons*, v. 18, Feb. 1975, p. 45-52.

HOLLMAN, TELFORD F.

Implied warranty of habitability in leased premises. (Notes) *American business law journal*, v. 12, Fall 1974, p. 185-90.

HOLLOMAN, CHARLES R.

What McGregor really said. (Book notes and reviews) *Business horizons*, v. 17, Dec. 1974, p. 87-92.

HOLLOWAY, CHARLES A.

Interactive procedure for the school boundary problem with declining enrollment, by Charles A. Holloway and others. *Operations research*, v. 23, March-April 1975, p. 191-206.

HOLLOWAY, EDWARD.

Killing the goose *International accountant* (Eng.), v. 44, Oct-Dec. 1974, p. 98-100.

What is wrong with Britain's economy? *International accountant*, v. 44, July-Sept. 1974, p. 66-8.

Year of the referendum. *International accountant* (Eng.), v. 45, no. 2, 1975, p. 2-4.

HOLLOWAY, RONALD E.

Closely held corporations - pre-termination planning. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 785-809.) [751 N]

HOLLRAH, JAMES M.

Taxation of crossborder concentrations in the EEC. *Texas international law journal*, v. 9, Fall 1974, p. 313-39.

HOLLY, JAMES H.

NACIS to offer account monitor service. *Credit and financial management*, v. 77, Oct. 1975, p. 14-15, 38-9.

HOLMAN, JOHN F.

Problem loans: centralized vs. decentralized approaches, by John F. Holman, Ralph B. Fifield and F. Walker Lockett. *Journal of commercial bank lending*, v. 57, June 1975, p. 11-28.

HOLMBERG, STEVAN R.

Utility strategic planning: functional or corporate? *Managerial planning*, v. 23, Jan.-Feb. 1975, p. 21-9, 35.

HOLMES, ARTHUR W.

Auditing standards and procedures, by Arthur W. Holmes and Wayne S. Overmyer. 8th ed. Homewood, Ill., Richard D. Irwin, c1975. 985 p. [170 H]

HOLMES, DON.

Southern company: the big polluter. *Business and society review*, Summer 1975, p. 14-20.

HOLMES, FENWICK W.

Auditing from the dp manager's viewpoint. *Internal auditor*, v. 32, Nov./Dec. 1975, p. 29-34.

HOLMES, GEOFFREY.

Accounting for disposals. (Published accounts) *Accountancy* (Eng.), v. 85, Dec. 1974, p. 62, 64-7.

Barclay baits his hook, by Geoffrey Holmes, Jane Robinson and Emile Woolf. *Accountancy* (Eng.), v. 86, March 1975, p. 68, 70, 72.

Case for dynamic reporting. (Published accounts) *Accountancy* (Eng.), v. 86, Nov. 1975, p. 92, 94, 96.

Damant, David. Inflation accounting - more problems, interviewed by Geoffrey Holmes. *Accountancy* (Eng.), v. 86, March 1975, p. 42-3.

Management discloses. (Published accounts) *Accountancy* (Eng.), v. 86, July 1975, p. 90, 92, 94, 96.

Printer's point of view. *Accountancy* (Eng.), v. 86, March 1975, p. 52, 54.

Sandilands summarised. *Accountancy* (Eng.), v. 86, Oct. 1975, p. 22, 24, 26, 28, 30-1.

What's so extraordinary? (Published accounts) *Accountancy* (Eng.), v. 86, June 1975, p. 54-7.

HOLMES, JOHN H.

Blankenship, A. B. Will shortages bankrupt the marketing concept? By A. B. Blankenship and John H. Holmes. *MSU business topics*, v. 22, Spring 1974, p. 13-18.

HOLMES, JOHN P.

Build employees' confidence and self-esteem, by John P. Holmes and Paul D. Kwiecinski. *Personnel*, v. 52, July-Aug. 1975, p. 45-9.

HOLMES, LEE B.

Legislative menu still lacks nourishment for housing industry. *Mortgage banker*, v. 35, Jan. 1975, p. 10-11, 14-15.

HOLMES, WILLIAM.

Accounting and accountants in Massachusetts. *Massachusetts CPA review*, v. 49, Jan.-Feb. 1975, p. 15-16, 18-21.

Accounting and accountants in Massachusetts, part three - 1850-1890. *Massachusetts CPA review*, v. 49, May-June 1975, p. 12-14, 17-18, 20.

Accounting and accountants in Massachusetts, part two - 1800-1850. *Massachusetts CPA review*, v. 49, March-April 1975, p. 16, 18, 20-1.

HOLMGREN, JOHN H.

Automated material handling pays. (Purchasing) *Modern healthcare*, v. 4, Aug. 1975, p. 66, 70.

Buy together, buy for less. (Purchasing) *Modern healthcare*, v. 3, Feb. 1975, p. 62.

Number please? What NHRIC does. *Modern healthcare*, v. 4, Sept. 1975, p. 68.

Setting depreciation schedules. *Modern healthcare*, v. 4, Dec. 1975, p. 54, 56.

What material management does. (Purchasing) *Modern healthcare*, v. 4, Nov. 1975, p. 62.

HOLMGREN, R. BRUCE.

Product packaging in an age of scarce resources. *Journal of contemporary business*, v. 4, Winter 1975, p. 69-84.

HOLT, GEOFFREY.

Human capital investment under constrained optimization. *Quarterly review of economics & business*, v. 15, Spring 1975, p. 47-51.

HOLTAM, CLIVE.

Accounting information in the local government management process. *Public finance and accountancy* (Eng.), v. 2, Sept. 1975, p. 286-91.

HOLTMANN, A. G.

Cowing, Thomas G. Distributional impact of local public service consolidation: a case study, by Thomas G. Cowing and A. G. Holtmann. *Land economics*, v. 50, Nov. 1974, p. 348-63.

HOLTON, JOHN B.

Structured top-down flowcharting, by John B. Holton and Bill Bryan. *Datamation*, v. 21, May 1975, p. 80-4.

HOLTON, THOMAS L.

Boyle, Joseph T. Peer review in the accounting profession - who audits the auditor? By Joseph T. Boyle and Thomas L. Holton. *CPA journal*, v. 45, Jan. 1975, p. 15-18.

HOLZMAN, ALBERT G.

Simulation model of the college admission process, by Albert G. Holzman and Donald B. Johnson. *Interfaces*, v. 5, May 1975, p. 55-64.

HOLZMAN, ROBERT S.

Accumulated earnings tax: how accountants can help to head off the Section 531 penalty. *Taxation for accountants*, v. 14, Jan. 1975, p. 28-33.

Niceties of annuities. (Personal memo) *Dun's review*, v. 105, April 1975, p. 87-8, 91.

HOLZMANN, OSCAR J.

Income measures of conglomerate performance, by Oscar J. Holzmann, Ronald M. Copeland and Jack Hayya. *Quarterly review of economics & business*, v. 15, Autumn 1975, p. 67-78.

HOMBURGER, RICHARD H.

Audit of historical records as a learning device in studying environmental and socio-economic influences on accounting. University, Ala., Academy of Accounting Historians, n.d. 13 p. (*Academy of Accounting Historians, working paper series*, no. 2.) [*109 H]

HOME-STAKE PRODUCTION CO.

Granof, Michael H. Equity Funding. Home-Stake Production and Penn Central: benchmarks for an expanded legal liability? by Michael H. Granof and Charles H. Smith. (From our American correspondents) *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 19-21.

HOMER, HARRIS I.

Family estate planning guide. 2nd ed. Rochester, N.Y., Lawyers Co-operative Pub. Co., 1971. 834 p. (Cumulative suppl. for use in 1974-75, by Edward S. Schlesinger. c1974. 71 p.) [241.5 H]

HOMES FOR THE AGED

See Non-Profit Organizations, Homes For The Aged

HOMRICH, RAYMOND F.

Tax-season crunch can be substantially reduced by previewing office procedures. *Taxation for accountants*, v. 15, Nov. 1975, p. 300-5.

HONEYCUTT, T. CRAWFORD.

Lev, Baruch. Rejoinder to Reid and Honeycutt, by Baruch Lev and Gershon Mandelker. *Journal of business* (U. of Chicago), v. 48, April 1975, p. 281-2.

Microeconomic consequences of corporate mergers: a comment. *Journal of business* (U. of Chicago), v. 48, April 1975, p. 267-74.

HOOKE, HAROLD S.

Catchwords become a management technique. (Management) *Business week*, Dec. 15, 1975, p. 77, 79.

HOOVER, HERBERT.

Metcalfe, Evan B. Secretary Hoover and the emergence of macroeconomic management. *Business history review*, v. 49, Spring 1975, p. 60-80.

HOPE, ANTHONY.

Arnold, John. Reporting business performance, by John Arnold and Anthony Hope. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 96-105.

Carsberg, Bryan. Objectives of published accounting reports: reply to a comment, by Bryan Carsberg, Anthony Hope and R.W. Scapens. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 152-6.

HOPE, WARREN.

Head, George L. Let the buyer be educated, by George L. Head and Warren Hope. *Risk management*, v. 21, Dec. 1974, p. 10-14.

HOPEWELL, MICHAEL H.

Costs to municipalities of selling bonds by NIC, by Michael H. Hopewell and George G. Kaufman. *National tax journal*, v. 27, Dec. 1974, p. 531-41.

HOPFL, CHARLES E.

Financing land development under Title X. *Real estate review*, v. 5, Fall 1975, p. 118-24.

HOPKIN, JOHN A.

Changing environment for commercial agriculture - implications for farm managers and appraisers. *Appraisal journal*, v. 12, May 1975, p. 355-62.

HOPKINS, BOBBIE.

Accounting methods for telephone company acquisitions. *Public utilities fortnightly*, v. 96, Oct. 23, 1975, p. 30-5.

HOPKINS, BRUCE R.

IRS takes a narrow view on what type of scholarship or fellowship is excludable, by Bruce R. Hopkins and John Holt Myers. *Taxation for lawyers*, v. 3, Jan-Feb. 1975, p. 238-42.

Myers, John Holt. IRS is limiting the scope of the exclusion for fellowship and scholarship grants, by John Holt Myers and Bruce R. Hopkins. (Personal tax problems) *Journal of taxation*, v. 42, April 1975, p. 212-16.

HOPKINS, R. W.

Accounting, the share market and portfolio analysis. *Accountants' journal* (N.Z.), v. 53, Sept. 1974, p. 54-7.

Inflation accounting: an interim review of practice, by R. W. Hopkins and A. J. Robb. *Accountants' journal* (N.Z.), v. 53, Feb. 1975, p. 1-5.

HOPKINS, ROBERT H.

It pays to evaluate your systems department. *CA magazine* (Can.), v. 106, Feb. 1975, p. 23-5.

HOPPENWORTH, GARY L.

Energy conservation and good plant operations go hand in hand, by Gary L. Hoppenworth and T. Roy Mead. *Hospitals*, v. 49, Nov. 1, 1975, p. 43-6.

HOPWOOD, ANTHONY G.

Accounting system and managerial behaviour. Lexington, Mass., Lexington Books, D.C. Heath & Co., c1973. 237 p. [110 H]

Empirical study of the role of accounting data in performance evaluation. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*, Chicago, 1974. p. 156-93.) [*102 C]

HORA, MICHAEL E.

Getting on top of the firm's energy situation. *Business horizons*, v. 18, Feb. 1975, p. 30-4.

HOREN, JEFFREY H.

Yuan, John S. C. Optimal multi-product production scheduling and employment smoothing with deterministic demands, by John S. C. Yuan, Jeffrey H. Horen and Harvey M. Wagner. *Management science*, v. 21, July 1975, p. 1250-62.

HORIZONS FOR A PROFESSION

See Common Body Of Knowledge

HORN, BERTHOLD K. P.

Personal computers, by Berthold K. P. Horn and Patrick H. Winston. *Datamation*, v. 21, May 1975, p. 111, 114-15.

HORN, C. A.

From status to contract - progress in the law of employment. *Management accounting* (Eng.), v. 53, June 1975, p. 209-11.

HORN, FREDERICK E.

Academic preparation of the accountant of the future. *Journal of accountancy*, v. 139, May 1975, p. 64-8.

Deficiencies of accounting education. (Letters) *Journal of accountancy*, v. 140, Nov. 1975, p. 30, 32.

Goldstein, Philip. Deficiencies of accounting education. (Letters) *Journal of accountancy*, v. 140, Nov. 1975, p. 30.

HORN, JACK.

Portfolio of public accountant's forms, reports and procedures. Englewood Cliffs, N.J., Prentice-Hall, c1975. 503 p. [250 Acc]

HORN, RAY.

Sec. 1033 plus merger save taxes for cash-short utility, by Ray Horn and Eric Kuehfluss. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 738-9.

HORNBY, D. BROCK.

Gellhorn, Ernest. Constitutional limitations on admissions procedures and standards - beyond affirmative action, by Ernest Gellhorn and D. Brock Hornby. *Virginia law review*, v. 60, Oct. 1974, p. 975-1011.

HORNE, JEREMY.

Computerizing company forms. *South African chartered accountant*, v. 10, Dec. 1974, p. 431.

HORNE, PAUL.

What's ahead for the Euromarket? (Corporate financing) *Institutional investor*, v. 9, Aug. 1975, p. 35, 37-8, 120.

HORNE, PETER D.

American Trucking Associations. Financial analysis of the motor carrier industry 1974, by Peter D. Horne. Washington, 1974. 32 p. [*250 Mot 5]

HORODOWICH, PETER.

Model for the planning of aggregate finished goods inventory. *Production and inventory management*, v. 16, second quarter 1975, p. 27-40.

HOROWITZ, GEDALE B.

Bond market. *Governmental finance*, v. 4, Feb. 1975, p. 47.

HOROWITZ, HAROLD W.

Karst, Kenneth L. Affirmative action and equal protection, by Kenneth L. Karst and Harold W. Horowitz. *Virginia law review*, v. 60, Oct. 1974, p. 955-74.

HOROWITZ, JEROME.

Tax factors controlling the type of trust which best fits a particular client's needs. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 36-42.

Trust planning requires thorough analysis of gift and income tax considerations. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 68-74.

HORRELL, JAMES F.

Note on a multivariate generalization of the Kruskal-Wallis test, by James F. Horrell and V. Parker Lessig. *Decision sciences*, v. 6, Jan. 1975, p. 135-41.

Taxation

See Taxation, United States-Horse Breeding Farms

HORST, THOMAS.

Industrial composition of U.S. exports and subsidiary sales to the Canadian market: reply. *American economic review*, v. 65, March 1975, p. 235.

Orr, Dale. Industrial composition of U.S. exports and subsidiary sales to the Canadian market: comment. *American economic review*, v. 65, March 1975, p. 230-4.

HORTON, FRANK.

New paperwork controls - Congressional efforts to manage records burden. *Records management journal*, v. 13, Summer 1975, p. 2-7.

HORTON, LINDA R.

Warrantless inspection under the Federal food, drug, and cosmetic act. (Notes) *George Washington law review*, v. 42, Aug. 1974, p. 1089-1113.

HORTON, ROBERT V.

Boosting payoffs from economics education, by Robert V. Horton and Dennis J. Weidenauer. *Conference Board record*, v. 12, April 1975, p. 43-7.

HORTY, JOHN F.

Disease spreads, so does liability. (Healthcare law) *Modern healthcare*, v. 4, Aug. 1975, p. 72, 74.

Do contracts say what they mean? (Healthcare law) *Modern healthcare*, v. 3, June 1975, p. 72, 74.

Dress codes for health workers. (Healthcare law) *Modern healthcare*, v. 3, Feb. 1975, p. 58-9.

Importance of procedure. (Healthcare law) *Modern healthcare*, v. 4, Nov. 1975, p. 71-2.

Mail carries liability, too. (Healthcare law) *Modern healthcare*, v. 4, July 1975, p. 62-3.

When is doctor an employee? *Modern healthcare*, v. 4, Sept. 1975, p. 72, 74.

HORVITZ, JEROME S.

Broden, Barry C. Toward certifying tax specialists in law and accounting, by Barry C. Broden and Jerome S. Horvitz. *Tax adviser*, v. 6, Aug. 1975, p. 469-75.

Higgins, Warren. Tax considerations for separated married couples, by Warren Higgins and Jerome S. Horvitz. *Taxes - the tax magazine*, v. 53, March 1975, p. 154-60.

HORVITZ, SELWYN A.

Retention of control: the implication of the Byrum case. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 235-67.) [751 N]

HORWATH & HORWATH INTERNATIONAL

Worldwide operating statistics of the hotel industry: fourth annual report on international hotel operations. New York, Horwath & Horwath International and Laventhol Krekstein Horwath & Horwath, c1974. 43 p. [*250 Hot]

HORWITZ, BERTRAND.

Case for asset disclosure of treasury stock, by Bertrand Horwitz and Allan Young. *CPA journal*, v. 45, March 1975, p. 31-3.

Extraordinary gains and losses and security prices, by Bertrand Horwitz and Allan Young. *Quarterly review of economics and business*, v. 14, Winter 1974, p. 101-10.

HORWOOD, RICHARD M.

Kanter, Burton W. Fine tuning to avoid personal holding company impact in a consolidated return group - a brief alert, by Burton W. Kanter and Richard M. Horwood. *Journal of corporate taxation*, v. 1, Winter 1975, p. 363-78.

Recent decisions of the Tax Court accentuate problems of 333 liquidations. (Corporations, stockholders) *Journal of taxation*, v. 42, April 1975, p. 206-7, 210.

Section 333: when is it a safe exit? By Richard M. Horwood and Ronald Hindin. *Journal of corporate taxation*, v. 2, Spring 1975, p. 23-50.

HOSIERY

See Knit Goods

HOSKINS, C. G.

Greer, Willis R. Theory versus practice in risk analysis: a reply, by Willis R. Greer and Ted D. Skekel. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 839-43.

Theory versus practice in risk analysis: an empirical study: a comment. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 835-8.

HOSPITAL CLINICS

See Also Medical Clinics
Mental Health Clinics

Olowokure, T. O. Hospital out-patient clinic costs. *Public finance and accountancy* (Eng.), v. 2, Sept. 1975, p. 292-6.

HOSPITAL finances. (Hospital indicators) *Hospitals*, v. 49, Jan. 16, 1975, p. 35-7.

HOSPITAL FINANCIAL MANAGEMENT ASSOCIATION.

Annual report 1974-75. *Hospital financial management*, v. 29, Aug. 1975, p. 51-8.

Find a career that counts - in hospital financial management. Chicago, 1975. 24 p. [*250 Ins]

Shelton, Robert M. Inside HFMA. *Hospital financial management*, v. 5, April 1975, p. 57.

HOSPITAL PHARMACIES

See Pharmacies, Hospital

HOSPITAL service charges. (AHA research capsules) *Hospitals*, v. 49, Jan. 16, 1975, p. 102-3.

HOSPITALIZATION INSURANCE

See Insurance, Disability
Insurance, Health And Hospitalization

HOSPITALS

American Hospital Association. Nineteen seventy-five annual convention in review. *Hospitals*, v. 49, Sept. 1, 1975, p. 67-90, *passim*.

Banner, Mark T. Hospitals cope with the crunch. *Hospitals*, v. 49, Nov. 1, 1975, p. 37-42.

Cunningham, Joel D. Hospital-physician relationship: hospital responsibility for malpractice of physicians. (Comment) *Washington law review*, v. 50, Feb. 1975, p. 385-420.

DesRoches, H. Brian. Computer monitoring of preventive maintenance. (Engineering/plant operations) *Hospitals*, v. 49, Feb. 16, 1975, p. 86, 88, 90, 92.

Garrett, Raymon D. Hospitals - a systems approach. Philadelphia, Auerbach Pub., 1973. 171 p. (Auerbach computer science series.) [250 Ins]

Hill, Lawrence A. Hospitals, Blue Cross plans should examine mutual concerns. *Hospitals*, v. 49, Sept. 16, 1975, p. 47-9.

Hoppenworth, Gary L. Energy conservation and good plant operations go hand in hand, by Gary L. Hoppenworth and T. Roy Mead. *Hospitals*, v. 49, Nov. 1, 1975, p. 43-6.

Jones, Wanda L. Strategic planning: deciding today to let something happen tomorrow. *Hospital financial management*, v. 5, May 1975, p. 10-12, 14, 16-17.

Katz, Eli G. Electricity conservation: there's more than one way to save. *Hospitals*, v. 49, Nov. 1, 1975, p. 47-9.

Kernaghan, Salvinija G. Health care supply - the industry that grew and grew. *Hospitals*, v. 49, Aug. 1, 1975, p. 53-8.

Otto, Calvin C. Factors in maintenance contracts. (Engineering/plant operations) *Hospitals*, v. 49, March 16, 1975, p. 139-40.

Roth, Russell B. Health care system in the People's Republic of China. *Hospitals*, v. 49, Sept. 16, 1975, p. 57-60.

Willard, Harold N. Improving hospital-nursing home relationships, by Harold N. Willard, M. Novajosky and S. Amdur. *Hospitals*, v. 49, July 16, 1975, p. 57-9, 62.

Accounting

Drake, Richard L. Hospital food service accounting. *Cornell hotel and restaurant administration quarterly*, v. 16, Nov. 1975, p. 77-81.

Garrett, Raymon D. Hospitals - a systems approach. Philadelphia, Auerbach Pub., 1973. 171 p. (Auerbach computer science series.) [250 Ins]

Johnson, Rodney. Managing your working capital: part 3, minimizing receivables. *Hospital financial management*, v. 5, May 1975, p. 44-8.

Schmidt, Arthur L. Management information from accounting records. (Focus on finance) *Hospitals*, v. 49, June 1, 1975, p. 44.

Schmitz, Homer H. There's more than one consideration for the accounting treatment of purchased software. *Hospital financial management*, v. 29, Aug. 1975, p. 21-4.

Sipe, Edward H. Soaring costs of better health care. *Viewpoint* (Main Lafrentz & Co.), 1st ed., 1975, p. 10-15.

Ambulance Service

See Ambulance Service

Auditing

Gallagher, Richard. Case study: how one hospital system audited its blood units. *Hospital financial management*, v. 29, June 1975, p. 48-53.

Rosenberg, Charlotte L. What those new J.C.A.H. quality audits mean to you. *Medical economics*, v. 52, Sept. 1, 1975, p. 23-4, 26, 31-3.

Billing

- Johnson, Rodney. Managing your working capital: part 3, minimizing receivables. *Hospital financial management*, v. 5, May 1975, p. 44-8.
- Kennedy, O. George. Don't let lost charges erode your ancillary revenue, by O. George Kennedy and M. R. Vasu Devan. *Hospital financial management*, v. 5, March 1975, p. 42-4, 46, 48.
- Logan, John A. Discount incentive yields cash. (Practical pointers) *Hospital financial management*, v. 29, Aug. 1975, p. 40-2.
- Marine, David E. Wouldn't it be nice if we had only one bill? Now we do: UB 16. *Hospital financial management*, v. 5, April 1975, p. 16-21.

Budgeting

- Donlon, Vincent W. Statistical methods to forecast volume of service for the revenue budget. *Hospital financial management*, v. 5, April 1975, p. 38-41, 44-7.
- Heda, Shyam S. Dealing with a 13-period year, by Shyam S. Heda and Stephen H. Lipson. *Hospital financial management*, v. 28, Dec. 1974, p. 54-9.
- McCracken, George F. National health insurance: what Canada can teach us. *Hospital financial management*, v. 28, Dec. 1974, p. 10-12, 14, 16.
- Ryan, William H. Budgeting - a game plan. (In Haskins & Sells. *Selected papers 1973*. New York, c1974, p. 305-8.) [110 H]
- Saul, D. C. Fiscal management. (Administrative reviews) *Hospitals*, v. 49, April 1, 1975, p. 51-2, 55-6.
- Sweeney, Donald H. Flexible budgeting: the great escape. *Hospital financial management*, v. 29, Aug. 1975, p. 36-8.
- Veldman, Everett A. Credibility index can measure budget's reliability. *Hospital financial management*, v. 29, Jan. 1975, p. 32-5.

Cash management

- Haskett, John A. How to make the cash flow faster. *Modern healthcare*, v. 4, July 1975, p. 59-60.
- Johnson, Rodney. Managing your working capital: part 1, cash management. *Hospital financial management*, v. 29, Jan. 1975, p. 20-2.
- Johnson, Rodney. Managing your working capital: part 3, minimizing receivables. *Hospital financial management*, v. 5, May 1975, p. 44-8.
- Pearce, H. Richard. Finding the ideal cash level. *Hospital financial management*, v. 5, Sept. 1975, p. 40-5, 48.

Collection of accounts

- Hard times forcing tough collections. *Modern healthcare*, v. 3, April 1975, p. 42-5.
- Kennedy, O. George. Don't let lost charges erode your ancillary revenue, by O. George Kennedy and M. R. Vasu Devan. *Hospital financial management*, v. 5, March 1975, p. 42-4, 46, 48.
- Lee, David. Installment loan profitability analysis: its application in a proposal to finance hospital receivables, by David Lee and McKenna Jordan. *Journal of commercial bank lending*, v. 57, May 1975, p. 47-57.
- Oviatt, William. Payment patterns. *Hospital financial management*, v. 28, Dec. 1974, p. 49.
- Selbo, Carl. Beware of entrapment the games debtors play. *Hospital financial management*, v. 5, March 1975, p. 48-9. (Reprinted from *Collector*, Oct. 1974.)

Costs

- Banner, Mark T. Energy outlook for winter. *Hospitals*, v. 24, Dec. 16, 1974, p. 39-42.
- Baydin, Lynda Diane. Corporate models in health care delivery, by Lynda Diane Baydin and Alan Sheldon. *Hospital administration*, v. 20, Winter 1975, p. 40-52.
- Brody, Paul E. How costly is a strike? By Paul E. Brody and Jordan London. *Hospitals*, v. 49, Sept. 16, 1975, p. 53-6.
- Bush, Vanessa. Hospitals' hidden cost: theft. *Modern healthcare*, v. 4, Aug. 1975, p. 45-8.

- Carow, Robert John. Market basket - hospitals and the consumer price index. *Hospital financial management*, v. 5, May 1975, p. 49-50.
- Davis, Robert N. Productivity improvement can cut costs. (Cost containment) *Hospitals*, v. 49, Feb. 16, 1975, p. 49-52.
- DiCara, Joseph A. Construction management: an example. *Hospitals*, v. 49, Feb. 1, 1975, p. 143-6.
- Downey, Gregg W. Medical malpractice bares its fangs at hospitals, and its venom may prove deadly. *Modern healthcare*, v. 3, June 1975, p. 21-3, 27-32, 36.
- Drake, Richard L. Determination and allocation of food service costs. *Hospitals*, v. 49, Sept. 16, 1975, p. 75-8.
- Frerer, Bruce. Hospital cost containment through operations management. *Hospital financial management*, v. 28, Dec. 1974, p. 50-3.
- Griffith, John R. Practical ways to contain hospital costs, by John R. Griffith, Walton M. Hancock and Fred C. Munson. *Hospital financial management*, v. 29, Jan. 1975, p. 46-8, 50-4. (Reprinted from *Harvard business review*, v. 51, Nov.-Dec. 1973.)
- Hoppenworth, Gary L. Energy conservation and good plant operations go hand in hand, by Gary L. Hoppenworth and T. Roy Mead. *Hospitals*, v. 49, Nov. 1, 1975, p. 43-6.
- Katz, Eli G. Electricity conservation: there's more than one way to save. *Hospitals*, v. 49, Nov. 1, 1975, p. 47-9.
- Lampiris, Lee. Hospital industry not so different: efficiency does equal savings. *Hospital financial management*, v. 5, April 1975, p. 22-4.
- Lee, David. Installment loan profitability analysis: its application in a proposal to finance hospital receivables, by David Lee and McKenna Jordan. *Journal of commercial bank lending*, v. 57, May 1975, p. 47-57.
- Logan, Richard W. Cost saving through areawide planning, by Richard W. Logan and Norris V. Clayton. *Hospitals*, v. 49, Feb. 1, 1975, p. 65-7, 70-1.
- Lusk, Edward J. Emergency service - how do you measure its financial impact? By Edward J. Lusk, Alfred G. Novak and Roger G. Roux. *Hospital financial management*, v. 5, March 1975, p. 52-6.
- Mazur, Edward J. CPAs take part in White House conference. (News feature) *Journal of accountancy*, v. 140, Aug. 1975, p. 30, 32-4, 36, 38-9.
- Michela, William. Defining and analyzing costs - a statistical approach. *Hospital financial management*, v. 29, Jan. 1975, p. 36-41.
- Mischley, Walter A. Complex data in a simple graphic formula, by Walter A. Mischley and Norman Spuehler. *Hospitals*, v. 48, Dec. 1, 1974, p. 46-9.
- Myers, Kenneth G. Planning - for \$\$ too - cuts building problems. *Hospital financial management*, v. 5, April 1975, p. 26-30, 32-5.
- O'Donovan, Thomas R. Dynamics of ambulatory surgery. *Hospital administration*, v. 20, Winter 1975, p. 27-39.
- Olowokure, T. O. Hospital out-patient clinic costs. *Public finance and accountancy* (Eng.), v. 2, Sept. 1975, p. 292-6.
- Paretta, Robert L. How to get federal approval for capital expenditures. *Hospital financial management*, v. 5, Sept. 1975, p. 26-32.
- Prims, A. V. Economic efficiency of hospitals and their ancillary services, by A.V. Prims and L.B. Delesic. *Hospital administration*, v. 20, Spring 1975, p. 30-46.
- Pulley, James L. Optimal size hospital, by James L. Pulley and John G. Fulmer. *Hospital administration*, v. 20, Spring 1975, p. 16-29.
- Raske, Kenneth. Nonlabor unit costs. (Administrative profiles) *Hospitals*, v. 24, Dec. 16, 1974, p. 22.
- Richie, George R. Choosing a construction process, by George R. Richie and Ronald L. Skaggs. *Hospitals*, v. 49, Feb. 1, 1975, p. 135-6, 138-40.
- Salkever, David S. Hospital wage inflation: supply-push or demand-pull? *Quarterly review of economics & business*, v. 15, Autumn 1975, p. 33-48.
- Saul, D. C. Fiscal management. (Administrative reviews) *Hospitals*, v. 49, April 1, 1975, p. 51-2, 55-6.
- Schilling, Gerald W. Cost containment through sharing. (Shared services) *Hospitals*, v. 49, Jan. 16, 1975, p. 48-51.

- Shelton, Robert M. Facts + figures=effective public relations. *Hospital financial management* v. 28, Dec. 1974, p. 46-8, 72.
- Shoos, Kenneth J. Multifaceted program contains costs, by Kenneth J. Shoos and Sheldon L. Krizelman. *Hospitals*, v. 49, Aug. 1, 1975, p. 41-3.
- Sipe, Edward H. Soaring costs of better health care. *Viewpoint* (Main Lafrentz & Co.), 1st ed., 1975, p. 10-15.
- Sprague, Joseph G. Building savings into health care facilities. *Hospitals*, v. 49, Feb. 1, 1975, p. 59-60.
- Sullivan, William G. Cost evaluation model for radiology departments, by William G. Sullivan and Gerald J. Thuesen. *Engineering economist*, v. 20, Winter 1975, p. 79-97.

Credit management

- Lee, David. Installment loan profitability analysis: its application in a proposal to finance hospital receivables, by David Lee and McKenna Jordan. *Journal of commercial bank lending*, v. 57, May 1975, p. 47-57.
- Silvers, John B. How do limits to debt financing affect your hospital's financial status? *Hospital financial management*, v. 29, Feb. 1975, p. 32-4, 36-41.

Data processing

- Ambrose, Mark W. MIS for radiology department. *Journal of systems management*, v. 26, Sept. 1975, p. 14-17.
- Ball, Marion J. Computers: prescription for hospital ills. *Datamation*, v. 21, Sept. 1975, p. 50-1.
- Ball, Marion J. Maybe a network of mini-computers can fill your data systems needs, by Marion J. Ball and Gary L. Hammon. *Hospital financial management*, v. 5, April 1975, p. 48-51.
- Carren, Donald M. Multiple minis for information management. *Datamation*, v. 21, Sept. 1975, p. 54-6, 58.
- Computerized space planning. *Modern healthcare*, v. 4, Oct. 1975, p. 45-8.
- Ferderber, Charles J. Standardized solution for hospital systems. *Datamation*, v. 21, Sept. 1975, p. 52-3.
- Garrett, Raymond D. Hospitals - a systems approach. Philadelphia, Auerbach Pub., 1973. 171 p. (Auerbach computer science series.) [250 Ins]
- Hendrickson, Robert M. EDP, alternatives: two case histories. *Modern healthcare*, v. 4, Dec. 1975, p. 29-33.
- Hodge, Melville H. Choosing a computer system. *Modern healthcare*, v. 4, Dec. 1975, p. 33-6.
- Holbrook, Fred K. Computerization aids utilization review. *Hospitals*, v. 49, Sept. 1, 1975, p. 53-5.
- Holmgren, John H. Number please? What NHRIC does. *Modern healthcare*, v. 4, Sept. 1975, p. 68.
- Hospital Financial Management Association. Find a career that counts - in hospital financial management. Chicago, 1975. 24 p. [*250 Ins]
- King, Alan S. You probably can't afford not to have your own computer system (if you're a small hospital). *Hospital financial management*, v. 29, Feb. 1975, p. 44-8.
- Labonte, Alan. Which way to clerical efficiency in labs? *Hospitals*, v. 49, Aug. 16, 1975, p. 81-4.
- Mathews, James B. Planning for HIS. *Modern healthcare*, v. 4, Dec. 1975, p. 36-8.
- Medical laboratory faces reality. *Infosystems*, v. 22, May 1975, p. 61-2.
- Moll, Dennis B. O.R. information system implemented, by Dennis B. Moll, Marilyn A. Lande and Joseph J. Buckley. *Hospitals*, v. 49, Jan. 1, 1975, p. 55-60.
- Okelberry, Carl R. Preadmission testing shortens preoperative length of stay. *Hospitals*, v. 49, Sept. 16, 1975, p. 71-2, 74.
- Patient data base. (Product news) *Modern healthcare*, v. 4, July 1975, p. 80.
- Ross, Barry T. Computerized system aids staffing in strikes. *Hospitals*, v. 49, Sept. 16, 1975, p. 50-2.
- Rx for hospital management to buy or to share? *Data management*, v. 13, Feb. 1975, p. 10-15.
- Saul, D. C. Fiscal management. (Administrative reviews) *Hospitals*, v. 49, April 1, 1975, p. 51-2, 55-6.

- Schmitz, Homer H. There's more than one consideration for the accounting treatment of purchased software. *Hospital financial management*, v. 29, Aug. 1975, p. 21-4.
- Sheppard, Peter T. Gummed labels solved sticky problem, by Peter T. Sheppard, Stephen L. Priest and John J. Memos. *Hospitals*, v. 49, Aug. 1, 1975, p. 77-8.
- Swift, Robert G. Semiautomated, centralized unit dose. *Hospitals*, v. 49, Jan. 1, 1975, p. 72, 74, 76.
- Thies, James B. Hospital personnel and computer-based systems: a study of attitudes and perceptions. *Hospital administration*, v. 20, Winter 1975, p. 17-26.

Finance

- Berger, Irwin. Financing a hospital in a distant state, by Irwin Berger, Daniel J. Klavans and William F. Whitbeck. (MAS) *Journal of accountancy*, v. 140, Aug. 1975, p. 104-6.
- Donlon, Vincent W. Statistical methods to forecast volume of service for the revenue budget. *Hospital financial management*, v. 5, April 1975, p. 38-41, 44-7.
- Downey, Gregg W. Coming capital crunch. *Modern healthcare*, v. 4, July 1975, p. 19-24.
- Downey, Gregg W. New York's troubles affect everybody's hospitals. *Modern healthcare*, v. 4, Nov. 1975, p. 22-7.
- Emery, John T. Revenue bonds study shows hospitals pay higher interest, by John T. Emery and Robert J. Halonen. *Hospital financial management*, v. 29, Aug. 1975, p. 26-30, 35.
- Garber, Sheldon. Development. (Administrative reviews) *Hospitals*, v. 49, April 1, 1975, p. 61-4.
- Gilbert, R. Neal. Present value depreciation the answer to the capital crisis? *Hospital financial management*, v. 5, March 1975, p. 26-36, 40-1.
- Gill, William J. Hospital loan defaults, foreclosures prove minimal. *Mortgage banker*, v. 35, Dec. 1974, p. 24-5.
- Handley, James R. Why not try the Farmers' Home Administration for a hospital loan? *Hospital financial management*, v. 5, Sept. 1975, p. 51-2.
- Lee, David. Installment loan profitability analysis: its application in a proposal to finance hospital receivables, by David Lee and McKenna Jordan. *Journal of commercial bank lending*, v. 57, May 1975, p. 47-57.
- Manley, Sallie. AHA research capsules - no. 17. *Hospitals*, v. 49, July 1, 1975, p. 82-4.
- Myers, Kenneth G. Planning - for \$\$ too - cuts building problems. *Hospital financial management*, v. 5, April 1975, p. 26-30, 32-5.
- Philanthropy in health care, by Salvinija G. Kernaghan and others. *Hospitals*, v. 49, June 1, 1975, p. 47-126 *passim*.
- Phillips, Donald F. Alternative financing methods for long-term facilities. *Hospitals*, v. 49, Oct. 16, 1975, p. 73-6.
- Saul, D. C. Fiscal management. (Administrative reviews) *Hospitals*, v. 49, April 1, 1975, p. 51-2, 55-6.
- Van Lopik, William C. Capital punishment: unfair sentence for hospitals. (Fellows' forum) *Hospital financial management*, v. 29, Aug. 1975, p. 12-15, 18.

Financial management

- Anton, Chris J. Trust a bank service to help with cash management. *Hospital financial management*, v. 29, June 1975, p. 12-14.
- Appelbaum, Alan L. Recession - its impact on hospitals. *Hospitals*, v. 49, March 16, 1975, p. 55-9.
- Berarducci, Arthur A. Toward economic self-sufficiency. *Hospitals*, v. 49, March 1, 1975, p. 63-5.
- Boer, Germain. Hospital management and resource control, by Germain Boer and Harold M. Nix. *Management accounting* (NAA), v. 57, Sept. 1975, p. 47-8.
- Dickinson, Peter A. What if your hospital went bankrupt? *Medical economics*, v. 52, June 9, 1975, p. 157, 161, 165, 169, 172.
- Downey, Gregg W. New York's troubles affect everybody's hospitals. *Modern healthcare*, v. 4, Nov. 1975, p. 22-7.
- Garrett, Raymond D. Hospitals - a systems approach. Philadelphia, Auerbach Pub., 1973. 171 p. (Auerbach computer science series.) [250 Ins]
- Gilbert, R. Neal. Present value depreciation the answer to the capital crisis? *Hospital financial management*, v. 5, March 1975, p. 26-36, 40-1.

Hospital Financial Management Association. Find a career that counts - in hospital financial management. Chicago, 1975. 24 p. [*250 Ins]

How to make leasing decisions. (Finance) *Modern healthcare*, v. 3, May 1975, p. 16p.

Johnson, Richard L. Hospital economics: 19 myths the public holds dear. *Hospital financial management*, v. 29, Jan. 1975, p. 12-16, 18.

Johnson, Rodney. Managing your working capital: part 2, cash discounts. *Hospital financial management*, v. 5, March 1975, p. 60-2.

Johnson, Rodney. Managing your working capital: part 1, cash management. *Hospital financial management*, v. 29, Jan. 1975, p. 20-2.

Johnson, Rodney. Managing your working capital: part 3, minimizing receivables. *Hospital financial management*, v. 5, May 1975, p. 44-8.

Jones, Wanda L. Strategic planning: deciding today to let something happen tomorrow. *Hospital financial management*, v. 5, May 1975, p. 10-12, 14, 16-17.

Lampiris, Lee. Hospital industry not so different: efficiency does equal savings. *Hospital financial management*, v. 5, April 1975, p. 22-4.

Magee, C. C. Financial resources in the hospital service. *Accountant* (Eng.), v. 172, May 1, 1975, p. 560-2.

Marshall, George. Clinical program may effect savings. *Hospitals*, v. 48, Dec. 1, 1974, p. 79-80, 102.

McCracken, George F. National health insurance: what Canada can teach us. *Hospital financial management*, v. 28, Dec. 1974, p. 10-12, 14, 16.

Messier, Edward A. Caution: prospective reimbursement is no panacea. *Hospital financial management*, v. 5, Sept. 1975, p. 22-5.

Mischley, Walter A. Complex data in a simple graphic formula, by Walter A. Mischley and Norman Spuehler. *Hospitals*, v. 48, Dec. 1, 1974, p. 46-9.

Myers, Kenneth G. Planning - for \$\$ too - cuts building problems. *Hospital financial management*, v. 5, April 1975, p. 26-30, 32-5.

Paretta, Robert L. How to get federal approval for capital expenditures. *Hospital financial management*, v. 5, Sept. 1975, p. 26-32.

Pearce, H. Richard. Finding the ideal cash level. *Hospital financial management*, v. 5, Sept. 1975, p. 40-5, 48.

Pringle, Edward G. Rush to debt. (Financial management) *Hospitals*, v. 49, March 16, 1975, p. 87-8, 93, 175.

Raske, Kenneth. Hospital operating margins, by Kenneth Raske and Walter Danco. (Focus on finance) *Hospitals*, v. 49, Jan. 1, 1975, p. 22.

Rubel, Eugene. What to expect from P.L. 93-641. *Hospital financial management*, v. 5, Sept. 1975, p. 12-14, 16, 18.

Saul, D. C. Fiscal management. (Administrative reviews) *Hospitals*, v. 49, April 1, 1975, p. 51-2, 55-6.

Shelton, Robert M. Facts + figures=effective public relations. *Hospital financial management*, v. 28, Dec. 1974, p. 46-8, 72.

Shelton, Robert M. Inside HFMA. *Hospital financial management*, v. 5, April 1975, p. 57.

Shoos, Kenneth J. Multifaceted program contains costs, by Kenneth J. Shoos and Sheldon L. Krizelman. *Hospitals*, v. 49, Aug. 1, 1975, p. 41-3.

Silvers, John B. How do limits to debt financing affect your hospital's financial status? *Hospital financial management*, v. 29, Feb. 1975, p. 32-4, 36-41.

Smejd, Hellen A. Shared services. *Hospital financial management*, v. 5, March 1975, p. 10-15, 63.

Snook, I. Donald. Break-even analysis gives manager flexibility and control in making decisions. *Hospital financial management*, v. 5, Sept. 1975, p. 58-60, 62.

Snook, I. Donald. Financial ratio analysis: a quick simple test, by I. Donald Snook and William B. Sudell. *Hospital financial management*, v. 29, June 1975, p. 16-19.

Sweeney, Donald H. Flexible budgeting: the great escape. *Hospital financial management*, v. 29, Aug. 1975, p. 36-8.

Talbot, John. Hospital associations favor price level adjusted depreciation. *Hospital financial management*, v. 29, Jan. 1975, p. 24-6.

What if we had a war - against inflation - and nobody came? (Editorial) *Hospitals*, v. 49, Jan. 1, 1975, p. 35.

Wittrup, Richard D. Economic behavior of social institutions. *Hospital administration*, v. 20, Winter 1975, p. 8-16.

Food service

Bangs, Scholer. Costs and codes are revising kitchen design. *Hospitality* (Food and lodging), v. 14, Aug. 1975, p. R57-R58, R60.

Beyer, Charles E. Developing departmental standards, by Charles E. Beyer and Pauline Buchanan. *Cornell hotel and restaurant administration quarterly*, v. 16, Nov. 1975, p. 70-5, 81.

Drake, Richard L. Determination and allocation of food service costs. *Hospitals*, v. 49, Sept. 16, 1975, p. 75-8.

Drake, Richard L. Hospital food service accounting. *Cornell hotel and restaurant administration quarterly*, v. 16, Nov. 1975, p. 77-81.

Kincaid, Jean W. Patients evaluate cycle menu entrees. *Hospitals*, v. 49, Nov. 1, 1975, p. 71-3.

Ryder, Richard G. Converting a kitchen to the metric system. *Hospitals*, v. 49, July 1, 1975, p. 45-7.

Sheldon, Sari S. Dietitians keep pace with changing system. *Hospitals*, v. 49, Jan. 1, 1975, p. 50, 52.

Shoos, Kenneth J. Contracted management can improve productivity, by Kenneth J. Shoos, Sheldon L. Krizelman, and Philip A. Newbold. (Food service) *Hospitals*, v. 49, May 1, 1975, p. 80-2.

Zolber, Kathleen. Producing meals without meat. *Hospitals*, v. 49, June 16, 1975, p. 81-2, 84-6.

Government regulation

Ballard, A. Kent. Growth and effectiveness of regulated planning. *Hospitals*, v. 49, Feb. 1, 1975, p. 61.

Curran, William J. Government intervention on increase, by William J. Curran, Richard J. Steele and Ellen W. Ober. (Regulation) *Hospitals*, v. 49, May 16, 1975, p. 57-61.

Downey, Gregg W. Should AHA reinsure? *Modern healthcare*, v. 3, May 1975, p. 16, 16a.

Eisenberg, Howard. New ground rules for your hospital. *Medical economics*, v. 52, Sept. 29, 1975, p. 87-104, *passim*.

Emanuel, William J. Solicitation rules will need revision, by William J. Emanuel and Alfred Klein. *Hospitals*, v. 49, Aug. 16, 1975, p. 47-51.

Epstein, Richard L. Guide to NLRB rules on solicitation and distribution. *Hospitals*, v. 49, Aug. 16, 1975, p. 43-7.

Hastings, James F. Malpractice insurance crisis: a proposal for federal action. (Liability insurance) *Hospitals*, v. 49, May 1, 1975, p. 41-4.

Hendricks, James D. How much you can charge. *Medical economics*, v. 52, Sept. 29, 1975, p. 10-18.

Hicks, Allen M. Governance. (Administrative reviews) *Hospitals*, v. 49, April 1, 1975, p. 41-3.

Kovener, Ronald R. Will official regulation help or hinder our health care system? (Fellows' forum) *Hospital financial management*, v. 5, May 1975, p. 41-2, 61-2.

Lesparre, Michael. Congress ponders a new role in Federal regulations. *Hospitals*, v. 49, Oct. 16, 1975, p. 49-52.

Owen, Jack W. Regulation. (Administrative reviews) *Hospitals*, v. 49, April 1, 1975, p. 79-81.

Paretta, Robert L. How to get federal approval for capital expenditures. *Hospital financial management*, v. 5, Sept. 1975, p. 26-32.

Rubel, Eugene. What to expect from P.L. 93-641. *Hospital financial management*, v. 5, Sept. 1975, p. 12-14, 16, 18.

Information systems

Dague, James. Simplified method costs only 23 cents per patient day, by James Dague and Paul W. Johnenning. *Hospitals*, v. 49, Oct. 1, 1975, p. 51-5.

Hansen, James V. Progress in health care systems. *Journal of systems management*, v. 26, April 1975, p. 14-21.

Hodge, Melville H. Choosing a computer system. *Modern healthcare*, v. 4, Dec. 1975, p. 33-6.

Mathews, James B. Planning for HIS. *Modern healthcare*, v. 4, Dec. 1975, p. 36-8.

Insurance

American Hospital Association. AHA adopts do-it-yourself approach to malpractice insurance problem. (Newsmonth) *Modern healthcare*, v. 3, March 1975, p. 16h-16i.

Internal auditing

Barth, Howard G. Internal auditing: a primer. *Hospital financial management*, v. 29, June 1975, p. 42-4, 46-7.

Internal control

Kiper, Patricia. Insist on employee honesty, counsels expert. *Hospital financial management*, v. 29, Jan. 1975, p. 28-30.

Inventories

Holmgren, John H. What material management does. (Purchasing) *Modern healthcare*, v. 4, Nov. 1975, p. 62.

Japan

Jonas, Steven. Japan strains under complex health system. *Hospitals*, v. 49, Sept. 1, 1975, p. 56-60.

Law

Horty, John F. Dress codes for health workers. (Healthcare law) *Modern healthcare*, v. 3, Feb. 1975, p. 58-9.

Horty, John F. Importance of procedure. (Healthcare law) *Modern healthcare*, v. 4, Nov. 1975, p. 71-2.

Schnepple, Gregg R. Arbitration: solution to malpractice dilemma? *Hospitals*, v. 48, Dec. 1, 1974, p. 41-4.

Layout

Art for the patient's sake enhances long-term care facility. *Hospitals*, v. 49, Oct. 16, 1975, p. 33-4.

Bangor's Eastern Maine Center. *Modern healthcare*, v. 4, Sept. 1975, p. 16q-16u.

Brengande, Barbara J. Modular units offer design flexibility. *Hospitals*, v. 49, Oct. 1, 1975, p. 66-9.

Compact design coordinates functions, cuts costs. *Hospitals*, v. 49, Sept. 16, 1975, p. 31, 34.

Computerized space planning. *Modern healthcare*, v. 4, Oct. 1975, p. 45-8.

Conservative, coordinated, unusual: an efficient rural hospital. (Design lines) *Hospitals*, v. 24, Dec. 16, 1974, p. 28, 32, 37-8.

Therapy begins with the room. *Modern healthcare*, v. 4, Nov. 1975, p. 16s-16u.

Turner, W. Wilson. Tri-unit complex effects economy. *Hospitals*, v. 49, Sept. 1, 1975, p. 49-52.

Liability

American Hospital Association. AHA adopts do-it-yourself approach to malpractice insurance problem. (Newsmonth) *Modern healthcare*, v. 3, March 1975, p. 16h-16i.

Downey, Gregg W. Medical malpractice bares its fangs at hospitals, and its venom may prove deadly. *Modern healthcare*, v. 3, June 1975, p. 21-3, 27-32, 36.

Horty, John F. Disease spreads, so does liability. (Healthcare law) *Modern healthcare*, v. 4, Aug. 1975, p. 72, 74.

Horty, John F. Importance of procedure. (Healthcare law) *Modern healthcare*, v. 4, Nov. 1975, p. 71-2.

Horty, John F. When is doctor an employee? *Modern healthcare*, v. 4, Sept. 1975, p. 72, 74.

Management

Alford, Robert R. Research note: problems of data and measurement in interorganizational studies of hospitals and clinics. *Administrative science quarterly*, v. 19, Dec. 1974, p. 485-90.

Ambrose, Mark W. MIS for radiology department. *Journal of systems management*, v. 26, Sept. 1975, p. 14-17.

Appelbaum, Alan L. Women in health care administration. *Hospitals*, v. 49, Aug. 16, 1975, p. 52-9.

Aydelotte, Myrtle K. Administration and directors of nursing. *Hospitals*, v. 24, Dec. 16, 1974, p. 61-3.

Ball, Marion J. Computers: prescription for hospital ills. *Datamation*, v. 21, Sept. 1975, p. 50-1.

Ball, Marion J. Maybe a network of mini-computers can fill your data systems needs, by Marion J. Ball and Gary L. Hammon. *Hospital financial management*, v. 5, April 1975, p. 48-51.

Boer, Germain. An integrated approach to make planning work. *Hospital financial management*, v. 29, Feb. 1975, p. 12-14, 16-19.

Boer, Germain. Hospital management and resource control, by Germain Boer and Harold M. Nix. *Management accounting (NAA)*, v. 57, Sept. 1975, p. 47-8.

Boissoneau, Robert. Matter of degree: education in health care administration. *Hospital administration*, v. 20, Summer 1975, p. 22-32.

Carren, Donald M. Multiple minis for information management. *Datamation*, v. 21, Sept. 1975, p. 54-6, 58.

Dague, James. Simplified method costs only 23 cents per patient day, by James Dague and Paul W. Jochenning. *Hospitals*, v. 49, Oct. 1, 1975, p. 51-5.

Davis, Robert N. Productivity improvement can cut costs. (Cost containment) *Hospitals*, v. 49, Feb. 16, 1975, p. 49-52.

DiCara, Joseph A. Construction management: an example. *Hospitals*, v. 49, Feb. 1, 1975, p. 143-6.

Downey, Gregg W. Kindling a controversy: only sprinklers count. *Modern healthcare*, v. 3, April 1975, p. 21-4.

Ellwood, Paul. Delivery systems. (Administrative reviews) *Hospitals*, v. 49, April 1, 1975, p. 45-6, 48-9.

Epperson, Gordon W. Accounting to the community, by Gordon W. Epperson and R. F. Juedeman. *Hospitals*, v. 49, Feb. 1, 1975, p. 83-4, 87-8, 90-1.

Epstein, Richard L. Employee relations. (Administrative reviews) *Hospitals*, v. 49, April 1, 1975, p. 75-7.

Ewell, Charles M. Administrators identify the problems, by Charles M. Ewell, Alton C. Johnson, and Warren R. Von Ehren. *Hospitals*, v. 24, Dec. 16, 1974, p. 52-5.

Ferdinber, Charles J. Standardized solution for hospital systems. *Datamation*, v. 21, Sept. 1975, p. 52-3.

Fergus, Raymond F. Professional standards review organizations. *Hospital financial management*, v. 28, Dec. 1974, p. 18-20, 22-4, 26-8.

Foster, Verlyn. Should small hospitals contract for specialty services? *Hospitals*, v. 49, May 16, 1975, p. 69-71.

Frerer, Bruce. Hospital cost containment through operations management. *Hospital financial management*, v. 28, Dec. 1974, p. 50-3.

Full-time hospital physicians. *Modern healthcare*, v. 3, April 1975, p. 16q-16t, 16v, 16x.

Ganti, Annajee R. Assigning priorities to maintenance requests, by Annajee R. Ganti and Kenneth M. Nottestad. *Hospitals*, v. 48, Dec. 1, 1974, p. 69-70, 102.

Garrett, Raymon D. Hospitals - a systems approach. Philadelphia, Auerbach Pub., 1973. 171 p. (Auerbach computer science series.) [250 Ins]

Goodwin, Phil. Why one hospital implemented a formal planning system and how it works today. *Hospital financial management*, v. 29, Feb. 1975, p. 20-3.

Griest, Dorothy H. There's more to public relations than press releases. *Hospital financial management*, v. 5, May 1975, p. 32-5, 38-40.

Hand, Herbert H. Tailoring MBO to hospitals, by Herbert H. Hand and A. Thomas Hollingsworth. *Business horizons*, v. 18, Feb. 1975, p. 45-52.

Hayes, James L. How am I doing? Standards tell. (Management) *Modern healthcare*, v. 4, Aug. 1975, p. 61.

Hayes, James L. Negotiation: not for labor only. *Modern healthcare*, v. 4, Oct. 1975, p. 57.

Heda, Shyam S. Dealing with a 13-period year, by Shyam S. Heda and Stephen H. Lipson. *Hospital financial management*, v. 28, Dec. 1974, p. 54-9.

Heydebrand, Wolf. Reply to Alford. *Administrative science quarterly*, v. 19, Dec. 1974, p. 490-2.

Hicks, Allen M. Governance. (Administrative reviews) *Hospitals*, v. 49, April 1, 1975, p. 41-3.

Holmgren, John H. Automated material handling pays. (Purchasing) *Modern healthcare*, v. 4, Aug. 1975, p. 66, 70.

Horty, John F. Dress codes for health workers. (Healthcare law) *Modern healthcare*, v. 3, Feb. 1975, p. 58-9.

- How to make leasing decisions. (Finance) *Modern healthcare*, v. 3, May 1975, p. 16p.
- Improving O.R. utilization. *Hospitals*, v. 49, Aug. 1, 1975, p. 81-2, 105.
- Johnson, Richard L. Enemies list for hospitals. *Modern healthcare*, v. 4, Aug. 1975, p. 27-9.
- Johnson, Richard L. Hospital economics: 19 myths the public holds dear. *Hospital financial management*, v. 29, Jan. 1975, p. 12-16, 18.
- Jones, Wanda L. Strategic planning: deciding today to let something happen tomorrow. *Hospital financial management*, v. 5, May 1975, p. 10-12, 14, 16-17.
- Kast, Fremont E. Organization and management: a systems approach, by Fremont E. Kast and James E. Rosenzweig. 2nd ed. New York, McGraw-Hill, c1974. 655 p. [201 K]
- Kinkead, Floyd A. How to use reports to gather data for better management. *Hospital financial management*, v. 5, April 1975, p. 54-6.
- Kovner, Anthony R. Governing boards. *Hospital administration*, v. 20, Winter 1975, p. 65-72.
- Labonte, Alan. Which way to clerical efficiency in labs? *Hospitals*, v. 49, Aug. 16, 1975, p. 81-4.
- Logan, Richard W. Cost saving through areawide planning, by Richard W. Logan and Norris V. Clayton. *Hospitals*, v. 49, Feb. 1, 1975, p. 65-7, 70-1.
- Lynn, Naomi B. Challenge of men in a woman's world: part 2 - attitudes of male and female administrators, by Naomi B. Lynn, Allene G. Vaden and Richard E. Vaden. *Public personnel management*, v. 4, Jan.-Feb. 1975, p. 12-17.
- Management develops human resource - key hospital personnel. (Idea forum) *Hospitals*, v. 48, Dec. 1, 1974, p. 32, 36.
- McKnight, John L. Hospitals must work to change image. *Hospitals*, v. 49, May 16, 1975, p. 72-4.
- Metsch, Jonathan M. Planning integrated comprehensive services, by Jonathan M. Metsch and Frank N. Tilley. *Hospitals*, v. 49, June 16, 1975, p. 63-6.
- Minetti, Robert. System achieves optimal staffing, by Robert Minetti and Joseph Hutchinson. (Nursing) *Hospitals*, v. 49, May 1, 1975, p. 61-2, 64.
- Mitchell, Mack. Manpower and education. (Administrative reviews) *Hospitals*, v. 49, April 1, 1975, p. 69-71.
- Phillips, Donald F. Minorities in administration. *Hospitals*, v. 24, Dec. 16, 1974, p. 49-51, 104.
- Prims, A. V. Economic efficiency of hospitals and their ancillary services, by A.V. Prims and L.B. Delesie. *Hospital administration*, v. 20, Spring 1975, p. 30-46.
- Promising new approach to hospital management. *Viewpoint* (Main Lافrentz & Co.), 1st ed., 1975, p. 2-9.
- Pulley, James L. Optimal size hospital, by James L. Pulley and John G. Fulmer. *Hospital administration*, v. 20, Spring 1975, p. 16-29.
- Revolution in compensation: why healthcare institutions aren't on the bandwagon. *Modern healthcare*, v. 4, Aug. 1975, p. 31-3.
- Richie, George R. Choosing a construction process, by George R. Richie and Ronald L. Skaggs. *Hospitals*, v. 49, Feb. 1, 1975, p. 135-6, 138-40.
- Rogatz, Peter. Case for closing hospitals - maybe even yours. *Medical economics*, v. 52, Feb. 3, 1975, p. 150-2, 157.
- Ross, Barry T. Computerized system aids staffing in strikes. *Hospitals*, v. 49, Sept. 16, 1975, p. 50-2.
- Rushing, William. Differences in profit and nonprofit organizations: a study of effectiveness and efficiency in general short-stay hospitals. *Administrative science quarterly*, v. 19, Dec. 1974, p. 474-84.
- Schmidt, Arthur L. Management information from accounting records. (Focus on finance) *Hospitals*, v. 49, June 1, 1975, p. 44.
- Shared laboratory services? what to consider, by Montague Brown and others. (Laboratory) *Hospitals*, v. 49, May 1, 1975, p. 48-51.
- Smejda, Hellen A. Shared services. *Hospital financial management*, v. 5, March 1975, p. 10-15, 63.
- Sprague, Joseph G. Building savings into health care facilities. *Hospitals*, v. 49, Feb. 1, 1975, p. 59-60.
- Vora, Jay A. Heuristics and optimizing techniques applied to long range facility planning for hospital ancillary departments. *Management science*, v. 21, Dec. 1974, p. 409-17.
- Wear, James O. Elements of an instrumentation repair shop, by James O. Wear, Jerry M. Wilkinson and Raymond W. Raible. (Engineering) *Hospitals*, v. 49, May 1, 1975, p. 55-7.
- Wegmiller, Donald C. Looking backward, planning forward, by Donald C. Wegmiller and Carl N. Platau. *Hospitals*, v. 49, March 1, 1975, p. 57-9.
- Williams, Clay. Quality control upgrades performance. *Hospitals*, v. 49, Oct. 1, 1975, p. 75-6, 78.
- Zimmerman, James P. Service areas and their needs must be reassessed. *Hospitals*, v. 49, Sept. 1, 1975, p. 46-8.

Great Britain

- Porritt, Arthur. Why the NHS has failed: cost and capitation. *Modern healthcare*, v. 4, Sept. 1975, p. 38-41.
- Woodson, Dorsey. Britain's new management system. *Modern healthcare*, v. 4, Sept. 1975, p. 33-7.

Mergers

- Baydin, Lynda Diane. Corporate models in health care delivery, by Lynda Diane Baydin and Alan Sheldon. *Hospital administration*, v. 20, Winter 1975, p. 40-52.
- Ellwood, Paul. Delivery systems. (Administrative reviews) *Hospitals*, v. 49, April 1, 1975, p. 45-6, 48-9.

Payrolls

- Elliott, Vincent F. Uniform timekeeping system installed, by Vincent F. Elliott and Charles E. Scott. *Hospitals*, v. 49, July 16, 1975, p. 141-2, 146, 148.
- Heda, Shyam S. Dealing with a 13-period year, by Shyam S. Heda and Stephen H. Lipson. *Hospital financial management*, v. 28, Dec. 1974, p. 54-9.

Personnel

- Adelman, David. Four/three for staffing satellites, by David Adelman and Seymour Katz. *Hospitals*, v. 24, Dec. 16, 1974, p. 68, 70.
- Aft, Lawrence S. Scheduling 7-day weeks poses equity problems, by Lawrence S. Aft, John R. Watt and Charles Y. Thomason. *Hospitals*, v. 49, Sept. 1, 1975, p. 93-6.
- Aydelotte, Myrtle K. Administration and directors of nursing. *Hospitals*, v. 24, Dec. 16, 1974, p. 61-3.
- Bashook, Philip G. Education plan key to POMR success, by Philip G. Bashook, Leslie J. Sandlow and William H. Hammett. (Medical records) *Hospitals*, v. 49, April 16, 1975, p. 54-8.
- Burrow, E. Edward. Coinsurance enhances benefits plan. (Personnel) *Hospitals*, v. 49, Feb. 16, 1975, p. 53-6.
- Bush, Vanessa. Hospitals' hidden cost: theft. *Modern healthcare*, v. 4, Aug. 1975, p. 45-8.
- Dewhurst, H. Dudley. Curb credentialism. *Hospitals*, v. 49, July 1, 1975, p. 30-3.
- Downey, Gregg W. Turmoil at AHCA: high employee turnover attributed to bias. *Modern healthcare*, v. 4, Aug. 1975, p. 53-5.
- Elliott, Vincent F. Uniform timekeeping system installed, by Vincent F. Elliott and Charles E. Scott. *Hospitals*, v. 49, July 16, 1975, p. 141-2, 146, 148.
- Emanuel, William J. Solicitation rules will need revision, by William J. Emanuel and Alfred Klein. *Hospitals*, v. 49, Aug. 16, 1975, p. 47-51.
- Epstein, Richard L. Employee relations. (Administrative reviews) *Hospitals*, v. 49, April 1, 1975, p. 75-7.
- Epstein, Richard L. Guide to NLRB rules on solicitation and distribution. *Hospitals*, v. 49, Aug. 16, 1975, p. 43-7.
- Feld, Lipman G. Minimum wage salary tests. *Modern healthcare*, v. 3, June 1975, p. 98.
- Ferderber, Charles J. Just what are your manpower needs? *Hospital financial management*, v. 5, May 1975, p. 18-25.
- Full-time hospital physicians. *Modern healthcare*, v. 3, April 1975, p. 16q-16t, 16v, 16x.
- Hand, Herbert H. Tailoring MBO to hospitals, by Herbert H. Hand and A. Thomas Hollingsworth. *Business horizons*, v. 18, Feb. 1975, p. 45-52.

- Horty, John F. Do contracts say what they mean? (Healthcare law) *Modern healthcare*, v. 3, June 1975, p. 72, 74.
- Hospital Financial Management Association. Find a career that counts - in hospital financial management. Chicago, 1975. 24 p. [*250 Ins]
- Kiper, Patricia. Insist on employee honesty, counsels expert. *Hospital financial management*, v. 29, Jan. 1975, p. 28-30.
- Lewis, Howard L. Separate collective bargaining. *Modern healthcare*, v. 4, July 1975, p. 51-4.
- Lynn, Naomi B. Challenge of men in a woman's world: part 2 - attitudes of male and female administrators, by Naomi B. Lynn, Allene G. Vaden and Richard E. Vaden. *Public personnel management*, v. 4, Jan-Feb. 1975, p. 12-17.
- Lynn, Naomi B. Challenges of men in a woman's world: part 1 - attitudes of male and female nurses, by Naomi B. Lynn, Allene G. Vaden and Richard E. Vaden. *Public personnel management*, v. 4, Jan-Feb. 1975, p. 4-12.
- Management develops human resource - key hospital personnel. (Idea forum) *Hospitals*, v. 48, Dec. 1, 1974, p. 32, 36.
- Miller, Michael H. PSROs - boon or bust for nursing? *Hospitals*, v. 49, Oct. 1, 1975, p. 81-2, 84.
- Minetti, Robert. System achieves optimal staffing, by Robert Minetti and Joseph Hutchinson. (Nursing) *Hospitals*, v. 49, May 1, 1975, p. 61-2, 64.
- Phillips, Donald F. AHA compensation deferral plan. *Hospitals*, v. 49, June 16, 1975, p. 57-9.
- Phillips, Donald F. California physicians' strike. *Hospitals*, v. 49, Aug. 1, 1975, p. 49-52, 105.
- Rappaport, Cyril M. Employment testing: apropos or no. (Personnel) *Hospitals*, v. 49, March 16, 1975, p. 119-21.
- Revolution in compensation: why healthcare institutions aren't on the bandwagon. *Modern healthcare*, v. 4, Aug. 1975, p. 31-3.
- Ross, Barry T. Computerized system aids staffing in strikes. *Hospitals*, v. 49, Sept. 16, 1975, p. 50-2.
- Salkever, David S. Hospital wage inflation: supply-push or demand-pull? *Quarterly review of economics & business*, v. 15, Autumn 1975, p. 33-48.
- Saunders, Marjorie. Fair highlights employee benefits. *Hospitals*, v. 49, Nov. 1, 1975, p. 59-60.
- Sheldon, Sari S. Dietitians keep pace with changing system. *Hospitals*, v. 49, Jan. 1, 1975, p. 50, 52.
- Shoos, Kenneth J. Multifaceted program contains costs, by Kenneth J. Shoos and Sheldon L. Krizelman. *Hospitals*, v. 49, Aug. 1, 1975, p. 41-3.
- Thies, James B. Hospital personnel and computer-based systems: a study of attitudes and perceptions. *Hospital administration*, v. 20, Winter 1975, p. 17-26.
- Wagner, Eleanor. Avoiding illegal employment practices. *Hospitals*, v. 49, June 16, 1975, p. 45-9.
- Warner, Richard G. New system for paid absences benefits hospital staff. *Hospitals*, v. 49, Jan. 16, 1975, p. 81-3.
- Wolford, Dennis A. Hospital-based EMS program serves rural county. *Hospitals*, v. 49, Nov. 1, 1975, p. 51-2, 54, 56.
- Purchasing**
- Holmgren, John H. Buy together, buy for less. (Purchasing) *Modern healthcare*, v. 3, Feb. 1975, p. 62.
- Neson, John J. Medical equipment: before you buy it, try it. *Hospitals*, v. 49, July 1, 1975, p. 67-9.
- Who makes purchasing decisions? *Hospitals*, v. 24, Dec. 16, 1974, p. 78-9.
- Rates**
- Begole, Catherine. AHA research capsules - no. 18 hospital service charges, 1975. *Hospitals*, v. 49, Aug. 1, 1975, p. 106-7.
- Frerer, Bruce. Hospital cost containment through operations management. *Hospital financial management*, v. 28, Dec. 1974, p. 50-3.
- Hospital service charges. (AHA research capsules) *Hospitals*, v. 49, Jan. 16, 1975, p. 102-3.
- Records**
- Bashook, Philip G. Education plan key to POMR success, by Philip G. Bashook, Leslie J. Sandlow and William H. Hammett. (Medical records) *Hospitals*, v. 49, April 16, 1975, p. 54-8.
- Dillhunt, Elaine. Employees learn importance of confidentiality. *Hospitals*, v. 49, Sept. 16, 1975, p. 83-4.
- Garrett, Raymon D. Hospitals - a systems approach. Philadelphia, Auerbach Pub., 1973. 171 p. (Auerbach computer science series.) [250 Ins]
- Kanter, Michael E. Don't let records storage box you in. *Hospital financial management*, v. 29, June 1975, p. 22-4.
- Microfilm, Rx for hospital headaches. *Information & records management*, v. 8, Nov. 1974, p. 20, 42.
- Opp, Marcia. Confidentiality dilemma. *Modern healthcare*, v. 3, May 1975, p. 49-54.
- Phillips, Donald F. Some POMR criticism clearly misdirected. (Medical records) *Hospitals*, v. 49, April 16, 1975, p. 58-61.
- System dictates savings. *Modern healthcare*, v. 4, Sept. 1975, p. 67.
- Reports and statements**
- Kinkead, Floyd A. How to use reports to gather data for better management. *Hospital financial management*, v. 5, April 1975, p. 54-6.
- Saul, D. C. Fiscal management. (Administrative reviews) *Hospitals*, v. 49, April 1, 1975, p. 51-2, 55-6.
- Security**
- Gavin, Marshall P. Consumer services: inhospital reachout. *Hospitals*, v. 49, July 16, 1975, p. 65-7.
- Safety and security officer: trainer, inspector and psychologist. *Modern healthcare*, v. 4, July 1975, p. 39-41.
- Security survey in pictures. *Modern healthcare*, v. 4, July 1975, p. 41-4.
- Van Splinter, Michael D. Is protection only a costly frill? *Hospitals*, v. 49, Sept. 1, 1975, p. 99-101.
- Staff training**
- Bashook, Philip G. Education plan key to POMR success, by Philip G. Bashook, Leslie J. Sandlow and William H. Hammett. (Medical records) *Hospitals*, v. 49, April 16, 1975, p. 54-8.
- Dillhunt, Elaine. Employees learn importance of confidentiality. *Hospitals*, v. 49, Sept. 16, 1975, p. 83-4.
- Epstein, Richard L. Employee relations. (Administrative reviews) *Hospitals*, v. 49, April 1, 1975, p. 75-7.
- Management develops human resource - key hospital personnel. (Idea forum) *Hospitals*, v. 48, Dec. 1, 1974, p. 32, 36.
- Mitchell, Mack. Manpower and education. (Administrative reviews) *Hospitals*, v. 49, April 1, 1975, p. 69-71.
- Thies, James B. Hospital personnel and computer-based systems: a study of attitudes and perceptions. *Hospital administration*, v. 20, Winter 1975, p. 17-26.
- Statistics**
- Begole, Catherine. AHA research capsules - no. 18 hospital service charges, 1975. *Hospitals*, v. 49, Aug. 1, 1975, p. 106-7.
- Heda, Shyam S. Dealing with a 13-period year, by Shyam S. Heda and Stephen H. Lipson. *Hospital financial management*, v. 28, Dec. 1974, p. 54-9.
- Hospital finances. (Hospital indicators) *Hospitals*, v. 49, Jan. 16, 1975, p. 35-7.
- Manley, Sallie. AHA research capsules - no. 17. *Hospitals*, v. 49, July 1, 1975, p. 82-4.
- Michela, William. Defining and analyzing costs - a statistical approach. *Hospital financial management*, v. 29, Jan. 1975, p. 36-41.
- Raske, Kenneth. Hospital indicators. *Hospitals*, v. 24, Dec. 16, 1974, p. 19-21.
- von Ebers, Paul. Comparison: annual and panel surveys. (Hospital indicators) *Hospitals*, v. 49, Aug. 16, 1975, p. 19-21.
- von Ebers, Paul. Hospital indicators, by Paul Von Ebers and Alan Appel. *Hospitals*, v. 49, Oct. 16, 1975, p. 25-7.
- von Ebers, Paul. Introduction to the quarterly report on hospital financial status, by Paul von Ebers and Felix Liddell. (Hospital indicators) *Hospitals*, v. 49, June 16, 1975, p. 23-6, 26a-26c.

ACCOUNTANTS' INDEX 1975

Work measurement

- Hand, Herbert H. Tailoring MBO to hospitals, by Herbert H. Hand and A. Thomas Hollingsworth. *Business horizons*, v. 18, Feb. 1975, p. 45-52.
- Williams, Clay. Quality control upgrades performance. *Hospitals*, v. 49, Oct. 1, 1975, p. 75-6, 78.

HOSPITALS - a systems approach.

- Garrett, Raymon D. Hospitals - a systems approach. Philadelphia, Auerbach Pub., 1973. 171 p. (Auerbach computer science series.) [250 Ins]

HOSPITALS, PSYCHIATRIC

See Mental Health Institutions

HOSTAGE, G. M.

- Quality control in a service business. *Harvard business review*, v. 53, July-Aug. 1975, p. 98-106.

HOTELS

- Carpet report: dollars and design. *Hospitality* (Food and lodging), v. 14, Feb. 1975, p. L65-L66.
- Copp, Peter R. Measuring the profitability of hotels. *Accountancy* (Eng.), v. 86, Nov. 1975, p. 38-40.
- Cornell University. Hotel Research and Development. Consumer habits in the hospitality industry. *Cornell hotel and restaurant administration quarterly*, v. 16, Aug. 1975, p. 8-13.
- Finn, Myrle. Design maneuvers behind the kitchen renovation at the Drake. *Hospitality* (Food and lodging), v. 14, Feb. 1975, p. R48-R50, R52.
- Forker, Jeff. Annual chain & franchise directory. *Hospitality* (Food and lodging), v. 13, Dec. 1974, p. L36-L43.
- Wholmuth, Edward D. Working with travel agents. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 25-6.

Accounting

- Dittmer, Paul. Accounting practices for hotels, motels, and restaurants. New York, ITT Educational Services, c1971. 192 p. [250 Hot]

Bibliographies

- Spinney, Katherine. Bibliography: hotel and restaurant administration and related subjects. *Cornell hotel and restaurant administration quarterly*, v. 16, Aug. 1975, p. 49-106.

Business forecasting

- Brener, Stephen. Capital outlook for the hospitality industry. *Hospitality* (Food and lodging), v. 13, Nov. 1974, p. L32.

Costs

- Clark, Jack. Saving energy dollars: utilities management: part I - shedding light. *Cornell hotel and restaurant administration quarterly*, v. 16, May 1975, p. 19-23.
- Copp, Peter R. Measuring the profitability of hotels. *Accountancy* (Eng.), v. 86, Nov. 1975, p. 38-40.
- Energy management: attacking energy costs. *Hospitality* (Food and lodging), v. 14, May 1975, p. L49-51.
- Lesure, John D. Annual cost of operations report: lodging today and tomorrow. *Hospitality* (Food and lodging), v. 14, July 1975, p. L39-54.
- Mariner, E. Thomas. How do you rate? *Hospitality* (Food and lodging), v. 14, Feb. 1975, p. L60-L61.
- Maurer, Ed. Motel/hotel architecture: the state of the art, interview with Ed Maurer and Harry R. Pearson. *Motel/motor inn journal*, v. 38, April 1975, p. 12-14, 16-18, 38-9, 41.
- Rushmore, Stephen. Dealing with distressed hostelry loans. *Real estate review*, v. 5, Fall 1975, p. 56-61.

Data processing

- Green, K. E. You need more information for survival, by K.E. Green and R.M. Chase. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 46-56, 72.

HOSPITALS—Work measurement

- Kiener, Robert. Reservations report. *Hospitality* (Food and lodging), v. 13, Nov. 1974, p. L62-L64.
- Moore, Richard G. Computer update: 1975. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 57-72.
- Morato, Rene. Technology report: computers and the 100-room property. *Hospitality* (Food and lodging), v. 14, Aug. 1975, p. L40-L41.
- New system provides hotel reservations within seconds. (Users report) *Infosystems*, v. 22, March 1975, p. 58, 62.
- Price we pay for success. (Users report) *Infosystems*, v. 22, April 1975, p. 64-5.
- Varga, Joseph. Safeguarding your computer resources. *Cornell hotel and restaurant administration quarterly*, v. 16, Nov. 1975, p. 56-60.

Finance

- Coffman, C. DeWitt. Inn-fant mortality rate. *Hospitality* (Food and lodging), v. 14, June 1975, p. L46-8.
- Kiener, Robert. Financing renovation: buy, borrow or lease. *Hospitality* (Food and lodging), v. 14, Jan. 1975, p. L33-5.
- Sirefman, Gloria R. Profits in perspective: a financial analyst looks at the lodging industry. *Hospitality* (Food and lodging), v. 14, Aug. 1975, p. L42-L43.
- Whitehead, Donald E. Government financing of hospitality investments. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 2-5.

Layout

- Maurer, Ed. Motel/hotel architecture: the state of the art, interview with Ed Maurer and Harry R. Pearson. *Motel/motor inn journal*, v. 38, April 1975, p. 12-14, 16-18, 38-9, 41.
- Maurer, Ed. Motel/hotel architecture: the state of the art, part two: designing efficiency, safety and security into new and existing buildings and a look at the future. *Motel/motor inn journal*, v. 38, May 1975, p. 42-8.

Management

- Brener, Stephen. Hospitality task force. *Hospitality* (Food and lodging), v. 14, Aug. 1975, p. L24-L25.
- Brener, Stephen. Management's new role. *Hospitality* (Food and lodging), v. 13, Oct. 1974, p. L70, L72.
- Cantwell, Raymond M. Year of the operator - 1975. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 6-11, 26.
- Coffman, C. DeWitt. Anybody can be a hotel manager. *Hospitality* (Food and lodging), v. 14, Aug. 1975, p. L22.
- Gee, Chuck Y. Effective purchasing management. *Cornell hotel and restaurant administration quarterly*, v. 16, Nov. 1975, p. 52-5, 69.
- Green, K. E. You need more information for survival, by K.E. Green and R.M. Chase. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 46-56, 72.
- Grohmann, H. Victor. Ten keys to more successful advertising. *Cornell hotel and restaurant administration quarterly*, v. 16, Aug. 1975, p. 3-7.
- Kiener, Robert. That's entertainment. *Hospitality* (Food and lodging), v. 13, Oct. 1974, p. L95-L100.
- Petrie, Robert C. How to develop training films. *Cornell hotel and restaurant administration quarterly*, v. 16, Nov. 1975, p. 61-5, 69.
- Rushmore, Stephen. Dealing with distressed hostelry loans. *Real estate review*, v. 5, Fall 1975, p. 56-61.
- Screening seasonal hotel workers - part 2. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 31-2.
- Upgrading your employees. *Hospitality* (Food and lodging), v. 13, Oct. 1974, p. L115-L119.
- Watkins, Edward. Overbooking: a bad name for the lodging industry. *Hospitality* (Food and lodging), v. 13, Dec. 1974, p. L45-L47.
- When OSHA calls. *Hospitality* (Food and lodging), v. 14, March 1975, p. L28-9.

Management By Contract

- See Also Real Estate - Management By Contract
- Kiener, Robert. Management contract. *Hospitality* (Food and lodging), v. 14, April 1975, p. L42-5, 48-50.

Rushmore, Stephen. Dealing with distressed hostelry loans. *Real estate review*, v. 5, Fall 1975, p. 56-61.

Marketing

Cantwell, Raymond M. Year of the operator - 1975. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 6-11, 26.

Marketing for the 70's. *Hospitality* (Food and lodging), v. 13, Oct. 1974, p. L102-L107.

Stein, Bob. Mail marketing. *Hospitality* (Food and lodging), v. 13, Oct. 1974, p. L108-L113.

Rates

Sales Management (Magazine). Survey of selling costs, 1975. *Sales management*, v. 114, Jan. 6, 1975, entire issue. (Contents: 1. Introduction. 2. Metro sales costs. 3. Compensation. 4. Salesmeetings and sales training. 5. Sales-support activities. 6. International. 7. Transportation.)

Security

Watkins, Edward. To catch a (TV) thief. *Hospitality* (Food and lodging), v. 14, Feb. 1975, p. L62-L64.

Statistics

Cornell University. Hotel Research and Development. Consumer habits in the hospitality industry. *Cornell hotel and restaurant administration quarterly*, v. 16, Aug. 1975, p. 8-13.

Horwath & Horwath International. Worldwide operating statistics of the hotel industry: fourth annual report on international hotel operations. New York, Horwath & Horwath International and Laventhol Krekstein Horwath & Horwath, c1974. 43 p. [*250 Hot]

Lesure, John D. Annual cost of operations report: lodging today and tomorrow. *Hospitality* (Food and lodging), v. 14, July 1975, p. L39-54.

Marketing for the 70's. *Hospitality* (Food and lodging), v. 13, Oct. 1974, p. L102-L107.

Urisko, James A. Hotel/motel productivity, 1958-73. *Cornell hotel and restaurant administration quarterly*, v. 16, Nov. 1975, p. 48-51, 41.

Urisko, James A. Productivity in hotels and motels, 1958-73. *Monthly labor review*, v. 98, May 1975, p. 24-8.

Taxation

See Taxation-Hotels. Under Name Of Country Or State

Valuation

Rushmore, Stephen. Case study in hotel-motel valuation: how much is your place worth today? *Cornell hotel and restaurant administration quarterly*, v. 16, May 1975, p. 38-48.

Rushmore, Stephen. Dealing with distressed hostelry loans. *Real estate review*, v. 5, Fall 1975, p. 56-61.

HOTELS, RESORT

Sirefman, Gloria R. Profits in perspective: a financial analyst looks at the lodging industry. *Hospitality* (Food and lodging), v. 14, Aug. 1975, p. L42-L43.

Voorhees, F. D. Research as a planning/marketing tool. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 76-82.

Finance

Gunnar, Peter M. Vacation bonds in resort hotel financing. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 73-5.

Rates

Sales Management (Magazine). Survey of selling costs, 1975. *Sales management*, v. 114, Jan. 6, 1975, entire issue. (Contents: 1. Introduction. 2. Metro sales costs. 3. Compensation. 4. Salesmeetings and sales training. 5. Sales-support activities. 6. International. 7. Transportation.)

HOUGET, GEORGE R.

Techniques of term loan analysis. *Journal of commercial bank lending*, v. 57, March 1975, p. 30-6.

HOUGH, MICHAEL R.

Merger of engineering, design and planning firms. *Mergers and acquisitions*, v. 10, Sept. 1975, p. 12-30.

HOUGHTON, CLARENCE W.

Accounting for leveraged leases. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 61-78.) [110 H]

HOULAHAN, JOHN J.

Taylor, James W. Purchase intention question in new product development: a field test, by James W. Taylor, John J. Houlihan and Alan C. Gabriel. *Journal of marketing*, v. 39, Jan. 1975, p.90-2.

HOURS OF LABOR

See Also Labor-Law And Regulation

Bednarzik, Robert W. Involuntary part-time work: a cyclical analysis. *Monthly labor review*, v. 98, Sept. 1975, p. 12-17.

Bell, R. L. New arrangements for the working week. *Australian accountant*, v. 44, Nov. 1974, p. 586, 591-3.

Donahue, Robert J. Flex time systems in New York. *Public personnel management*, v. 4, July-Aug. 1975, p. 212-15.

Ebling, Alvar O. Flexible working hours: it's about time, by Alvar O. Ebling, Herman Gadon, and John R. M. Gordon. *Australian accountant*, v. 44, Nov. 1974, p. 580-5.

Foulkes, Fred K. Expanding role of the personnel function. *Harvard business review*, v. 53, March-April 1975, p. 71-84.

Gilroy, Curtis L. Supplemental measures of labor force underutilization. *Monthly labor review*, v. 98, May 1975, p. 13-23.

Perigoe, J. Rae. Employees bending to flexible hours. *CGA (Can.)*, v. 9, Jan.-Feb. 1975, p. 34-5.

Schonberger, Richard J. Worker's private lives: from paternalism to accommodation. *Atlanta economic review*, v. 25, May-June 1975, p. 28-31.

Tomasch, Mark R. Flexible hours - coming factor in your job? *Automation*, v. 22, June 1975, p. 61-5.

Walker, James. Flexible working hours in two British government offices, by James Walker, Clive Fletcher and Donald McLeod. *Public personnel management*, v. 4, July-Aug. 1975, p. 216-22.

HOUSE, ROBERT J.

Path-goal theory of leadership, by Robert J. House and Terence R. Mitchell. *Journal of contemporary business*, v. 3, Autumn 1974, p. 81-97.

HOUSE WRECKING

See Wrecking

HOUSEHOLD ACCOUNTS

See Personal Finance

HOUSING

See Also Apartment Houses
Real Estate Management

Conference Board. Urban trends and the energy situation: proceedings of the Committee on Investment Consequences of urban growth trends, June 18, 1974. New York, c1974. 34 p. (*Conference Board report*, no. 642.) [*250 Hou 2]

Crim, Sarah K. National conference of urban pioneers' shows strength of city revival. *Mortgage banker*, v. 35, Nov. 1974, p. 15-16, 18-20, 22.

Crim, Sarah K. Trend to smaller, basic house gains momentum with inflation. *Mortgage banker*, v. 36, Oct. 1975, p. 50-1.

- Curry, Clarence F. Feasibility of rent and tax incentives for renovation in older residential neighborhoods, by Clarence F. Curry and Dennis H. Gensch. *Management science*, v. 21, April 1975, p. 883-96.
- Diamond, Larry. Is there profit in new communities? *Footnotes* (Kenneth Leventhal & Co.), Jan. 1975, p. 10-15.
- Kokus, John. Housing's forecast for 1975: a year of great difficulty. *REIT review*, v. 3, Spring 1975, p. 7-15.
- Mortgage market trends. *Mortgage banker*, v. 35, Feb. 1975, p. 29-32.
- Palen, J. John. Housing in a developing nation: the case of Addis Ababa. (Reports and comments) *Land economics*, v. 50, Nov. 1974, p. 428-34.
- Priest, Donald E. Time may have arrived for central cities' resurgence, by Donald E. Priest & J. Thomas Black. *Mortgage banker*, v. 35, Nov. 1974, p. 24, 26-8.
- Schweiger, Irving. Nineteen seventy-five forecast of gross national product, consumer spending, saving, and housing. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 5-10.
- Selected business forecasts for 1975, by S. Fred Singer and others. *Conference Board record*, v. 11, Dec. 1974, p. 33-45.
- Stokes, Charles J. How the General Accounting Office evaluates urban housing policies. *GAO review*, v. 10, Spring 1975, p. 67-77.
- Vernez, Georges. Residential movements of low-income families: the case of Bogota, Colombia. (Reports and comments) *Land economics*, v. 50, Nov. 1974, p. 421-8.

Accounting

- National Center For Housing Management. Administrative and accounting guide for federally insured multifamily housing developments, edited by Patrick Conroy. Washington, 1974. 1 v. (various pagings) (Accounting system designed by Coopers & Lybrand.) [*250 Hou 2]

Auditing

- Kahn, Ernest N. Audits of HUD program participants by public accountants. *Federal accountant*, v. 23, Dec. 1974, p. 57-64.

Canada

- Adamson, Robert T. Trends in housing prices and costs, 1971-1974: house prices vs. rents. *Canadian business review*, v. 2, Spring 1975, p. 19-21.
- Poapst, J. V. Canada plans federal exchange to stimulate secondary market. *Mortgage banker*, v. 35, May 1975, p. 23-4, 26.
- Stebila, Mike. Registered home ownership savings plans. (Tax talk) *Cost and management* (Canada), v. 49, Jan.-Feb. 1975, p. 40-2.

Costs

- Adamson, Robert T. Trends in housing prices and costs, 1971-1974: house prices vs. rents. *Canadian business review*, v. 2, Spring 1975, p. 19-21.
- Berry, Brian J. L. Hedonic model of prices and assessments for single-family homes: does the assessor follow the market or the market follow the assessor? By Brian J.L. Berry and Robert S. Bednarz. *Land economics*, v. 51, Feb. 1975, p. 21-40.
- Crim, Sarah K. Trend to smaller, basic house gains momentum with inflation. *Mortgage banker*, v. 36, Oct. 1975, p. 50-1.
- Mead, William B. Unreal crisis in real estate. *Money*, v. 3, Dec. 1974, p. 34-7.
- Opening the window on closing costs. *Money*, v. 4, June 1975, p. 50-2, 54.

Europe

- Howenstine, E. Jay. Changing roles of housing production subsidies and consumer housing subsidies in European national housing policy. (Reports and comments) *Land economics*, v. 51, Feb. 1975, p. 86-94.

Finance

- American Bar Association. Section of Real Property, Probate and Trust Law. Committee on Housing and Urban Development. Development of state housing finance agencies. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 471-91.
- Blumenfeld, Philip M. Saving problem loans on residential income properties. *Real estate review*, v. 5, Summer 1975, p. 58-62.
- Mead, William B. Unreal crisis in real estate. *Money*, v. 3, Dec. 1974, p. 34-7.
- Nadler, Paul S. Prospects for housing, thrift institutions. *Bankers monthly*, v. 92, Jan. 15, 1975, p. 14-16, 38.
- New housing act: building blocks for boosting home financing. *Savings & loan news*, v. 95, Nov. 1974, p. 52-8.
- von Furstenberg, George M. Home mortgage delinquencies: a cohort analysis, by George M. von Furstenberg and R. Jeffery Green. *Journal of finance*, v. 29, Dec. 1974, p. 1545-8.
- Wiggin, Charles E. Doing business in the secondary mortgage market. *Real estate review*, v. 5, Summer 1975, p. 84-95.
- Wojnilower, Albert M. Inquiry into fixed-interest markets and some related paradoxes. *Conference Board record*, v. 12, June 1975, p. 13-17.

Government regulation

- American Bar Association. Section of Real Property, Probate and Trust Law. Committee on Housing and Urban Development. Development of state housing finance agencies. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 471-91.
- Colean, Miles L. Crucial year looms for FHA future. *Mortgage banker*, v. 35, Jan. 1975, p. 21-3.
- Downs, James C. Rising role of government in real estate. *Journal of property management*, v. 40, Jan.-Feb. 1975, p. 33-9.
- Herron, Paul. Hills sees future for FHA, improvement in many HUD programs. *Mortgage banker*, v. 36, Oct. 1975, p. 15, 18.
- Holmes, Lee B. Legislative menu still lacks nourishment for housing industry. *Mortgage banker*, v. 35, Jan. 1975, p. 10-11, 14-15.
- Kahn, Ernest N. Audits of HUD program participants by public accountants. *Federal accountant*, v. 23, Dec. 1974, p. 57-64.
- Mason, W. Beverley. Independent FHA could help ease housing crisis. *Mortgage banker*, v. 35, Dec. 1974, p. 12, 14, 16-18.
- Metcalf, Daniel J. Civil rights - remedies - to remedy discriminatory public housing practices existing within the confines of a city. (Recent decisions) *George Washington law review*, v. 43, Jan. 1975, p. 663-76.
- New housing act: building blocks for boosting home financing. *Savings & loan news*, v. 95, Nov. 1974, p. 52-8.
- Post, George. Flexible zoning policy for housing. *Real estate review*, v. 5, Fall 1975, p. 62-7.
- Ronis, Benjamin. Industry, public could benefit from housing umbrella. *Mortgage banker*, v. 35, Nov. 1974, p. 45-7, 54, 56.
- Rosenthal, Howard. Rent control laws. *Journal of property management*, v. 39, Nov.-Dec. 1974, p. 273-4.
- Simonetti, Gilbert. Congressional scorekeeping: review of the 93rd Congress. (Washington report) *Journal of accountancy*, v. 139, Jan. 1975, p. 35-40.

Law

- Berger, Curtis J. Condominium v. home owner association arrangements - an overview, by Curtis J. Berger and Patrick J. Rohan. *St. John's law review*, v. 48, May 1974, p. 736-48.
- Davis, Thomas J. Time-sharing ownership - legal and practical problems. *St. John's law review*, v. 48, May 1974, p. 1183-95.
- Friedman, Avery S. Federal fair housing practice. *Practical lawyer*, v. 20, Dec. 1974, p. 15-26.
- Hollman, Telford F. Implied warranty of habitability in leased premises. (Notes) *American business law journal*, v. 12, Fall 1974, p. 185-90.

Holmes, Lee B. Legislative menu still lacks nourishment for housing industry. *Mortgage banker*, v. 35, Jan. 1975, p. 10-11, 14-15.

Lucke, Thomas W. Nineteen seventy relocation assistance provisions. *Practical lawyer*, v. 21, March 1, 1975, p. 67-72.

Metcalfe, Daniel J. Civil rights - remedies - to remedy discriminatory public housing practices existing within the confines of a city. (Recent decisions) *George Washington law review*, v. 43, Jan. 1975, p. 663-76.

Opening the window on closing costs. *Money*, v. 4, June 1975, p. 50-2, 54.

Management

Andersen, Susan A. Tenant group and federally assisted housing - what role should management play? *Journal of property management*, v. 39, Nov.-Dec. 1974, p. 246-8.

Fuerst, J. S. What private operators think of subsidized housing. (Issues and interpretations) *Real estate review*, v. 5, Spring 1975, p. 10-12.

Gray, Robert L. Low-income housing study yields basic success criteria. *Mortgage banker*, v. 36, Oct. 1975, p. 80, 83-4, 87.

Kahn, Ernest N. Audits of HUD program participants by public accountants. *Federal accountant*, v. 23, Dec. 1974, p. 57-64.

Lawrence, Don. Forgotten residents: children *Journal of property management*, v. 39, Nov.-Dec. 1974, p. 249-50.

Rothchild, Kennon V. Rothchild presents MBA views on HUD management. *Mortgage banker*, v. 35, April 1975, p. 36-7.

Relocation costs

Vernez, Georges. Residential movements of low-income families: the case of Bogota, Colombia. (Reports and comments) *Land economics*, v. 50, Nov. 1974, p. 421-8.

Subsidies

Borghese, Phyllis. Housing credit liberalized. (Tax talk) *National public accountant*, v. 20, Oct. 1975, p. 37.

Downs, James C. Rising role of government in real estate. *Journal of property management*, v. 40, Jan.-Feb. 1975, p. 33-9.

Fuerst, J. S. What private operators think of subsidized housing. (Issues and interpretations) *Real estate review*, v. 5, Spring 1975, p. 10-12.

Howenstine, E. Jay. Changing roles of housing production subsidies and consumer housing subsidies in European national housing policy. (Reports and comments) *Land economics*, v. 51, Feb. 1975, p. 86-94.

Lucke, Thomas W. Nineteen seventy relocation assistance provisions. *Practical lawyer*, v. 21, March 1, 1975, p. 67-72.

New housing act: building blocks for boosting home financing. *Savings & loan news*, v. 95, Nov. 1974, p. 52-8.

Peterson, Barbara L. Has Michigan Housing Authority 'encroached into private business?' *Mortgage banker*, v. 35, Nov. 1974, p. 42-4.

Robinson, David. Homeownership and tenant counseling, by David Robinson and Jerome Weinstein. *Journal of property management*, v. 40, May/June 1975, p. 134-9.

Ronis, Benjamin. Industry, public could benefit from housing umbrella. *Mortgage banker*, v. 35, Nov. 1974, p. 45-7, 54, 56.

Rosenthal, Howard. Endless maze. (Viewpoint) *Journal of property management*, v. 39, Nov.-Dec. 1974, p. 284.

HOUSING AND COMMUNITY DEVELOPMENT ACT OF 1974

New housing act: building blocks for boosting home financing. *Savings & loan news*, v. 95, Nov. 1974, p. 52-8.

Robinson, David. Homeownership and tenant counseling, by David Robinson and Jerome Weinstein. *Journal of property management*, v. 40, May/June 1975, p. 134-9.

ACCOUNTANTS' INDEX 1975

Title 14

See Interstate Land Sales Full Disclosure Act

HOUSTON, FRANKLIN S.

Cumulative advertising effects: the role of serial correlation, by Franklin S. Houston and Doyle L. Weiss. *Decision sciences*, v. 6, July 1975, p. 471-81.

HOUSTON, MICHAEL J.

Negative effects of personalization on response patterns in mail surveys, by Michael J. Houston and Robert W. Jefferson. (Research notes and communications) *Journal of marketing research*, v. 12, Feb. 1975, p. 114-17.

HOVERS, JOHN.

Expansion through acquisition. New York, Halsted Press, 1974? 178 p. (Translation of *Expansie door overname*. Appendices p. 21-59 include checklists.) [230 H]

HOW a travel agency operates. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 21-4.

HOW Chapter XII avoids foreclosure. (Real estate) *Business week*, Nov. 3, 1975, p. 71.

HOW Cleveland cost cutters do it. *Factory*, v. 8, July 1975, p. 47-50.

HOW fair is true and fair? *Accountant* (Eng.), v. 172, May 8, 1975, p. 581-2.

HOW hard will the new pension law pinch? (Pensionforum) *Institutional investor*, v. 8, Dec. 1974, p. 23-4.

HOW incorporation under sub S can bring double tax trouble. (Tax blunder) *Practical accountant*, v. 8, March-April 1975, p. 62.

HOW independent is the auditor? *Accountant* (Eng.), v. 172, May 22, 1975, p. 653-4.

HOW IRS deals with failures to pay withheld taxes from employees. (Practicing before the IRS) *Taxation for accountants*, v. 15, July 1975, p. 63.

HOW much should the banks tell investors? (Accounting) *Business week*, Nov. 10, 1975, p. 107-8.

HOW not to elect a calendar-month liquidation. (Tax blunder) *Practical accountant*, v. 8, May-June 1975, p. 68.

HOW not to liquidate under Section 333. (Tax burden) *Practical accountant*, v. 8, July/Aug. 1975, p. 35.

HOW pension officers view 1975. (Pensionforum) *Institutional investor*, v. 9, Jan. 1975, p. 23-4.

HOW special tax rebate will work. (Taxes in figures) *Taxation for accountants*, v. 14, May 1975, p. 278.

HOW the working child can save taxes for the family. *Taxation for accountants*, v. 15, Oct. 1975, p. 220-1.

HOW the working child can save taxes for the family. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 170-2.

HOW to build an attack-proof covenant not to compete. *Taxation for accountants*, v. 15, Dec. 1975, p. 350-1.

HOW to compute and use the break-even point. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall, rev. ed. Englewood Cliffs, N.J., 1975. p. 283-307.) [223.5 P]

HOW to compute taxes for an abbreviated tax year. *Taxation for accountants*, v. 15, Nov. 1975, p. 292, 294.

HOW to get approval of individual retirement plan. *Taxation for accountants*, v. 14, April 1975, p. 249-50.

HOW to handle payroll taxes for employees shared by parent and its subsidiary. *Taxation for accountants*, v. 14, Feb. 1975, p. 123-4.

HOW to handle the new tax break for forfeited interest. *Taxation for accountants*, v. 14, Feb. 1975, p. 122.

HOW to handle the new tax break for forfeited interest. *Taxation for lawyers*, v. 3, March/April 1975, p. 322.

HOW to help your client get capital gain on the transfer of his franchised business. *Taxation for lawyers*, v. 3, May-June 1975, p. 350.

HOW to invest in movies. (Personal business) *Business week*, Aug. 25, 1975, p. 73-5, 79-80.

HOW to make a tax-free corporate split-up taxable. (Tax blunder) *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 33.

HOW to make leasing decisions. (Finance) *Modern healthcare*, v. 3, May 1975, p. 16p.

HOW to make them work harder for you. *Sales management*, v. 114, June 2, 1974, p. 39-44.

HOW to manage by objectives. Humble, John. How to manage by objectives. New York, AMACOM, 1972, 1973. 150 p. [223.8 H]

HOW to measure actuarial cost of a plan. *Taxation for accountants*, v. 14, March 1975, p. 143.

HOW to operate under the new pension law: what practitioners are doing today. *Pension and profit-sharing tax journal*, v. 1, Winter (Dec.) 1974, p. 5-25.

HOW to prepare an operating budget, Halsall, J. H. How to prepare an operating budget, by J.H. Halsall in association with Ibucon Learning Systems Ltd. London, Longman Group Ltd.; Turin, Italy, International Center for Advanced Technical and Vocational Training, c1974. 106 p. (A programmed book) [*205.4 H]

HOW to report results in real dollars. (Accounting) *Business week*, May 5, 1975, p. 72-4.

HOW to run a small business, Lasser (J.K.) Tax Institute. How to run a small business, edited by Bernard Greisman. 4th ed., rev. and enl. New York, McGraw-Hill, c1974. 306 p. [209.5 L]

HOW to sell trust services on a low budget. *Banking*, v. 67, March 1975, p. 58.

HOW to speak the language of consulting. *Touche Ross tempo*, v. 21, no. 1, 1975, p. 24-9.

HOW to start and manage your own business. Greene, Gardiner G. How to start and manage your own business. New York, McGraw-Hill, c1975. 243 p. [209.5 G]

HOW to start your own craft business, Genfan, Herb. How to start your own craft business, by Herb Genfan and Lyn Taetzsch. New York, Watson-Guptill Publications, c1974. 203 p. [250 Han 2]

HOW to switch from DDB to SL under ADR for pre-71 assets. *Taxation for accountants*, v. 15, Aug. 1975, p. 91.

HOW well does your firm control its mail? (Managing your practice) *Practical accountant*, v. 8, May-June 1975, p. 54-5.

HOW young ideas promote prosperity in the Dominican Republic. *Nation's business*, v. 63, July 1975, p. 69-70.

HOW 550 companies face the capital gap. *Business week*, Sept. 22, 1975, p. 65-7, 71-2, 74, 76, 81-2.

HOWARD, BRUCE R. Reward dictates output. *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 55-7.

HOWARD, ROBERT. Fass, Peter. How to use the service partnership to enhance motion picture tax shelters, by Peter M. Fass and Robert D. Howard. (Partnerships & subchapter S) *Journal of taxation*, v. 43, July 1975, p. 15-20.
When tax-exempt funds must pay taxes, based on interviews with Peter Fass and Robert Howard. (Real estate) *Institutional investor*, v. 9, Jan. 1975, p. 37.

HOWE, STEPHEN. Penalty function procedure for sensitivity analysis of concave programs. *Management science*, v. 21, Nov. 1974, p. 341-7.

HOWELL, JAMES T.

Changing concepts in the management of health care. *World (PMM & Co.)*, v. 9, Winter 1975, p. 30-5.

HOWELL, WILLIAM J.

Red and the black of productivity. *Pension world*, v. 11, March 1975, p. 20-1, 23-4.

HOWENSTINE, E. JAY.

Changing roles of housing production subsidies and consumer housing subsidies in European national housing policy. (Reports and comments) *Land economics*, v. 51, Feb. 1975, p. 86-94.

HOWIE, CHARLES J.

Ritthaler, Gerald I. Conflict between Section 304 and 351: which will prevail? By Gerald I. Ritthaler and Charles J. Howie. *Practical accountant*, v. 8, July/Aug. 1975, p. 53-5.

HOWLETT, MICHAEL J.

Strategic planning in state government. *Managerial planning*, v. 24, Nov./Dec. 1975, p. 10-16, 24.

HOWSON, JOSEPH T.

Bayesian equilibria of finite two-person games with incomplete information, by Joseph T. Howson and Robert W. Rosenthal. *Management science*, v. 21, Nov. 1974, p. 313-15.

HUBBARD, CHARLES L.

On-going control of cash and income. *Management accounting (NAA)*, v. 57, Aug. 1975, p. 20-4.

HUBBELL, BRUCE F.

Mayer, Martin A. Agents or employees - the payroll tax maze, by Martin A. Mayer and Bruce F. Hubbell. *Best's review (Property-liability ed.)*, v. 75, Feb. 1975, p. 32, 34, 77-9.

HUBER, GEORGE P.

Kochan, Thomas A. Determinants of intraorganizational conflict in collective bargaining in the public sector, by Thomas A. Kochan, George P. Huber and L. L. Cummings. *Administrative science quarterly*, v. 20, March 1975, p. 10-23.

HUBER, ROBERT A.

Farmers and fishermen: weather, prices and estimated tax payments. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 419-20.

HUBERMAN, JOHN.

Discipline without punishment lives. (Ideas for action) *Harvard business review*, v. 53, July-Aug. 1975, p. 6-8.
Management with objectives - or by reaction. (Ideas for action) *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 10, 12, 166.

HUEFNER, RONALD J.

Derstine, Robert P. LIFO-FIFO, accounting ratios and market risk, by Robert P. Derstine and Ronald J. Huefner. *Journal of accounting research*, v. 12, Autumn 1974, p. 216-34.

HUEGLI, JON.

Entry-level job - a neglected target for our business schools? By Jon Huegli and Harvey D. Tschirgi. *Collegiate news and views*, v. 28, Winter 1974-75, p. 21-3.

HUETER, GARY L.

Plight of the pledgee under rule 144. *Securities regulation law journal*, v. 3, Summer 1975, p. 111-56.

HUEY, WILLIAM R.

Stock redemption tax traps. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-4.) [750.2 I]

HUFBAUER, G. C.

Kramer, J. L. Higher U.S. taxation could prompt changes in multinational corporate structure, by J. L. Kramer and G. C. Hufbauer. *International tax journal*, v. 1, Summer (Aug.) 1975, p. 301-24.

Taxation of export profits. *National tax journal*, v. 28, March 1975, p. 43-59.

HUFF, BARRY W.

Financing with industrial development bonds. *Public utilities fortnightly*, v. 96, July 3, 1975, p. 32-5.

HUFFAKER, JOHN B.

Alloting appreciation for trust termination fee. (Estates, trusts and gifts) *Journal of taxation*, v. 43, Oct. 1975, p. 228.

Auditing techniques for estate tax returns, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 42, April 1975, p. 252-3.

CA-2 bars full estate tax deduction for selling expenses; CA-6 holds contra, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 42, May 1975, p. 297.

CA-2 might limit effect of shifting premium payments. (Estates, trusts and gifts) *Journal of taxation*, v. 43, Oct. 1975, p. 227-8.

CA-5 puts insurance in non-grantor trustee's estate, conflicts with CA-2 and CA-6, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 43, July 1975, p. 49.

CA-5 spurns IRS' split-gift theory for 2035 purposes, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 42, May 1975, p. 297-8.

Circuits split over treatment of death benefit as tax-free gift, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 43, July 1975, p. 48.

Courts differ on tests for deductions under 2053, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 43, Dec. 1975, p. 356.

Discretionary beneficiary gets depreciation share. (Estates, trusts and gifts) *Journal of taxation*, v. 43, Oct. 1975, p. 226.

District Ct. action questions validity of Rev. Rul. 75-448. (Estates, trusts & gifts) *Journal of taxation*, v. 43, Dec. 1975, p. 349.

Forgiving loan interest results in taxable gift. (Estates, trusts & gifts) *Journal of taxation*, v. 43, Dec. 1975, p. 349.

Insurance paid to ex-wife deductible by estate says TC, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 43, July 1975, p. 48-9.

IRS admits all wrongful-death payments are estate- tax-free, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 43, July 1975, p. 49-50.

Life insurance proceeds: courts split on incidents-of-ownership criteria, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 43, Nov. 1975, p. 315-16.

No interest deduction for estate tax installments. (Estates, trusts and gifts) *Journal of taxation*, v. 43, Oct. 1975, p. 227.

State gift tax paid on 2035 gift is includable in estate, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 42, May 1975, p. 298.

TC holds state gift tax was deductible by estate. (Estates, trusts and gifts) *Journal of taxation*, v. 43, Oct. 1975, p. 226-7.

Texas DC upholds amortizing life estate in community prop., edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 43, Aug. 1975, p. 109.

Will contest settlement can cut prior transfer credit, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 42, April 1975, p. 252.

HUFFMIRE, DONALD W.

Strategies of the United States airlines. *Long range planning*, v. 8, April 1975, p. 72-80.

HUFFSTUTLER, CLYDE.

Productivity in structural clay products, by Clyde Huffstutler and Michael M. Broad. *Monthly labor review*, v. 98, Oct. 1975, p. 29-33.

HUFHAM, WILBUR B.

Credit analysis of interlocking banks. *Journal of commercial bank lending*, v. 57, Aug. 1975, p. 41-8.

HUGGINS, ROLLIN C.

Estate planning for the corporate executive. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 872-85.

HUGH-JONES, STEPHEN.

Hyper-inflation, the company-chomper. *International accountant* (Eng.), v. 44, Oct.-Dec. 1974, p. 116-19.

HUGHES, CHARLES L.

Toward existentialism in management, by Charles L. Hughes and Vincent S. Flowers. *Conference Board record*, v. 12, Sept. 1975, p. 60-4.

HUGHES, ROBERT B.

Foreign tax credit: U.S. citizen resident in Canada. (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 144.

HUGHES, THOMAS L.

Synopsis of legislation enacted by Venezuela in 1974 of interest to foreign investors. *Tax management international journal*, March 1975, p. 15-20.

HUGUES, MICHEL.

Empirical study of media comparison. (Research notes and communications) *Journal of marketing research*, v. 12, May 1975, p. 221-3.

HULBERT, JAMES.

Information processing capacity and attitude measurement. (Research notes and communications) *Journal of marketing research*, v. 12, Feb. 1975, p. 104-6.

Reducing error in question and scale design: a conceptual framework, by James Hulbert and Donald R. Lehmann. *Decision sciences*, v. 6, Jan. 1975, p. 166-73.

HULME, ROBERT D.

Blue-collar worker goes on salary, by Robert D. Hulme and Richard V. Bevan. *Harvard business review*, v. 53, March-April 1975, p. 104-112.

HUMAN RELATIONS

Ackoff, Russell L. Systems revolution. *Long range planning*, v. 7, Dec. 1974, p. 2-20.

Brill, Alan E. Reducing conflict between computer programming and operations. *CPA journal*, v. 45, April 1975, p. 39-42.

Brooker, W. Michael A. Eliminating intergroup conflicts through interdepartmental problem solving. *Advanced management journal*, v. 40, Spring 1975, p. 16-25.

Derr, C. Brooklyn. Conflict: a neglected resource. *Conference Board record*, v. 12, March 1975, p. 39-42.

Edwards, James B. People problems and human solutions. *Management accounting* (NAA), v. 56, Feb. 1975, p. 32-4.

Edwards, John. Professional ethics - why and what. *South African chartered accountant*, v. 10, Nov. 1974, p. 382-6.

Gaffner, Gerald L. Importance of human relations in estate administration. *Trusts & estates*, v. 114, Dec. 1975, p. 878-82.

Knecht, Lawrence G. Human equation in estate planning. *Trusts & estates*, v. 114, Dec. 1975, p. 854-6, 917-19.

Kreitner, Robert. PM - a new method of behavior change. *Business horizons*, v. 18, Dec. 1975, p. 79-86.

Malone, Erwin L. Non-linear systems experiment in participative management. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 52-64.

Pledger, Rosemary. TA applied to communication. *Hospital financial management*, v. 29, Feb. 1975, p. 26-8.

Reck, Ross. Can the production line be humanized? *MSU business topics*, v. 22, Autumn 1974, p. 27-36.

Richardson, F. L. W. Anthropological alternative. *Conference Board record*, v. 12, Feb. 1975, p. 52-4.

Scott, W. E. Development of knowledge in organizational behavior and human performance. *Decision sciences*, v. 6, Jan. 1975, p. 142-65.

Wisch, Herbert H. Increasing the effectiveness of employees. *Magazine of bank administration*, v. 50, Dec. 1974, p. 28-31.

HUMAN resource accounting. (Management information) *Accountant* (Eng.), v. 171, Dec. 5, 1974, p. 749-50.

HUMAN resource accounting.

Flamholz, Eric G. Human resource accounting. Encino, Calif., Dickenson Pub. Co., c1974. 382 p. [110 F]

HUMAN resource accounting: past, present and future, by Edwin H. Caplan and Stephen Landekich.

Caplan, Edwin H. Human resource accounting: past, present and future, by Edwin H. Caplan and Stephen Landekich. New York, National Association of Accountants, 1974. 156 p. [223.8 C]

HUMAN RESOURCES

Babson, Stanley M. Fringe benefits - the depreciation, obsolescence, and transience of man. New York, John Wiley & Sons, Inc., c1974. 178 p. (Wiley series on systems and controls for financial management) [208.9 B]

Barnett, Gavin G. Identifying managerial potential for manpower planning. *Long range planning*, v. 8, Oct. 1975, p. 66-75.

Cain, Glen G. Challenge of dual and radical theories of the labor market to orthodox theory. *American economic review*, v. 65, May 1975, p. 16-22.

De Genaro, Guy J. Human resource development in banks, by Guy J. De Genaro and George W. Rimpler. *Magazine of bank administration*, v. 51, March 1975, p. 47-53.

Elbing, Alvar O. Forecasting organizational changes. *Long range planning*, v. 7, Dec. 1974, p. 43-8.

Elver, Robert B. Human resources and resource industries. *Canadian business review*, v. 2, Autumn 1975, p. 26-8.

Ferguson, Charles R. Measuring corporate strategy. Homewood, Ill., Dow Jones-Irwin, c1974. 120 p. [201 F]

Grey, James W. Mini human resources inventory system, by James W. Grey and Robert E. Waas. *Personnel*, v. 51, Nov.-Dec. 1974, p. 59-64.

Holt, Geoffrey. Human capital investment under constrained optimization. *Quarterly review of economics & business*, v. 15, Spring 1975, p. 47-51.

Levhari, David. Effect of risk on the investment in human capital, by David Levhari and Yoram Weiss. *American economic review*, v. 64, Dec. 1974, p. 950-63.

Margerison, Charles J. Planning for human resources, edited by Charles J. Margerison and David Ashton. London, Longman, c1974. 205 p. [223.8 M]

Mills, Ted. Human resources - why the new concern? *Harvard business review*, v. 53, March-April 1975, p. 120-34.

Richman, Barry. Chinese and Indian development: an interdisciplinary environmental analysis. *American economic review*, v. 65, May 1975, p. 345-55.

Scott, Robert C. Productivity improvement through better management of human resources. *Cost and management* (Canada), v. 49, Jan.-Feb. 1975, p. 14-18.

Welch, Finis. Human capital theory: education, discrimination, and life cycles. *American economic review*, v. 65, May 1975, p. 63-73.

- Werther, William B. Part-timers: overlooked and undervalued. *Business horizons*, v. 18, Feb. 1975, p. 13-20.
- Winter, Elmer L. Proposal for a human resources reserve fund. *Business and society review*, Spring 1975, p. 86.

Accounting

- Baker, Geoffrey M. N. Human resource accounting. *Accountancy Ireland*, v. 6, Oct. 1974, p. 22-5.
- Bauer, Robert W. Management information systems and HRA, by Robert W. Bauer and Rensis Likert. *Accounting forum*, v. 45, Dec. 1975, p. 9-16.
- Bowers, David G. Current value approach to human resources accounting, by David G. Bowers and Patricia A. Pecorella. *Accounting forum*, v. 45, Dec. 1975, p. 25-40.
- Caddy, George K. Human value model. *Management accounting* (NAA), v. 56, April 1975, p. 27-30.
- Caplan, Edwin H. Human resource accounting: past, present and future, by Edwin H. Caplan and Stephen Landekich. New York, National Association of Accountants, 1974. 156 p. [223.8 C]
- Crumbley, D. Larry. Use of human resource accounting in taxation, by D. Larry Crumbley and Richard S. Savich. *Accounting review*, v. 50, Jan. 1975, p. 112-17.
- Diaz, Luis C. Human resource accounting if you please. *Accountants' journal* (P.I.), v. 24, no. 1, 1974, p. 7-8, 12.
- Dilley, Steven C. Practical approaches to social accounting. *CPA journal*, v. 45, Feb. 1975, p. 17-21.
- Dimian, Fawzi G. Behavioral implications of human resource accounting, by Fawzi G. Dimian and Charles A. Venskus. *Cost & management* (Can.), v. 49, March-April 1975, p. 29-33.
- Elias, Nabil. Effects of human asset statements on the investment decision: an experiment. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*, Chicago, 1974, p. 215-40.) [*102 C]
- Farmer, Ray. Progress in human resource accounting - a review. *Certified accountant* (Eng.), Oct. 1975, p. 549-50, 553-4.
- Figler, Homer R. Accounting for human assets. *Management accounting* (NAA), v. 57, Nov. 1975, p. 23-6.
- Flamholtz, Eric G. Human resource accounting. Encino, Calif., Dickenson Pub. Co., c1974. 382 p. [110 F]
- Flamholtz, Eric G. Human resource accounting for CPA firms, by Eric Flamholtz and Todd S. Lundy. *CPA* (NYSS), v. 45, Oct. 1975, p. 45-51.
- Flamholtz, Eric G. Metaphysics of human resource accounting and its implications for managerial accounting. *Accounting forum*, v. 45, Dec. 1975, p. 51-61.
- Friedman, Abraham. Surrogate measure for the firm's investment in human resources, by Abraham Friedman and Baruch Lev. *Journal of accounting research*, v. 12, Autumn 1974, p. 235-50.
- Gleeson, June. Accounting for human resources. *Australian accountant*, v. 45, March 1975, p. 82-4, 87-8.
- Gupta, Kamal. Accounting for human resources. *Chartered accountant* (India), v. 24, July 1975, p. 15-17.
- Human resource accounting. (Management information) *Accountant* (Eng.), v. 171, Dec. 5, 1974, p. 749-50.
- McNally, Graeme M. Accounting for human resources: a survey and synthesis. *Singapore accountant*, v. 9, 1974, p. 70-81.
- McRae, Thomas W. Human resource accounting: nature and prospects. *Accounting forum*, v. 45, Dec. 1975, p. 1-8.
- Nicholls, F. A. Human asset accounting. *Certified accountant* (Eng.), June 1975, p. 323-4.
- Qureshi, Mahmood A. Much more research is needed into human asset accounting, by M. A. Qureshi and Helen LaVan. *Management accounting* (Eng.), v. 53, May 1975, p. 161-3.
- Raj, A. S. Measurement of human capital (assets) and its inclusion in financial statements. *Singapore accountant*, v. 9, 1974, p. 94-9.
- Robinson, David. Two approaches to human asset accounting. *Accountancy* (Eng.), v. 86, Feb. 1975, p. 46-8.

- Ross, Gerald H. B. Stress: a new bottom line in human resource accounting. *Accounting forum*, v. 45, Dec. 1975, p. 41-9.
- Weiss, Marvin. Accounting for training & development. *Accounting forum*, v. 45, Dec. 1975, p. 17-23.
- Weiss, Marvin. Human capital: asset or liability? *Financial executive*, v. 43, Sept. 1975, p. 30-2, 37-9.
- Weiss, Marvin. Human resource accounting and its tax implications. (Letters to the editor) *CPA* (NYSS), v. 45, July 1975, p. 7-8.

Management

- Case, Edward J. Get a better return on your employee investment. *CA magazine* (Can.), v. 107, July 1975, p. 38-41.
- Figler, Homer R. Accounting for human assets. *Management accounting* (NAA), v. 57, Nov. 1975, p. 23-6.
- Grey, James W. Mini human resources inventory system, by James W. Grey and Robert E. Waas. *Personnel*, v. 51, Nov.-Dec. 1974, p. 59-64.
- Jahnig, Frederick F. Skills matrixing. *Datamation*, v. 21, Sept. 1975, p. 71-3, 76.
- Malone, Erwin L. Non-linear systems experiment in participative management. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 52-64.
- Mitchell, Mack. Manpower and education. (Administrative reviews) *Hospitals*, v. 49, April 1, 1975, p. 69-71.
- Olson, Michael S. How to motivate your staff to be fully productive. *Association management*, v. 27, Feb. 1975, p. 49-51.
- Richardson, F. L. W. Anthropological alternative. *Conference Board record*, v. 12, Feb. 1975, p. 52-4.
- Russell, John George. Accountant's contribution to resource management. *Accountants' journal* (N.Z.), v. 53, Nov. 1974, p. 131-4.

Valuation

- Bowers, David G. Current value approach to human resources accounting, by David G. Bowers and Patricia A. Pecorella. *Accounting forum*, v. 45, Dec. 1975, p. 25-40.
- Caplan, Edwin H. Human resource accounting: past, present and future, by Edwin H. Caplan and Stephen Landekich. New York, National Association of Accountants, 1974. 156 p. [223.8 C]
- Flamholtz, Eric G. Assessing the validity of a theory of human resource value: a field study. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*, Chicago, 1974, p. 241-82.) [*102 C]
- Friedman, Abraham. Surrogate measure for the firm's investment in human resources, by Abraham Friedman and Baruch Lev. *Journal of accounting research*, v. 12, Autumn 1974, p. 235-50.
- Grey, James W. Mini human resources inventory system, by James W. Grey and Robert E. Waas. *Personnel*, v. 51, Nov.-Dec. 1974, p. 59-64.
- Jaggi, B. L. Valuation of human resources: a practical model, by B. L. Jaggi and H. S. Lau. *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 29-34.
- Jaggi, Bikki. Toward a model for human resource valuation: a reply, by Bikki Jaggi and Hon-Shiang Lau. (Correspondence) *Accounting review*, v. 50, April 1975, p. 348-50.
- McRae, Thomas W. Human resource accounting: nature and prospects. *Accounting forum*, v. 45, Dec. 1975, p. 1-8.
- Morse, Wayne J. Toward a model for human resource valuation: a comment. (Correspondence) *Accounting review*, v. 50, April 1975, p. 345-7.
- Raj, A. S. Measurement of human capital (assets) and its inclusion in financial statements. *Singapore accountant*, v. 9, 1974, p. 94-9.
- Wise, David A. Academic achievement and job performance. *American economic review*, v. 65, June 1975, p. 350-66.

HUMBLE, JOHN.

- How to manage by objectives. New York, AMACOM, 1972. 150 p. [223.8 H]

ACCOUNTANTS' INDEX 1975

Social responsibility audit: a management tool for survival. New York, AMACOM, c1973. 60 p. [*179 H]

HUMER, KENNETH G.

Effect of financial reporting and disclosure requirements of LIFO elections. *Tax adviser*, v. 6, Jan. 1975, p. 34-9.

HUMOR

Baker, Russell. Things are so bad even Marcus Welby gets sued *Medical economics*, v. 52, Sept. 1, 1975, p. 92-3.

Bibby, J. B. Would you let your son marry an accountant? *Accountant* (Eng.), v. 171, Dec. 19/26, 1974, p. 819-21.

Gibson, Malcolm. Gibson on the fundamental subconscious motivational and reactive thought processes of the sub-species homo sapiens CA(SA) (or what makes auditors tick). *South African chartered accountant*, v. 10, Nov. 1974, p. 387-9.

Giggling in the dark. (Below the line) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 82.

It's all in the balance. (Below the line) *Accountancy* (Eng.), v. 86, March 1975, 86.

Meyer, Philip E. Accounting principles, circa 1776. *Woman CPA*, v. 37, Oct. 1975, p. 7-8.

Morgan, W. H. Making money in auditing, by W. H. Morgan and A. S. Omler. (Practitioners forum) *Accountants' journal* (N.Z.), v. 53, Dec. 1974, p. 204.

Putney, A. Accountancy - depends on how much you urn. *CGA* (Can.), v. 9, Jan.-Feb. 1975, p. 33.

Sisson, H. J. H. Investment for Naboth's son. *Accountant* (Eng.), v. 171, Dec. 19/26, 1974, p. 829.

Tower, Ivor E. Study of tribal sub-groups: the accountants. *Australian accountant*, v. 45, June 1975, p. 308-10.

Wham pow SSAP. (Below the line) *Accountancy* (Eng.), v. 85, Dec. 1974, p. 72.

Wirth, Eve R. Kid's eye view of the CPA. (Back talk) *Journal of accountancy*, v. 139, May 1975, p. 104.

HUMPHREY, HUBERT H.

Guaranteed jobs for human rights. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 17-25.

HUMPHREYS, R. GORDON.

How to release cash through stock reduction. *Accountants digest* (Eng.), no. 12, Autumn 1974, 3 p.

Profit forecasts - a call for clarity. *Accountancy* (Eng.), v. 86, Nov. 1975, p. 36-7.

HUMPHREYS, W. R.

Distribution of employer securities from qualified plan: income, estate tax results. (Taxation of compensation) *Journal of taxation*, v. 43, Dec. 1975, p. 322-6.

HUMPHRIES, RUSSELL J.

Beck, Sanford E. How to submit an insurance claim, by Sanford E. Beck and Russell J. Humphries. *Credit and financial management*, v. 77, Oct. 1975, p. 10-12, 37.

HUNDLEY, THOMAS C.

Taxation - accumulated earnings tax - decrease in accumulated earnings and profits in a taxable year because of redemptions of stock from tax-exempt charities does not preclude imposition of the accumulated earnings tax. (Recent cases) *Vanderbilt law review*, v. 28, May 1975, p. 921-30.

HUNN, PAUL H.

Big trouble - managing major problem loans. *Bankers magazine*, v. 158, Autumn 1975, p. 22-32.

HUMBLE, JOHN.-(Continued)

HUNT, CHARLES M.

Opportunity for the successor fiduciary. *Trusts & estates*, v. 114, Sept. 1975, p. 614-16.

HUNT, PEARSON.

Funds position: keystone in financial planning. *Harvard business review*, v. 53, May-June 1975, p. 106-15.

HUNT, SHELBY D.

Tying agreements in franchising, by Shelby D. Hunt and John R. Nevin. *Journal of marketing*, v. 39, July 1975, p. 20-6.

HUNT, THELMA.

Critical issues facing personnel administrators today. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 464-72.

HUNTER, DERRELL E.

Disclosure of noncapitalized lease commitments in financial statements of lessees. *Motor freight controller*, Jan. 1975, p. 4-7, 9-14.

HUNTER, WILLIAM JAY.

Cleveland Trust complaint: justice aims Clayton Seven at institutional investors. *Business lawyer*, v. 30, April 1975, p. 807-31.

HUNTHAUSEN, JOHN M.

Evolution of accountancy education and certification standards. *Colorado CPA report*, v. 39, Spring 1975, p. 15-24.

Origins of the CPA profession in Colorado. *Colorado CPA report*, v. 39, Spring 1975, p. 5-13.

HUNTINGTON, WILLIAM D.

How your staff should field those problem phone calls. *Medical economics*, v. 52, Sept. 1, 1975, p. 117-20, 128.

HURD, G. DAVID.

Defined benefit plans. *Trusts & estates*, v. 114, April 1975, p. 206-8.

HURLEY, WILLIAM.

Merger of brokerage houses - an overview. *Business lawyer*, v. 30, Jan. 1975, p. 469-99.

HURLOCK, E. KINGDON.

Fiduciary responsibility and negotiated commissions a pragmatic approach. *Trusts & estates*, v. 114, June 1975, p. 388-92, 429-32.

HUROWITZ, NEIL.

How to handle a new client. *Practical lawyer*, v. 21, Oct. 1975, p. 11-16.

HURRICANES

See Disasters

HURTADO, CORYDON D.

Systems master planning for government. *Journal of systems management*, v. 26, Aug. 1975, p. 30-5.

HURTER, ARTHUR P.

Cohen, Alan S. Input-output analysis of the costs of air pollution control, by Alan S. Cohen and Arthur P. Hurter. *Management science*, v. 21, Dec. 1974, p. 453-61.

Solutions of constrained location problems, by Arthur P. Hurter, Margaret K. Schaefer and Richard E. Wendell. *Management science*, v. 22, Sept. 1975, p. 51-6.

HUSSEY, D. E.

Physical distribution management. (Management services) *CPA journal*, v. 45, April 1975, p. 73-4. (Excerpt from Physical distribution management: the role of the accountant, by D. E. Hussey, *Accountant* (Eng.), Jan 17, 1974.)

HUSSEY, DAVID E.

Corporate planning theory and practice. Oxford, Eng., Pergamon Press, c1974. 399 p. (Bibliography: p. 333-85. Kettlewell, P. J. European bibliography of corporate planning 1961-1972.) [200.81 H]

HUSZAR, PAUL C.

Effects of pricing a free good: a study of the use of admission fees at the California Academy of Sciences, by Paul C. Huszar and David W. Seckler. *Land economics*, v. 50, Nov. 1974, p. 364-73.

HUTCHINGS, PETER W.

Contemporary thoughts on gifts to minors. *CLU journal*, v. 29, April 1975, p. 30-4.

HUTCHINS, CHRISTINA S. R.

Why general price-level accounting. *CA magazine* (Can.), v. 107, Sept. 1975, p. 28-32.

HUTCHINSON, IRA K.

How the state of Hawaii land boundaries and titles came into being. *Valuation*, v. 21, Oct. 1974, p. 62, 66-74.

HUTCHINSON, JOSEPH.

Minetti, Robert. System achieves optimal staffing, by Robert Minetti and Joseph Hutchinson. (Nursing) *Hospitals*, v. 49, May 1, 1975, p. 61-2, 64.

HUTCHINSON, P. J.

Financial control of rapid-growth firms up to flotation, by P. J. Hutchinson, J. A. Piper and G. H. Ray. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 222-8.

Financing of rapid-growth firms up to flotation, by P. J. Hutchinson, J. A. Piper and G. H. Ray. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 145-51.

HUTSON, FRANK A.

Andresen, Arden L. How to conduct an annual meeting, by Arden L. Andresen, James A. Farmer and Frank A. Hutson. *Practical lawyer*, v. 21, Sept. 1, 1975, p. 43-56.

HUTSON, T. G.

Assessment of new credit accounts. *Accountants digest* (Eng.), no. 13, Autumn 1974, 9 p.

HUTTON, WILLIAM T.

M.D., P.C. (P.H.C.): (Recent cases and rulings) *Journal of corporate taxation*, v. 2, Summer 1975, p. 229-30.

Section 337 liquidation as a dance of death. (Recent cases and rulings) *Journal of corporate taxation*, v. 2, Spring 1975, p. 121-5.

Section 356(a)(2): IRS rises to Wright bait. (Recent cases and rulings) *Journal of corporate taxation*, v. 2, Summer 1975, p. 227-9.

Subchapter S: four into two won't go. (Recent cases and rulings) *Journal of corporate taxation*, v. 2, Summer 1975, p. 225-7.

Subchapter S: use of operating losses. (Recent cases and rulings) *Journal of corporate taxation*, v. 2, Summer 1975, p. 230-2.

Unforgiving statute: Section 333. (Recent cases and rulings) *Journal of corporate taxation*, v. 2, Spring 1975, p. 125-7.

View before collapse (and many happy returns). (Recent cases and rulings) *Journal of corporate taxation*, v. 2, Spring 1975, p. 119-20.

HYDE, JAMES V.

Role of the reviewing appraiser. *Appraisal journal*, v. 43, Jan. 1975, p. 131-5.

HYDE, ROBERT C.

Tax questions arising in settling an estate with incorporated farm property: a case history. *Estate planning*, v. 2, Spring 1975, p. 160-7.

Unplanned estate distributions can significantly increase tax burden on estate and beneficiaries. (Estate planning) *Taxation for accountants*, v. 14, April 1975, p. 242-9.

Unplanned estate distributions can significantly increase tax burden on estate and beneficiaries. *Taxation for lawyers*, v. 3, March/April 1975, p. 288-95.

HYDE, TRUSLOW.

Overcoming regulatory lag. *Public utilities fortnightly*, v. 95, Feb. 27, 1975, p. 34-6.

HYER, DOUGLAS K.

Employee benefits: no longer on the fringe. *Pension world*, v. 11, Sept. 1975, p. 46-8, 51, 62.

HYLAND, MARY A.

Finance (no. 2) act 1975. *Accountant's magazine* (Scot.), v. 79, Sept. 1975, p. 310-12.

Taxation of development gains. *Accountant's magazine* (Scot.), v. 79, May 1975, p. 180-2.

HYMAN, LEONARD S.

Market to book ratio: statistical confirmation or aberration? *Public utilities fortnightly*, v. 94, Dec. 19, 1974, p. 27-32.

HYMANS, MAX.

Changes due to the current inflationary recession. (Debits & credits) *National public accountant*, v. 20, June 1975, p. 4-5.

I

I don't write earthquakes. (Letter from America) *Accountant* (Eng.), v. 172, Feb. 6, 1975, p. 175.

IACUZIO, NICHOLAS L.

Paint is a separate item under the component method of depreciation. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 606-7.

IADAROLA, ANGELO A.

Private foundation: still viable in the post-'69 era, by Angelo A. Iadarola and Patricia L. Brown. *National public accountant*, v. 20, Feb. 1975, p. 18-19, 22-3.

IANNACONE, WILLIAM.

Distribution of installment obligations to related parties. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 207.

IASC proposes standards for depreciation and reporting. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 10.

IASC to issue standard. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 28, 30, 32.

IBBOTSON, ROGER G.

Hot issue markets, by Roger G. Ibbotson and Jeffrey F. Jaffe. *Journal of finance*, v. 30, Sept. 1975, p. 1027-42.

IBM and the structure of the industry. *Datamation*, v. 21, June 1975, p. 99-100.

IBM says government hasn't a case on competition issue. (Antitrust) *Datamation*, v. 21, Feb. 1975, p. 69.

IBM unveils small business computer. *Credit and financial management*, v. 77, March 1975, p. 12-14.

IBRAHIM, I. B.

Geurts, Michael D. Comparing the Box-Jenkins approach with the exponentially smoothed forecasting model application to Hawaii tourists, by Michael D. Geurts and I. B. Ibrahim. *Journal of marketing research*, v. 12, May 1975, p. 182-8.

IBSEN, MAX E.

Origins of reinsurance. *Best's review* (Property/liability ed.), v. 76, Aug. 1975, p. 31-2, 34.

IBUCON LEARNING SYSTEMS LTD.

Halsall, J. H. How to prepare an operating budget, by J.H. Halsall in association with Ibucon Learning Systems Ltd. London, Longman Group Ltd., Turin, Italy, International Center for Advanced Technical and Vocational Training, c1974. 106 p. (A programmed book) [*205.4 H]

ICMA receives its charter. *Accountant* (Eng.), v. 172, Feb. 20, 1975, p. 238.

IDEAS exchanged on rate structures. *Newspaper controller*, v. 28, Sept. 1975, p. 9.

IDENTIFICATION number rules for qualified plans. (Tax practice) *Taxation for accountants*, v. 14, Feb. 1975, p. 128.

IDLENESS

See Also Capacity

IEZZI, JOHN G.

Are you really making money from associates? *Law office economics and management*, v. 15, Winter 1975, p. 485-91.

IF the U.S. kept books the way a business does. (Accounting) *Business week*, Sept. 29, 1975, p. 74-5, 79.

IFEZUE, J. C.

Structure and management of statutory corporations in the Federal Republic of Nigeria (financial management perspective). *Nigerian accountant*, v. 7, Oct./Dec. 1974, p. 14-17, 22-4.

IGLEHART, DONALD L.

Crane, Michael A. Simulating stable stochastic systems: III. Regenerative processes and discrete-event simulations, by Michael A. Crane and Donald L. Iglehart. *Operations research*, v. 23, Jan.-Feb. 1975, p. 33-45.

Crane, Michael A. Simulating stable stochastic systems, IV: approximation techniques, by Michael A. Crane and Donald L. Iglehart. *Management science*, v. 21, July 1975, p. 1215-24.

IGNALL, EDWARD J.

Carter, Grace. Virtual measures: a variance reduction technique for simulation, by Grace Carter and Edward J. Ignall. *Management science*, v. 21, Feb. 1975, p. 607-16.

IJIRI, YUJI.

Gonedes, Nicholas J. Improving subjective probability assessment for planning and control in team-like organizations, by Nicholas J. Gonedes and Yuji Ijiri. *Journal of accounting research*, v. 12, Autumn 1974, p. 251-69.

Loeb, Martin. Comments on budget forecasting and operating performance. (Capsules and comments) *Journal of accounting research*, v. 12, Autumn 1974, p. 362-6.

Quadratic cost-volume relationship and timing of demand information: a reply, by Yuji Ijiri and Hiroyuki Itami. (Correspondence) *Accounting review*, v. 50, Jan. 1975, p. 138-9.

IKEDA, SOICHI.

Kobayashi, Toshio. Guide to the income tax of Japan 1971-2, by Toshio Kobayashi with the assistance of Soichi Ikeda. Tokyo, Pacific Management Consultants, n.d. 268 p. [759.1 J]

ILERSIC, A. R.

British budget: 1974 model 3. *Canadian tax journal*, v. 22, Nov.-Dec. 1974, p. 619-23.
Local government finances in the U.K. *Canadian tax journal*, v. 23, March-April 1975, p. 186-91.
U. K. budget 1975. *Canadian tax journal*, v. 23, July-Aug. 1975, p. 407-12.

ILK, STEPHEN G.

Salary administration: a management tool for organizational insights. (Management services) *CPA* (NYSS), v. 45, June 1975, p. 62-3. (Reprint from *CA magazine* (Can.), Dec. 1974, p. 41-2.)
Salary administration: a management tool for organizational insights. (Management services) *CA magazine* (Can.), v. 105, Dec. 1974, p. 41-2.

ILLINOIS LAND TRUSTS

See Land Trusts

IMAGE of the accountant. (Editorial) *Nigerian accountant*, v. 7, Oct./Dec. 1974, p. 4-5, 13.

IMAM, AHMAD.

New solution for solving the problem of double taxation of dividends. *Bulletin for international fiscal documentation*, v. 29, Aug. 1975, p. 327-33.

IMBERMAN, A. A.

Low road to higher productivity. *Conference Board record*, v. 12, Jan. 1975, p. 29-37.

IMBERMAN, WOODRUFF.

How expensive is an NLRB election? *MSU business topics*, v. 23, Summer 1975, p. 13-18.

IMHOFF, EUGENE A.

Beidleman, Carl R. Income smoothing: the role of management: a reply. (Correspondence) *Accounting review*, v. 50, Jan. 1975, p. 122-6.
Income smoothing: the role of management: a comment. (Correspondence) *Accounting review*, v. 50, Jan. 1975, p. 118-21.

IMMATERIAL indirect costs may still be part of inventory. *Taxation for accountants*, v. 15, Nov. 1975, p. 284-5.

IMPACT of commodity shortages: a world survey.

Duerr, Michael G. Impact of commodity shortages: a world survey. New York, Conference Board, c1975. 28 p. (*Conference Board report*, no. 648.) [*250 Com 2]

IMPACT on shipping of a re-opened Suez Canal. *Certified accountant* (Eng.), Nov. 1974, p. 537-8.

IMPACT on the auditor's report of Fifo to Lifo change in the earliest year reported on. (*Accounting & auditing*) *Journal of accountancy*, v. 139, Jan. 1975, p. 75.

ACCOUNTANTS' INDEX 1975

IMPERATORE, ARTHUR E.

Modern productivity improvements. *Motor freight controller*, Dec. 1974, p. 3-6.

IMPLEMENTING a responsive customer service system with COM. *Data management*, v. 13, Jan. 1975, p. 10-11.

IMPLICATIONS of long-term national energy policy alternatives for American business law. *Business lawyer*, v. 30, Jan. 1975, p. 539-84.

IMPORT TRADE

See Export And Import Trade

IMPORTANCE of inflation accounting. *Accountant* (Eng.), v. 172, Jan. 2, 1975, p. 23.

IMPROPER ACCUMULATION OF SURPLUS

See Taxation, United States-Undistributed Profits

IMPROVED security communications cut inventory losses. (Losses and claims) *Best's review* (Property/liability ed.), v. 76, May 1975, p. 34, 36.

IMPROVING local government auditing. *International journal of government auditing*, v. 2, Jan. 1975, p. 5-6. (Reprinted from *Coopers & Lybrand newsletter*, Feb.-March 1974.)

IMPROVING O.R. utilization. *Hospitals*, v. 49, Aug. 1, 1975, p. 81-2, 105.

IMPUTING interest on debt agreements made under the federal Bankruptcy act.

Financial Accounting Standards Board. Imputing interest on debt agreements made under the federal Bankruptcy act -dated June 1974, an interpretation of APB opinion no. 21. Stamford, Conn., 1974. 30 p. (*Public record*, v. 5, FASB interpretation no. 2.) [*111.1 F]

IMUNDO, LOUIS V.

Ineffectiveness and inefficiency in government management. *Public personnel management*, v. 4, March-April 1975, p. 90-5.

IN a word, liquidity. *Banking*, v. 67, Feb. 1975, p. 44, 48, 52.

INCENTIVE program pays technology bonus to American industry. *Commerce today*, v. 5, June 9, 1975, p. 9-10.

INCENTIVE travel aids productivity, helps even up balance of payments. *Commerce today*, v. 5, May 26, 1975, p. 4-7.

INCENTIVES

See Also Accountants' Office - Incentives
Motivation

Also Under Specific Type, E.G., Bonus

Armstrong, J. Scott. Monetary incentives in mail surveys. (Current research) *Public opinion quarterly*, v. 39, Spring 1975, p. 111-16.

- Babson, Stanley M. Fringe benefits - the depreciation, obsolescence, and transience of man. New York, John Wiley & Sons, Inc., c1974. 178 p. (Wiley series on systems and controls for financial management) [208.9 B]
- Brindisi, Louis J. Executive compensation program for savings and loan associations. *Management controls* (PMM & Co.), v. 22, March 1975, p. 44-7.
- De Beer, Dion. Remuneration and executive incentives. *South African chartered accountant*, v. 10, Sept. 1974, p. 308.
- DeButts, Thomas C. Work ethic is alive and well. *Personnel*, v. 52, Sept./Oct. 1975, p. 22-31.
- Ellig, Bruce R. Laying the groundwork for executive compensation programs. *Financial executive*, v. 43, Oct. 1975, p. 30-2, 37-40, 42, 44.
- Figler, Homer R. Face up to Phase V. *Financial executive*, v. 43, May 1975, p. 26-30.
- Gaffney, Francis M. Compensating the executive in today's economic climate, by Francis M. Gaffney and Robert F. Wright. *CPA* (NYSS), v. 45, Sept. 1975, p. 27-9.
- Ghose, S. N. Economics of incentives. (Students' section) *Management accountant* (India), v. 10, May 2, 1975, p. 373-4.
- Howell, William J. Red and the black of productivity. *Pension world*, v. 11, March 1975, p. 20-1, 23-4.
- Incentive travel aids productivity, helps even up balance of payments. *Commerce today*, v. 5, May 26, 1975, p. 4-7.
- Kendrick, John W. Efficiency incentives and cost factors in public utility automatic revenue adjustment clauses. *Bell journal of economics*, v. 6, Spring 1975, p. 299-313.
- Linsky, Arnold S. Stimulating responses to mailed questionnaires: a review. *Public opinion quarterly*, v. 39, Spring 1975, p. 82-101.
- Modigliani, Franco. Alternative investment performance fee arrangements and implications for SEC regulatory policy, by Franco Modigliani and Gerald A. Pogue. *Bell journal of economics*, v. 6, Spring 1975, p. 127-60.
- Parke, E. Lauck. Mythology of job enrichment: self-actualization revisited, by E. Lauck Parke and Curt Tausky. *Personnel*, v. 52, Sept./Oct. 1975, p. 12-21.
- Perham, John C. Appreciation rights - a sure thing? *Dun's review*, v. 105, March 1975, p. 44-6.
- Richards, Pierre E. Reflections on incentive compensation in trust marketing. *Trusts & estates*, v. 114, Aug. 1975, p. 534-7.
- Scanlon, Sally. New role for incentives. *Sales management*, v. 114, April 7, 1975, p. 41-4.
- Teague, Burton W. Rescuing the drowning executive stock option. *Conference Board record*, v. 12, Feb. 1975, p. 40-4.
- Walters, Roy W. Job enrichment: challenge of the seventies. *Atlanta economic review*, v. 25, July-Aug. 1975, p. 31-4.
- Wisch, Herbert H. Increasing the effectiveness of employees. *Magazine of bank administration*, v. 50, Dec. 1974, p. 28-31.
- Zagoria, Sam. Improving job satisfaction in local governments. *Atlanta economic review*, v. 25, July-Aug. 1975, p. 35-8.
- Davidson, Sidney. Fundamentals of accounting, by Sidney Davidson, James S. Schindler, and Roman L. Weil. 5th ed. Hinsdale, Ill., Dryden Press, c1975. 947 p. [110 D]
- Gray, S. J. Further comment on asset values and income measurement, by S.J. Gray and M.C. Wells. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 91-5.
- Hanna, John R. Accounting income models: an application and evaluation. Hamilton, Can., Society of Industrial Accountants, c1974. 172 p. [*158 H]
- Holzmann, Oscar J. Income measures of conglomerate performance, by Oscar J. Holzmann, Ronald M. Copeland and Jack Hayya. *Quarterly review of economics & business*, v. 15, Autumn 1975, p. 67-78.
- Imhoff, Eugene A. Income smoothing: the role of management: a comment. (Correspondence) *Accounting review*, v. 50, Jan. 1975, p. 118-21.
- Korn, S. Winton. Managerial accounting: a short course for non-financial managers, by S. Winton Korn and Thomas Boyd. New York, John Wiley & Sons, c1975. 295 p. [110 K]
- Kratchman, Stanley H. Comparison of alternative income concepts: a reply, by Stanley H. Kratchman, Robert E. Malcom and Richard D. Twark. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 865-8.
- Lekachman, Robert. Managing inflation in a full employment society. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 85-93.
- Liao, Shu S. Comparison of alternative income concepts: a comment. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 860-4.
- Linden, Fabian. Affluence and the family. *Conference Board record*, v. 12, Oct. 1975, p. 49-53.
- Linden, Fabian. Arithmetic of affluence. (Consumer markets) *Conference Board record*, v. 12, Sept. 1975, p. 13-16.
- Meigs, Walter B. Financial accounting, by Walter B. Meigs, A. N. Mosich and Robert F. Meigs. 2nd ed. New York, McGraw-Hill, c1975. 642 p. [110 M]
- Ralph, J. T. Politics of profit. *Australian accountant*, v. 45, Oct. 1975, p. 504-11.
- Taylor, P. J. Nature and determinants of income: some further comments. *Journal of business finance & accounting* (Eng.), v. 2, Summer 1975, p. 233-7.
- Tomkins, Cyril. Another look at residual income. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 39-53.
- Venu, S. Measuring the social rate of return to capital from company accounts - suggested methodologies. *Management accountant* (India), v. 9, Aug. 1974, p. 575-7.
- Wickenden, Elizabeth. Guaranteed income: supplement to full employment guarantees. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 108-121.
- Wright, F. K. Choosing an income measure. *Singapore accountant*, v. 9, 1974, p. 47-9.

INCOME

See Also Earnings

Statements, Financial-Income
Taxation, United States-Income
Wages, Fees, Salaries

- Amy, Lloyd. Tomkins on residual income. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 55-68.
- Ball, Ray. Changes in accounting techniques and stock prices. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. Chicago, 1974. p. 1-44.) [*102 C]
- Beebe, Richard F. Managing the income number, by Richard F. Beebe, Lawrence L. Steinmetz and William D. Wilsted. *Management accounting* (NAA), v. 56, Feb. 1975, p. 40-2.
- Beidleman, Carl R. Income smoothing: the role of management: a reply. (Correspondence) *Accounting review*, v. 50, Jan. 1975, p. 122-6.
- Braun, Anne Romanis. What is incomes policy and what can it achieve? *Finance and development*, v. 12, March 1975, p. 34-7.
- Carter, M. G. R. Instalment credit accounting. *Accountants' journal* (N.Z.), v. 54, Sept. 1975, p. 294-8.
- Deffered
- See Deferred Income
- Marginal
- Gleeson, June. Mix and quantity variances in contribution margin analysis. *Australian accountant*, v. 45, June 1975, p. 296-9.
- McCormick, Edmund J. Sharpening the competitive edge for profits. *Financial executive*, v. 43, Apr. 1975, p. 22-7.
- National
- See Also Social Accounting
- Dilley, Steven C. Practical approaches to social accounting. *CPA journal*, v. 45, Feb. 1975, p. 17-21.
- Canada
- Crozier, Robert B. Canada's national income and expenditure accounts: the GNP and all that. *Canadian business review*, v. 2, Autumn 1975, p. 44-6.

Poland

Jaruga, Alicja A. Recent developments in Polish accounting: an international transaction emphasis. *International journal of accounting education and research*, v. 10, Fall 1974, p. 1-18.

Net

Eggleston, Charles H. Analyzing net interest income. *Burroughs clearing house*, v. 59, July 1975, p. 21, 53-5.

Liao, Shu S. Comparison of alternative income concepts: a comment. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 860-4.

Personal

Clare, James L. Squeeze play: the low income earner is being sandwiched between revenue and welfare. *CGA (Can.)*, v.8, Oct.-Nov. 1974, p. 19-20.

Statistics

Crozier, Robert B. Canada's national income and expenditure accounts: the GNP and all that. *Canadian business review*, v. 2, Autumn 1975, p. 44-6.

Unearned

See Deferred Income

INCOME DISTRIBUTION

Branson, William H. Monetarist and Keynesian models of the transmission of inflation. *American economic review*, v. 65, May 1975, p. 115-19.

Capon, Frank S. Mathematics of prosperity. *Financial executive*, v. 43, March 1975, p. 26-32.

Linden, Fabian. Affluence and the family. *Conference Board record*, v. 12, Oct. 1975, p. 49-53.

Oberhofer, Tom. Redistributive effect of the federal income tax. *National tax journal*, v. 28, March 1975, p. 127-33.

Paglin, Morton. Measurement and trend of inequality: a basic revision. *American economic review*, v. 65, Sept. 1975, p. 598-609.

Reynolds, Lloyd G. China as a less developed economy. *American economic review*, v. 65, June 1975, p. 418-28.

Reynolds, Morgan. Post fisc distribution: 1961 and 1970 compared, by Morgan Reynolds and Eugene Smolensky. *National tax journal*, v. 27, Dec. 1974, p. 515-30.

Richman, Barry. Chinese and Indian development: an interdisciplinary environmental analysis. *American economic review*, v. 65, May 1975, p. 345-55.

Rivlin, Alice M. Income distribution - can economists help? *American economic review*, v. 65, May 1975, p. 1-15.

Smith, Arthur J. R. Inflation: patterns, causes and impacts. *Canadian business review*, v. 2, Winter 1975, p. 32-6.

Stiglitz, Joseph E. Theory of screening, education, and the distribution of income. *American economic review*, v. 65, June 1975, p. 283-300.

Swinton, David H. Black-white income gap: new trend for the worse. *Business and society review*, Spring 1975, p. 72-5.

Welch, Finis. Human capital theory: education, discrimination, and life cycles. *American economic review*, v. 65, May 1975, p. 63-73.

INCOME, even though received in error, is still income. *Taxation for accountants*, v. 14, May 1975, p. 264.

INCOME STATEMENTS

See Statements, Financial-Income

INCOME TAX

See Taxation-Income, Under Name Of Country Or State

Taxes

INCOME TAX REGULATIONS

See Taxation, United States-Income Tax Regulations

INCOME taxation of estates and trusts.

Michaelson, Arthur M. *Income taxation of estates and trusts*. rev. ed. New York, Practising Law Institute, c1974. 129 p. (*Estate planning and administration, Practice handbook series*, no. 11.) [755 M]

INCOME/EXPENSE analysis: apartments, condominiums & cooperatives.

Institute Of Real Estate Management. Experience Exchange Committee. Statistical compilation and analysis of actual 1973 income and expenses experienced in apartment, condominium, and cooperative building operation. Chicago, c1974, 160 p. (Cover title: *Income/expense analysis: apartments, condominiums & cooperatives.*) [*250 Apa]

INCOMPLETE RECORDS

See Records-Incomplete
Statements, Financial-From Incomplete Data

INCONSISTENCIES in drafting tax laws. *Accountant (Eng.)*, v. 172, May 22, 1975, p. 680-1.

INCONSISTENT POSITIONS

See Taxation, United States-Inconsistencies

INCORRECT accounting methods: when can IRS force a switch? *Taxation for accountants*, v. 14, March 1975, p. 146-7.

INCREASED disclosure. *Asset*, v. 23, Nov.-Dec. 1974, p. 11.

INCREMENT AND DECREMENT COSTS

See Also Direct Costs
Fixed Costs
Marginal Costs
Original Costs
Standard Costs
Variable Costs

INDEMNITY PAYMENTS

See Taxation, United States-Indemnity Payments

INDEPENDENCE and the government auditor. *International journal of government auditing*, v. 2, Jan. 1975, p. 1.

INDEPENDENCE OF ACCOUNTANTS

See Accountants-Independence

INDEPENDENCE - policy implementation. (Administration of accountants practice) *CPA (NYSS)*, v. 45, Nov. 1975, p. 63-4. (Adapted from an interoffice memo of Oppenheim, Appel, Dixon & Co., Aug. 1, 1975.)

INDEX-LINKED household insurance. *Accountant (Eng.)*, v. 172, March 13, 1975, p. 337-9.

INDEX NUMBERS

Talbot, Deborah B. Improved area wage survey indexes. *Monthly labor review*, v. 98, May 1975, p. 30-4.

Vietorisz, Thomas. Subemployment: exclusion and inadequacy indexes, by T. Vietorisz, R. Mier and J. Giblin. *Monthly labor review*, v. 98, May 1975, p. 3-12.

INDEXES

See Bibliographies, Indexes, Catalogues

INDEXING

See Filing And Indexing

INDIA.

Exchange control regulations as applicable to Indians abroad. *Finance and society* (India), v. 1, March 1975, p. 116-21.

INDIAN RESERVATIONS

Morris, William R. Federal income tax and the American Indian. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 734-5.

INDIANA ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS.

When to call the CPA. (News & views) *CPA* (NYSS), v. 45, July 1975, p. 11-12.

INDIRECT COSTS

See Overhead

INDIRECT TAXES

See Taxation - Indirect Taxes

INDIVIDUAL investor risk aversion and investment portfolio composition, by Richard A. Cohn and others. *Journal of finance*, v. 30, May 1975, p. 605-20.

INDIVIDUALIZED approaches improve productivity for three companies. *Commerce today*, v. 5, Sept. 15, 1975, p. 9-11.

INDUSTRIAL ACCOUNTANTS

See Accountants-Cost And Industrial
Controllers
Internal Auditors

INDUSTRIAL ACCOUNTING

See Cost Accounting

INDUSTRIAL applications growing as computer use goes worldwide. *Commerce today*, v. 5, April 14, 1975, p. 10-12.

INDUSTRIAL development. (Economic review) *Accountants' journal* (N.Z.), v. 54, July 1975, p. 240-1.

INDUSTRIAL DEVELOPMENT

See Also Industry-Decentralization

Crookell, Harold. Investing in development - a corporate view. *Columbia journal of world business*, v. 10, Spring 1975, p. 80-8.

van Dam, Andre. Future of industry's growthmanship. *Managerial planning*, v. 24, Sept./Oct. 1975, p. 11-17.

Africa

Simmons, Andre. Economic planning in Africa. *MSU business topics*, v. 23, Summer 1975, p. 19-28.

Canada

Clark, E. Ritchie. Canada's Industrial Development Bank: lender to 40,000 businesses. *Canadian business review*, v. 2, Spring 1975, p. 30-3.

Raynauld, Andre. Towards the year 2000: Canada's industrial policy. *Cost and management* (Canada), v. 48, Nov.-Dec. 1974, p. 21-7.

Developing countries

Guerard, Michele. Fiscal versus trade incentives for industrialization. *Finance and development*, v. 12, June 1975, p. 19-22.

Verhulst, Michael. Planning for industrial development in newly independent countries - an operational approach. *Long range planning*, v. 8, June 1975, p. 79-85.

Great Britain

Beevor, John. Financing of growth. *Accountancy* (Eng.), v. 86, March 1975, p. 56, 58.

India

Brahmanandam, G. N. Input shortages hamper the growth of the engineering industry. *Finance and commerce* (India), v. 17, Nov.-Dec. 1974, p. 435-6.

Gupta, K. N. Judging the performance of public sector - need for better norms and suggestions for improvement, by K. N. Gupta and C. M. Mittal. *Chartered accountant* (India), v. 23, Dec. 1974, p. 263-7.

Rao, M. Kutumba. Industrial estates in India - the sunlight and shadow. *Finance and commerce* (India), v. 17, April 1974, p. 159-64.

Singh, S. K. Government financial institutions and backward states. *Finance and commerce* (India), v. 17, July-Aug. 1974, p. 293-6.

Ireland

Bourke, Philip. Are our financial services adequate? *Management* (Irish), v. 22, Feb. 1975, p. 14, 17.

Curtin, Mary. Electronics: set fair for the future. *Management* (Irish), v. 22, April 1975, p. 36-7.

Curtin, Mary. Encouraging prospects for industrial building. *Management* (Irish), v. 22, Feb. 1975, p. 45-6.

Curtin, Mary. Need for finance. *Management* (Irish), v. 22, Feb. 1975, p. 12-13.

Hoffman, Ronnie. New Northern business scene. *Management* (Irish), v. 22, Feb. 1975, p. 49-50.

Simpson, John V. Regional planning reconsidered. *Management* (Irish), v. 22, March 1975, p. 16-18.

Strategies for survival, by Noel Mulcahy and others. *Management* (Irish), v. 22, May 1975, p. 20-36.

Japan

Gregory, Gene. Japan's changing industrial structures: challenge and response. *Columbia journal of world business*, v. 10, Spring 1975, p. 89-97.

Ozawa, Terutomo. Japanese technology: a new element in international competition. *Akron business and economic review*, v. 6, Summer 1975, p. 10-16.

Tindall, Robert E. Mitsubishi Group: world's largest multinational enterprise? *MSU business topics*, v. 22, Spring 1974, p. 27-34.

New Zealand

Industrial development. (Economic review) *Accountants' journal* (N.Z.), v. 54, July 1975, p. 240-1.

Philippines

Philippine Institute Of Certified Public Accountants. Preview of 1975: industry prospects. *Accountants' journal* (P.I.), v. 24, no. 4, 1974, entire issue.

Union of Soviet Socialist Republics

Gorelik, George. Soviet accounting, planning and control. *Abacus*, v. 10, June 1974, p. 13-25.

INDUSTRIAL DEVELOPMENT BONDS

INDUSTRIAL DEVELOPMENT BONDS

See Bonds - Industrial Development

INDUSTRIAL DYNAMICS

van Dam, Andre. Future of industry's growthmanship. *Managerial planning*, v. 24, Sept./Oct. 1975, p. 11-17.

INDUSTRIAL ENGINEERING

McQuade, Walter. Charles Eames isn't resting on his chair. *Fortune*, v. 91, Feb. 1975, p. 96-105, 144-5.

INDUSTRIAL FUNDS

See Funds-Revolving

INDUSTRIAL GASES

See Gas, Industrial

INDUSTRIAL LOCATION

See Industry-Decentralization
Plant Location

INDUSTRIAL MANAGEMENT

See Also Factories-Management
Management

India

Banerjee, S. Problems of workers' participation in industrial management. (Students' section) *Management accountant* (India), v. 9, Nov. 1974, p. 875-8.

INDUSTRIAL MARKETING

See Also Marketing

Bailey, Joseph T. From product creation to servicing, successful marketing is a team effort. (Perspectives) *Industrial marketing*, v. 60, April 1975, p. 48, 51, 54.

Corey, E. Raymond. Key options in market selection and product planning. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 119-28.

Greif, Ed. Key to an effective industrial exhibit: involve visitors in a demonstration. *Industrial marketing*, v. 60, April 1975, p. 68, 71-2.

Hannaford, William J. Contractually integrated systems for the marketing of industrial supplies. *Journal of the Academy of Marketing Science*, v. 2, Fall 1974, p. 567-81.

Levitt, Theodore. Marketing myopia. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 26-8, 33-4, 38-9, 44, 173-4, 175-81.

Swandby, Richard K. Trade show trends '74: best year ever, by Richard K. Swandby and Jonathan M. Cox. *Industrial marketing*, v. 60, April 1975, p. 62-4, 66-7, 85.

Wright, J. William. How to organize a successful overseas exhibit: plan early, know the rules, by J. William Wright and Raymond G. Hanobik. *Industrial marketing*, v. 60, Oct. 1975, p. 98, 102, 104.

INDUSTRIAL PARKS

Rao, M. Kutumba. Industrial estates in India - the sunlight and shadow. *Finance and commerce* (India), v. 17, April 1974, p. 159-64.

INDUSTRIAL RELATIONS

See Also Collective Bargaining
Employment
Labor
Personnel Management
Strikes
Trade Agreements
Trade Unions
Wages, Fees, Salaries

Belford, J. A. For the foreign manager in business in the U.S. - relations with labor. *Conference Board record*, v. 12, Feb. 1975, p. 61-4.

ACCOUNTANTS' INDEX 1975

Bennett, George. Public interest and public unions. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 545-50.

Dalaba, O. Gene. Case for the open corporate marriage. *Personnel*, v. 52, Jan.-Feb. 1975, p. 45-52.

Goldstein, Mark L. Arbitration of grievance and salary disputes in professional baseball: evolution of a system of private law. (Notes) *Cornell law review*, v. 60, Aug. 1975, p. 1049-74.

Green, Richard G. Can mass-production survive job enrichment? By Richard G. Green and Donald E. Hegland. *Automation*, v. 22, May 1975, p. 74-80.

Greenwood, William T. Business in reaction to social pressures. *Conference Board record*, v. 12, May 1975, p. 46-9.

Hayes, James L. Negotiation: not for labor only. *Modern healthcare*, v. 4, Oct. 1975, p. 57.

Hershfield, David C. Alternatives to lead pipe bargaining. *Conference Board record*, v. 12, Oct. 1975, p. 62-4.

Hershfield, David C. Labor relations in the New Year. *Conference Board record*, v. 12, Jan. 1975, p. 26-8.

Kochan, Thomas A. Determinants of intraorganizational conflict in collective bargaining in the public sector, by Thomas A. Kochan, George P. Huber and L. L. Cummings. *Administrative science quarterly*, v. 20, March 1975, p. 10-23.

Witzky, Herbert K. How to live with a union. *Cornell hotel and restaurant administration quarterly*, v. 16, Nov. 1975, p. 66-9.

Great Britain

Donald, B. L. Manpower and a planned future. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 14-34.) [223.8 M]

Hawkins, Kevin. National industrial relations policy. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 162-89.) [223.8 M]

Walsh, W. Disclosure and exposure *Accountant* (Eng.), v. 172, June 5, 1975, p. 720-1.

Walsh, W. Industrial relations and the law. *Accountant* (Eng.), v. 171, Dec. 12, 1974, p. 785-6.

INDUSTRIAL RESEARCH

See Research And Development

INDUSTRIAL TIME SALES FINANCING

See Machinery And Equipment-Financing

INDUSTRY

See Also Business

Corporations
Manufacturers

Banks, Louis. Mission of our business society. *Harvard business review*, v. 53, May-June 1975, p. 57-65.

Draper, P. R. Industry influences on share price variability. *Journal of business finance & accounting* (Eng.), v. 2, Summer 1975, p. 169-85.

Grossman, Elliot S. Risk of reaching a productive capacity ceiling. *Conference Board record*, v. 12, Oct. 1975, p. 15-19.

New feature: output of 420 industries. (Survey of industrial purchasing power preview) *Sales management*, v. 114, March 17, 1975, p. 7.

Racette, George A. Choosing among means of entry into new markets and industries. *Journal of contemporary business*, v. 4, Spring 1975, p. 69-90.

Canada

Barber, Lloyd I. Canadian industrial strategy. *Cost and management* (Can.), v. 49, Sept.-Oct. 1975, p. 19-22.

Costs

Jaisingh, Krishan Lal. Development costs. *Management accountant* (India), v. 9, Nov. 1974, p. 834-8.

Decentralization

Levin, Sharon G. Suburban-central city property tax differentials and the location of industry: some evidence. *Land economics*, v. 50, Nov. 1974, p. 380-6.

Finance

Wood, W. Edward. Buying a company with state bonds: little Rhode Island does a big deal. *Mergers and acquisitions*, v. 10, Sept. 1975, p. 4-9.

Government Ownership

See Government Ownership Of Business And Industry
Public Utilities-Government Ownership

Government Regulation

See Government Regulation Of Business And Industry
Labor-Law And Regulation
Public Utilities-Government Regulation

Great Britain

Butler, Adam. State control Italian style. *Accountancy* (Eng.), v. 85, Dec. 1974, p. 30, 32.
Buxton, Neil K. Role of the new industries in Britain during the 1930s: a reinterpretation. *Business history review*, v. 49, Summer 1975, p. 205-22.
Spinks, Nigel. Now Mr. Benn produces his googly *Accountancy* (Eng.). v. 86, April 1975, p. 36-8.

India

Anand, A. L. Export trade of small industries. *Finance and commerce* (India), v. 17, Nov.-Dec. 1974, p. 425-7.

Statistics

Forbes twenty-seventh annual report on American industry. *Forbes*, v. 115, Jan. 1, 1975, p. 39-226, *passim*. (Includes who's where rankings and industry reports.)
Fortune directory of the fifty largest industrial companies in the world. *Fortune*, v. 92, Aug. 1975, p. 163.
Fortune directory of the 500 largest industrial corporations. *Fortune*, v. 91, May 1975, p. 208-35.
Fortune directory of the 300 largest industrial corporations outside the U.S. *Fortune*, v. 92, Aug. 1975, p. 155-62.
Martin, Linda Grant. Five hundred: a report on two decades. *Fortune*, v. 91, May 1975, p. 238-41.
Nineteen seventy-five survey of buying power, part 2. *Sales management*, v. 115, Oct. 20, 1975, entire issue.
Taylor, Thayer C. Why the survey is all-important for you. *Sales management*, v. 114, April 21, 1975, Entire issue.

INDUSTRY ACCOUNTING GUIDES

Cerf, Alan Robert. Accounting for retail land sales. *Accounting review*, v. 50, July 1975, p. 451-65.
Deakin, Edward B. Impact of the retail land sales guide on reporting practice. *CPA* (NYSS), v. 45, Aug. 1975, p. 25-8.

INDUSTRY and size as debt ratio determinants in manufacturing internationally, by Lee Remmers and others. *Financial management*, v. 3, Summer 1974, p. 24-32.

INDUSTRY AUDIT GUIDES

American Institute Of Certified Public Accountants. Auditing Standards Division. Defense Contract Agencies Task Force. Audits of government contractors. New York, 1975. 80 p. (Industry audit guide.) [*850 A]
Applying investment companies audit guide to SEC filings. (Official releases) *Journal of accountancy*, v. 139, March 1975, p. 72.
Bersch, Dennis W. What do bankers want from a contractor's CPA? (Guest column) *Wisconsin CPA*, June 1975, p. 12, 20.

Gross, Malvern J. Nonprofit accounting: a revolution in process. *Virginia accountant*, v. 27, June 1975, p. 29-35.
Johnson, Walter L. Audit programs and guides - is there a difference? (Accountability auditing in the community) *Internal auditor*, v. 32, July-Aug. 1975, p. 81-3.
Kunesh, Dan. Semantics GA(A)P. *CLU journal*, v. 29, Jan. 1975, p. 53-5.
New requirements not part of AICPA securities audit guide. (News report) *Journal of accountancy*, v. 140, July 1975, p. 20, 22.
O'Glove, Thornton L. Critique of the AICPA industry audit guide: audits of banks including supplement, by Thornton L. O'Glove and Robert A. Olstein. *Accounting forum*, v. 45, May 1975, p. 51-61.
Oliver, Fred M. Auditing state and local governmental units, by Fred M. Oliver and Gerald D. Brighton. (Accounting & auditing) *Journal of accountancy*, v. 140, Aug. 1975, p. 87-91.
Oliver, Fred M. New audit guide for state and local governmental units, by Fred M. Oliver and Gerald D. Brighton. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 91-103.) [110 H]
Phillips, Lawrence C. Interim financial reporting practices for stock life insurance companies. *CLU journal*, v. 29, Oct. 1975, p. 28-33.
Reck, John J. Financial auditing of federally assisted programs. *GAO review*, v. 10, Spring 1975, p. 29-32.
Samson, Thomas F. Comment on Audits of service-center-produced records. (Letters to the editor) *CPA journal*, v. 45, April 1975, p. 5-6.
Warner, Paul D. Audits of service-center-produced records. *CPA journal*, v. 45, Jan. 1975, p. 25-8.

INDUSTRY'S raw material supplies affected by import dependence. *Commerce today*, v. 5, June 23, 1975, p. 11-13.

INFLATION

See Also Price-Level Changes

Adams, E. Sherman. Great American inflation (viewed from 2001). (Economist's corner) *Bankers magazine*, v. 158, Winter 1975, p. 120-8.
Allen, John W. Who is today's food price villian? *Cooperative accountant*, v. 28, Spring 1975, p. 61-80, 87.
Arrington, Zoe Anne. Cost-of-living escalator plans: up the down staircase. *Pension & welfare news*, v. 11, Jan. 1975, p. 39, 56-8.
As investment men view portfolio strategy now. *Bankers monthly*, v. 91, Nov. 15, 1974, p. 12, 14-15, 18-19.
Associations launch anti-inflation fight. *Savings and loan news*, v. 95, Nov. 1974, p. 72-5.
Ball, Ray. Inflation - its causes and effects. *Australian accountant*, v. 45, July 1975, p. 322-4, 329-32.
Barratt, William E. Macro-economic analysis and the forecasting of interest rates. *Cost and management* (Can.), v. 49, Sept.-Oct. 1975, p. 29-30.
Barton, David. Taxation without representation? *Accountant* (Eng.), v. 173, July 10, 1975, p. 34-5.
Bassie, V. Lewis. Positive relationship between unemployment and price changes. *Quarterly review of economics & business*, v. 15, Autumn 1975, p. 7-15.
Beshara, R. L. Price-level restated accounting and the measurement of inflation gains and losses: a comment. (Correspondence) *Accounting review*, v. 50, July 1975, p. 582-5.
Biger, Nahum. Assessment of inflation and portfolio selection. *Journal of finance*, v. 30, May 1975, p. 451-67.
Bows, Albert J. Inflation - a new dimension. *Arthur Andersen chronicle*, v. 35, Oct. 1975, p. 15-23. (Adapted from a speech given before the 1975 Arthur Andersen Annual Partners' Meeting.)
Bradford, William D. Price-level restated accounting and the measurement of inflation gains and losses: a reply. (Correspondence) *Accounting review*, v. 50, July 1975, p. 586-7.
Branson, William H. Monetarist and Keynesian models of the transmission of inflation. *American economic review*, v. 65, May 1975, p. 115-19.

- Braun, Anne Romanis. What is incomes policy and what can it achieve? *Finance and development*, v. 12, March 1975, p. 34-7.
- Brems, Hans. Inflation and indexation. *University of Michigan business review*, v. 27, Jan. 1975, p. 19-23.
- Bronstein, Richard J. Cost of living and salary administration. *Personnel*, v. 52, March-April 1975, p. 11-18.
- Brophy, Theodore F. Utility problem of regulatory lag. *Public utilities fortnightly*, v. 95, Jan. 30, 1975, p. 21-7.
- Brown, George H. Stagflation is the word. *Conference Board record*, v. 12, Jan. 1975, p. 7-11.
- Carson, John J. Inflation & commercial banks. *Connecticut CPA*, v. 38, March 1975, p. 6-7.
- Chambers, Alan. Financial planning to counter insidious inflation. *Management accountant* (Eng.), v. 53, April 1975, p. 128-9.
- Chart story: price developments. *Canadian business review*, v. 1, Autumn 1974, p. 4-8.
- Cheeseman, Henry R. How to create an inflation neutral tax system. *Journal of accountancy*, v. 140, Aug. 1975, p. 44-51.
- Chen, A. H. Effects of uncertain inflation on the investment and financing decisions of a firm, by A. H. Chen and A. J. Boness. *Journal of finance*, v. 30, May 1975, p. 469-83.
- Chodoroff, A. Michael. Death and inflation. (Trusts, estates, and life insurance) *Trusts & estates*, v. 114, April 1975, p. 262-3.
- Clyne, V. Inflation is a false prophet. *CGA*, v. 8, Oct.-Nov. 1974, p. 21-5.
- Cohen, Morris. Corporate financial requirements following inflation. *Conference Board record*, v. 12, April 1975, p. 55-9.
- Coopers & Lybrand. Anti-inflation checklist. *Financial executive*, v. 43, Feb. 1975, p. 54-5.
- Crystal, Graef S. Compensation - less from more. *Financial executive*, v. 43, Feb. 1975, p. 74, 76.
- de Alessi, Louis. Do business firms gain from inflation? Reprise. *Journal of business* (U. of Chicago), v. 48, April 1975, p. 264-6.
- Duerr, Michael G. Impact of commodity shortages: a world survey. New York, Conference Board, c1975. 28 p. (*Conference Board report*, no. 648.) [*250 Com 2]
- Dunlop, John T. Towards a less inflationary economy. *Sloan management review*, v. 16, Fall 1974, p. 21-8.
- Eckardt, Walter L. Discriminatory effect of inflation induced by the personal income tax structure. *Akron business and economic review*, v. 6, Spring 1975, p. 21-5.
- Economy in 1975: a sectoral breakdown. *Broadcast financial journal*, v. 3, Dec.-Jan. 1975, p. 9-10.
- Edwards, James B. Case study of the effects of inflation on rate of return. *National public accountant*, v. 20, Jan. 1975, p. 13-23.
- End of the decline is now in sight, by Sanford S. Parker and others. (Business roundup) *Fortune*, v. 91, March 1975, p. 13-14, 18.
- Engman, Lewis A. Government regulation and inflation. *Financial executive*, v. 43, Feb. 1975, p. 26-30.
- Faltermayer, Edmund. Ever increasing affluence is less of a sure thing. *Fortune*, v. 91, April 1975, p. 92-7, 208, 212, 214, 218, 220.
- Fama, Eugene F. Short-term interest rates as predictors of inflation. *American economic review*, v. 65, June 1975, p. 269-82.
- Finerman, Ralph. Effect of inflation on planned estates, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, March 1975, p. 65-6.
- First National Bank Of Chicago. Challenge to economic policy - a report from the First National Bank of Chicago. *Broadcast financial journal*, v. 3, Dec.-Jan. 1975, p. 1, 8-9.
- Freeman, Gaylord. Program to fight inflation. *Broadcast financial journal*, v. 3, Nov. 1974, p. 6-11.
- Friedman, Irving S. Global inflation: the way out. *Managerial planning*, v. 24, Sept./Oct. 1975, p. 1-5, 17.
- Fullerton, James D. How we learned to stop worrying and live with the double digit. *Pension & welfare news*, v. 11, Jan. 1975, p. 27-9, 31-2.
- Fuss, Norman H. How to raise prices - judiciously - to meet today's conditions. (Ideas for action) *Harvard business review*, v. 53, May-June 1975, p. 10, 12, 164.
- Gearing your practice to fast-track inflation. *Medical economics*, v. 52, March 31, 1975, p. 86-90, 92, 96, 98-101.
- Geller, Barry J. Inflation and recession - the impact on estate planning and administration. *Trusts & estates*, v. 114, June 1975, p. 384-7, 433-4.
- Getzelman, John C. Financial analysis in an inflationary environment. *Management accounting* (NAA), v. 56, March 1975, p. 31-5.
- Gibson, J. Douglas. Inflation and private pension funds: impact on corporate costs. *Canadian business review*, v. 2, Winter 1975, p. 22-5.
- Goff, Richard E. Living with inflation. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 365-78.) [110 H]
- Gonzalez, Richard J. Inflation, recession, and taxation. *Tax executive*, v. 27, July 1975, p. 379-86.
- Greytak, David. Effects of inflation on local government expenditures, by David Greytak, Richard Gustely and Robert J. Dinkelmeyer. *National tax journal*, v. 27, Dec. 1974, p. 583-98.
- Guenther, Jack D. Indexing versus discretionary action - Brazil's fight against inflation. *Finance & development*, v. 12, Sept. 1975, p. 24-9.
- Hackett, John T. Multinational corporation and worldwide inflation. *Financial executive*, v. 43, Feb. 1975, p. 64-8, 71-3.
- Handler, Milton. Antitrust - myth and reality in an inflationary era. *New York University law review*, v. 50, May 1975, p. 211-72.
- Hart, G. Arnold. Monetary and credit conditions: inflation and the financial system. *Canadian business review*, v. 1, Autumn 1974, p. 15-17.
- Harvey, John C. Curing monetary inflation. *Financial executive*, v. 43, Feb. 1975, p. 22-5.
- Hauge, Gabriel. Inflation: public enemy no. 1. *Canadian business review*, v. 1, Autumn 1974, p. 10-14.
- Heaton, Herbert. Cost-of-living escalator plans: up the down staircase. *Pension & welfare news*, v. 11, Jan. 1975, p. 38, 40, 56.
- Heller, Walter W. What's right with economics? *American economic review*, v. 65, March 1975, p. 1-26.
- Hershberger, Robert A. Risk management during a period of stagflation, by Robert A. Hershberger and John P. Noerager. *Risk management*, v. 22, July 1975, p. 6-7.
- Hoadley, Walter E. Role of capital markets in combating inflation. *Columbia journal of world business*, v. 9, Winter 1974, p. 131-4.
- Hollensteiner, James A. Inflation or recession? (Money market) *Savings & loan news*, v. 95, Nov. 1974, p. 29.
- Hugh-Jones, Stephen. Hyper-inflation, the company-chomper. *International accountant* (Eng.), v. 44, Oct.-Dec. 1974, p. 116-19.
- Hymans, Max. Changes due to the current inflationary recession. (Debits & credits) *National public accountant*, v. 20, June 1975, p. 4-5.
- Investment thinking of top analysts now. *Bankers monthly*, v. 92, May 15, 1975, p. 18-19, 22-3, 40.
- Jay, Jeffrey. Liquidity crisis. *Accountants' journal* (N.Z.), v. 54, Sept. 1975, p. 285-8. (Reproduced from *RIA cost & management*, May/June 1975, the Journal of the Society of Industrial Accountants of Canada.)
- Jay, Jeffrey. Liquidity crisis. *Cost and management* (Can.), v. 49, May-June 1975, p. 14-17.
- Johnson, Richard C. Inflation crunch and relief for government contractors under Public law 85-804. *Washington and Lee law review*, v. 32, Winter 1975, p. 5-24.
- Kane, Edward J. Re-politicization of the Fed. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 743-52.
- Kates, R. Financial planning to combat the fast changing conditions. *Management accounting* (Eng.), v. 53, March 1975, p. 87-8.
- Kaufman, Richard H. Inflation - a global view. *Columbia journal of world business*, v. 9, Winter 1974, p. 135-8.
- Keating, Maryann O. Rapid inflation and capital budgeting, by Maryann O. Keating and Barry P. Keating. *Journal of business* (Seton Hall), v. 13, May 1975, p. 16-22.
- Keeping your retirement program on course. *Medical economics*, v. 52, March 31, 1975, p. 102-32, *passim*.

- Kelley, Eugene J. Buyer behavior in a stagflation/shortages economy, by Eugene J. Kelley and L. Rusty Scheewe. *Journal of marketing*, v. 39, April 1975, p. 44-50.
- Kenley, W. J. Report on inflation and taxation. *Australian accountant*, v. 45, July 1975, p. 338-40.
- Kjellberg, S. O. U.S. economic recovery. (Economic scene) *Cost and management* (Can.), v. 49, Sept.-Oct. 1975, p. 38-9.
- Klein, Roger. How to stop worrying and learn to love inflation, by Roger Klein and William Wolman. *Money*, v. 4, April 1975, p. 32-6.
- Knudsen, S. E. Economy: at the turning point. *Credit and financial management*, v. 77, March 1975, p. 10-11, 17, 32.
- Kreinin, Mordechai E. Inflation, recession, and stagflation. *MSU business topics*, v. 23, Winter 1975, p. 5-18.
- Kull, Donald C. Inflation and financial management: an overview. *Governmental finance*, v. 4, Aug. 1975, p. 5-7.
- Laden, Ben E. Impact of inflation on the investor. *Trusts & estates*, v. 114, Jan. 1975, p. 22-5.
- Lavelly, Joseph A. Inflation: does the firm benefit? *Management accounting* (NAA), v. 56, June 1975, p. 16-18.
- Lekachman, Robert. Managing inflation in a full employment society. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 85-93.
- Levy, Michael E. Constraining inflation: concerns, complacencies, and evidence. *Conference Board record*, v. 12, Oct. 1975, p. 8-14.
- Linden, Fabian. Budgeting for inflation. (Consumer markets) *Conference Board record*, v. 11, Dec. 1974, p. 18-21.
- Linden, Fabian. Consumer prices under inflation. (Consumer markets) *Conference Board record*, v. 12, June 1975, p. 26-9.
- Lintner, John. Inflation and security returns. *Journal of finance*, v. 30, May 1975, p. 259-80.
- Loomis, Carol J. Inflation: this time we can't give up. *Fortune*, v. 90, Dec. 1974, p. 112-15, 215-17.
- MacDougall, R. Donald. Impact of inflation on the employee benefits manager. *Risk management*, v. 22, Aug. 1975, p. 24-6.
- Maloy, Thomas M. Is continuing inflation inevitable? *Atlanta economic review*, v. 25, May-June 1975, p. 52-4.
- Markusen, Ann R. Inflation, recession and metropolitan public sector structure. *Governmental finance*, v. 4, Aug. 1975, p. 8-13.
- Marshall, William H. George's business problems. *Management accounting* (NAA), v. 57, Aug. 1975, p. 17-19.
- Matthews, William M. Loan indexing: a way to preserve capital? *Journal of commercial bank lending*, v. 57, April 1975, p. 2-5.
- McCarthy, Charles. Indexation and the forthcoming pay talks. *Management* (Irish), v. 21, Oct. 1974, p. 26-7, 29.
- McDonald, Daniel. Vacation from inflation. (Seriously now) *CA magazine* (Can.), v. 106, Jan. 1975, p. 13.
- McDonald, Robert J. Inflation: concepts of income, tax reform. *Tax lawyer*, v. 28, Spring 1975, p. 533-53.
- McIntyre, Thomas J. Not just a healthy economy, but a fair economy. *National public accountant*, v. 19, Dec. 1974, p. 8-12.
- McKinney, George W. Motion or progress? (Economics & finance) *Bankers monthly*, v. 92, Feb. 15, 1975, p. 4, 6-7.
- Mead, William B. 1975: will it really be as bad as all that? *Money*, v. 4, Jan. 1975, p. 24-7.
- Merritt, William Lee. LIFO: an overview. *Nebraska CPA*, v. 10, Spring 1975, p. 11-12.
- Morris, Hal. ABA ponders inflation. *Burroughs clearing house*, v. 59, Dec. 1974, p. 17-19, 44, 46.
- Myddelton, D. R. Government interference in the market economy. *Accountant* (Eng.), v. 172, Feb. 20, 1975, p. 244-7.
- Nelles, R. G. Managing under inflation. (Publisher's forum) *Cost and management* (Can.), v. 49, May-June 1975, p. 4-5.
- Nelson, Alan. Inflation & its impact on insurance. *Connecticut CPA*, v. 38, March 1975, p. 8-9, 14.
- Nelson, William G. Inflation - hanging in there. *Financial executive*, v. 43, Feb. 1975, p. 32, 37-41.
- Nicol, Barry D. Maintaining liquidity in times of inflation. *CA magazine* (Can.), v. 106, Jan. 1975, p. 27-30.
- Okun, Arthur M. What's wrong with the US economy? Diagnosis and prescription. *Quarterly review of economics and business*, v. 15, Summer 1975, p. 21-34.
- O'Leary, James J. Inflation's impact on financial institutions. (Economics & finance) *Bankers monthly*, v. 91, Dec. 15, 1974, p. 4-7, 27-9.
- Olsen, Leif H. U.S. economic recovery. *Conference Board record*, v. 12, June 1975, p. 30-4.
- Olsen, Robert A. Effect of interest-rate risk on liquidity premiums: an empirical investigation. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 901-10.
- Pate, James L. Inventory liquidation causes sharp drop in GNP, but way cleared for recovery. (Economic highlights) *Commerce today*, v. 5, April 28, 1975, p. 2-3.
- Pate, James L. New set of leading indicators expected to show better forecasting performance. (Economic highlights) *Commerce today*, v. 5, April 14, 1975, p. 2-3.
- Pate, James L. Signaling a change in business conditions. *Conference Board record*, v. 12, June 1975, p. 35-6.
- Pate, James L. Volatile food prices now moving down as inflation shows substantial moderation. (Economic highlights) *Commerce today*, v. 5, May 12, 1975, p. 2-3.
- Paton, William A. Sensitivity to dollar devaluation - bane or blessing? *Michigan CPA*, v. 26, Jan.-Feb. 1975, p. 9-11.
- Paulos, James J. Inflation and capital intensive industries. *Financial executive*, v. 43, Feb. 1975, p. 56-61, 87.
- Penick, William C. Inflation, inventories and related accounting matters. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 733-45.
- Perry, George L. Understanding world inflation. *American economic review*, v. 65, May 1975, p. 120-4.
- Peterson, Wallace C. Inflation: is it controllable? *Sloan management review*, v. 16, Fall 1974, p. 1-15.
- Petrei, Amaalio Humberto. Inflation and personal income tax. *Industrial accountant* (Pakistan), v. 14, April-June 1975, p. 79-84.
- Reiersen, Roy L. Financial markets - problems and prospects. *Conference Board record*, v. 11, Dec. 1974, p. 27-32.
- Robertson, Wyndham. Merchants fight it out in a less affluent society. *Fortune*, v. 90, Dec. 1974, p. 128-33, 202, 204.
- Ross, Billy B. Inflation. *Viewpoint* (Main LaFrentz & Co.), 2nd ed., 1974, p. 27-31.
- Salkver, David S. Hospital wage inflation: supply-push or demand-pull? *Quarterly review of economics & business*, v. 15, Autumn 1975, p. 33-48.
- Segall, Joel. Labor and inflation. *Columbia journal of world business*, v. 9, Winter 1974, p. 139-42.
- Selden, Richard T. Monetary growth and the long-run rate of inflation. *American economic review*, v. 65, May 1975, p. 125-8.
- Shah, P. P. Managerial approach to inflation. *Management accountant* (India), v. 9, Dec. 1974, p. 938-40.
- Shapiro, Alan C. Exchange rate changes, inflation, and the value of the multinational corporation. *Journal of finance*, v. 30, May 1975, p. 485-502.
- Shenkel, William M. Case for index leases. *Journal of property management*, v. 40, July/Aug. 1975, p. 156-61.
- Simpson, John V. Stagflation in Northern Ireland. *Management* (Irish), v. 21, Dec. 1974, p. 7-9.
- Smith, Lee. Chief executives: a grim year ahead. *Dun's review*, v. 104, Dec. 1974, p. 64-6.
- Sommers, Albert T. In the wild Western world...we're still the wildest. (Business highlights) *Conference Board record*, v. 12, June 1975, p. 37-40.
- Sommers, Albert T. Inflation and domestic economic policy. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 18-22, 26.
- Sprinkel, Beryl W. Nineteen seventy-five: a year of recession, recovery, and decelerating inflation. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 1-4.
- Staats, Elmer B. Federal budget, the economy, and inflation. *GAO review*, v. 10, Fall 1975, p. 1-10.
- Standards prove their worth in U.S. fight against inflation. *Commerce today*, v. 5, Sept. 15, 1975, p. 12-14.
- Stein, Jerome L. Unemployment, inflation, and monetarism. *American economic review*, v. 64, Dec. 1974, p. 867-87.
- Stephenson, Ian. Damages...and inflation. (Law and the accountant) *Accountancy* (Eng.), v. 86, Aug. 1975, p. 72, 74.
- Thorelli, Hans B. Consumer view of inflation and the economy. *Business horizons*, v. 17, Dec. 1974, p. 25-31.

- Treynor, Jack L. Unemployment and inflation. *Financial analysts journal*, v. 31, May-June 1975, p. 21-3, 26-8.
- Von Furstenberg, George M. Individual income taxation and inflation. *National tax journal*, v. 28, March 1975, p. 117-25.
- Walinsky, Louis J. Businessman's primer on inflation and social justice. *Business and society review*, Spring 1975, p. 17-24.
- Wallace, William H. Role of the Federal Reserve in the money market. *Cooperative accountant*, v. 27, Winter 1974, p. 2-6, 63.
- Walzer, Norman. Measuring inflation and municipal expenditures. *Governmental finance*, v. 4, Aug. 1975, p. 14-17.
- What if we had a war - against inflation - and nobody came? (Editorial) *Hospitals*, v. 49, Jan. 1, 1975, p. 35.
- Wheelwright, Steven C. Management by model during inflation. *Business horizons*, v. 18, June 1975, p. 33-42.
- Williams, Frank E. Country banker copes with inflation. *Bankers magazine*, v. 158, Autumn 1975, p. 85-91.
- Wills, Anthony P. Impact of inflation on project analysis. *Management accounting* (Eng.), v. 53, Oct. 1975, p. 327.
- Witteveen, H. Johannes. Inflation and exchange rate flexibility. (Views & comments) *Finance and development*, v. 12, March 1975, p. 49-51.
- Witteveen, H. Johannes. Inflation and the international monetary situation. *American economic review*, v. 65, May 1975, p. 108-14.
- Wittnebert, Fred R. Big equals less profitable (still). *Harvard business review*, v. 53, March-April 1975, p. 18, 20.
- Woodruff, William W. Effect of inflation on military spending. *Armed forces comptroller*, v. 20, Winter 1975, p. 12-14, 37.
- Youngquist, A. M. What banker panel sees ahead. *Bankers monthly*, v. 92, Jan. 15, 1975, p. 7-10, 12-13, 31.
- Your best tactics to counter long-term inflation. *Medical economics*, v. 52, March 31, 1975, p. 8-13.
- Zink, D. W. Business management in a period of high inflation. *Australian accountant*, v. 45, April 1975, p. 141-3.
- Zwick, Burton. Interest-induced wealth effect and the behavior of real and nominal interest rates. *Journal of finance*, v. 29, Dec. 1974, p. 1425-35.
- Accounting**
- Accounting for inflation. *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 15.
- Alexander, Michael O. Accounting for inflation: a challenge for business, edited by Michael O. Alexander. Toronto, Maclean-Hunter Ltd., c1975. 112 p. [*715 A]
- Alexander, Michael O. Feasible method of current value accounting, by Michael O. Alexander and J. Douglas Barrington. *CA magazine* (Can.), v. 107, Sept. 1975, p. 33-9.
- Alexander, Michael O. Inflation: a catalyst for better financial reporting. *CA magazine*, v. 105, Dec. 1974, p. 14-21.
- Approaches and methods concerning accounting for the effects of inflation. *Journal UEC*, v. 10, July 1975, p. 230-4.
- Araujo, Jorge Marinho de. Accounting for inflation. *Industrial accountant* (Pakistan), v. 14, Jan.-March 1975, p. 29-40, 28.
- Barton, Allan D. Why use current value accounting. *Australian accountant*, v. 45, Sept. 1975, p. 444-9.
- Bastable, C. W. Fifo in an inflationary environment, by C. W. Bastable and Jacob D. Merriwether. *Journal of accountancy*, v. 139, March 1975, p. 49-55.
- Boersema, John M. Monetary, non-monetary distinction in accounting for inflation. *Cost and management* (Can.), v. 49, May-June 1975, p. 6-11.
- Brief guide to Sandilands. *Management accounting* (Eng.), v. 53, Oct. 1975, p. 312-13.
- Broster, E. J. Brass tacks of inflation accounting. *Certified accountant* (Eng.), Sept. 1975, p. 451-2, 457.
- Burton, John C. Financial reporting in an age of inflation. (Statements in quotes) *Journal of accountancy*, v. 139, Feb. 1975, p. 68-71.
- Chambers, R. J. NOD, COG and PuPU: see how inflation teases. *Journal of accountancy*, v. 140, Sept. 1975, p. 56-62.
- Chambers, R. J. Nonmoney purchasing power unit? (Professional notes) *Journal of accountancy*, v. 140, Dec. 1975, p. 93-4.
- Clay, Raymond J. Preparation guide for price-level-adjusted financial statements, by Raymond J. Clay and Jan R. Williams. *CPA* (NYSS), v. 45, Oct. 1975, p. 37-43.
- Coopers & Lybrand. Anti-inflation checklist. *Financial executive*, v. 43, Feb. 1975, p. 54-5.
- Cowperthwaite, Gordon H. Inflation accounting. *World* (PMM & Co.), v. 9, Winter 1975, p. 2-7.
- Current replacement value v. general purchasing power. (Auditing and reporting) *CPA* (NYSS), v. 45, Sept. 1975, p. 59-60. (Excerpt from *Executive newsletter* (PMM & Co.), June 1975.)
- Davidson, Sidney. Comments on Are you ready for inflation accounting? By Sidney Davidson and Roman L. Weil. (Education) *Journal of accountancy*, v. 140, Sept. 1975, p. 109-10.
- Davidson, Sidney. Impact of inflation accounting on 1974 earnings, by Sidney Davidson and Roman L. Weil. *Financial analysts journal*, v. 31, Sept.-Oct. 1974, p. 42-54.
- Davidson, Sidney. Inflation accounting: public utilities, by Sidney Davidson and Roman L. Weil. *Financial analysts journal*, v. 31, May-June 1975, p. 30-4, 62.
- Davidson, Sidney. Inflation accounting: what will general price level adjusted income statements show? By Sidney Davidson and Roman L. Weil. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 27-31, 70-84.
- Davidson, Sidney. Lease capitalization and inflation accounting, by Sidney Davidson and Roman L. Weil. *Financial analysts journal*, v. 31, Nov.-Dec. 1975, p. 22-9, 57.
- Dickinson, K. C. Inflation accounting - the need for action, by K. C. Dickinson and M. N. Baker. *South African chartered accountant*, v. 11, Jan. 1975, p. 11-13.
- Edwards, James Don. LIFO inventory valuation as an adjuster for inflation, by James Don Edwards and John B. Barrack. *CPA* (NYSS), v. 45, Oct. 1975, p. 21-5.
- Featherston, Norman S. General purchasing power vs. current replacement value: inflation accounting. *World* (PMM & Co.), v. 9, Summer 1975, p. 27-31.
- Financial Accounting Standards Board. Financial reporting in units of general purchasing power. Stamford, Conn., 1974. 95 p. (Exposure draft, Dec. 31, 1974. Proposed statement of financial accounting standards.) [*111.1 F]
- Frey, Karen M. Survey of price-level accounting in practice. *CPA journal*, v. 45, May 1975, p. 29-33.
- Grady, Paul. Purchasing power accounting. *Price Waterhouse review*, v. 20, no. 3, 1975, p. 2-5.
- Hanna, John R. New muscle behind current value accounting, by John R. Hanna and S. Basu. (Publisher's forum) *Cost and management* (Can.), v. 49, Sept.-Oct. 1975, p. 4-5.
- Hugh-Jones, Stephen. Hyper-inflation, the company-chomper. *International accountant* (Eng.), v. 44, Oct.-Dec. 1974, p. 116-19.
- Hutchins, Christina S. R. Why general price-level accounting. *CA magazine* (Can.), v. 107, Sept. 1975, p. 28-32.
- Importance of inflation accounting. *Accountant* (Eng.), v. 172, Jan. 2, 1975, p. 23.
- Jones, Reginald H. Financial management during inflation. *Financial executive*, v. 43, Feb. 1975, p. 10-15.
- Kenley, W. J. Among company accounts: reporting on the effects of inflation. *Australian accountant*, v. 45, Nov. 1975, p. 589-90.
- Kenley, W. J. Report on inflation and taxation. *Australian accountant*, v. 45, July 1975, p. 338-40.
- King, Alfred M. How good is price level accounting? *Financial executive*, v. 43, Feb. 1975, p. 16-20.
- Kirkman, Patrick R. A. Accounting under inflationary conditions. London, George Allen & Unwin Ltd., c1974. 266 p. [715 K]
- Kleerekoper, Drs I. Financial reporting under inflationary conditions. *Accountant* (Eng.), v. 172, Jan. 30, 1975, p. 133-5.
- Krishnan, N. C. Inflation accounting. *Chartered accountant* (India), v. 23, May 1975, p. 519-21.
- Lawrenson, Denman. Inflation accounting - which way to go. *South African chartered accountant*, v. 11, April 1975, p. 118-22.
- Levy, Harry. Inflation, accounting and survival. *Australian accountant*, v. 45, May 1975, p. 218-22.

- Lissiman, K. H. Price level accounting. *Chartered accountant in Australia*, v. 46, Aug. 1975, p. 21-4.
- Milani, Ken. LIFO and its limitations. *Management accounting* (NAA), v. 57, Dec. 1975, p. 31-2, 36.
- Mitra, S. K. Inflation and communication of accounting data. *Management accountant* (India), v. 10, April 1975, p. 243-6.
- Moller, George. Accountants: aiding and abetting inflation fraud? *Accountants' journal* (P.I.), v. 24, no. 2, 1974, p. 56-61.
- Morison, A. M. C. Model for accounting for inflation. *Accounting and business research* (Eng.), v. 4, Winter 1974, p. 41-52.
- Mullen, Louis E. Are you ready for inflation accounting? (Education) *Journal of accountancy*, v. 139, June 1975, p. 91-5.
- Mullen, Louis E. Inflation accounting: is it needed now? By Louis E. Mullen and Henry A. Rifkin. *Georgia CPA*, v. 16, Winter 1974-75, p. 4-7, 29.
- New look at profit measurement: four questions on inflation. *Accountant* (Eng.), v. 173, July 10, 1975, p. 51-2.
- Oops We overlooked that. (The numbers game) *Forbes*, v. 116, Aug. 15, 1975, p. 41-2.
- Pearcy, J. Problems to be faced in inflation accounting. *Management accountant* (India), v. 9, Sept. 1974, p. 673-82.
- Powell, Robert E. General purchasing power financial statements (GPPFS): impact on reporting of business results. *Panorama* (Harris Kerr Forster), Third quarter, 1975, p. 16-18, 25.
- President orders inflation impact statements. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 26.
- Rosenfield, Paul. Foreign operations and inflation accounting (a golden opportunity). *Accountancy* (Eng.), v. 86, Feb. 1975, p. 37-41. (Title in publication: The golden opportunity.)
- Rosenfield, Paul. Is there such a thing as a general purchasing power unit? (Professional notes) *Journal of accountancy*, v. 140, Dec. 1975, p. 90-3.
- Russell, T. Alan. Application of price level accounting. *Financial executive*, v. 43, Feb. 1975, p. 21, 78.
- Sandilands - the long term implications. *Management accounting* (Eng.), v. 53, Oct. 1975, p. 311.
- Schuckman, Dean P. How-to look at dollar-value LIFO. *Management accounting* (NAA), v. 57, Dec. 1975, p. 27-30.
- Siegel, Joel. Should price-level statements be required? By Joel Siegel and Jae Shim. *Cooperative accountant*, v. 28, Summer 1975, p. 24-9.
- Smyth, E. Bryan. Financial reporting in units of general purchasing power. (Accounting for inflation) *Chartered accountant in Australia*, v. 46, Oct. 1975, p. 43-5. (Summary of the exposure draft issued by the FASB, Dec. 1974.)
- Spencer, Martin M. Simpler version of FRUGPP. *Michigan CPA*, v. 27, Sept.-Oct. 1975, p. 22-6.
- Spencer, Martin M. Wanted: a new conservatism in income reporting. *Michigan CPA*, v. 26, Nov.-Dec. 1974, p. 34-5, 37, 39.
- Sprunt, Stanley W. C. Consequences of inflation on accountancy. *Virginia accountant*, v. 27, Sept. 1975, p. 7-12.
- Stark, Maurice E. Funds - working capital or cash? *Michigan CPA*, v. 26, May-June 1975, p. 23-5.
- Timberlake, A. K. Accounting principles may be significantly different by 1984. *Management accounting* (Eng.), v. 53, May 1975, p. 169-71.
- Volten, Henk. Accountancy and inflation: responses to changing prices. *Journal UEC*, v. 10, July 1975, p. 184-94.
- Weston, Frank T. Accounting for inflation. *CPA* (NYSS), v. 45, Sept. 1975, p. 21-5.
- Weston, Frank T. Adjust your accounting for inflation. (Focus on accounting & auditing) *Michigan CPA*, v. 26, March-April 1975, p. 39-43.
- Weston, Frank T. Adjust your accounting for inflation. (Thinking ahead) *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 22-4, 28-9, 146.
- When the balance sheet distorts spending decisions. (Accounting) *Business week*, Sept. 22, 1975, p. 106, 109.
- Wright, F. K. Current value accounting and the depreciation gap. *Australian accountant*, v. 45, Aug. 1975, p. 380-4.
- Wright, Robert F. Liquidity. *Arthur Andersen chronicle*, v. 35, Oct. 1975, p. 24-30.
- Zlatkovich, Charles. Accounting under inflation and its implications for management. *Industrial accountant* (Pakistan), v. 14, July-Sept. 1975, p. 113-25.

Australia

- Emanuel, D. M. Accounting for price-level changes, by D. M. Emanuel and N. A. Sinclair. *Chartered accountant in Australia*, v. 45, March 1975, p. 4-8.
- Gray, I. B. Measurement of profit 1975. *Chartered accountant in Australia*, v. 46, July 1975, p. 34-8, 40-8.
- Gynther, Reg S. First preliminary exposure draft: a method of accounting for changes in the purchasing power of money. *Australian accountant*, v. 45, Sept. 1975, p. 462-6, 471-4.
- Henderson, M. S. Stewardship function of accounting. *Australian accountant*, v. 45, Sept. 1975, p. 450-4.
- Inflation accounting is our problem. *Chartered accountant in Australia*, v. 45, Nov. 1974, p. 3.
- Kenley, W. J. Among company accounts: reporting on the effects of inflation. *Australian accountant*, v. 45, Nov. 1975, p. 589-90.
- Kirk, G. S. Accounting for inflation. *Chartered accountant in Australia*, v. 45, Nov. 1974, p. 18-20.
- Kirk, G. S. Practical examination of the alternative approaches to accounting for price changes, part 1. (Accounting for inflation) *Chartered accountant in Australia*, v. 46, Sept. 1975, p. 34-7.
- Kirk, G. S. Practical examination of the alternative approaches to accounting for price changes, part 2. (Accounting for inflation) *Chartered accountant in Australia*, v. 46, Oct. 1975, p. 47-52.
- Lamble, H. B. Dilemma of two inflation accounting exposure drafts. *Chartered accountant in Australia*, v. 46, Sept. 1975, p. 38-40.
- Parker, R. H. Reforming company financial reporting: some recent Australian views. *Accountant's magazine* (Scot.), v. 79, Oct. 1975, p. 347-8.
- Popoff, Boris. Effects of inflation and price changes on business enterprises - an accounting dilemma. *Australian accountant*, v. 45, Oct. 1975, p. 512-14, 517-20.
- Ralph, J. T. Politics of profit. *Australian accountant*, v. 45, Oct. 1975, p. 504-11.

Brazil

- Altmann, Martin. Brazilian experiment: accounting for inflation in Brazil. *Accountant* (Eng.), v. 171, Dec. 5, 1974, p. 750-3.
- Comer, Robert W. Brazilian price-level accounting. *Management accounting* (NAA), v. 57, Oct. 1975, p. 41-2, 46.
- Judge, Norman E. Inflation accounting and taxation. *Accountancy Ireland*, v. 7, Feb. 1975, p. 21-4.

Canada

- Alexander, Michael O. Accounting for inflation: a challenge for business, edited by Michael O. Alexander. Toronto, Maclean-Hunter Ltd., c1975. 112 p. [*715 A]
- Blum, James D. Variability in price level changes: inventory, expenses or revenue adjustments, by James Blum, LeRoy Brooks and Dale Buckmaster. *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 24-8.
- Boersema, John M. Monetary, non-monetary distinction in accounting for inflation. *Cost and management* (Can.), v. 49, May-June 1975, p. 6-11.
- Cowperthwaite, G. H. Inflation accounting - now *Canadian business review*, v. 2, Winter 1975, p. 40-3.
- Croll, John R. General price level indexing a delusion, a mockery and a snare? *CA magazine* (Can.), v. 106, March 1975, p. 29-34.
- Owen, Eric G. Confiscation of capital not taxation of income. *International accountant* (Eng.), v. 44, Oct.-Dec. 1974, p. 120-2.
- Zlatkovich, Charles. Accounting under inflation and its implications for management. *Cost & management* (Can.), v. 49, March-April 1975, p. 7-16.

Chile

Zeff, Stephen A. Inflation accounting and the development of accounting principles in Chile, by Stephen A. Zeff and Hugo Ovando Z. *Accountant's magazine* (Scot.), v. 79, June 1975, p. 212, 213-14.

European Economic Community

Judge, Norman E. Inflation accounting and taxation. *Accountancy Ireland*, v. 7, Feb. 1975, p. 21-4.

Germany

Kruizenga, Hank. German Institute's approach to inflation accounting. (Accountancy abroad) *Chartered accountant in Australia*, v. 46, Aug. 1975, p. 40-1.

Great Britain

Baden, E. J. Sandilands report. *Accountant's magazine* (Scot.), v. 79, Oct. 1975, p. 341-3.

Baxter, W. T. England: more work for the tax expert. (Accounting abroad) *CA magazine* (Can.), v. 106, March 1975, p. 14.

Bradfield, W. G. Inflation accounting - a practitioner's view of SSAP. *Accountant* (Eng.), v. 172, Jan. 23, 1975, p. 100-2.

British approach to inflation accounting. (Corporate cash) *Business week*, Sept. 29, 1975, p. 33-4.

Bromwich, M. Individual purchasing power indices and accounting reports: a comment on a suggestion by Professor Gynther. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 118-22.

Buckley, Adrian. Sandilands balance sheet. *Accountant* (Eng.), v. 173, Oct. 23, 1975, p. 466-8.

Challenge to change: accounting in a high inflation era. *Accountant* (Eng.), v. 173, Sept. 18, 1975, p. 312-14.

Consultative Committee Of Accountancy Bodies. Accountancy profession's reaction to Sandilands. *Accountant's magazine* (Scot.), v. 79, Nov. 1975, p. 374-6.

Consultative Committee Of Accountancy Bodies. Qualified support for Sandilands. *Accountant* (Eng.), v. 173, Nov. 6, 1975, p. 520-1.

Cowley, A. H. Accounting for inflation. *International accountant*, v. 44, July-Sept. 1974, p. 81-4.

Damant, David. Inflation accounting - more problems, interviewed by Geoffrey Holmes. *Accountancy* (Eng.), v. 86, March 1975, p. 42-3.

Hill, R. A. Constant purchasing power or replacement cost? *Accountant* (Eng.), v. 173, Nov. 27, 1975, p. 607-8.

Holmes, Geoffrey. Sandilands summarised. *Accountancy* (Eng.), v. 86, Oct. 1975, p. 22, 24, 26, 28, 30-1.

Hopkins, R. W. Inflation accounting: an interim review of practice, by R. W. Hopkins and A. J. Robb. *Accountants' journal* (N.Z.), v. 53, Feb. 1975, p. 1-5.

Institute Of Chartered Accountants In England And Wales. General Educational Trust. Accounting for inflation: a working guide to the accounting procedures. London, c1973. 2 v. (56, 64 p.) (Part 1: text, part 2: tables) [*715 I]

Legh, Peter R. Pennington. What profit? - a subjective look at profits and inflation accounting. *Accountant* (Eng.), v. 172, Jan. 9, 1975, p. 41-3.

Lowest common denominator. *Accountant* (Eng.), v. 173, Sept. 11, 1975, p. 279-80.

Macnair, H. S. A. Inflation accounting and stock: the Finance (no. 2) act 1975 - 3. *Accountant* (Eng.), v. 173, Oct. 16, 1975, p. 439-41.

Merrett, A. J. What Sandilands didn't say, by A. J. Merrett and Allen Sykes. *Accountancy* (Eng.), v. 86, Nov. 1975, p. 42, 44, 46-7.

Morris, R. C. Evidence of the impact of inflation accounting on share prices. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 82-90.

Northcote, E. F. Inflation accounting for management. *Management accounting* (Eng.), v. 53, Sept. 1975, p. 285-7.

Parker, Edmund. C.P.P. accounting: what is the argument really about? (Accounting for inflation) *Chartered accountant in Australia*, v. 46, Oct. 1975, p. 45-7. (Reprinted from *Accountant* (Eng.), April 3, 1975.)

Pizzala, Brian. What price shares? *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 106-17.

Replacement cost rejected. *Accountant* (Eng.), v. 171, Dec. 12, 1974, p. 773-4.

Sandilands favours replacement cost. *Accountant* (Eng.), v. 173, Sept. 4, 1975, p. 252.

Sandilands report. *Certified accountant* (Eng.), Oct. 1975, p. 515-16.

Sandilands report: principal conclusions. *Accountant* (Eng.), v. 173, Sept. 11, 1975, p. 298-300.

Sandilands report - principal conclusions. *Australian accountant*, v. 45, Nov. 1975, p. 585-8.

Video-cassette course on SSAP 7 launched. *Accountant* (Eng.), v. 172, Jan. 30, 1975, p. 126.

Waldeck, Tom. Accounting for inflation - how the U.K. does it. *South African chartered accountant*, v. 11, Jan. 1975, p. 22-5.

Westwick, C. A. How companies account for inflation: 1 - SSAP 7 inflation-adjusted statements, by C. A. Westwick and N. J. Ballanger. *Accountant* (Eng.), v. 172, April 10, 1975, p. 455-61.

Westwick, C. A. How companies account for inflation: 2 - other forms of accounting for the impact of inflation, by C. A. Westwick and N. J. Ballanger. *Accountant* (Eng.), v. 172, April 17, 1975, p. 496-500.

Westwick, C. A. Institute's field test results, by C. A. Westwick and N. J. Ballanger. *Accountancy* (Eng.), v. 86, Aug. 1975, p. 32-3, 36.

Wilson, J. P. Inflation accounting - what kind of compromise? *Management accounting* (Eng.), v. 53, Nov. 1975, p. 356-8.

Wilson, J. P. Taking a wider view of accounting for inflation. *Management accountant* (Eng.), v. 53, April 1975, p. 130-1.

International

Lyons, P. Howard. Accounting for inflation in other countries. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 45-53.) [110 H]

Ireland

Barrett, Frank J. Inflation debate. *Accountancy Ireland*, v. 7, Feb. 1975, p. 9-12.

Carroll, D. S. A. Inflation debate - commentary. *Accountancy Ireland*, v. 7, Feb. 1975, p. 12-13.

Judge, Norman E. Inflation accounting and taxation. *Accountancy Ireland*, v. 7, Feb. 1975, p. 21-4.

Volten, Henk. Inflation accounting: a Dutch view. *Accountancy Ireland*, v. 7, April 1975, p. 9-10.

Netherlands

Muis, Jules W. Current value accounting in the Netherlands: fact or fiction? *Accountant's magazine* (Scot.), v. 79, Nov. 1975, p. 377-9.

Volten, Henk. Inflation accounting: a Dutch view. *Accountancy Ireland*, v. 7, April 1975, p. 9-10.

New Zealand

Chambers, R. J. Accounting for inflation. *Accountants' journal* (N.Z.), v. 54, Sept. 1975, p. 299-300.

Craig, E. A. President's address to 1974 annual general meeting. *Accountants' journal* (N.Z.), v. 53, Nov. 1974, p. 154-5.

Crisp, G. A. Common dollar accounting, a move towards the truth. *Accountants' journal* (N.Z.), v. 54, Aug. 1975, p. 249-53.

Ryan, A. B. Inflation accounting. *Accountants' journal* (N.Z.), v. 53, Nov. 1974, p. 125-30.

South Africa

Farber, Selwyn. Purchasing power as a method of accounting for inflation. *South African chartered accountant*, v. 11, May 1975, p. 157-61.

Sutherland, Colin. Notes to financial statements. *South African chartered accountant*, v. 10, Nov. 1974, p. 397.

Sweden

Judge, Norman E. Inflation accounting and taxation. *Accountancy Ireland*, v. 7, Feb. 1975, p. 21-4.

Australia

- Accounting for inflation. *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 15.
- Kenley, W. J. Report on inflation and taxation. *Chartered accountant in Australia*, v. 46, July 1975, p. 88-90.
- Kenley, W. J. Report on inflation and taxation. *Australian accountant*, v. 45, July 1975, p. 338-40.

Brazil

- Altmann, Martin. Brazilian experiment: accounting for inflation in Brazil. *Accountant* (Eng.), v. 171, Dec. 5, 1974, p. 750-3.
- Araujo, Jorge Marinho de. Accounting for inflation. *Industrial accountant* (Pakistan), v. 14, Jan.-March 1975, p. 29-40, 28.
- Getzelman, John C. Financial analysis in an inflationary environment. *Management accounting* (NAA), v. 56, March 1975, p. 31-5.
- Guenther, Jack D. Indexing versus discretionary action - Brazil's fight against inflation. *Finance & development*, v. 12, Sept. 1975, p. 24-9.
- Inflation - the Brazilian experience and Ireland. *Management* (Irish) v. 22, March 1975, p. 38-40, 42.
- Robinson, Christopher H. Living with inflation - Brazilian style. *Touche Ross tempo*, v. 21, no. 1, 1975, p. 18-20.

Canada

- Beigie, Carl E. Inflation: new policy approaches. *Canadian business review*, v. 2, Winter 1975, p. 37-9.
- de Cotret, Robert Rene. Current business trends: some problem developments. *Canadian business review*, v. 2, Spring 1975, p. 4-7.
- de Cotret, Robert Rene. Current business trends: the recovery ... four problems. *Canadian business review*, v. 2, Autumn 1975, p. 38-43.
- Deutsch, John J. Politics of inflation. *Canadian business review*, v. 2, Spring 1975, p. 10-13.
- Gordon, J. Peter. Inflation and business investment: costs and uncertainties. *Canadian business review*, v. 2, Spring 1975, p. 16-18.
- Hampson, H. Anthony. Canadian economic policies: options in an inflation. *Canadian business review*, v. 2, Summer 1975, p. 32-5.
- Jollineau, R. W. Inflation and the profitability of firms in Canada, by R. W. Jollineau and S. P. Singh. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 105-20.
- Kjellberg, S. O. Deepening recession. (Economic scene) *Cost and management* (Canada), v. 49, Jan.-Feb. 1975, p. 44-5.
- Kjellberg, S. O. Price trends in the recession. (Economic scene) *Cost and management* (Can.), v. 49, May-June 1975, p. 49-50.
- Macdonald, H. Ian. Mythology of Canadian fiscal policy. *Canadian business review*, v. 2, Spring 1975, p. 14-15.
- O'Grady, M. J. Economic system, society and the consumer: key consumer issues in 1975. *Canadian business review*, v. 2, Spring 1975, p. 26-9.
- Ritchie, Ronald S. Canada: a complex socio-economic environment for planners. *Cost and management* (Can.), v. 49, Sept.-Oct. 1975, p. 31-5.
- Smith, Arthur J. R. Canada's capital needs: the coming decade. *Canadian business review*, v. 1, Autumn 1974, p. 22-6.
- Smith, Arthur J. R. Inflation: patterns, causes and impacts. *Canadian business review*, v. 2, Winter 1975, p. 32-6.
- Smith, Arthur J. R. Key compensation issues: some economic perspectives. *Canadian business review*, v. 2, Summer 1975, p. 38-42.

European Economic Community

- Coates, J. H. Corporate gearing in the EEC, by J. H. Coates and P. K. Woolley. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 1-18.

France

- Berg, Roger E. France: the tax conjoncturelle, by Roger E. Berg and Jean-Michel Tron. *Bulletin for international fiscal documentation*, v. 29, March 1975, p. 105-16.

Great Britain

- Association Of Certified Accountants. Audit of current purchasing power statements. *Certified accountant* (Eng.), May 1975, p. 271-2.
- Gibbins, Michael E. S. Counter-inflation: prices and profits under Stage III, by Michael E.S. Gibbins and David B. Vaughan. *Accountants digest* (Eng.), no. 5, Winter 1973/4, 30 p.
- Holloway, Edward. What is wrong with Britain's economy? *International accountant*, v. 44, July-Sept. 1974, p. 66-8.
- Hopkins, R. W. Inflation accounting: an interim review of practice, by R. W. Hopkins and A. J. Robb. *Accountants' journal* (N.Z.), v. 53, Feb. 1975, p. 1-5.
- Kirkby, D. Financial management and inflation. *Certified accountant* (Eng.), Jan. 1975, p. 41-2.
- Living with inflation. *Accountant* (Eng.), v. 171, Dec. 19/26, 1974, p. 844.
- McWhirter, F. S. Lessons we can learn from recent financial collapses. *Management accounting* (Eng.), v. 53, July-Aug. 1975, p. 237-40.
- Morison, A. M. C. Model for accounting for inflation. *Accounting and business research* (Eng.), v. 4, Winter 1974, p. 41-52.
- O'Boyle, Patrick. Inflation and profits. (Investment and finance) *Accountancy Ireland*, v. 6, Oct. 1974, p. 10, 12.
- Oetking, Robert. Inflation fighting labor style. *Bankers monthly*, v. 92, Aug. 15, 1975, p. 26, 28-9.
- Osborn, C. S. Inflation and local authority budgets. *Public finance & accountancy* (Eng.), v. 1, Dec. 1974, p. 380-3.
- Retail price index chart. *Accountant* (Eng.), v. 172, Feb. 27, 1975p. 292.
- Reynolds, Peter D. United Kingdom inflation indices and factors (1914 to 1974). *Accountants digest* (Eng.), no. 8, Spring 1974, p.1-3.
- Rise and rise of the money supply. (Economic trends) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 17.
- Saunders, J. C. Inflation and the finance of capital expenditure. *Public finance & accountancy* (Eng.), v. 1, Nov. 1974, p. 361-4.
- Stage 4 - three new orders. *Accountancy* (Eng.), v. 86, Feb. 1975, p. 14.
- Westwick, C. A. How companies account for inflation: I - SSAP 7 inflation-adjusted statements, by C. A. Westwick and N. J. Ballanger. *Accountant* (Eng.), v. 172, April 10, 1975, p. 455-61.
- Westwick, C. A. How companies account for inflation: 2 - other forms of accounting for the impact of inflation, by C. A. Westwick and N. J. Ballanger. *Accountant* (Eng.), v. 172, April 17, 1975, p. 496-500.

India

- Behede, V. B. Cost control and inflation. (Students' section) *Management accountant* (India), v. 10, Feb. 1, 1975, p. 160-2.
- Chatterjee, S. M. Biography of stagflation in India. *Management accountant* (India), v. 10, April 1975, p. 247-51.
- Halan, Y. C. Economic events. *Finance and commerce* (India), v. 17, April 1974, p. 168-9.
- Petrei, Amalio Humberto. Inflation and personal income tax. *Industrial accountant* (Pakistan), v. 14, April-June 1975, p. 79-84.

Indonesia

- Josodirdjo, Utomo. Indonesian monetary policy or how to curb inflation. *SGV Group journal* (P.I.), no. 4, 1974, p. 2-7.

International

- Whitman, Marina V. N. Payments adjustment process and the exchange rate regime: what have we learned? *American economic review*, v. 65, May 1975, p. 133-46.

Ireland

- Inflation - the Brazilian experience and Ireland. *Management* (Irish) v. 22, March 1975, p. 38-40, 42.
- McAndrew, P. J. Accountant and price applications. *Accountancy Ireland*, v. 7, Feb. 1975, p. 25-9.
- McDowell, Moore. Index-linking - problem or solution. *Accountancy Ireland*, v. 6, Dec. 1974, p. 27-9.

- McGovern, T. K. Depreciation and price control. *Accountancy Ireland*, v. 7, Feb. 1975, p. 31-6.
- Sheehan, John. Savings and inflation. *Management* (Irish), v. 22, Feb. 1975, p. 22-3.
- Smith, Louis P. F. What we should do about sterling. *Management* (Irish), v. 22, Jan. 1975, p. 19-22, 24.

Israel

- Pick, J. F. Index linked bond in Israel. *Israel C.P.A.*, June 1974, p. 23-31.

New Zealand

- Accounting Standards Steering Committee. Exposure draft of Statement of standard accounting practice, no. 10: accounting for changes in the purchasing power of money. *Accountants' journal* (N.Z.), v. 54, March 1975, p. 46-54.
- Emanuel, David. Some evidence on CPP accounting, by David Emanuel and Paul Rouse. *Accountants' journal* (N.Z.), v. 54, Oct. 1975, p. 328-31.
- Low, A. R. Inflation and deflation. *Accountants' journal* (N.Z.), v. 54, May 1975, p. 125-8.

Nigeria

- Olaloku, F. Akin. Budget with a difference: some reflections on the 1974/75 Nigerian federal government budget. *Bulletin for international fiscal documentation*, v. 29, April 1975, p. 147-50.

South Africa

- Halbich, H. W. W. Effect of inflation on the earnings of listed South African companies, by H.W.W. Halbich and E.A. van Eck. *South African chartered accountant*, v. 11, Jan. 1975, p. 14-18.

INFLATION accounting is our problem. *Chartered accountant in Australia*, v. 45, Nov. 1974, p. 3.

INFLATION - the Brazilian experience and Ireland. *Management* (Irish) v. 22, March 1975, p. 38-40, 42.

INFLATIONARY pace slows a bit. (Maintenance cost index) *Factory*, v. 7, Dec. 1974, p. 67.

INFORMATION AND RECORDS MANAGEMENT, INC.

- Guidebook 1975. *Information & records management*, v. 9, Jan. 1975, entire issue. (Contents. - 1. Filing, storage and retrieval equipment. 2. Filing and retrieval aids. 3. Records center operations. 4. Microfilm.)

INFORMATION exchange on investment policies. *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 198.

INFORMATION for employees. *Accountant* (Eng.), v. 172, May 29, 1975, p. 690.

INFORMATION guide for doing business in the Republic of Ireland.

- Price Waterhouse & Co. Information guide for doing business in the Republic of Ireland. New York, c1975. 97 p. (Supersedes guide dated Aug. 1971.) [*759.1 I]

INFORMATION needed, computer to the rescue. *Savings & loan news*, v. 95, Dec. 1974, p. 58-65.

INFORMATION needs of security analysts.

- Chandra, Gyan. Information needs of security analysts. *Journal of accountancy*, v. 140, Dec. 1975, p. 65-70.

INFORMATION service provides assistance to minority businesses. *Commerce today*, v. 5, March 31, 1975, p. 11-12.

INFORMATION SOURCES

See Business Sources

INFORMATION SYSTEMS

See Also Data Processing

- Ackoff, Russell L. Systems revolution. *Long range planning*, v. 7, Dec. 1974, p. 2-20.
- Adams, Carl R. How management users view information systems. *Decision sciences*, v. 6, April 1975, p. 337-45.
- Adelberg, Arthur H. Management information systems and their implications. *Management accounting* (Eng.), v. 53, Oct. 1975, p. 328-30.
- Advani, H. C. Management information system. (Students' section) *Management accountant* (India), v. 10, May 2, 1975, p. 369-70.
- Ambrose, Mark W. MIS for radiology department. *Journal of systems management*, v. 26, Sept. 1975, p. 14-17.
- Austin, John E. Educating management in the use of information systems. *Advanced management journal*, v. 40, Spring 1975, p. 37-42.
- Ball, Marion J. Computers: prescription for hospital ills. *Datamation*, v. 21, Sept. 1975, p. 50-1.
- Bauer, Robert W. Management information systems and HRA, by Robert W. Bauer and Rensis Likert. *Accounting forum*, v. 45, Dec. 1975, p. 9-16.
- Caldwell, John. Effective reports crisis. *Journal of systems management*, v. 26, June 1975, p. 7-12.
- Carlson, Arthur E. Teaching management information systems - a practicum-oriented, cross-disciplinary basis. *College news and views*, v. 28, Spring 1975, p. 5-7.
- Carren, Donald M. Multiple minis for information management. *Datamation*, v. 21, Sept. 1975, p. 54-6, 58.
- Chatterjee, B. K. Management information system - a conceptual framework. *Management accountant* (India), v. 9, Aug. 1974, p. 585-7.
- Cleland, David I. Competitive business intelligence systems, by David I. Cleland and William R. King. *Business horizons*, v. 18, Dec. 1975, p. 19-28.
- Cleland, David I. Systems analysis and project management, by David I. Cleland and William R. King. 2nd ed. New York, McGraw-Hill, c1975. 398 p. [201.8 C]
- Clowes, Kenneth W. Computers and information technology. *Management controls* (PMM & Co.), v. 22, July-Aug. 1975, p. 114-18.
- Donahue, Richard B. New society billing and information system. (Management services) *Massachusetts CPA review*, v. 49, Jan.-Feb. 1975, p. 27, 29-30.
- Drake, Albert E. Computer-based management information system for a multi-plant operation. *Production and inventory management*, v. 15, no. 4, 1974, p. 73-83.
- Driver, Michael J. Human information processing, decision style theory, and accounting information systems, by Michael J. Driver and Theodore J. Mock. *Accounting review*, v. 50, July 1975, p. 490-508.
- Ein-Dor, Phillip. Parallel strategy for mis. *Journal of systems management*, v. 26, March 1975, p. 30-5.
- EO research department - ready to supply the answers. *H & S reports*, v. 12, Summer 1975, p. 1-6.
- ERIC: the model micrographics information system. *Information & records management*, v. 9, March 1975, p. 42-5.
- Fairaizl, Alan F. Corporate planning system, by Alan F. Fairaizl and Satinder K. Mullick. *Management accounting* (NAA), v. 57, Dec. 1975, p. 13-17, 20.
- First pass at privacy laws given an A for adequate. (Privacy) *Datamation*, v. 21, Feb. 1975, p. 71-2, 76.

- Foley, James F. Developments in information processing. (Methods and management) *Best's review* (Property/liability ed.), v. 75, March 1975, p. 116-18.
- George, Frank Honywill. Anatomy of business. New York, Halsted Press, c1974. 158 p. [200 G]
- Ghosh, Syamal K. Financial information systems. (Students' section) *Management accountant* (India), v. 9, Oct. 1974, p. 805-9.
- Goldstein, Robert C. Costs of privacy. *Datamation*, v. 21, Oct. 1975, p. 65-9.
- Green, K. E. You need more information for survival, by K.E. Green and R.M. Chase. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 46-56, 72.
- Guy, Jeffrey R. MIS necessity. *Data management*, v. 13, July 1975, p. 38-40.
- Hairsine, Richard P. Financial information systems: concept and state of the art. *Delaware CPA*, v. 1, Nov. 1974, p. 35-8.
- Hall, Jeremy. Forecasting what your business system will do. *Advanced management journal*, v. 40, Summer 1975, p. 40-51.
- Hansen, James V. Progress in health care systems. *Journal of systems management*, v. 26, April 1975, p. 14-21.
- Hewitt, Leroy A. Control system design. *Burroughs clearing house*, v. 60, Oct. 1975, p. 16-17, 36.
- Hodge, Bartow. Computer in management information and control systems. *Data management*, v. 12, Dec. 1974, p. 26-30.
- Hopwood, Anthony G. Accounting system and managerial behaviour. Lexington, Mass., Lexington Books, D.C. Heath & Co., c1973. 237 p. [110 H]
- Hopwood, Anthony G. Empirical study of the role of accounting data in performance evaluation. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. Chicago, 1974, p. 156-93.) [*102 C]
- Jauhari, B. S. Computers - a management information system. (Mainly for students) *Chartered accountant* (India), v. 23, Jan. 1975, p. 27-31.
- Kaumeyer, Richard A. Forgotten management system. (Systems insights) *Journal of systems management*, v. 26, March 1975, p. 36-7.
- Kennevan, Walter J. Modern information system organization structure and key personnel. *Data management*, v. 13, Sept. 1975, p. 24-7.
- Kershaw, P. B. Information for corporate management. *Public finance & accountancy* (Eng.), v. 1, Nov. 1974, p. 358-60.
- Kneitel, Arnold M. Current myths about information processing. *Journal of systems management*, v. 26, May 1975, p. 36-41.
- Kneitel, Arnold M. Evolving effective efficient... MIS - why this title? *Infosystems*, v. 22, July 1975, p. 41.
- Kneitel, Arnold M. Operating management -- the real users of MIS. (Management information systems) *Infosystems*, v. 22, Oct. 1975, p. 61-2.
- Kneitel, Arnold M. Top management - everybody's favorite whipping boy. (Management information systems) *Infosystems*, v. 22, Sept. 1975, p. 76-7, 90.
- Kretlow, William J. Analyzing job requirements. (Management input) *Journal of systems management*, v. 26, April 1975, p. 22-3.
- Latin, Robert. Management information system is vital for REITs, by Robert Lattin and Warren Richard. *Real estate lawyer*, v. 4, Winter 1975, p. 64-70.
- Laverdiere, Raymond G. Information systems and management, by Raymond G. Laverdiere and Ephraim P. Smith. *Managerial planning*, v. 23, May-June 1975, p. 20-3.
- Lee, Robert D. Personnel management information systems for state and local governments, by Robert D. Lee and William M. Lucianovic. *Public personnel management*, v. 4, March-April 1975, p. 84-9.
- Leiberman, Arthur Z. Structuring of an events-accounting information system, by Arthur Z. Leiberman and Andrew B. Whinston. *Accounting review*, v. 50, April 1975, p. 246-58.
- Leonard, James O. Information management: the systems approach to information and records management - Part II, by James O. Leonard and G. Theodore Nygreen. *Information & records management*, v. 9, Feb. 1975, p. 8, 10, 36-8.
- Lucas, Henry C. Performance and the use of an information system. *Management science*, v. 21, April 1975, p. 908-19.
- Lucas, Henry C. Toward creative systems design. New York, Columbia University Press, c1974. 147 p. [201.8 L]
- Lucas, Henry C. Use of an accounting information system, action and organizational performance. *Accounting review*, v. 50, Oct. 1975, p. 735-46.
- Lusk, Edward J. Planning dimension of a data base information system, by Edward J. Lusk and Arthur E. Wolf. *Managerial planning*, v. 23, Jan.-Feb. 1975, p. 36-40.
- Mace, Myles L. Management information systems for directors, edited by Myles L. Mace. (From the boardroom) *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 14-16, 18, 22, 24, 166, 168.
- Mason, John O. Management information systems - the auditor's role. *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 40-8.
- Miller, Clair R. Command and control: replacement for management information systems. *Data management*, v. 13, Nov. 1975, p. 12-15.
- Miller, Danny. Conceptual levels and the design of accounting information systems, by Danny Miller and Lawrence A. Gordon. *Decision sciences*, v. 6, April 1975, p. 259-69.
- Milutinovich, Jugoslav. Organizing the MIS department, by Jugoslav Milutinovich and Howard A. Kanter. *Journal of systems management*, v. 26, April 1975, p. 36-41.
- Mitroff, Ian I. On management myth-information systems, by Ian I. Mitroff, John Nelson and Richard O. Mason. *Management science*, v. 21, Dec. 1974, p. 371-82.
- Orkins, Matthew J. Backing into an information system, by Matthew J. Orkins and Stephan F. Weiss. *Datamation*, v. 21, Oct. 1975, p. 79, 83, 87.
- Paretta, Robert L. Designing management information systems: an overview. *Journal of accountancy*, v. 139, April 1975, p. 42-7.
- Powell, Robert M. Management by anticipation. *Air force comptroller*, v. 9, Oct. 1975, p. 24-6.
- Rodgers, Tommy R. Management involvement pays off. *Data management*, v. 13, Feb. 1975, p. 24-7.
- Sass, C. Joseph. MIS - are you missing the plane? (Spectrum) *Infosystems*, v. 22, March 1975, p. 50-1, 64.
- Schroeder, Roger G. Experimental evaluation of the relationship of uncertainty in the environment to information used by decision makers, by Roger G. Schroeder and Izak Benbasat. *Decision sciences*, v. 6, July 1975, p. 556-67.
- Scott, George M. Information systems and coordination in multinational enterprises. *International journal of accounting, education and research*, v. 10, Fall 1974, p. 87-105.
- Soden, John V. Understanding MIS failures. *Data management*, v. 13, July 1975, p. 29-33, 46.
- Spangle, Clarence W. Operational systems for informing management. *Computers and people*, v. 24, May 1975, p. 23-5, 31.
- Sprague, Ralph H. MIS concepts, Part I, by Ralph H. Sprague and Hugh J. Watson. *Journal of systems management*, v. 26, Jan. 1975, p. 34-7.
- Sprague, Ralph H. MIS concepts - part 2, by Ralph H. Sprague and Hugh J. Watson. *Journal of systems management*, v. 26, Feb. 1975, p. 35-40.
- Stimler, Saul. Performance evaluation. (Systems insights) *Journal of systems management*, v. 26, Feb. 1975, p. 40-1.
- Szatrowski, Ted. Management information system for banks. *Burroughs clearing house*, v. 59, March 1975, p. 26-7, 61.
- Takeda, Ryuji. Characteristics of information accounting. *Annals of the School of Business Administration, Kobe University*, 1974, p. 1-15.
- Thies, James B. Hospital personnel and computer-based systems: a study of attitudes and perceptions. *Hospital administration*, v. 20, Winter 1975, p. 17-26.
- Tippos, Manuel A. Structuring a management information system for strategic planning. *Managerial planning*, v. 23, Jan.-Feb. 1975, p. 10-16.
- Tocco, Anthony L. Accounting, the accountant, and the management information system, by Anthony L. Tocco and Donald P. Bedel. *National public accountant*, v. 20, Oct. 1975, p. 32-4.

- Tremblay, Doria. Le systeme d'information financiere et la firme multinationale. *Cost and management* (Canada), v. 49, Jan.-Feb. 1975, p. 33-7.
- Trump, Guy W. NEXUS - a people bank. (Education) *Journal of accountancy*, v. 140, Nov. 1975, p. 94.
- Vazsonyi, Andrew. Information systems in management science. *Interfaces*, v. 5, Nov. 1974, p. 20-4.
- Vazsonyi, Andrew. Quest for a theory of management information systems. (Information systems in management science) *Interfaces*, v. 5, Aug. 1975, p. 54-7.
- Vazsonyi, Andrew. Syntax of operands: data base structures. *Interfaces*, v. 5, part 1, Feb. 1975, p. 57-63.
- West, Glenn M. MIS in small companies. *Journal of systems management*, v. 26, April 1975, p. 10-13.
- Willoughby, Theodore C. Origins of systems projects. *Journal of systems management*, v. 26, Oct. 1975, p. 19-26.
- Canada**
- de Cotret, Robert Rene. AERIC: the Applied Economic Research and Information Centre. *Canadian business review*, v. 1, Autumn 1974, p. 1-3.
- Costs**
- Meary, Andre. Cost/benefit calculations for information systems. *Journal UEC*, v. 10, Jan. 1975, p. 21-4.
- Management**
- Davis, Claude J. Information systems: information life span considerations, by Claude J. Davis and James M. Pruett. *Information & records management*, v. 9, May 1975, p. 24, 27-8.
- INFORMATION THEORY**
- Anderson, James A. Information interactions and accounting information user reactions. *Accounting review*, v. 50, July 1975, p. 509-11.
- Bandhyopadhyay, Rangalal. Information and decision. *Management Accountant* (India), v. 10, Feb. 1, 1975, p. 77-81.
- Driver, Michael J. Human information processing, decision style theory, and accounting information systems, by Michael J. Driver and Theodore J. Mock. *Accounting review*, v. 50, July 1975, p. 490-508.
- Duncan, George T. Optimal diagnostic questionnaires. *Operations research*, v. 23, Jan.-Feb. 1975, p. 22-32.
- Koprowski, Eugene J. What managers can learn from artists. *Business horizons*, v. 18, June 1975, p. 83-90.
- Takeda, Ryuji. Characteristics of information accounting. *Annals of the School of Business Administration, Kobe University*, 1974, p. 1-15.
- Velasco, Emmanuel T. Application of information theory on the analysis of financial statements: an ongoing research project, by Emmanuel T. Velasco and Alfonso S. Tioleco. *Accountants' journal* (P.I.), no. 1, 1975, p. 20-5.
- INFORMATION UTILITIES**
- See Computer Utilities
- INGEGNO, ALFRED P.**
- Let the patient buy his own malpractice protection. *Medical economics*, v. 51, Dec. 9, 1974, p. 92.
- INGENIOUS** Subch. S tax-saving plan killed by Tax Court. *Taxation for accountants*, v. 15, July 1975, p. 32.
- INGERSOLL, RONALD L.**
- Small banks can enjoy larger banks' computer benefits, by Ronald L. Ingersoll and Gary Wollan. (Small bank scene) *Magazine of bank administration*, v. 50, Dec. 1974, p. 12-13.
- INGLEBY, STEVEN L.**
- Time-sharing: new hope for the second-home industry? *Real estate review*, v. 5, Spring 1975, p. 96-103.
- INHERITANCE** taxation of wrongful death damages in Iowa: estate of Dielemanv. Department of Revenue. (Comment) *Iowa law review*, v. 60, April 1975, p. 1072-88.
- INJUNCTIONS**, the National environmental policy act of 1969, and the Fourth Circuit's chimera of revocability. (Comments) *Iowa law review*, v. 60, Dec. 1974, p. 362-77.
- INLAND** revenue department act 1975. *Accountants' journal* (N.Z.), v. 54, May 1975, p. 129-32.
- INNOVATION**
- Baldrige, J. Victor. Organizational innovation: individual, organizational, and environmental impacts, by J. Victor Baldrige and Robert A. Burnham. *Administrative science quarterly*, v. 20, June 1975, p. 165-76.
- Daly, Michael. Change and resistance to it. *Management* (Irish), v. 22, May 1975, p. 11-12, 15-16.
- Edwards, Morris O. Creativity solves management problems. *Journal of systems management*, v. 26, June 1975, p. 14-20.
- Feldman, Laurence P. Identifying buyers of a major automotive innovation, by Laurence P. Feldman and Gary M. Armstrong. *Journal of marketing*, v. 39, Jan. 1975, p. 47-53.
- Feldman, Laurence P. Reply to Peat, Gentry, and Brown, by Laurence P. Feldman and Gary M. Armstrong. (Marketing notes and communications) *Journal of marketing*, v. 39, Oct. 1975, p. 63-4.
- Peat, Nancy C. Comment on: Identifying buyers of a major automotive innovation, by Nancy C. Peat, James W. Gentry and Thomas L. Brown. (Marketing notes and communications) *Journal of marketing*, v. 39, Oct. 1975, p. 61-2.
- Smith, Bruce A. Technological innovation in electric power generation: 1950-1970. *Land economics*, v. 50, Nov. 1974, p. 336-47.
- Taylor, Bernard. Strategies for planning. *Long range planning*, v. 8, Aug. 1975, p. 27-40.
- Utterback, James M. Successful industrial innovations: a multivariate analysis. *Decision sciences*, v. 6, Jan. 1975, p. 65-77.
- Villarreal, John J. Expanding the innovative process. *Managerial planning*, v. 24, July-Aug. 1975, p. 35-8.
- Walton, Richard E. Diffusion of new work structures: explaining why success didn't take. *Organizational dynamics*, v. 3, Winter 1975, p. 3-22.
- Wilson, Geoffrey H. Financial control of innovation. *Management accounting* (Eng.), v. 53, Sept. 1975, p. 276-8.
- Wolek, Francis W. Implementation and the process of adopting managerial technology. *Interfaces*, v. 5, May 1975, p. 38-46.
- INPUT-OUTPUT ACCOUNTING**
- Chartered Institute Of Public Finance And Accountancy. Output measurement, 3: standards. *Public finance & accountancy* (Eng.), v. 2, Jan. 1975, p. 18-20.
- Chartered Institute Of Public Finance And Accountancy. Output Measurement Working Party. Output measurement - 1. Output measurement and decision making. *Public finance & accountancy* (Eng.), v. 1, Oct. 1974, p. 339-42.
- Cohen, Alan S. Input-output analysis of the costs of air pollution control, by Alan S. Cohen and Arthur P. Hurter. *Management science*, v. 21, Dec. 1974, p. 453-61.
- INSECTICIDE WHOLESALERS**
- See Chemical Wholesalers
- INSIDER TRANSACTIONS**
- See Also Corporations-Disclosure Of Information
- Brodsky, Edward. Guide to securities litigation. New York, Law Journal Press, c1974. 401 p. (Includes table of cases) [720 B]

- Dirks, Ray. Equity Funding aftermath. *Barron's*, June 23, 1975, p. 3, 8, 12, 14, 16, 18. (Reprint file. *B)
- Fein, Carol A. Reinspection of purchase and sale under Section 16(b). (Notes) *Brooklyn law review*, v. 41, Summer 1974, p. 91-133.
- Fleming, Austin. Handling securities in the administration of trusts and estates. *Trusts and estates*, v. 113, Dec. 1974, p. 820-4, 847-9.
- Galen, Richard E. Securities law - section 16(b) - an exchange of securities pursuant to a merger does not constitute a section 16(b) purchase unless.... (Recent decision) *George Washington law review*, v. 42, Aug. 1974, p. 1141-56.
- Gillis, John G. Mandatory use of inside information. (Securities law and regulation) *Financial analysts journal*, v. 31, March/April 1975, p. 12-14, 90-1.
- Kleinbard, Edward D. Going private. (Notes) *Yale law journal*, v. 84, March 1975, p. 903-31.
- McCarthy, Christopher M. Rule 10b-5 - expanding insider liability. (Securities law) *St. John's law review*, v. 49, Winter 1975, p. 405-15.
- Mundheim, Robert H. Selected trends in disclosure requirements for public corporations. *Securities regulation law journal*, v. 3, Spring 1975, p. 3-32.
- Rosenzweig, Victor M. Insider liability under rule 10b-5 - the current state of the law. *St. John's law review*, v. 49, Fall, 1974, p. 31-51.
- Ruder, David S. Current problems in corporate disclosure. *Business lawyer*, v. 30, July 1975, p. 1081-93.
- Smith, Edgar A. Gold v. Sloan: Section 16(b)'s application to short swing trading in post-merger situations. (Notes) *University of Pittsburgh law review*, v. 36, Fall 1974, p. 139-52.
- Strickland, Lucy D. Unorthodox transactions and liability for short-swing profits under 16(b) of the Securities exchange act of 1934. *Washington and Lee law review*, v. 32, Spring 1975, p. 565-70.

INSOLVENCIES

See Also Bankruptcy
Business Failures
Liquidations And Receiverships

- Bachman, James E. Premium-to-surplus ratios, investment portfolio composition and insurer solvency. *Best's review* (Property/liability ed.), v. 75, April 1975, p. 10, 12, 82, 84, 86-90.
- Hartigan, P. W. J. Workers' rights in liquidation. *Accountant* (Eng.), v. 172, Feb. 20, 1975, p. 248-9.
- Harvey, P. W. Insolvency - receivers and liquidators, by P. W. Harvey and E. R. Smal. (Practitioners forum) *Chartered accountant in Australia*, v. 45, March 1975, p. 35-7.
- Leventhal, Kenneth. How to handle insolvency. *Footnotes* (Kenneth Leventhal & Co.), Jan. 1975, p. 2-5.
- Waters, David F. Remedies to insolvent situations. *South African chartered accountant*, v. 11, July 1975, p. 245-6.

INSTALLMENT sale of a business is usually a sale of assets. *Taxation for accountants*, v. 15, Sept. 1975, p. 154.

INSTALLMENT sale of a business is usually a sale of assets. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 137.

INSTALLMENT sales v. income averaging. (Taxes in figures) *Taxation for accountants*, v. 15, Nov. 1975, p. 313.

INSTALLMENTS

- Corenswet, Ellen Barrie. I can get it for you wholesale: the lingering problem of automobile deficiency judgments. (Notes) *Stanford law review*, v. 27, April 1975, p. 1081-1107.
- Joehnk, Michael D. How to use the rule of 78s to determine interest earned, by Michael D. Joehnk and George R. McGrail. (Accounting shortcuts) *Practical accountant*, v. 8, Jan.-Feb. 1975, p. 51-2.

- Lee, David. Installment loan profitability analysis: its application in a proposal to finance hospital receivables, by David Lee and McKenna Jordan. *Journal of commercial bank lending*, v. 57, May 1975, p. 47-57.
- Sullivan, James A. Forecasting consumer installment credit: an application of parametric time series modeling, by James A. Sullivan and Richard G. Marcis. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 98-107.

Accounting

- Carter, M. G. R. Instalment credit accounting. *Accountants' journal* (N.Z.), v. 54, Sept. 1975, p. 294-8.
- Coen, Charles D. Maturity control system for accruing loan income. *Magazine of bank administration*, v. 51, Aug. 1975, p. 18-26.

Statistics

- Hampton, Robert J. Analysis of 1974 composite ratios of instalment sales finance and consumer finance (direct cash lending) companies. *Journal of commercial bank lending*, v. 57, July 1975, p. 26-36.

INSTITUT DER WIRTSCHAFTSPRUFER IN DEUTSCHLAND.

- Kruizenga, Hank. German Institute's approach to inflation accounting. (Accountancy abroad) *Chartered accountant in Australia*, v. 46, Aug. 1975, p. 40-1.

INSTITUTE advises Congress on national health care insurance. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 18.

INSTITUTE elects officers. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 21-2.

INSTITUTE FOR BUSINESS PLANNING.

- Bird's eye look at what the Pension reform act of 1974 means to you. Englewood Cliffs, N.J., 1974. 39 p. (*Executive wealth report*, sect. 2, Oct. 1974.) [*208.91 J]

INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS IN ISRAEL.

- Professional recommendations and guidelines. Tel Aviv, Israel, c1974. 104 p. (Translated from the Hebrew original.) [*117 I]

INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF GREECE.

- Zographos, N. J. Facts about auditing institutions in Greece. *Journal UEC*, v. 10, Oct. 1975, p. 305-9. (Reply to an article entitled the Profession in Greece by Theodor Starkos published in *Journal UEC*, no. 3, July 1974.)

INSTITUTE OF CHARTERED ACCOUNTANTS IN AUSTRALIA.

- Dunn, R. C. Institute's role in the communication process. *Chartered accountant in Australia*, v. 46, July 1975, p. 16-20, 22-6.
- Nineteen seventy-five in Congress year. (Editorial) *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 3.
- Spencer, Kenneth H. Look at accounting down under. *World* (PMM & Co.), v. 9, Spring 1975, p. 33-5.
- Structure of the profession in Australia. *Chartered accountant in Australia*, v. 46, Oct. 1975, p. 17-18.
- Submission on the Corporations and securities industry bill 1974. *Australian accountant*, v. 45, May 1975, p. 196-202, 205-7.

—National Council.

Statement of accounting standards: DS7 materiality in financial statements. *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 12-14.

—Public Relations Committee.

Chartered accountancy. *Chartered accountant in Australia*, v. 45, April 1975, p. 23-5.

INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES.

Accounting for changes in the purchasing power of money. *Accountants' journal* (N.Z.), v. 53, Sept. 1974, p. 58-68.

Anibaba, M. O. Focus on Kenneth Johnson Sharp. (Focus) *Nigerian accountant*, v. 7, Oct./Dec. 1974, p. 6.

Dealing with back duty: ICA course on neglected area. *Accountant* (Eng.), v. 171, Dec. 12, 1974, p. 779-81.

Information exchange on investment policies. *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 198.

International business: London Anglo-American conference. *Accountant* (Eng.), v. 171, Dec. 19/26, 1974, p. 817-19.

McKeon, Ashley. Financial advice bureaux. (From our London correspondent) *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 26-7.

Morpeth, D. S. Professional independence. *Accountant* (Eng.), v. 171, Nov. 21, 1974, p. 683-5.

Scope and aim of financial reports. *Accountant* (Eng.), v. 173, July 17, 1975, p. 61-3.

Time to speak. *Accountant* (Eng.), v. 172, May 15, 1975, p. 613-14.

Watts, R. K. Role of the universities in training professional accountants in developing countries - the Nigerian case. *Nigerian accountant*, v. 7, April/June 1974, p. 18-19.

Wright, E. Kenneth. Institute's role in society. *Accountant* (Eng.), v. 172, June 19, 1975, p. 788-91.

—Council.

Audit of current purchasing power statements. *Accountancy* (Eng.), v. 86, May 1975, p. 88, 90.

President's statement with the report and accounts for 1974. *Accountant* (Eng.), v. 172, May 15, 1975, p. 619-25.

—General Educational Trust.

Accounting for inflation: a working guide to the accounting procedures. London, c1973. 2 v. (56, 64 p.) (Part 1: text, part 2: tables) [*715 I]

—Joint Committee on Ethics.

Ethical guide for members of the Institute of Chartered Accountants in England and Wales. *Accountancy* (Eng.), v. 86, Aug. 1975, p. 42-7.

INSTITUTE OF CHARTERED ACCOUNTANTS IN IRELAND.

Changing values. *Accountant* (Eng.), v. 171, Nov. 21, 1974, p. 677-8.

Institute Of Chartered Accountants In England And Wales. Joint Committee on Ethics. Ethical guide for members of the Institute of Chartered Accountants in England and Wales. *Accountancy* (Eng.), v. 86, Aug. 1975, p. 42-7.

Rowe, David. Statements on auditing. *Accountancy Ireland*, v. 6, Oct. 1974, p. 13-16.

Technical - proposed statement on auditing: audit problems of companies with limited internal control, exposure draft EK 1. *Accountancy Ireland*, v. 7, Feb. 1975, p. 14-16.

—Technical Standards Committee.

Barrett, Frank J. At your service. (Technical) *Accountancy Ireland*, v. 7, Aug. 1975, p. 37-9.

INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA.

Rao, V. K. R. Seminar on accountability in the public sector. *Chartered accountant* (India), v. 23, June 1975, p. 577-8.

Statement on accounting for foreign currency translation. *Chartered accountant* (India), v. 23, Jan. 1975, p. 337-9.

—Research Committee.

Statement on accounting for foreign currency translation. *Chartered accountant* (India), v. 23, Nov. 1974, p. 225-7.

INSTITUTE OF CHARTERED ACCOUNTANTS OF SCOTLAND.

Going concern problems. *Accountant's magazine* (Scot.), v. 79, April 1975, p. 141-2.

Institute Of Chartered Accountants In England And Wales. Joint Committee on Ethics. Ethical guide for members of the Institute of Chartered Accountants in England and Wales. *Accountancy* (Eng.), v. 86, Aug. 1975, p. 42-7.

McLean, Alasdair T. Accounting for business combinations and goodwill. Edinburgh, Scot., Accountants' Pub. Co. for the Institute of Chartered Accountants of Scotland, c1972. 85 p. [*231 M]

Sevastopulo, J. D. Institute's professional indemnity insurance scheme. *Accountant's magazine* (Scot.), v. 79, Nov. 1975, p. 389-91.

Special general meeting. *Accountant's magazine* (Scot.), v. 79, Jan. 1975, p. 47-9.

INSTITUTE OF COST AND MANAGEMENT ACCOUNTANTS.

Armstrong, J. D. Too much emphasis on new ways, not enough on applying the old. *Management accounting* (Eng.), v. 53, Feb. 1975, p. 49-50.

Challenge to change: accounting in a high inflation era. *Accountant* (Eng.), v. 173, Sept. 18, 1975, p. 312-14.

ICMA receives its charter. *Accountant* (Eng.), v. 172, Feb. 20, 1975, p. 238.

Kilvington, Kenneth W. Management accountant: a British study. *Management accounting* (NAA), v. 56, May 1975, p. 32-8.

Terminology of management and financial accountancy. 3rd ed. London, c1974. 95 p. [*114 I]

INSTITUTE OF INTERNAL AUDITORS.

Anders, Don. Progress through sharing. *Accountant* (Eng.), v. 173, Nov. 20, 1975, p. 586-7.

Auditing fast response systems. Orlando, Fla., c1974. 31 p. (Modern concepts of internal auditing) [*175 I]

Bradt, John D. Spirit of professional performance. *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 12-18.

Establishing the internal audit function in EDP - job descriptions. Orlando, Fla., c1974. 20 p. (Modern concepts of internal auditing) [*175 I]

Institute of Internal Auditors: inauguration of new UK chapter. *Accountant* (Eng.), v. 172, June 26, 1975, p. 813-14.

Internal audit in a changing economy. *Accountant* (Eng.), v. 172, May 8, 1975, p. 588-90.

Smith, Norman A. Service to management. *Accountant* (Eng.), v. 173, Nov. 20, 1975, p. 584.

Stettler, Howard F. Certificate programs: certified internal auditor. (Education research) *Accounting review*, v. 50, Oct. 1975, p. 904-7.

Wilson, Duane E. Highlights of the first internal auditor examination. *Internal auditor*, v. 32, March-April 1975, p. 15-24.

INSTITUTE of Internal Auditors: inauguration of new UK chapter. *Accountant* (Eng.), v. 172, June 26, 1975, p. 813-14.

INSTITUTE OF LIFE INSURANCE.

Life insurance fact book, 1974. New York, 1974. 126 p. [*430 I]

INSTITUTE OF MANAGEMENT ACCOUNTING.

Adamsons, Uldis. Certificate in management accounting. *G&O review*, v. 10, Fall 1975, p. 82-5.

Analysis of 1974 CMA examination. *Management accounting* (NAA), v. 57, Aug. 1975, p. 63-4.

ACCOUNTANTS' INDEX 1975

Management accounting examination. Examination for part 3 - public reporting standards, auditing and taxes. *Management accounting* (NAA), v. 56, April 1975, p. 64-74.

Management accounting examination. Examination for part 4 - periodic reporting for internal and external purposes plus unofficial solution for part 4. *Management accounting* (NAA), v. 56, May 1975, p. 75-90.

Management accounting examination. Examination for Part 5: decision analysis, including modeling and information systems. *Management accounting* (NAA), v. 56, June 1975, p. 69-82.

INSTITUTE OF MANAGEMENT CONSULTANTS.

Should management consultants be licensed by the states? A discussion memorandum. New York, 1974. 1 v. (various pagings) [*200.81 I]

INSTITUTE OF REAL ESTATE MANAGEMENT.

Miller, Vance C. Significant gains. (President's letter) *Journal of property management*, v. 39, Nov.-Dec. 1974, p. 244.

Experience Exchange Committee.

Statistical compilation and analysis of actual 1973 income and expenses experienced in apartment, condominium, and cooperative building operation. Chicago, c1974, 160 p. (Cover title: *Income/expense analysis: apartments, condominiums & cooperatives.*) [*250 Apa]

INSTITUTE ON ESTATE PLANNING, 8th, University of Miami Law Center, 1974.

Proceedings..., edited by Philip E. Heckerling. Indianapolis, Newkirk Associates, c1974. 1 v. (various pagings) (Contains cumulative index and tables for volumes 1-8, 1967-1974.) [750.2 I]

INSTITUTE ON FEDERAL TAXATION, 32nd, New York University, 1973.

Proceedings..., edited by S. Theodore Reiner. New York, Matthew Bender, c1974. 2 v. (1910 p.) [751 N]

INSTITUTE opposes making private tax letters public. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 17-18.

INSTITUTE questions SEC's auditor-client amendments. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 11-12, 14.

INSTITUTE will review audit guide for construction firms. (News report) *Journal of accountancy*, v. 139, April 1975, p. 8.

INSTITUTE'S local firm quality review program.

Bruschi, William C. Institute's local firm quality review program. New York, American Institute of CPAs, 1974. 4 p. (Reprinted from the members' section, *Journal of Accountancy*, March 1974.) [*250 Acc]

INSTITUTIONAL STOCKHOLDERS

See Stockholders. Institutional

INSTITUTIONS

See Hospitals

Libraries

Mental Health Institutions

Non-Profit Organizations

Schools And Colleges

INSTITUTE OF MANAGEMENT ACCOUNTING.-(Continued)

INSURANCE

See Also Insurance Companies
Underwriters

Beckman, Gail McKnight. Woman's perspective. (Estate planning) *Trusts & estates*, v. 114, March 1975, p. 136-8.

Benson, Tony. Changing needs of industry. (Focus on risk management) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 66.

Brechwald, David R. How to plan effective industrial insurance coverage. *Wisconsin CPA*, Dec. 1974, p. 15-16.

Gartland, Peter. Insurance revolution. (Focus on risk management) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 60.

Hershman, Arlene. Insurance - new headache for executives. *Dun's review*, v. 104, Dec. 1974, p. 73-4.

Johnson, Donald M. Risk is a four-letter word. *Best's review* (Property/liability ed.), v. 76, July 1975, p. 14, 16, 81-3.

Kloman, H. Felix. Resource challenge: risk management in higher education. *Risk management*, v. 22, July 1975, p. 17-20.

McCrary, Max. Insurance coverage of cooperatives. *Cooperative accountant*, v. 28, Summer 1975, p. 37-41.

McGrath, James W. Insurance pointers for condominium directors. (Condominium world) *Real estate review*, v. 5, Spring 1975, p. 33-5.

Neale, William H. Methods of funding the university risk. *Risk management*, v. 22, July 1975, p. 36-8, 40.

Pfeffer, Irving. Competitive bidding for insurance. *Risk management*, v. 22, Jan. 1975, p. 22-4, 26.

Pillsbury, Dennis. Uni-sex actuarial tables - pros and cons. *Best's review* (Life/health ed.), v. 75, Jan. 1975, p. 16, 18, 71.

Will the insurance turnaround continue? *Institutional investor*, v. 9, Feb. 1975, p. 66-7.

Accounting

I don't write earthquakes. (Letter from America) *Accountant* (Eng.), v. 172, Feb. 6, 1975, p. 175.

Colombia

World insurance reports. (World insurance forum) *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 49-52.

France

World insurance reports. (World insurance forum) *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 49-52.

Germany

World insurance reports. (World insurance forum) *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 49-52.

Government regulation

Krizay, John. Insurers may prefer a government-run health show. *Medical economics*, v. 52, Sept. 1, 1975, p. 129, 133, 136, 138, 143.

Patterson, R. Y. Legislation, registration and RIMS. *Risk management*, v. 22, June 1975, p. 22-4, 26, 28.

Paxton, Harry T. Your prospects under national health insurance. *Medical economics*, v. 52, Sept. 29, 1975, p. 129-52, *passim*.

Williams, James R. And now, a word from the health insurers. *Medical economics*, v. 52, Sept. 1, 1975, p. 143.

Great Britain

Burton, Kenneth J. Insurance levy bill: policy-holders pay the price. *Accountant* (Eng.), v. 173, Oct. 16, 1975, p. 433-4.

History

Ibsen, Max E. Origins of reinsurance. *Best's review* (Property/liability ed.), v. 76, Aug. 1975, p. 31-2, 34.

Jamaica

World insurance reports. (World insurance forum) *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 49-52.

Japan

Yamanaka, Yoshinori. Special characteristics of agricultural cooperative insurance in Japan. (World insurance forum) *Best's review* (Property/liability ed.), v. 76, June 1975, p. 53-5.

Philippines

World insurance reports. (World insurance forum) *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 49-52.

INSURANCE, ACCIDENT

See Also Taxation, United States - Insurance, Accident

Rubin, Harvey W. Insuring the nuclear reactor, by Harvey W. Rubin and Stephen H. Andrick. *Risk management*, v. 22, Jan. 1975, p. 28-30, 32.

INSURANCE, ACCOUNTANTS' LIABILITY

Kramer, Dan G. Malpractice claims. (Administration of accountants practice) *CPA* (NYSS), v. 45, Nov. 1975, p. 61-2.

Landy, Herbert H. Accountants' attitudes toward liability claims and malpractice insurance. *National public accountant*, v. 20, Sept. 1975, p. 14-16.

Sevastopulo, J. D. Institute's professional indemnity insurance scheme. *Accountant's magazine* (Scot.), v. 79, Nov. 1975, p. 389-91.

Australia

Professional indemnity insurance: Australian Society of Accountants' group scheme. *Australian accountant*, v. 44, Dec. 1974, p. 669.

INSURANCE, ACCOUNTS RECEIVABLE

Take the worry out of accounts receivable. *Credit and financial management*, v. 77, Oct. 1975, p. 8-9, 37.

INSURANCE AGENCIES**Budgeting**

Davis, K. R. Cash budget simulation for independent insurance agents, by K. R. Davis, B. W. Taylor and E. J. Leverett. *Best's review* (Property/liability ed.), v. 76, June 1975, p. 26, 28, 30.

Taxation

See Taxation, United States-Insurance Agencies

INSURANCE, AUTOMOBILE

Blau, Edward H. Case for no-fault. *Risk management*, v. 22, April 1975, p. 47-8, 50.

Comarow, Avery. How to emerge undented from car crash claims. *Money*, v. 4, Jan. 1975, p. 58-9.

Degener, Jo. How to scale down insurance costs. *Money*, v. 4, April 1975, p. 68-70, 72.

Fraser, Edie. Consumer legislative update: 1974 in perspective, outlook for 1975. *Business and society review*, Winter 1974-75, no. 12, p. 58-63.

Goldstein, Bruce S. Florida Supreme Court finds fault with no-fault. (Cases noted) *University of Miami law review*, v. 28, Winter 1974, p. 468-73.

Hart, Edward J. Constitutionality of the New York State Comprehensive automobile insurance reparations act. *Fordham law review*, v. 43, Dec. 1974, p. 379-400.

Schwartz, David Herbert. No-fault insurance: litigation of threshold questions under the New York statute - the neglected procedural dimension. *Brooklyn law review*, v. 41, Summer 1974, p. 37-58.

Rates

Campbell, Carl M. Metered automobile insurance. *Best's review* (Property/liability ed.), v. 76, Aug. 1975, p. 24, 26.

INSURANCE, BLUE CROSS AND BLUE SHIELD

See Insurance, Health And Hospitalization

INSURANCE BROKERS

See Also Taxation, United States - Insurance Brokers

Bannister, Jim. Role of the broker. (Focus on risk management) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 64.

Storey, Rollyn L. Everything you always wanted to know about broker services, internationally. *Risk management*, v. 22, May 1975, p. 6-8, 10-12, 14-15.

Storey, Rollyn L. Everything you always wanted to know about broker services internationally -continued. *Risk management*, v. 22, June 1975, p. 6-8, 10, 12-13.

Warren, David. Risk manager. *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 14-72.

Widmer, E. C. View from Switzerland: the unnecessary broker? *Risk management*, v. 22, April 1975, p. 40-1, 44.

Winton, David. Broker. *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 15, 73.

INSURANCE, BUSINESS

See Also Specific Types Of Insurance, E.G., Insurance, Business Interruption, Insurance, Casualty

I don't write earthquakes. (Letter from America) *Accountant* (Eng.), v. 172, Feb. 6, 1975, p. 175.

Rausch, Barbara I. It only happens to the other person. (Small business) *Woman CPA*, v. 37, Jan. 1975, p. 20-1.

INSURANCE, CASUALTY

See Also Taxation, United States - Insurance, Casualty

Balcarek, R. J. Loss reserve deficiencies and underwriting results. *Best's review* (Property/liability ed.), v. 76, July 1975, p. 20, 22, 88.

Dudey, Paul O. Need for an effective private insurance disaster plan. *Best's review* (Property/liability ed.), v. 75, April 1975, p. 22, 24, 91-3.

Fire and casualty insurance: an industry study. *Trusts and estates*, v. 113, Dec. 1974, p. 828-32, 840-2.

Hakala, Thomas J. Condominium casualty and liability insurance. *St. John's law review*, v. 48, May 1974, p. 1112-21.

Rausch, Barbara I. It only happens to the other person. (Small business) *Woman CPA*, v. 37, Jan. 1975, p. 20-1.

INSURANCE CLAIMS

Arnold, Ralph W. Living with unfair claims practices acts. (Losses and claims) *Best's review* (Property/liability ed.), v. 76, June 1975, p. 32-4, 36.

Asheim, Paul M. Reducing claim handling costs. (Losses and claims) *Best's review* (Property/liability ed.), v. 76, Sept. 1975, p. 36, 38, 40, 42.

Barnes, John J. Control of claim expense. (Losses and claims) *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 34, 36-7.

Beck, Sanford E. How to submit an insurance claim, by Sanford E. Beck and Russell J. Humphries. *Credit and financial management*, v. 77, Oct. 1975, p. 10-12, 37.

Casualty loss deduction denied where insurance claim waived. *Taxation for accountants*, v. 15, Nov. 1975, p. 294-5.

Comarow, Avery. How to emerge undented from car crash claims. *Money*, v. 4, Jan. 1975, p. 58-9.

Denenberg, Julius. Insurer's dilemma - to appraise or not to appraise. *Best's review* (Property/liability ed.), v. 76, Aug. 1975, p. 38, 43-4, 46.

Dudey, Paul O. Need for an effective private insurance disaster plan. *Best's review* (Property/liability ed.), v. 75, April 1975, p. 22, 24, 91-3.

Kizorek, William L. Defeating fraudulent claims. *Best's review* (Property/liability ed.), v. 76, Aug. 1975, p. 48-9.

- Kizorek, William L. Defeating fraudulent claims. (Losses and claims) *Best's review* (Property/liability ed.), v. 76, June 1975, p. 38, 40.
- Kizorek, William L. Defeating fraudulent claims. (Losses and claims) *Best's review* (Property/liability ed.), v. 76, Sept. 1975, p. 44.
- Kizorek, William L. Defeating fraudulent claims. (Losses and claims) *Best's review* (Property/liability ed.), v. 76, July 1975, p. 36, 38.
- Pirnie, Alexander. Suspected arson for profit: the adjuster's role. (Losses and claims) *Best's review* (Property-liability ed.), v. 75, Dec. 1974, p. 32, 34, 36.
- Raymont, John. Punitive damages in property insurance claims. (Losses and claims) *Best's review* (Property/liability ed.), v. 76, July 1975, p. 30, 32, 34.
- Schmerler, Joseph. Investigating swimming pool liability cases. (Losses and claims) *Best's review* (Property-liability ed.), v. 75, Feb. 1975, p. 36, 38, 40, 42.

INSURANCE COMPANIES

- Blake, Stan. How insurers are adapting. (Focus on risk management) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 62.
- Careers in insurance: opportunities in education and training. *Journal of American insurance*, v. 50, Winter 1974-75, p. 29-32.
- Heskett, Gene H. Multi-national insurance operations: coping with nationalism in Latin America, part 1. (World insurance forum) *Best's review* (Property/liability ed.), v. 75, March 1975, p. 56-60.
- Keir, Jack C. Nationalization of insurance in developing countries. (World insurance forum) *Best's review* (Property/liability ed.), v. 76, June 1975, p. 50-2.
- Kobler, Jay. Next capacity crunch. *Best's review* (Property-liability ed.), v. 75, Dec. 1974, p. 16, 18, 90, 92-3.
- Nelson, Alan. Inflation & its impact on insurance. *Connecticut CPA*, v. 38, March 1975, p. 8-9, 14.
- Review and preview. *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 10-12, 74-8.
- Skinner, Robert L. How one association formed a successful insurance company for members. *Association management*, v. 27, April 1975, p. 36-7.
- Society of CPCU studies future environment. *Risk management*, v. 21, Dec. 1974, p. 48-51, 56.
- Special insurance report 1975. *Forbes*, v. 116, Sept. 1, 1975, p. 68-85 *passim*.
- Will the insurance turnaround continue? *Institutional investor*, v. 9, Feb. 1975, p. 66-7.
- World insurance reports. (World insurance forum) *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 49-52.

Accounting

- Flesher, Dale L. Accounting for insurers, by Dale L. Flesher and R. Steve Mast. *National public accountant*, v. 20, June 1975, p. 8-10.
- Foster, George. Accounting earnings and stock prices of insurance companies. *Accounting review*, v. 50, Oct. 1975, p. 686-98.
- Harmelink, Philip J. Empirical examination of the predictive ability of alternatesets of insurance company accounting data. (Research reports) *Journal of accounting research*, v. 11, Spring 1973, p. 146-58.

Data processing

- Automated adjuster offices cut costs, improve service. (Methods and management) *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 82-3.
- Badler, Mitchell M. Who doesn't use microfilm? *Information & records management*, v. 9, March 1975, p. 38, 40, 66, 68-70.
- Foley, James F. Developments in information processing. (Methods and management) *Best's review* (Property/liability ed.), v. 75, March 1975, p. 116-18.
- Fromm, Erwin F. Mechanical underwriter. *Best's review* (Property/liability ed.), v. 76, June 1975, p. 16, 18.
- Insurance company saves with one-source service. (Users report) *Infosystems*, v. 22, Feb. 1975, p. 58.

- Putting the freeze on paperwork. (Methods and management) *Best's review* (Property/liability ed.), v. 76, Sept. 1975, p. 100-101.
- Ridgway, M. G. Microfilm kills paper tiger for insurance firm. (Users report) *Infosystems*, v. 22, April 1975, p. 70.
- Survey prescribes off-line data entry for medical insurance firm. (Users report) *Infosystems*, v. 22, Sept. 1975, p. 68, 70.

Finance

- Allocation of assets by company - 1973: a Best's Review statistical study. *Best's review* (Life/health ed.), v. 75, Jan. 1975, p. 40-1.
- Carson, Ellis H. Insurance company solvency. *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 16, 18, 67-70.

Financial management

- Poole, Ronald H. Towards a major financial crisis. *Risk management*, v. 22, Feb. 1975, p. 6-9.

Foreign operations

- Keir, Jack C. Nationalization of insurance in developing countries. (World insurance forum) *Best's review* (Property/liability ed.), v. 76, June 1975, p. 50-2.

Government regulation

- Arnold, Ralph W. Living with unfair claims practices acts. (Losses and claims) *Best's review* (Property/liability ed.), v. 76, June 1975, p. 32-4, 36.
- Berger, Paul S. Effect of ERISA on multi-employer plans: funding, insurance, and state preemption, part 2, by Paul S. Berger and Stephen L. Hester. (Taxation of compensation) *Journal of taxation*, v. 42, March 1975, p. 138-42.
- Miller, Stephen R. Lessons for future counselling of insurers involving ethics, liabilities, and securities regulation, by Stephen R. Miller and John T. Subak. *Business lawyer*, v. 30, Jan. 1975, p. 387-98.
- Regulation of financial condition of insurance companies. *Best's review* (Property-liability ed.), v. 75, Dec. 1974, p. 28, 30, 84, 86, 88-9.

Investments

- Bachman, James E. Premium-to-surplus ratios, investment portfolio composition and insurer solvency. *Best's review* (Property/liability ed.), v. 75, April 1975, p. 10, 12, 82, 84, 86-90.
- Blasch, Howard F. New technique for managing insurance underwriting, by Howard F. Blasch, J. D. Hammond, and Ned Shilling. *World* (PMM & Co.), v. 9, Winter 1975, p. 36-41.
- Braceland, Joseph J. Appraiser and the money market. *Appraisal journal*, v. 43, Jan. 1975, p. 46-50.
- Collum, T. J. Measuring investment gains - after federal income taxes. *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 30, 32, 73.
- Foster, George. Accounting earnings and stock prices of insurance companies. *Accounting review*, v. 50, Oct. 1975, p. 686-98.
- Insurance industry stock holdings. *Best's review* (Property/liability ed.), v. 76, July 1975, p. 24-5.
- Levesque, J. R. Merchant banks, REITs and MICs: emerging institutions in the financial sector. *Canadian business review*, v. 1, Autumn 1974, p. 18-21.

Marketing

- Jaffe, Jay M. Insurance marketing in the future. *Best's review* (Property-liability ed.), v. 75, Feb. 1975, p. 28, 30, 76.
- Kobler, Jay. Mass merchandising: INA changes poison into medicine. *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 24, 26, 28.
- Levin, Lloyd M. Lifestyles in perspective. *Best's review* (Life/health ed.), v. 75, Jan. 1975, p. 22, 24.
- Society of CPCU studies future environment. *Risk management*, v. 21, Dec. 1974, p. 48-51, 56.

Personnel

- Greenberg, Herbert M. Predicting sales success - selecting top producers, by Herbert M. Greenberg and Jeanne Greenberg. (Marketing facts and ideas) *Best's review* (Life/health ed.), v. 75, Jan. 1975, p. 32, 34, 72-6.
- Mitznar, Paul L. Impact of EEO rulings on the insurance industry. (Methods and management) *Best's review* (Property/liability ed.), v. 75, March 1975, p. 112, 114-15.
- Widmer, E. C. View from Switzerland: the unnecessary broker? *Risk management*, v. 22, April 1975, p. 40-1, 44.

Rates

- Degener, Jo. How to scale down insurance costs. *Money*, v. 4, April 1975, p. 68-70, 72.

Reports and statements

- American Institute Of Certified Public Accountants. Auditing Standards Division. Auditors' reports solely for purposes of filing with insurance regulatory agencies: auditing interpretation. (Accounting & auditing) *Journal of accountancy*, v. 140, July 1975, p. 69.
- Flesher, Dale L. Accounting for insurers, by Dale L. Flesher and R. Steve Mast. *National public accountant*, v. 20, June 1975, p. 8-10.
- Mahoney, Michael J. Interpretation: recordkeeping, valuations, termination. *Pension world*, v. 11, June 1975, p. 37-40.

Staff training

- Careers in insurance: opportunities in education and training. *Journal of American insurance*, v. 50, Winter 1974-75, p. 29-32.
- Podolsky, Joseph L. Training technology: new solutions to ever-present problems. (Methods and management) *Best's review* (Property-liability ed.), v. 75, Dec. 1974, p. 96-9.

Statistics

- Allocation of assets by company - 1973: a Best's Review statistical study. *Best's review* (Life/health ed.), v. 75, Jan. 1975, p. 40-1.
- Greenberg, Herbert M. Predicting sales success - selecting top producers, by Herbert M. Greenberg and Jeanne Greenberg. (Marketing facts and ideas) *Best's review* (Life/health ed.), v. 75, Jan. 1975, p. 32, 34, 72-6.
- Operating expenses. *Best's review* (Property-liability ed.), v. 75, Dec. 1974, p. 20-1.

Taxation

See Taxation, United States-Insurance Companies

Valuation

- Mahoney, Michael J. Interpretation: recordkeeping, valuations, termination. *Pension world*, v. 11, June 1975, p. 37-40.

INSURANCE COMPANIES, ACCIDENT AND HEALTH

See Also Taxation, United States - Insurance Companies, Accident And Health

- Blau, Edward H. Case for no-fault. *Risk management*, v. 22, April 1975, p. 47-8, 50.

INSURANCE COMPANIES, AUTOMOBILE

- Blau, Edward H. Case for no-fault. *Risk management*, v. 22, April 1975, p. 47-8, 50.

INSURANCE COMPANIES, CAPTIVE

See Also Taxation, United States - Insurance Companies, Captive

- LeFurgy, Francis A. Offshore captives and the new pension law. *Risk management*, v. 22, Feb. 1975, p. 16.
- Stone, James M. Climate for captive insurance companies. *Risk management*, v. 21, Dec. 1974, p. 6-9.

INSURANCE COMPANIES, CASUALTY

- Quirin, G. David. Market efficiency and the cost of capital: the strange case of fire and casualty insurance companies, by G. David Quirin and William R. Waters. *Journal of finance*, v. 30, May 1975, p. 427-45.
- Rubin, Harvey W. Creating additional capacity. (Viewpoint) *Risk management*, v. 22, March 1975, p. 34.
- Special insurance report 1975. *Forbes*, v. 116, Sept. 1, 1975, p. 68-85 *passim*.

Accounting

- Canadian Institute Of Chartered Accountants. Financial reporting for property and casualty insurers: a research study. Toronto, 1974. 143 p. [*449 C]
- Financial Accounting Standards Board. Accounting for future losses - dated March 13, 1974. Stamford, Conn., 1974. 2 v. (Public record, v. 3, Discussion Memorandum. Pt. 1, Section A: Position papers submitted in respect of Discussion Memorandum. - Section B: Transcript of public hearing - held May 13, 1974.) [*111.1 F]

Reports and statements

- Canadian Institute Of Chartered Accountants. Financial reporting for property and casualty insurers: a research study. Toronto, 1974. 143 p. [*449 C]

INSURANCE COMPANIES, FIRE

- Herman, L. Paul. Role of the independent consultant in industrial risk management. *Risk management*, v. 22, April 1975, p. 21-2, 24.
- Quirin, G. David. Market efficiency and the cost of capital: the strange case of fire and casualty insurance companies, by G. David Quirin and William R. Waters. *Journal of finance*, v. 30, May 1975, p. 427-45.
- Special insurance report 1975. *Forbes*, v. 116, Sept. 1, 1975, p. 68-85 *passim*.

Marketing

- Scanlon, Sally. Anslul blazes new sales patterns. *Sales management*, v. 113, Dec. 9, 1974, p. 25-8.

INSURANCE COMPANIES, HEALTH AND HOSPITALIZATION**Data processing**

- Health insurance services expedited with real-time computer system. (Users report) *Infosystems*, v. 22, March 1975, p. 55-6.

INSURANCE COMPANIES, LIABILITY

- Bachman, James E. Premium-to-surplus ratios, investment portfolio composition and insurer solvency. *Best's review* (Property/liability ed.), v. 75, April 1975, p. 10, 12, 82, 84, 86-90.
- Schraeder, Robert J. Comment on the need for the exceptional exercise of management and regulatory responsibility in the insurance industry. *Best's review* (Property/liability ed.), v. 75, March 1975, p. 12, 14, 16, 18, 90.

Accounting

- Crepas, Kenneth J. Adjusting earnings of property/liability insurers to generally accepted accounting principles, by Kenneth J. Crepas and W. Gerald Reeves. *Best's review* (Property/liability ed.), v. 75, March 1975, p. 31-2.

Financial management

- Amos, William W. How will insurance companies obtain needed new capital? *Best's review* (Property/liability ed.), v. 75, March 1975, p. 22, 24, 26.
- Collum, T. J. Measuring investment gains - after federal income taxes. *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 30, 32, 73.

Investments

Gentry, James A. Capital market line theory, insurance company portfolio performance, and empirical anomalies. *Quarterly review of economics & business*, v. 15, Spring 1975, p. 7-16.

Management

Ralston, August. Property and liability insurance company management contracts: a study in the improper delegation of management authority. *American business law journal*, v. 12, Fall 1974, p. 125-43.

Statistics

Best (A.M.) Company. Comment on the state of and prospects for the property/liability insurance industry. *Best's review* (Property/liability ed.), v. 76, June 1975, p. 10, 12, 90-3.

INSURANCE COMPANIES, LIFE

See Also Taxation, United States - Insurance Companies, Life

Palmer, Bruce A. Dividend illustrations: what are they? *CLU journal*, v. 29, Jan. 1975, p. 56-9.

Special insurance report 1975. *Forbes*, v. 116, Sept. 1, 1975, p. 68-85 *passim*.

Winn, Edward L. Investment decision framework of life insurance companies. *CLU journal*, v. 29, Oct. 1975, p. 52-60.

Accounting

Bailey, Daniel A. Closing the GAAP on acquisition costs for stock life companies. (In Haskins & Sells. *Selected papers* 1973. New York, c1974. p. 55-60.) [110 H]

Hanson, Charles A. Life insurance accounting. *Management accounting* (NAA), v. 57, Aug. 1975, p. 37-8, 42.

Kunesh, Dan. Semantics GA(A)P. *CLU journal*, v. 29, Jan. 1975, p. 53-5.

Mains, John D. Insurance accounting, by John D. Mains and Donald P. Bedel. (Letters) *Journal of accountancy*, v. 139, April 1975, p. 34, 38.

Phillips, Lawrence C. Interim financial reporting practices for stock life insurance companies. *CLU journal*, v. 29, Oct. 1975, p. 28-33.

Tutt, L. W. G. Valuation of life assurance liabilities. *Accountant* (Eng.), v. 172, March 27, 1975, p. 398-9.

Upton, Joe. Insurance accounting. (Letters) *Journal of accountancy*, v. 139, April 1975, p. 34.

Auditing

Phillips, Lawrence C. Interim financial reporting practices for stock life insurance companies. *CLU journal*, v. 29, Oct. 1975, p. 28-33.

Canada

No question of solvency. (Communications) *CLU journal*, v. 29, Jan. 1975, p. 68-70.

Data processing

Dixon, Norwood P. Most dangerous game. (Methods and management) *Best's review* (Life/health ed.), v. 75, Jan. 1975, p. 77-80.

Finance

Life insurance company assets - 1973. *Best's review* (Life/health ed.), v. 75, Jan. 1975, p. 38.

Government regulation

Winn, Edward L. Investment decision framework of life insurance companies. *CLU journal*, v. 29, Oct. 1975, p. 52-60.

Great Britain

Tutt, L. W. G. Valuation of life assurance liabilities. *Accountant* (Eng.), v. 172, March 27, 1975, p. 398-9.

Investments

Gentry, James A. Capital market line theory, insurance company portfolio performance, and empirical anomalies. *Quarterly review of economics & business*, v. 15, Spring 1975, p. 7-16.

No question of solvency. (Communications) *CLU journal*, v. 29, Jan. 1975, p. 68-70.

Pesando, James E. On the accuracy and formation of life insurance company cash flow forecasts. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 20-6.

Serlen, Bruce. Separate...but hardly equal: 3rd annual portfolio analysis of insurance company separate accounts. *Pension world*, v. 11, June 1975, p. 12-13, 18-20, 47-50.

Singing those blue-chip blues. *Pension & welfare news*, v. 10, Dec. 1974, p. 13-15.

Winn, Edward L. Investment decision framework of life insurance companies. *CLU journal*, v. 29, Oct. 1975, p. 52-60.

Management

Dixon, Norwood P. Most dangerous game. (Methods and management) *Best's review* (Life/health ed.), v. 75, Jan. 1975, p. 77-80.

Personnel

Ralston, August. Life insurance company employee alcoholism management programs. *CLU journal*, v. 29, April 1975, p. 45-55.

Reports and statements

Hanson, Charles A. Life insurance accounting. *Management accounting* (NAA), v. 57, Aug. 1975, p. 37-8, 42.

Kunesh, Dan. Semantics GA(A)P. *CLU journal*, v. 29, Jan. 1975, p. 53-5.

Pesando, James E. On the accuracy and formation of life insurance company cash flow forecasts. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 20-6.

Phillips, Lawrence C. Interim financial reporting practices for stock life insurance companies. *CLU journal*, v. 29, Oct. 1975, p. 28-33.

Statistics

Fortune directory of the fifty largest commercial-banking companies, life-insurance companies, diversified-financial companies, retailing companies, transportation companies, utilities. *Fortune*, v. 92, July 1975, p. 114-15.

INSURANCE COMPANIES, PROPERTY

Bachman, James E. Premium-to-surplus ratios, investment portfolio composition and insurer solvency. *Best's review* (Property/liability ed.), v. 75, April 1975, p. 10, 12, 82, 84, 86-90.

Rubin, Harvey W. Creating additional capacity. (Viewpoint) *Risk management*, v. 22, March 1975, p. 34.

Schraeder, Robert J. Comment on the need for the exceptional exercise of management and regulatory responsibility in the insurance industry. *Best's review* (Property/liability ed.), v. 75, March 1975, p. 12, 14, 16, 18, 90.

Accounting

Canadian Institute Of Chartered Accountants. Financial reporting for property and casualty insurers: a research study. Toronto, 1974. 143 p. [*449 C]

Crepas, Kenneth J. Adjusting earnings of property/liability insurers to generally accepted accounting principles, by Kenneth J. Crepas and W. Gerald Reeves. *Best's review* (Property/liability ed.), v. 75, March 1975, p. 31-2.

Financial Accounting Standards Board. Accounting for future losses - dated March 13, 1974. Stamford, Conn., 1974. 2 v. (Public record, v. 3, Discussion Memorandum. Pt. 1, Section A: Position papers submitted in respect of Discussion Memorandum. - Section B: Transcript of public hearing - held May 13, 1974.) [*111.1 F]

INSURANCE COMPANIES, PROPERTY—Financial management

Financial management

- Amos, William W. How will insurance companies obtain needed new capital? *Best's review* (Property/liability ed.), v. 75, March 1975, p. 22, 24, 26.
- Collum, T. J. Measuring investment gains - after federal income taxes. *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 30, 32, 73.

Investments

- Gentry, James A. Capital market line theory, insurance company portfolio performance, and empirical anomalies. *Quarterly review of economics & business*, v. 15, Spring 1975, p. 7-16.

Management

- Ralston, August. Property and liability insurance company management contracts: a study in the improper delegation of management authority. *American business law journal*, v. 12, Fall 1974, p. 125-43.

Reports and statements

- Canadian Institute Of Chartered Accountants. Financial reporting for property and casualty insurers: a research study. Toronto, 1974. 143 p. [*449 C]

Statistics

- Best (A.M.) Company. Comment on the state of and prospects for the property/liability insurance industry. *Best's review* (Property/liability ed.), v. 76, June 1975, p. 10, 12, 90-3.

INSURANCE COMPANIES, TITLE

- Bates, Robert C. Title companies provide wide range of services for mortgage banker. *Mortgage banker*, v. 35, Aug. 1975, p. 17-18.
- Dennison, Marshall. Title firms see opportunity to aid mortgage bankers, by Marshall Dennison, Gerald L. Ippel and John T. Eagan. *Mortgage banker*, v. 35, Aug. 1975, p. 26, 34-5.

INSURANCE COMPANY OF NORTH AMERICA.

- Kobler, Jay. Mass merchandising: INA changes poison into medicine. *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 24, 26, 28.

INSURANCE company saves with one-source service. (Users report) *Infosystems*, v. 22, Feb. 1975, p. 58.

INSURANCE, CREDIT

- Anderson, E. Andy. Managing the credit risk. *Risk management*, v. 21, Dec. 1974, p. 16-18.

INSURANCE, DATA PROCESSING EQUIPMENT

- Chadwick, H. A. Burning down the data center. *Datamation*, v. 21, Oct. 1975, p. 60-4.

INSURANCE, DENTAL

- Wagner, James D. Dental coverage: growing fringe. *News-paper controller*, v. 28, Feb. 1975, p. 6-7.

INSURANCE, DIRECTORS' LIABILITY

- Knepper, William E. Officers and directors: indemnification and liability insurance - an update. *Business lawyer*, v. 30, April 1975, p. 951-67.

INSURANCE, DISABILITY

- Canadian Institute Of Chartered Accountants. Using life insurance company services effectively. Toronto, c1974. 59 p. (Comprised of articles from CA magazine.) [*430 C]
- Maynard, Hildegard M. Deciding which group disability policy is best. *Medical economics*, v. 52, May 26, 1975, p. 101, 104-6, 108.

ACCOUNTANTS' INDEX 1975

- Meyer, Mitchell. Profile of employee benefits, by Mitchell Meyer and Harland Fox. New York, Conference Board, c1974. 103 p. (*Conference Board report*, no. 645.) [*208.9 M]
- National health insurance: reassurance from the left. *Medical economics*, v. 52, June 9, 1975, p. 133, 137-8, 142, 144.

INSURANCE, EXAMINATION PAPERS

See Insurance, Valuable Papers

INSURANCE, EXPORT

See Insurance, Foreign Credit

INSURANCE, FIDELITY

See Insurance, Surety And Fidelity

INSURANCE, FIRE

See Also Fire Losses
Insurance Claims

- Berg, Kenneth E. Cost effective approach to managing fire loss risk. *Risk management*, v. 22, April 1975, p. 13-14, 16.
- Fire and casualty insurance: an industry study. *Trusts and estates*, v. 113, Dec. 1974, p. 828-32, 840-2.

INSURANCE, FLOOD

- Is your community flood prone? (Short subjects) *Banking*, v. 67, March 1975, p. 122, 135.

INSURANCE, FOREIGN CREDIT

- Burton, Gene E. Credit services for the exporter. *Credit and financial management*, v. 77, March 1975, p. 28-31.

INSURANCE, GROUP

See Also Taxation, United States - Insurance, Group

- Finerman, Ralph. Potential pitfall in a do-it-yourself assignment of life insurance, edited by Ralph Finerman. (Estate planning) *CPA* (NYSS), v. 45, July 1975, p. 58.
- Fragner, Berwyn N. Employees' cafeteria offers insurance options. (Ideas for action) *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 7-8, 10.
- Frankel, Jerold M. Prepaid dental care: pulling for growth. *Pension world*, v. 11, Oct. 1975, p. 40-4, 62.
- MacDougall, R. Donald. Impact of inflation on the employee benefits manager. *Risk management*, v. 22, Aug. 1975, p. 24-6.
- McEown, John H. Employee benefits: cafeteria approaches. *Risk management*, v. 22, March 1975, p. 26-8, 30, 32.
- Thomas, Emmett. Group insurance benefits: carriers vs. the blues. *Risk management*, v. 21, Dec. 1974, p. 20-2, 24.

Costs

- Maynard, Hildegard M. Deciding which group disability policy is best. *Medical economics*, v. 52, May 26, 1975, p. 101, 104-6, 108.

INSURANCE group calls for modification of FASB no. 5. (News report) *Journal of accountancy*, v. 139, June 1975, p. 10.

INSURANCE, HEALTH AND HOSPITALIZATION

- Cunningham, R. M. Anybody here want to join an HMO? *Modern healthcare*, v. 3, Feb. 1975, p. 10, 12-13.
- Ellwood, Paul. Delivery systems. (Administrative reviews) *Hospitals*, v. 49, April 1, 1975, p. 45-6, 48-9.
- Feds should single us out for scrutiny. *Medical economics*, v. 52, April 28, 1975, p. 27, 29, 31, 36, 41-2.
- Gillooly, Thomas J. Equal rights and insurance. *CLU journal*, v. 29, Jan. 1975, p. 37-41.
- Lewis, Howard L. Blue cross model: now one plan makes 'em love cost cutting. *Modern healthcare*, v. 4, Oct. 1975, p. 37-41.

- Meyer, Mitchell. Profile of employee benefits, by Mitchell Meyer and Harland Fox. New York, Conference Board, c1974. 103 p. (Conference Board report, no. 645.) [*208.9 M]
- National health insurance: reassurance from the left. *Medical economics*, v. 52, June 9, 1975, p. 133, 137-8, 142, 144.
- Owen, Jack W. Regulation. (Administrative reviews) *Hospitals*, v. 49, April 1, 1975, p. 79-81.
- Thomas, Emmett. Group insurance benefits: carriers vs. the blues. *Risk management*, v. 21, Dec. 1974, p. 20-2, 24.
- Warner, David C. Fiscal barriers to full employment, *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 156-64.

Canada

- McCracken, George F. National health insurance: what Canada can teach us. *Hospital financial management*, v. 28, Dec. 1974, p. 10-12, 14, 16.

Great Britain

- Banks, Peter J. Is the British national health service coming unglued? *Medical economics*, v. 52, Feb. 17, 1975, p. 27-8, 32, 36, 38, 40.

Japan

- Jonas, Steven. Japan strains under complex health system. *Hospitals*, v. 49, Sept. 1, 1975, p. 56-60.

National

- Appelbaum, Alan L. NHI - the debate continues. *Hospitals*, v. 49, June 16, 1975, p. 50-2.
- Hendricks, James D. How much you can charge. *Medical economics*, v. 52, Sept. 29, 1975, p. 10-18.
- Institute advises Congress on national health care insurance. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 18.
- Krizay, John. Insurers may prefer a government-run health show. *Medical economics*, v. 52, Sept. 1, 1975, p. 129, 133, 136, 138, 143.
- Mazur, Edward J. CPAs take part in White House conference. (News feature) *Journal of accountancy*, v. 140, Aug. 1975, p. 30, 32-4, 36, 38-9.
- Medicare modernization: the only game in town. *Hospitals*, v. 49, Nov. 1, 1975, p. 27.
- Owens, Arthur. Where you fit in with H.M.O.s. *Medical economics*, v. 52, Sept. 29, 1975, p. 48-64, *passim*.
- Paul, Robert D. National health - how? *Pension world*, v. 11, Aug. 1975, p. 52-4. (Excerpts from Pension world's employee benefits conference.)
- Paxton, Harry T. Your prospects under national health insurance. *Medical economics*, v. 52, Sept. 29, 1975, p. 129-52, *passim*.
- Sievert, Steven. Is P.L. 93-641 concerned with long-term care? It's up to you. *Hospitals*, v. 49, Oct. 16, 1975, p. 69-71.
- Williams, James R. And now, a word from the health insurers. *Medical economics*, v. 52, Sept. 1, 1975, p. 143.

INSURANCE industry stock holdings. *Best's review* (Property/liability ed.), v. 76, July 1975, p. 24-5.

INSURANCE, KEY MAN

See Also Insurance, Life

Taxation, United States - Insurance, Key Man

- Mains, John D. Insurance accounting, by John D. Mains and Donald P. Bedel. (Letters) *Journal of accountancy*, v. 139, April 1975, p. 34, 38.
- Upton, Joe. Insurance accounting. (Letters) *Journal of accountancy*, v. 139, April 1975, p. 34.

INSURANCE, LEASE GUARANTEE

See Also Lease Guarantee Program

INSURANCE, LIABILITY

- Anderson, Dan R. Comments on medical malpractice insurance - face up to the problems of cost. *Best's review* (Property/liability ed.), v. 76, May 1975, p. 14, 16, 82.
- Avery, Luther J. Is it safe to be an estate planner? *Law office economics and management*, v. 16, Summer 1975, p. 240-6.
- Bailey, Daniel A. FASB's impact to date on property/liability insurers. *Best's review* (Property/liability ed.), v. 76, Oct. 1975, p. 28, 30, 86, 88-92.
- Brandsdorfer, Stephen. Medical malpractice insurance. *Law office economics and management*, v. 15, Winter 1975, p. 549-50.
- Call, David M. Attorneys' malpractice insurance - does your policy cover rule 10b-5 liability? *Business lawyer*, v. 30, July 1975, p. 1095-1102.
- Chevarley, Joseph W. Power plant nuclear insurance and the Price-Anderson act. *Risk management*, v. 22, Aug. 1975, p. 15-20.
- Diehlmann, Elten. Fiduciary liability under ERISA. *Risk management*, v. 22, July 1975, p. 10-12, 14-15.
- Downey, Gregg W. Medical malpractice bares its fangs at hospitals, and its venom may prove deadly. *Modern health-care*, v. 3, June 1975, p. 21-3, 27-32, 36.
- Elliott, Norman Cassleton. Joint audits - from three viewpoints: the accountant's view, the lawyer's view and the insurance aspects, by Norman Cassleton, Denis Marshall and William Batchelor. *Accountancy* (Eng.), v. 86, June 1975, p. 34-6.
- Farrington, John F. Physician: his environment and malpractice. *Risk management*, v. 22, June 1975, p. 36-7.
- Ferber, Stanly. Indiana malpractice relief: three-fourths of a loaf. *Medical economics*, v. 52, June 9, 1975, p. 29, 31-2, 35, 37-8, 43, 47.
- Ferber, Stanly. Six cherished malpractice myths, by Stanly Ferber and Bart Sheridan. *Medical economics*, v. 52, March 17, 1975, p. 150-1, 153-4, 156.
- Ferguson, Emmet F. Let's put a ceiling on malpractice liability. *Medical economics*, v. 52, May 12, 1975, p. 132.
- Giddings, Paul M. Why the malpractice plague is passing some states by. *Medical economics*, v. 52, May 26, 1975, p. 37-8, 40, 42.
- Hakala, Thomas J. Condominium casualty and liability insurance. *St. John's law review*, v. 48, May 1974, p. 1112-21.
- Hastings, James F. Malpractice insurance crisis: a proposal for federal action. (Liability insurance) *Hospitals*, v. 49, May 1, 1975, p. 41-4.
- Hendricks, James D. What your next malpractice policy may look like. *Medical economics*, v. 52, April 14, 1975, p. 29-30, 35, 38-9, 42.
- Ingegno, Alfred P. Let the patient buy his own malpractice protection. *Medical economics*, v. 51, Dec. 9, 1974, p. 92.
- Knepper, William E. Officers and directors: indemnification and liability insurance - an update. *Business lawyer*, v. 30, April 1975, p. 951-67.
- Lanzzone, Anthony M. Defense lawyer views professional liability and products liability no-fault. *Best's review* (Property/liability ed.), v. 76, May 1975, p. 28, 30, 90.
- Malpractice relief from Congress: how much, how soon? *Medical economics*, v. 52, May 12, 1975, p. 99-100, 104, 106, 108.
- McGrath, James W. What to look for in a condominium liability insurance program. (Condominium world) *Real estate review*, v. 5, Fall 1975, p. 36-7.
- Medical-legal malpractice dilemma: insurers caught in the middle. *Journal of American insurance*, v. 51, Spring 1975, p. 16-18.
- Melicher, Ronald W. Nuclear liability insurance for electric utilities. *Public utilities fortnightly*, v. 95, May 22, 1975, p. 15-20.
- Nash, Gerard. Insurance (Legal) *Australian accountant*, v. 44, Dec. 1974, p. 684-6, 689.
- O'Connell, Jeffrey. Best way to adapt no-fault insurance to malpractice. *Medical economics*, v. 52, June 23, 1975, p. 106-31, *passim*.
- Penn, Sarah J. Professional liability of accountants: an analysis of one malpractice policy, by Sarah J. Penn and Gregory D. Erwin. *Nebraska CPA*, v. 10, Fall 1975, p. 16, 26.

- Phillips, Donald F. Malpractice coverage: the long and the short of it. (Liability insurance) *Hospitals*, v. 49, April 16, 1975, p. 45-9, 103.
- Rattner, Marshall. Interpretation: the fiduciary's personal liability. *Pension world*, v. 11, Feb. 1975, p. 39-42.
- Rawls, Lester L. Comments on medical malpractice insurance - an insurance commissioner's view. *Best's review* (Property/liability ed.), v. 76, May 1975, p. 14, 81-2.
- Rising malpractice suits and insurance rate increases. *Law office economics and management*, v. 16, Summer 1975, p. 237-9.
- Rosenberg, Charlotte L. Can a doctor-owned malpractice carrier survive? *Medical economics*, v. 52, Oct. 13, 1975, p. 79.
- Schmerler, Joseph. Investigating swimming pool liability cases. (Losses and claims) *Best's review* (Property-liability ed.), v. 75, Feb. 1975, p. 36, 38, 40, 42.
- Special insurance report 1975. *Forbes*, v. 116, Sept. 1, 1975, p. 68-85 *passim*.
- Trieschmann, James S. Comparing the U.S. and Canadian comprehensive general liability policy, by James S. Trieschmann and E. J. Leverett. *Risk management*, v. 22, June 1975, p. 38-40.
- Trieschmann, James S. What a CPA needs to know about general liability insurance, by James S. Trieschmann and E. J. Leverett. *CPA* (NYSS), v. 45, Aug. 1975, p. 34-7.
- Weaver, Michael R. In-house insurance claims. (Update: insurance) *Newspaper controller*, v. 28, July/Aug. 1975, p. 9.

Canada

- Trieschmann, James S. Comparing the U.S. and Canadian comprehensive general liability policy, by James S. Trieschmann and E. J. Leverett. *Risk management*, v. 22, June 1975, p. 38-40.

INSURANCE, LIFE

See Also Insurance, Key Man
Taxation, United States - Insurance, Life

- Abelle, Bernie E. CLU profile. *CLU journal*, v. 29, Jan. 1975, p. 60-3.
- Chandra, Prasanna. Breakeven analysis of life insurance policies, some comments. *Chartered accountant* (India), v. 24, Oct. 1975, p. 234-6.
- Comarow, Avery. Six-figure life insurance for three-figure premiums. *Money*, v. 4, Mar. 1975, p. 67-8, 70.
- Creedon, John J. Some uses of life insurance in estate planning. Philadelphia, Joint Committee on Continuing Legal Education of the American Law Institute and the American Bar Association, c1974. 95 p. (*Estate planning/practice handbook*, no. 1.) [*241.5 C]
- Dalton, Robert B. Transfer of capital: an investment in life insurance. *Trusts & estates*, v. 114, July 1975, p. 474-7.
- Denenberg, Howard M. Implementing an irrevocable life insurance trust: an in-depth analysis. (Estates, trusts & gifts) *Journal of taxation*, v. 42, Jan. 1975, p. 42-6.
- Finerman, Ralph. Life insurance trusts: a trap for the unwary, edited by Ralph Finerman. (Estate planning) *CPA* (NYSS), v. 45, July 1975, p. 59-60.
- Finerman, Ralph. Potential pitfall in a do-it-yourself assignment of life insurance, edited by Ralph Finerman. (Estate planning) *CPA* (NYSS), v. 45, July 1975, p. 58.
- Gillooly, Thomas J. Equal rights and insurance. *CLU journal*, v. 29, Jan. 1975, p. 37-41.
- Institute Of Life Insurance. Life insurance fact book, 1974. New York, 1974. 126 p. [*430 I]
- Jones, Laffin C. Policy loans: a perspective on increased interest rates. *CLU journal*, v. 29, Oct. 1975, p. 11-19.
- Kendall, James A. Who owns your life insurance? *California CPA quarterly*, v. 43, June 1975, p. 23-4.
- Life insurance commentary. *Executive compensation journal*, Aug. 1974, p. 15-26.
- Meyer, Mitchell. Profile of employee benefits, by Mitchell Meyer and Harland Fox. New York, Conference Board, c1974. 103 p. (*Conference Board report*, no. 645.) [*208.9 M]
- Mulock, John. Controlled target plan: maximum life insurance under new pension law - salable, and unassailable. *CLU journal*, v. 29, Jan. 1975, p. 42-52.

- Newman, Stephen M. An estate planner's view of spouse-owned life insurance. *Trusts & estates*, v. 114, Aug. 1975, p. 526-9, 581-3.
- Schlesinger, Edward S. Checklist of decisions and actions to be considered when client's death is imminent. *Estate planning*, v. 2, Autumn 1974, p. 24-31.
- Stone, Richard H. Life insurance. *Viewpoint* (Main Lafrentz & Co.), 1st ed., 1974, p. 60-3.
- Winthrop, Ralph. Analysis of the advantages and disadvantages of the use of life insurance pension plans. *Pension and profit-sharing tax journal*, v. 1, Winter (Dec.) 1974, p. 63-73.

Accounting

- Life insurance accounting: a realistic approach. *E & E* (Ernst & Ernst), v. 14, Winter 1974-75, p. 2-6.

Canada

- Canadian Institute Of Chartered Accountants. Using life insurance company services effectively. Toronto, c1974. 59 p. (Comprised of articles from *CA* magazine.) [*430 C]
- Procter, Mervyn. Life assurance in Canada. *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 214-15.

Great Britain

- Prospects for with-profit policies. *Accountant* (Eng.), v. 172, Jan. 16, 1975, p. 73-4.
- Rules for life assurance. *Accountant* (Eng.), v. 172, May 22, 1975, p. 663-4.

Taxation

- See Taxation, United States-Insurance, Life

INSURANCE LOAN PLANS

- See Insurance, Bank-Financed Plans

INSURANCE, LOSS OF PROFITS

- See Insurance, Business Interruption
Insurance, Profits

INSURANCE, MARINE

- Matthews, Edward C. All American marine slip - new force in the international market. (World insurance forum) *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 46, 48.

INSURANCE, MEDICAL PAYMENT PLANS

- Frankel, Jerold M. Prepaid dental care: pulling for growth. *Pension world*, v. 11, Oct. 1975, p. 40-4, 62.
- Hill, Lawrence A. Hospitals, Blue Cross plans should examine mutual concerns. *Hospitals*, v. 49, Sept. 16, 1975, p. 47-9.
- Nelson, John A. Development of the HMO concept. *Risk management*, v. 22, Jan. 1975, p. 16-18, 20-1.

INSURANCE, MORTGAGE

- Blood, Roger. Private insurer deemed partner to mortgage banker. *Mortgage banker*, v. 35, May 1975, p. 48-52.
- Williamson, John C. PMI industry passes scrutiny: is sound and prudent. *Mortgage banker*, v. 36, Oct. 1975, p. 71-4.

INSURANCE, MULTIPLE PERIL

- See Insurance, Multiple Line

INSURANCE, PARTNERSHIP

- See Insurance, Life

INSURANCE POLICIES

- Maynard, Hildegard M. Deciding which group disability policy is best. *Medical economics*, v. 52, May 26, 1975, p. 101, 104-6, 108.
- Palmer, Bruce A. Dividend illustrations: what are they? *CLU journal*, v. 29, Jan. 1975, p. 56-9.

ACCOUNTANTS' INDEX 1975

Prospects for with-profit policies. *Accountant* (Eng.), v. 172, Jan. 16, 1975, p. 73-4.

INSURANCE premium distribution. *Best's review* (Property/liability ed.), v. 76, July 1975, p. 10-12.

INSURANCE PREMIUMS

See Also Taxation, United States - Insurance Premiums

Bachman, James E. Premium-to-surplus ratios, investment portfolio composition and insurer solvency. *Best's review* (Property/liability ed.), v. 75, April 1975, p. 10, 12, 82, 84, 86-90.

Index-linked household insurance. *Accountant* (Eng.), v. 172, March 13, 1975, p. 337-9.

Insurance premium distribution. *Best's review* (Property/liability ed.), v. 76, July 1975, p. 10-12.

Krischer, David E. Truth in insurance premium financing. *Business lawyer*, v. 30, April 1975, p. 969-85.

Moody, Michael C. FIA/AFM: a method of premium comparison. *Risk management*, v. 22, March 1975, p. 16-19.

INSURANCE, PRODUCTS LIABILITY

O'Connell, Jeffrey. Why not no-fault product liability? (Ideas for action) *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 6-7.

INSURANCE, PROFITS

See Also Insurance, Business Interruption

INSURANCE, PROPERTY

Bachman, James E. Premium-to-surplus ratios, investment portfolio composition and insurer solvency. *Best's review* (Property/liability ed.), v. 75, April 1975, p. 10, 12, 82, 84, 86-90.

Bailey, Daniel A. FASB's impact to date on property/liability insurers. *Best's review* (Property/liability ed.), v. 76, Oct. 1975, p. 28, 30, 86, 88-92.

Balcarek, R. J. Loss reserve deficiencies and underwriting results. *Best's review* (Property/liability ed.), v. 76, July 1975, p. 20, 22, 88.

Bogert, David C. Need for professional appraisers in the field of property insurance. *Valuation*, v. 22, June 1975, p. 34-8.

Dudey, Paul O. Need for an effective private insurance disaster plan. *Best's review* (Property/liability ed.), v. 75, April 1975, p. 22, 24, 91-3.

Index-linked household insurance. *Accountant* (Eng.), v. 172, March 13, 1975, p. 337-9.

Raymont, John. Punitive damages in property insurance claims. (Losses and claims) *Best's review* (Property/liability ed.), v. 76, July 1975, p. 30, 32, 34.

INSURANCE, REINSURANCE

See Also Taxation, United States - Insurance, Reinsurance

English, Clifford. Reinsurance negotiations under current conditions. *Best's review* (Property/liability ed.), v. 76, June 1975, p. 20, 22, 25.

Financial Accounting Standards Board. Accounting for future losses - dated March 13, 1974. Stamford, Conn., 1974. 2 v. (Public record, v. 3, Discussion Memorandum. Pt. 1, Section A: Position papers submitted in respect of Discussion Memorandum. - Section B: Transcript of public hearing - held May 13, 1974.) [*111.1 F]

Gumbel, H. Edward. International reinsurance and worldwide nationalism. (World insurance forum) *Best's review* (Property/liability ed.), v. 75, March 1975, p. 61-2.

Ibsen, Max E. Origins of reinsurance. *Best's review* (Property/liability ed.), v. 76, Aug. 1975, p. 31-2, 34.

LeFurgy, Francis A. Offshore captives and the new pension law. *Risk management*, v. 22, Feb. 1975, p. 16.

INSURANCE POLICIES-(Continued)

Simon, LeRoy J. Reinsurance - today and tomorrow. *Best's review* (Property/liability ed.), v. 75, April 1975, p. 14, 16, 18.

INSURANCE, SELF

Bailey, Daniel A. FASB's impact to date on property/liability insurers. *Best's review* (Property/liability ed.), v. 76, Oct. 1975, p. 28, 30, 86, 88-92.

Brown, John P. Pros and cons of self-insured workmen's compensation plans. *Newspaper controller*, v. 28, Jan. 1975, p. 4-5, 10.

Financial Accounting Standards Board. Accounting for future losses - dated March 13, 1974. Stamford, Conn., 1974. 2 v. (Public record, v. 3, Discussion Memorandum. Pt. 1, Section A: Position papers submitted in respect of Discussion Memorandum. - Section B: Transcript of public hearing - held May 13, 1974.) [*111.1 F]

Melicher, Ronald W. Nuclear liability insurance for electric utilities. *Public utilities fortnightly*, v. 95, May 22, 1975, p. 15-20.

Roubinek, Gary W. New standards for self-insured businesses. *Credit and financial management*, v. 77, Oct. 1975, p. 28-9.

Rubin, Harvey W. Increasing profits through risk management. *Atlanta economic review*, v. 25, Sept.-Oct. 1975, p. 41-3.

Self insurers: mingling reserve for contested, uncontested claims imperils deductions. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 163-4.

Trieschmann, James S. Self-insurance: who should use it? By James S. Trieschmann and E.J. Leverett. *Business horizons*, v. 19, Oct. 1975, p. 45-53.

Accounting

Keintz, Richard J. Accounting for future losses: the risk management problem, by Richard J. Keintz and J. Finley Lee. *Risk management*, v. 22, Jan. 1975, p. 6-10, 12, 14.

INSURANCE, SPLIT-DOLLAR

Dann, Donald R. Toward a total executive compensation plan: a variation on the split dollar theme, by Donald R. Dann and Herbert J. Davis. *Trusts & estates*, v. 114, July 1975, p. 466-9, 492-3.

Floridis, R. G. Collateral assignment split dollar: an alternative, by R. G. Floridis and Arthur Page. (Trusts, estates, and life insurance) *Trusts & estates*, v. 114, March 1975, p. 170-3, 194-5.

Saks, Howard J. Split-dollar life insurance is still a useful planning device despite shadowcast by final Regs. (Insurance trends and topics) *Estate planning*, v. 3, Autumn 1975, p. 61-3.

INSURANCE, THEFT

See Also Insurance, Surety And Fidelity

Degener, Jo. Stealing a look at your theft insurance. *Money*, v. 3, Dec. 1974, p. 67-9.

INSURANCE, TITLE

Dean, Robert C. Title insurance in the United States. *Best's review* (Property/liability ed.), v. 76, Oct. 1975, p. 10, 12, 76, 78, 80, 82, 84.

Smith, Charles C. Protecting the lender with title insurance, by Charles C. Smith and Harold A. Lubell. *Real estate review*, v. 5, Spring 1975, p. 14-16.

INSURANCE UNDERWRITERS

See Underwriters

INSURANCE, UNEMPLOYMENT

See Also Taxation, United States - Insurance, Unemployment

Feldstein, Martin S. Unemployment insurance: time for

reform. *Harvard business review*, v. 53, March-April 1975, p. 51-61.

Mayer, Lawrence A. First aid for recession's victims. *Fortune*, v. 91, Feb. 1975, p. 74-7, 158, 160.

Ress, Samuel S. Recent unemployment insurance decisions, edited by Samuel S. Ress. (Payroll taxes & controls) *CPA* (NYSS), v. 45, July 1975, p. 46.

Ress, Samuel S. Unemployment insurance in New York: reduction of benefit rate: (a) where pension plan exists; (b) in event of lump-sum settlement. (Payroll taxes & controls) *CPA journal*, v. 45, April 1975, p. 66-8.

Ress, Samuel S. Unemployment insurance - provoked discharge concept voided. (Payroll taxes & controls) *CPA journal*, v. 45, Jan. 1975, p. 49.

INSURANCE, USE AND OCCUPANCY

See Insurance, Business Interruption

INSURANCE, WORKMEN'S COMPENSATION

See Workmen's Compensation

INTANGIBLE ASSETS

See Assets, Intangible

INTEGRAL ACCOUNTING

See Accounting-Integral

INTEGRATED DATA PROCESSING

See Data Processing

INTEGRATED plan yields capital gain on stock redemption. *Taxation for accountants*, v. 15, Dec. 1975, p. 371-2.

INTEGRATION AND CORRELATION OF TAXES

See Taxation, United States-Integration And Correlation

INTELLIGENT terminals wrap up nice price quotations for packaging company. (Users report) *Infosystems*, v. 22, Sept. 1975, p. 65.

INTERACTIVE procedure for the school boundary problem with declining enrollment, by Charles A. Holloway and others. *Operations research*, v. 23, March-April 1975, p. 191-206.

INTERCITY truck tonnage - first quarter 1974.

American Trucking Associations. Dept. of Research and Transport Economics. Intercity truck tonnage - first quarter 1974. Washington, 1974. 8 p. [*250 Mot 5]

INTERCITY truck tonnage - second quarter 1974.

American Trucking Associations. Dept. of Research and Transport Economics. Intercity truck tonnage - second quarter 1974. Washington, 1974. 8 p. [*250 Mot 5]

INTERCOMPANY PRICING

See Pricing, Transfer

INTERCOMPANY PROFITS

See Profits, Intercompany

INTERDIVISIONAL PRICING

See Pricing, Transfer

INTEREST

See Also Taxation, United States-Interest

Arlt, Carl T. Changing character of bank deposits. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974, p. 44-74.) [600 P]

Avio, Kenneth L. On the effects of statutory interest rate ceilings. *Journal of finance*, v. 29, Dec. 1974, p. 1383-95.

Barratt, William E. Macro-economic analysis and the forecasting of interest rates. *Cost and management* (Can.), v. 49, Sept.-Oct. 1975, p. 29-30.

Cargill, Thomas F. Term structure of interest rates: a test of the expectations hypothesis. *Journal of finance*, v. 30, June 1975, p. 761-71.

Chesser, Delton L. Determination of the break-even interest rate. *Journal of commercial bank lending*, v. 57, March 1975, p. 37-43.

Crane, Dwight B. Lessons from the 1974 CD market. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 73-9.

Dawson, Steven M. Timing interest payments for convertible bonds. *Financial management*, v. 3, Summer 1974, p. 14-16.

Eggleston, Charles H. Analyzing net interest income. *Burroughs clearing house*, v. 59, July 1975, p. 21, 53-5.

Eizenga, Wietze. Pricing personal demand deposits in the United States and the Netherlands. *University of Michigan business review*, v. 27, Jan. 1975, p. 12-18.

Fama, Eugene F. Short-term interest rates as predictors of inflation. *American economic review*, v. 65, June 1975, p. 269-82.

Finance industry survey. *Bankers monthly*, v. 92, May 15, 1975, p. 24-30.

Goodwin, John R. Rule of 78's - now a business law topic. (Notes) *American business law journal*, v. 12, Fall 1974, p. 181-4.

Greer, Douglas F. Rate ceilings, market structure, and the supply of finance company personal loans. *Journal of finance*, v. 29, Dec. 1974, p. 1363-82.

Harvey, John C. Curing monetary inflation. *Financial executive*, v. 43, Feb. 1975, p. 22-5.

Hopewell, Michael H. Costs to municipalities of selling bonds by NIC, by Michael H. Hopewell and George G. Kaufman. *National tax journal*, v. 27, Dec. 1974, p. 531-41.

Investment thinking of top analysts now. *Bankers monthly*, v. 92, May 15, 1975, p. 18-19, 22-3, 40.

Jaffe, Jeffrey F. Stock price dependencies and the valuation of risky assets with discontinuous temporal returns, by Jeffrey F. Jaffe and Larry J. Merville. *Journal of finance*, v. 29, Dec. 1974, p. 1437-48.

Jensen, Daniel L. Role of interest in revolving capital plans for cooperative enterprise. *International journal of accounting, education and research*, v. 9, Spring 1974, p. 105-9.

Joehnk, Michael D. How to use the rule of 78s to determine interest earned, by Michael D. Joehnk and George R. McGrail. (Accounting shortcuts) *Practical accountant*, v. 8, Jan-Feb. 1975, p. 51-2.

Jones, Laflin C. Policy loans: a perspective on increased interest rates. *CLU journal*, v. 29, Oct. 1975, p. 11-19.

Kaufman, Henry. Economic recovery, liquidity and interest rates. *Journal of commercial bank lending*, v. 57, Aug. 1975, p. 2-10.

Kaufman, Henry. Financial roadblocks to a new economic expansion. *Trusts & estates*, v. 114, Feb. 1975, p. 98-101, 117-19.

Klein, Benjamin. Competitive interest payments on bank deposits and the long-run demand for money. *American economic review*, v. 64, Dec. 1974, p. 931-49.

Korkie, Bob M. Systematic interest-rate risk in a two-index model of returns. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 723-5.

Lenrow, Gerald I. Civil penalties and interest - gentle persuaders for compliance with the taxlaws, by Gerald I. Lenrow and Emanuel Halpern. *Best's review* (Property/liability ed.), v. 75, April 1975, p. 26, 94-8.

Marcis, Richard G. Efficient estimation of multivariate financial relationships, by Richard G. Marcis and V. Kerry Smith. *Journal of finance*, v. 29, Dec. 1974, p. 1415-23.

- McCallum, John S. Expected holding period return, uncertainty and the term structure of interest rates. *Journal of finance*, v. 30, May 1975, p. 307-23.
- McCulloch, J. Huston. Tax-adjusted yield curve. *Journal of finance*, v. 30, June 1975, p. 811-30.
- Nagan, Peter S. What analysts are saying now about the interest-rate outlook: will going longer still pay? (Investments) *Banking*, v. 67, June 1975, p. 12, 95.
- Niehans, Jurg. Interest and credit in general equilibrium with transactions costs. *American economic review*, v. 65, Sept. 1975, p. 548-66.
- Olsen, Robert A. Effect of interest-rate risk on liquidity premiums: an empirical investigation. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 901-10.
- O'Neal, Milton H. For top bank interest, look to Canada. *Medical economics*, v. 52, Feb. 17, 1975, p. 96-7.
- Puckett, Richard H. What's happening to floating rate notes? By Richard H. Puckett and Christopher A. Taylor. *Bankers magazine*, v. 158, Summer 1975, p. 57-61.
- Rates of tax withheld from interest: non-resident companies. *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 217-19.
- Santomero, Anthony M. Error-learning hypothesis and the term structure of interest rates in Eurodollars. *Journal of finance*, v. 30, June 1975, p. 773-83.
- SEC issues ASR nos. 163 and 164. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 21-2.
- Shaw, E. R. Structure of interest rates. *Accountant* (Eng.), v. 172, May 15, 1975, p. 630-2.
- Silvern, David H. Enterprise income: measuring financial management. *Financial executive*, v. 43, April 1975, p. 56-61.
- Specifying the procedures required by due process: toward limits on the use of interest balancing. (Notes) *Harvard law review*, v. 88, May 1975, p. 1510-43.
- Stone, Bernell K. Systematic interest-rate risk in a two-index model of returns. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 709-21.
- Tanner, J. Ernest. Determinants of interest cost on new municipal bonds: a reevaluation. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 74-80.
- Troxel, Jay C. Rates: capitalization and interest. *Appraisal journal*, v. 43, Jan. 1975, p. 7-16.
- What's ahead for financial markets? by Richard B. Willis and others. *Bankers monthly*, v. 92, March 15, 1975, p. 10, 12-14, 16-19, 22.
- Wojnilower, Albert M. Inquiry into fixed-interest markets and some related paradoxes. *Conference Board record*, v. 12, June 1975, p. 13-17.
- Wrocklage, Frances E. State usury law ceilings: Do they do more harm than good? *Banking*, v. 67, April 1975, p. 60, 62.
- Zwick, Burton. Effect of interest-rate risk on liquidity premiums: an empirical investigation. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 911-13.
- Zwick, Burton. Interest-induced wealth effect and the behavior of real and nominal interest rates. *Journal of finance*, v. 29, Dec. 1974, p. 1425-35.

Accounting

- FASB issues new releases at year's end. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 18, 20, 24.
- FASB names task force to study interest cost. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 12.
- Lockett, Peter P. Capitalization of interest in the light of recent SEC developments. *CPA journal*, v. 45, Jan. 1975, p. 31-5.

Prime rate

- Davis, Richard G. Monetary and credit restraint in 1973 and early 1974. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 733-41.
- Haley, John C. Pricing commercial loans today. *Banking*, v. 67, March 1975, p. 84, 86.
- Kalish, Lionel. Monetary and credit restraint in 1973 and early 1974. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 753-5.
- Youngquist, A. M. What banker panel sees ahead. *Bankers monthly*, v. 92, Jan. 15, 1975, p. 7-10, 12-13, 31.

INTEREST DURING CONSTRUCTION

- Bierman, Harold. Interest during construction. *Chartered accountant in Australia*, v. 46, Aug. 1975, p. 8-10.

INTEREST, rent pre-payments still not generally deductible, despite recent cases allowing them. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 75-6.

INTERFACE 1975: data communications conference. *Infosystems*, v. 22, March 1975, p. 46.

INTERFIRM COMPARISONS

- Evans, Thomas G. Most and Shillinglaw debate updated. *Accountancy* (Eng.), v. 86, July 1975, p. 36-9.
- Information exchange on investment policies. *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 198.
- Interfirm comparisons: 1974 progress report from the Productivity Centre. *Accountants' journal* (N.Z.), v. 54, March 1975, p. 67-9.
- Tibbitts, G. E. Interfirm comparisons, some fallacies. *Accountants' journal* (N.Z.), v. 54, May 1975, p. 133-4.

INTERFIRM comparisons: 1974 progress report from the Productivity Centre. *Accountants' journal* (N.Z.), v. 54, March 1975, p. 67-9.

INTERIM AUDITS

See Auditing-Interim Audits

INTERIM financial reporting.

Accountants' International Study Group. Interim financial reporting: current practices in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1975. n.p. [*117 A]

INTERIM REPORTS

See Reports-Interim
Statements, Financial-Interim

INTERIM reports - on the rebound. *Financial executive*, v. 43, Jan. 1975, p. 40-2, 44, 46.

INTERIOR DESIGNERS

See Decorators

INTERNAL audit in a changing economy. *Accountant* (Eng.), v. 172, May 8, 1975, p. 588-90.

INTERNAL AUDITING

- Adelberg, Arthur H. Auditing on the march: ancient times to the twentieth century. *Internal auditor*, v. 32, Nov./Dec. 1975, p. 35-47.
- Anders, Don. Progress through sharing. *Accountant* (Eng.), v. 173, Nov. 20, 1975, p. 586-7.
- Andreou, George. Internal control, internal audit and external audit. *International journal of government auditing*, Oct. 1975, p. 2-3.
- Best, F. Andrew. Obsolescence a do-it-yourself game. *Internal auditor*, v. 32, March-April 1975, p. 43, 46-9.
- Bradt, John D. Spirit of professional performance. *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 12-18.
- Corfield, K. G. How internal audit serves management. *Internal auditor*, v. 32, Nov./Dec. 1975, p. 14-18.
- Daddio, John P. Balanced audit reporting - a service to management. *Federal accountant*, v. 24, Sept. 1975, p. 42-5.

Davis, Joel C. Accounting includes internal auditing. (Education and practice) *Internal auditor*, v. 32, Nov./Dec. 1975, p. 67-70.

Deters, J. R. Renovation and innovation in internal auditing. *Internal auditing*, v. 32, May-June 1975, p. 28-35.

Dizon, Cecilio L. Changing concept of internal auditing. *Accountants' journal* (P.I.), v. 24, no. 1, 1974, p. 16-18, 38.

Guy, Dan M. Inclusion of performance auditing concepts in the auditing course. (Education and practice) *Internal auditor*, v. 32, March-April 1975, p. 68-72.

Holmes, Arthur W. Auditing standards and procedures, by Arthur W. Holmes and Wayne S. Overmyer. 8th ed. Homewood, Ill., Richard D. Irwin, c1975. 985 p. [170 H]

Internal audit in a changing economy. *Accountant* (Eng.), v. 172, May 8, 1975, p. 588-90.

Internal auditing of policies, procedures, and directives. (Management services) *CPA* (NYSS), v. 45, June 1975, p. 63-4. (Excerpt from *Week in review* (Haskins & Sells), Feb. 1, 1974.)

Kaller, Bruce E. Internal audit: a turnaround situation. *Internal auditor*, v. 32, March-April 1975, p. 37-42.

Keithley, John P. Greater professionalism through internal auditing standards. *Internal auditor*, v. 32, July-Aug. 1975, p. 23-30.

McIntyre, Gordon. Auditing for management control. *Internal auditor*, v. 32, May-June 1975, p. 36-42, 47-8.

McNutt, Charles P. Not-so-perfect case. *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 29-30.

Murray, Alasdair. History of internal audit. *Accountant* (Eng.), v. 173, Nov. 20, 1975, p. 585-6.

Persek, John S. Internal audit scope. (Education and practice) *Internal auditor*, v. 32, May-June 1975, p. 63-4.

Powers, James T. Meaning of the internal audit function. *Management controls* (PMM & Co.), v. 22, April-May 1975, p. 54-6.

Sawyer, Lawrence B. Modern internal auditing - the new profession. (Education research) *Accounting review*, v. 50, Jan. 1975, p. 176-8.

Smith, Norman A. Service to management. *Accountant* (Eng.), v. 173, Nov. 20, 1975, p. 584.

Stettler, Howard F. Certificate programs: certified internal auditor. (Education research) *Accounting review*, v. 50, Oct. 1975, p. 904-7.

Tooman, Lee D. Starting the internal audit of foreign operations. *Internal auditor*, v. 32, Nov./Dec. 1975, p. 56-62.

Audit program

Bennet, William E. Internal auditor's responsibilities and opportunities with respect to tax liabilities. *Taxation for accountants*, v. 14, March 1975, p. 148-51.

Cook, James D. Operational audit of EDP and a review of internal controls. *Magazine of bank administration*, v. 51, April 1975, p. 18-26.

Perry, William E. Pre-occurrence auditing: building control into the audit program. *Magazine of bank administration*, v. 51, Feb. 1975, p. 47-50.

Canada

Sayers, John G. Operational auditing is alive and well. *CA magazine* (Can.), v. 106, April 1975, p. 28-31.

Data processing

Cook, James D. Operational audit of EDP and a review of internal controls. *Magazine of bank administration*, v. 51, April 1975, p. 18-26.

Miller, Timothy L. EDP - a matter of definition. *Internal auditor*, v. 32, July-Aug. 1975, p. 31-8.

Perry, William E. Four phases of EDP auditing. *Edpacs*, v. 2, May 1975, p. 1-8.

Should the internal auditor help develop EDP programs? *Internal auditor*, v. 32, Jan.-Feb. 1975, p. 51-9.

Europe

Briner, Ernst K. New horizons for internal auditing in Europe. *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 58-64.

Great Britain

Cemach, Harry P. Internal auditing ... this way to schizophrenia. *Accountancy* (Eng.), v. 86, Feb. 1975, p. 28-9.

Ridley, Jeffrey. Internal audit: a developing profession. *Accountant* (Eng.), v. 173, Nov. 20, 1975, p. 583-4.

INTERNAL AUDITING COURSES

See Accounting Courses

INTERNAL AUDITING DEPARTMENTS

Briner, Ernst K. New horizons for internal auditing in Europe. *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 58-64.

Burns, Ward. What top management expects of internal audit now. *Internal auditor*, v. 32, May-June 1975, p. 16-24.

Deters, J. R. Renovation and innovation in internal auditing. *Internal auditing*, v. 32, May-June 1975, p. 28-35.

Parker, John W. International auditing: a case history. *Internal auditor*, v. 32, Nov./Dec. 1975, p. 63-6.

Supervision and review

Weiss, Harold. Evaluating performance in computer auditing. *Edpacs*, v. 2, Feb. 1975, p. 1-7.

INTERNAL auditing of policies, procedures, and directives. (Management services) *CPA* (NYSS), v. 45, June 1975, p. 63-4. (Excerpt from *Week in review* (Haskins & Sells), Feb. 1, 1974.)

INTERNAL AUDITORS

American Institute Of Certified Public Accountants. Auditing Standards Executive Committee. Reliance on internal auditors. (Auditing and reporting) *CPA* (NYSS), v. 45, Nov. 1975, p. 68-9. (Excerpt from an exposure draft issued by the AICPA's Auditing Standards Executive Committee.)

Bennet, William E. Internal auditor's responsibilities and opportunities with respect to tax liabilities. *Taxation for accountants*, v. 14, March 1975, p. 148-51.

Bradt, John D. Spirit of professional performance. *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 12-18.

Carlson, Edmund N. S.R.O.F. system of report writing. *Internal auditor*, v. 32, Nov./Dec. 1975, p. 19-26.

Glass, David. Results-oriented auditing and independence. *Internal auditor*, v. 32, May-June 1975, p. 25-8.

Institute Of Internal Auditors. Establishing the internal audit function in EDP - job descriptions. Orlando, Fla., c1974. 20 p. (Modern concepts of internal auditing) [*175 I]

Keithley, John P. Greater professionalism through internal auditing standards. *Internal auditor*, v. 32, July-Aug. 1975, p. 23-30.

Kelly, Donald J. Data control: a vital link of information processing. *Internal auditor*, v. 32, July-Aug. 1975, p. 39-44.

Kiger, Jack E. Quarterly reports - a new responsibility? *Internal auditor*, v. 32, March-April 1975, p. 32-6.

Levingston, A. C. Your conscience and political auditing. *Internal auditor*, v. 32, Nov./Dec. 1975, p. 27-8.

Maroulis, George E. How cash management affects profits. *CA magazine* (Can.), v. 106, May 1975, p. 28-32.

McIntyre, Gordon. Auditing for management control. *Internal auditor*, v. 32, May-June 1975, p. 36-42, 47-8.

Murray, A. Role of the internal auditor. *Accountant* (Eng.), v. 173, Oct. 2, 1975, p. 393-4.

Newhouse, Benjamin. Rebuilding confidence in government - what the internal auditor can do. *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 49-54.

Ormsby, George W. Need to review compensation programs. *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 31-9.

Ostlund, Dow. Responsibilities of the internal auditor. (Speaking of banking) *Magazine of bank administration*, v. 51, Aug. 1975, p. 46-7.

Parker, John W. International auditing: a case history. *Internal auditor*, v. 32, Nov./Dec. 1975, p. 63-6.

Rennie, R. M. Internal auditors can improve financial reporting. *Internal auditor*, v. 32, May-June 1975, p. 48-55.

- Sayers, John G. Operational auditing is alive and well. *CA magazine* (Can.), v. 106, April 1975, P. 28-31.
- Stettler, Howard F. Certificate programs: certified internal auditor. (Education research) *Accounting review*, v. 50, Oct. 1975, p. 904-7.
- Weiss, Harold. Evaluating performance in computer auditing. *Edpacs*, v. 2, Feb. 1975, p. 1-7.
- Wilson, Duane E. Highlights of the first internal auditor examination. *Internal auditor*, v. 32, March-April 1975, p. 15-24.

Relation to business and management

- Burns, Ward. What top management expects of internal audit now. *Internal auditor*, v. 32, May-June 1975, p. 16-24.
- Mason, John O. Management information systems - the auditor's role. *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 40-8.
- Morris, Norman. Auditing the personnel function. *Internal auditor*, v. 32, March-April 1975, p. 25-31.

Relation to certified public accountants

- American Institute Of Certified Public Accountants. Auditing Standards Executive Committee. Reliance on internal auditors. (Auditing and reporting) *CPA* (NYSS), v. 45, Nov. 1975, p. 68-9. (Excerpt from an exposure draft issued by the AICPA's Auditing Standards Executive Committee.)
- Drexler, Frederick A. Client looks at the CPA auditor. *CPA journal*, v. 45, Jan. 1975, p. 29-30, 35.
- Waide, Patrick J. CPA and the internal auditor. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 147-52.) [110 H]

INTERNAL BUSINESS CONSULTANTS

See Business Consultants, Internal

INTERNAL CONTROL

- Andreou, George. Internal control, internal audit and external audit. *International journal of government auditing*, Oct. 1975, p. 2-3.
- Ashton, Robert H. Experimental study of internal control judgments. (Research reports) *Journal of accounting research*, v. 12, Spring 1974, p. 143-57.
- Barber, Geddings P. Internal control. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 131-40.) [110 H]
- Bettauer, Arthur. External control - a necessary supplement to internal control. *CPA* (NYSS), v. 45, Aug. 1975, p. 21-3.
- Bodnar, George. Reliability modeling of internal control systems. *Accounting review*, v. 50, Oct. 1975, p. 747-57.
- Carratu, Vincent. Anti-fraud precautions. *Accountant* (Eng.), v. 173, Oct. 2, 1975, p. 394, 396.
- Catlett, George R. Relationship of auditing standards to detection of fraud. *CPA journal*, v. 45, April 1975, p. 13-21.
- Cushing, Barry E. Further note on the mathematical approach to internal control. *Accounting review*, v. 50, Jan. 1975, p. 151-4.
- Devlin, Gerald W. Internal control is not optional. *Management accounting* (NAA), v. 57, Aug. 1975, p. 49-51.
- Dickerson, Robert W. V. Are auditors responsible for fraud detection? (Legal cases) *CA magazine* (Can.), v. 106, Feb. 1975, p. 61-2.
- Georgen, W. Donald. Evaluating internal controls. (Auditing and reporting) *CPA* (NYSS), v. 45, Aug. 1975, p. 44. (Excerpt from *Financial executive*, April 1975.)
- Georgen, W. Donald. Rating internal controls. *Financial executive*, v. 43, April 1975, p. 42-6, 48, 50.
- Granof, Michael H. Report of the Special Committee on Equity Funding. by Michael H. Granof and Charles H. Smith. (Accountancy abroad) *Chartered accountant in Australia*, v. 46, Oct. 1975, p. 22-4.
- Gurry, Edward James. Locating potential irregularities. (Practitioners forum) *Journal of accountancy*, v. 140, Sept. 1975, p. 111-14.
- Hawson, Roger. Internal theft: problems & prevention. *CGA* (Can.), v. 9, Oct. 1975, p. 25-7.

- Holmes, Arthur W. Auditing standards and procedures, by Arthur W. Holmes and Wayne S. Overmyer. 8th ed. Homewood, Ill., Richard D. Irwin, c1975. 985 p. [170 H]
- Institute Of Chartered Accountants In Ireland. Technical - proposed statement on auditing: audit problems of companies with limited internal control. exposure draft EK 1. *Accountancy Ireland*, v. 7, Feb. 1975, p. 14-16.
- Internal control, part 1. (Student's page) *Nigerian accountant*, v. 8, Jan./March 1975, p. 24-8.
- Ishikawa, Akira. Mathematical approach to the analysis and design of internal control systems: a brief comment. (Correspondence) *Accounting review*, v. 50, Jan. 1975, p. 148-50.
- Jancura, Elise G. Auditing in a computerized environment: no longer a choice of through or around the computer. *National public accountant*, v. 20, Aug. 1975, p. 16-19, 22.
- Loebbecke, James K. Impact and implementation of the auditing statement on internal control. (Accounting & auditing) *Journal of accountancy*, v. 139, May 1975, p. 80-3.
- Robbins, Richard L. Accounting and administrative controls. (Practitioners forum) *Journal of accountancy*, v. 140, July 1975, p. 85-6.
- Robertson, B. M. Examination of auditing standards. *Chartered accountant in Australia*, v. 45, Dec. 1974, p. 4-9.
- Robitaille, Donald B. File inventory concept. (EDP systems) *Internal auditor*, v. 32, May-June 1975, p. 56-60.
- Rowe, David. Statements on auditing. *Accountancy Ireland*, v. 6, Oct. 1974, p. 13-16.
- Yu, Seongjae. Stochastic model of the internal control system, by Seongjae Yu and John Neter. *Journal of accounting research*, v. 2, Autumn 1973, p. 273-95.

Data processing

- Advanced EDP systems and the auditor's concerns. (Official releases) *Journal of accountancy*, v. 139, Jan. 1975, p. 66-72.
- AICPA issues two auditing standards. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 10.
- American Institute Of Certified Public Accountants. Auditing Standards Executive Committee. Statement on auditing standards no. 3 - the effects of EDP on the auditor's study and evaluation of internal control. (Official releases) *Journal of accountancy*, v. 139, Feb. 1975, p. 72-6.
- Anderson, R. J. Guide to computer control and audit guidelines. *CA magazine*, v. 105, Dec. 1974, p. 22-8.
- Burns, David C. Internal control evaluation: how the computer can help, by David C. Burns and James K. Loebbecke. *Journal of accountancy*, v. 140, Aug. 1975, p. 60-70.
- Mecimore, Charles D. Controlling computer operations or controlling operations with computers, by Charles D. Mecimore and J. Timothy Sale. *National public accountant*, v. 20, March 1975, p. 30-4.
- Perry, William E. Pre-occurrence auditing: building control into the audit program. *Magazine of bank administration*, v. 51, Feb. 1975, p. 47-50.
- Rittersbach, George H. Auditing advanced systems, by George H. Rittersbach and Stephen D. Harlan. *Management controls* (PMM & Co.), v. 22, April-May 1975, p. 64-6.
- Zircher, James R. EDP technician, the accountant, and internal control. *Management accounting* (NAA), v. 57, Sept. 1975, p. 38-40.

INTERNAL control, part 1. (Student's page) *Nigerian accountant*, v. 8, Jan./March 1975, p. 24-8.

INTERNAL CONTROL QUESTIONNAIRE

See Also Questionnaires

- Horn, Jack. Portfolio of public accountant's forms, reports and procedures. Englewood Cliffs, N.J., Prentice-Hall, c1975. 503 p. [250 Acc]
- Internal control, part 1. (Student's page) *Nigerian accountant*, v. 8, Jan./March 1975, p. 24-8.

INTERNAL REVENUE CODE

See Taxation, United States, Under The Subheadings: Revision,
Section ..., Subchapter ..., Internal Revenue
Code Of 1954, Etc.

INTERNATIONAL ACCOUNTING

See Accountancy Profession-International Practice
Accounting-International
Accounting-Principles And Standards-
International

INTERNATIONAL accounting standards. (Editorial) *Chartered accountant* (India), v. 23, Jan. 1975, p. 295-6.

INTERNATIONAL ACCOUNTING STANDARDS COMMITTEE.

- Bourke, Declan. Technical: yet more standards. (Technical) *Accountancy Ireland*, v. 6, Oct. 1974, p. 30-1.
- Chetkovich, Michael N. Developments in accounting on the international level. (In Haskins & Sells. *Selected papers 1973*. New York, c1974, p. 3-11.) [110 H]
- Consolidated financial statements and the equity method of accounting. *Accountants' journal* (N.Z.), v. 53, Dec. 1974, p. 186-92.
- Consolidated financial statements and the equity method of accounting: exposure draft 3. *Accountant's magazine* (Scot.), v. 79, Jan. 1975, p. 30-2.
- Cummings, Joseph P. Forging international accounting standards. *Tax executive*, v. 27, July 1975, p. 352-9.
- Cummings, Joseph P. International Accounting Standards Committee - its purpose and status. *International accountant* (Eng.), v. 44, Oct.-Dec. 1974, p. 101-3.
- Cummings named IASC chairman. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 30.
- Depreciation accounting. *Chartered accountant in Australia*, v. 46, July 1975, p. 77-8. (*Exposure draft* 4.)
- Disclosure of accounting policies. *Industrial accountant* (Pakistan), v. 14, Jan.-March 1975, p. 5.
- Disclosure of accounting policies, IAS 1. *Australian accountant*, v. 45, Jan.-Feb. 1975, p. i-xx, foll. p. 30.
- Exposure draft no. 3: consolidated financial statements and the equity method of accounting. *Industrial accountant* (Pakistan), v. 14, Jan.-March 1975, p. 43-7.
- Feller, B. International accounting standard 1, Disclosure of accounting policies. *Australian accountant*, v. 45, Jan.-Feb. 1975, p. 30.
- Feller, B. New I.A.S.C. exposure drafts. *Australian accountant*, v. 45, July 1975, p. 351, 353.
- Feller, B. New I.A.S.C. exposure drafts. *Chartered accountant in Australia*, v. 46, July 1975, p. 83-4.
- Hepworth, J. A. Forging international accounting standards. *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 4-7.
- IASC proposes standards for depreciation and reporting. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 10.
- IASC to issue standard. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 28, 30, 32.
- Information to be disclosed in financial statements. *Chartered accountant in Australia*, v. 46, July 1975, p. 80-2. (*Exposure draft* 5.)
- International accounting standard: disclosure of accounting policies. *Accountancy* (Eng.), v. 86, Feb. 1975, p. 58, 106.
- International accounting standard proposed statement: depreciation accounting. *Industrial accountant* (Pakistan), v. 14, July-Sept. 1975, p. 154-61. (*Exposure draft* no. 4.)
- International accounting standard proposed statement: information to be disclosed in financial statements. *Industrial accountant* (Pakistan), v. 14, July-Sept. 1975, p. 163-72. (*Exposure draft* no. 5.)
- International accounting standards. (Editorial) *Chartered accountant* (India), v. 23, Jan. 1975, p. 295-6.
- International accounting standards. *Accountants' journal* (N.Z.), v. 53, Feb. 1975, p. 9-13.

- International accounting standards, exposure draft no. 4: depreciation accounting. *Accountants' journal* (N.Z.), v. 54, June 1975, p. 181-3.
- International accounting standards, exposure draft no. 5: information to be disclosed in financial statements. *Accountants' journal* (N.Z.), v. 54, July 1975, p. 224-6.
- International accounting standards exposure draft 4: depreciation accounting. *Accountant's magazine* (Scot.), v. 79, July 1975, p. 246-8.
- International accounting standards exposure draft 5: information to be disclosed in financial statements. *Accountant's magazine* (Scot.), v. 79, July 1975, p. 248-50.
- International accounting standards: preface and standard 1 - disclosure of accounting policies. *International accountant* (Eng.), v. 45, no. 1, 1975, p. 14-16.
- International accounting standards proposed statement - valuation and presentation of inventories in the context of the historical cost system. *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 28-9.
- Langdon, William. Financial accounting standards to be set on an international scale. (Accounting principles and practice) *Cost & management* (Can.), v. 49, March-April 1975, p. 46-8.
- Mueller, Gerhard G. Accounting for multinationals. (*Finance*) *Accountancy* (Eng.), v. 86, July 1975, p. 68, 70, 72, 75.
- Preface to statements of international accounting standards. London, 1975. 5 p. [*111.1 I]
- Preface to statements of international accounting standards. *Accountancy* (Eng.), v. 86, Feb. 1975, p. 56-7.
- Proposed statement: consolidated financial statements and the equity method of accounting. London, 1974. 15 p. (*Exposure draft* no. 3, International accounting standards, Dec. 11, 1974.) [*111.1 I]
- Proposed statement: valuation and presentation of inventories in the context of the historical cost system. London, 1974. 10 p. (*Exposure draft*, no 2, International accounting standards, Sept. 11, 1974.) [*111.1 I]
- Valuation and presentation of inventories in the context of the historical cost system, exposure draft no. 2. *Accountants' journal* (N.Z.), v. 53, Oct. 1974, p. 85-7.
- Work and purpose of the IASC. *South African chartered accountant*, v. 11, Feb. 1975, p. 48-52.
- Work and purpose of the International Accounting Standards Committee. *Australian accountant*, v. 45, Jan.-Feb. 1975, p. 24, 27-9.
- Worldwide standards set for valuing inventories. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 22, 25.
- Worldwide support expected for international accounting standard. (News report) *Journal of accountancy*, v. 139, March 1975, p. 18.

INTERNATIONAL ACCOUNTING STANDARDS COMMITTEE STATEMENTS

- International Accounting Standards Committee. International accounting standards: preface and standard 1 - disclosure of accounting policies. *International accountant* (Eng.), v. 45, no. 1, 1975, p. 14-16.
- International Accounting Standards Committee. Preface to statements of international accounting standards. London, 1975. 5 p. [*111.1 I]
- International Accounting Standards Committee. Proposed statement: consolidated financial statements and the equity method of accounting. London, 1974. 15 p. (*Exposure draft* no. 3, International accounting standards, Dec. 11, 1974.) [*111.1 I]
- International Accounting Standards Committee. Proposed statement: valuation and presentation of inventories in the context of the historical cost system. London, 1974. 10 p. (*Exposure draft*, no 2, International accounting standards, Sept. 11, 1974.) [*111.1 I]

INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT.

- Bates, David J. Changes in emphasis on rural sector lending, by David J. Bates and Graham F. Donaldson. *Finance and development*, v. 12, June 1975, p. 23-6.

ACCOUNTANTS' INDEX 1975

- King, John A. Procurement under World Bank projects. *Finance and development*, v. 12, June 1975, p. 6-11, 31.
- Sassoon, David M. Monitoring the procurement process. *Finance and development*, v. 12, June 1975, p. 11-13.

INTERNATIONAL banking changes course, by Charles S. Gance and others. *Bankers monthly*, v. 92, June 15, 1975, p. 16-17, 20-1.

INTERNATIONAL BUSINESS

See Foreign Operations

INTERNATIONAL business: London Anglo-American conference. *Accountant* (Eng.), v. 171, Dec. 19/26, 1974, p. 817-19.

INTERNATIONAL BUSINESS MACHINES CORPORATION.

- Ashman, Allan. Antitrust law ... relevant market. (What's new in the law) *American Bar Association journal*, v. 61, April 1975, p. 494-5.
- Biddle, A. G. W. IBM versus AT&T: its meaning to the user and the public. *Computers and people*, v. 24, Jan. 1975, p. 20-4.
- Carlson, Raymond M. IBM and the maintenance of monopoly power: or an economic analysis of the market for general purpose electronic digital computer systems, by Raymond M. Carlson and Bernard Wehrmann. *Computers and people*, v. 24, Feb. 1975, p. 7-27.
- Cashman, Michael. IBM System/32. *Datamation*, v. 21, Feb. 1975, p. 67-8.
- Computer Industry Association. Telex vs. IBM decision: the Appellate Court reversal. *Computers and people*, v. 24, April 1975, p. 11-13.
- Dawson, Glenn E. Guidelines for participating within the computer industry. *Infosystems*, v. 22, Aug. 1975, p. 44, 46.
- Dawson, Glenn E. How do we compete with IBM? *Infosystems*, v. 22, June 1975, p. 61-2.
- Dawson, Glenn E. Innovative alternative to IBM. *Infosystems*, v. 22, July 1975, p. 42-4.
- Dawson, Glenn E. Is IBM a monopolist? *Infosystems*, v. 22, May 1975, p. 33-5.
- Gardner, W. David. Computer stocks: did financial community shun everyone but IBM out of fear of IBM? (Financing) *Datamation*, v. 21, Feb. 1975, p. 76-7, 80-1.
- Gardner, W. David. Denver judgment weakens most cases against IBM. (News in perspective) *Datamation*, v. 21, March 1975, p. 99-101, 105.
- Gun'em down, cut'em up... Justice goes after two biggies. *Infosystems*, v. 22, May 1975, p. 31-3.
- IBM and the structure of the industry. *Datamation*, v. 21, June 1975, p. 99-100.
- IBM says government hasn't a case on competition issue. (Antitrust) *Datamation*, v. 21, Feb. 1975, p. 69.
- Kirkley, John L. Breaking up IBM. (Editor's readout) *Datamation*, v. 21, Feb. 1975, p. 39.
- Mass storage system for on-line users increases capability. (Operations) *Savings & loan news*, v. 95, Dec. 1974, p. 74-5.
- Rubin, Sander. IBM and the structure of the industry: supervision is better than regulation. *Datamation*, v. 21, Sept. 1975, p. 99-101.
- Smith, Tim. South Africa: the churches vs. the corporations. *Business and society review*, Fall 1975, p. 54-64.
- Spiegel, John W. Telex v. IBM: monopoly pricing under section 2 of the Sherman act. (Notes) *Yale law journal*, v. 84, Jan. 1975, p. 558-83.
- Wessel, Milton R. Real meaning of Telex. *Datamation*, v. 21, July 1975, p. 52, 54-6.

INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT.-(Continued)

INTERNATIONAL CENTRE FOR ADVANCED TECHNICAL AND VOCATIONAL TRAINING.

- Halsall, J. H. How to prepare an operating budget, by J.H. Halsall in association with Ibucon Learning Systems Ltd. London, Longman Group Ltd.; Turin, Italy, International Centre for Advanced Technical and Vocational Training, c1974. 106 p. (A programmed book) [*205.4 H]

INTERNATIONAL CENTRE FOR RESEARCH IN ACCOUNTING.

- Gray, S. J. Financial reporting in the EEC and the international economy: a selected bibliography. Univ. of Lancaster, Eng., International Centre for Research in Accounting, c1974. 56 p. (*ICRA occasional paper*, no. 4.) [938.1 G]

INTERNATIONAL CENTRE FOR SETTLEMENT OF INVESTMENT DISPUTES.

- Baker, James C. ICSID, a little-known solution to investment disputes in high risk countries, by James C. Baker and John K. Ryans. *Akron business and economic review*, v. 6, Fall 1975, p. 8-12.

INTERNATIONAL commodities business. *Viewpoint* (Main Lafrantz & Co.), 2nd ed., 1974, p. 2-17.

INTERNATIONAL CONFEDERATION OF FREE TRADE UNIONS.

- Hershfield, David C. Multinational union challenges the multinational company. New York, Conference Board, c1975. 40 p. (*Conference Board report*, no. 658.) [*207.6 H]

INTERNATIONAL CONGRESS OF ACCOUNTANTS.

- Nineteen seventy-five in Congress year. (Editorial) *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 3.
- One world theme of Munich Congress. (Accounting scene) *Cost and management* (Can.), v. 49, May-June 1975, p. 44.

INTERNATIONAL COORDINATION COMMITTEE FOR THE ACCOUNTANCY PROFESSION.

- Chetkovich, Michael N. Developments in accounting on the international level. (In Haskins & Sells. *Selected papers 1973*. New York, c1974, p. 3-11.) [110 H]
- Hepworth, J. A. Forging international accounting standards. *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 4-7.

INTERNATIONAL DOUBLE TAXATION

See Taxation-International Double

INTERNATIONAL FEDERATION OF AIRLINE PILOTS' ASSOCIATIONS.

- Hershfield, David C. Multinational union challenges the multinational company. New York, Conference Board, c1975. 40 p. (*Conference Board report*, no. 658.) [*207.6 H]

INTERNATIONAL FEDERATION OF CHEMICAL AND GENERAL WORKERS' UNION.

- Hershfield, David C. Multinational union challenges the multinational company. New York, Conference Board, c1975. 40 p. (*Conference Board report*, no. 658.) [*207.6 H]

INTERNATIONAL FEDERATION OF PETROLEUM AND CHEMICAL WORKERS.

- Hershfield, David C. Multinational union challenges the multinational company. New York, Conference Board, c1975. 40 p. (*Conference Board report*, no. 658.) [*207.6 H]

INTERNATIONAL financial reporting.

INTERNATIONAL financial reporting.

Accountants International Study Group. International financial reporting: suggestions for improving international reporting in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1975. n.p. [*117 A]

INTERNATIONAL FLAVORS AND FRAGRANCES, INC.

Walter, Henry G. Marketing in developing countries. *Columbia journal of world business*, v. 9, Winter 1974, p. 29-30.

INTERNATIONAL FOODSERVICE MANUFACTURERS ASSOCIATION.

Loeb, Judy German. International Foodservice Manufacturers Association: what is it and what does it do for you? *Hospitality* (Food and lodging), v. 13, Oct. 1974, p. R116, R118, R120.

INTERNATIONAL LABOR ORGANIZATION.

Teague, Burton W. I.L.O.'s world watch on labor standards. *Conference Board record*, v. 12, Nov. 1975, p. 26-30.

INTERNATIONAL LEGAL COUNSELLORS, THAILAND.

Taxes under the revenue code of Thailand. *Tax management international journal*, Oct. 1974, p. 7-10.

INTERNATIONAL METALWORKERS FEDERATION.

Hershfield, David C. Multinational union challenges the multinational company. New York, Conference Board, c1975. 40 p. (Conference Board report, no. 658.) [*207.6 H]

INTERNATIONAL MONETARY FUND.

Bowen, Ian. Membership of the Fund. *Finance and development*, v. 12, March 1975, p. 42-6. (Article drafted by Ian Bowen, based on the final chapter of Gold, Joseph *Membership and nonmembership in the International Monetary Fund*.)

Owen, Barbara. Fund meeting 1974, by Barbara Owen and Patricia Bickerton. *Finance and development*, v. 11, Dec. 1974, p. 2-6.

INTERNATIONAL NICKEL CO. OF CANADA, LTD.

Lamont, Lansing. INCO: a giant learns how to compete. *Fortune*, v. 91, Jan. 1975, p. 104-10, 114, 116.

INTERNATIONAL OPERATIONS

See Foreign Operations

INTERNATIONAL ORGANIZATION OF SUPREME AUDIT INSTITUTIONS.

Doblin, Claire P. Multinational corporations and government auditing. *International journal of government auditing*, v. 2, Jan. 1975, p. 9-12.

INTERNATIONAL reporting. (Auditing and reporting) CPA (NYSS), v. 45, Sept. 1975, p. 60-1. (Excerpt from *Week in review* (Haskins & Sells), March 7, 1975.)

INTERNATIONAL securities project. *Business lawyer*, v. 30, Jan. 1975, p. 585-668.

INTERNATIONAL seminar in Luxembourg: AIA - annual conference 1974. *International accountant* (Eng.), v. 44, Oct.-Dec. 1974, p. 105-8.

ACCOUNTANTS' INDEX 1975

INTERNATIONAL TELEPHONE AND TELEGRAPH.

Briloff, Abraham J. We often paint fakes. *Vanderbilt law review*, v. 28, Jan. 1975, p. 165-200. (Symposium on accounting and the Federal securities laws.)

McCartney, Laton. How good are the ITT alumni? *Dun's review*, v. 104, Dec. 1974, p. 76-8.

INTERNSHIP

See Accountants' Office-Internship
Education - On-The-Job-Training

INTERPRETATION issued on marketable securities losses. (News report) *Journal of accountancy*, v. 139, March 1975, p. 25.

INTERPRETATION of rules 501 and 502 of the code of professional ethics. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 66-8.

INTERPRETATIONS of rules 101 and 202 of the Code of Professional Ethics. (Official releases) *Journal of accountancy*, v. 139, Jan. 1975, p. 72-3.

INTERSTATE COMMERCE TAXATION

See Taxation, United States-Interstate Commerce

INTERSTATE LAND SALES FULL DISCLOSURE ACT

Carlucci, Robert J. Consumer protection and the Interstate land sales full disclosure act. *St. John's law review*, v. 48, May 1974, p. 947-56.

INTERVIEWS

Cohen, Barry M. Recruiting's main ingredient, by Barry M. Cohen and Jack M. Etheredge. *Journal of college placement*, v. 35, Winter 1975, p. 75-7.

Dickhut, Harold W. Professional resume/job search guide, by Harold W. Dickhut and Marvel J. Davis. 3rd ed. Chicago, Management Counselors, Inc., c1975. 254 p. (Appendices(p. 245-52): Reference books for employer list preparation. Executive recruiters, consultants, CPA firms.) [202.8 D]

Ellis, Louell O. Preparing for the career placement interview. (Education) *Woman CPA*, v. 37, April 1975, p. 12-13, 18.

Harmeyer, W. J. Audit interview techniques: a behavioral approach, by W. J. Harmeyer and Rodney A. Wood. *Internal auditor*, v. 32, Jan.-Feb. 1975, p. 13-22.

Kiradjieff, Edward J. Videotaping, by Edward J. Kiradjieff and Michele Stimac. *Journal of college placement*, v. 35, Summer 1975, p. 67-8.

Kohn, Mervin. Hiring college graduates through off-campus selection interviewing. *Public personnel management*, v. 4, Jan.-Feb. 1975, p. 23-31.

Kohn, Mervin. What off-campus interviewers look for in young job seekers. (Young manager) *Advanced management journal*, v. 40, Winter 1975, p. 59-62.

Talbut, Lane. How to be effective in a TV interview. *Association management*, v. 27, April 1975, p. 30-4.

Wanous, John P. Tell it like it is at realistic job previews. *Personnel*, v. 52, July-Aug. 1975, p. 50-60.

INTRA-FAMILY installment sales hold up if deal bona fide, but expect close IRS scrutiny. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 124.

INTRA-FAMILY installment sales hold up if deal is bona fide. *Taxation for accountants*, v. 15, Aug. 1975, p. 83-4.

INTRACOMPANY PRICING

See Pricing, Transfer

INTRAPERIOD ALLOCATION

See Statements, Financial - Interim

INTRODUCTION to accounting: a conceptual approach.

Henke, Emerson O. Introduction to accounting: a conceptual approach. New York, Petrocelli-Charter, c1974. 453 p. [110 H]

INTRODUCTION to contemporary business.

Diamond, Jay. Introduction to contemporary business, by Jay Diamond and Gerald Pintel. Englewood Cliffs, N.J., Prentice-Hall, c1975. 437 p. (Includes bibliographies) [200 D]

INTRODUCTION to fund accounting.

Lynn, Edward S. Introduction to fund accounting, by Edward S. Lynn and Joan W. Thompson. Reston, Va., Reston Pub. Co., c1974. 134 p. [341 L]

INTRODUCTION to optimization methods.

Adby, Paul Raymond. Introduction to optimization methods, by Paul Raymond Adby and Michael Alan Howarth Dempster. New York, Halsted Press, c1974. 204 p. (Chapman and Hall mathematical series) [*190 A]

INTRODUCTION to process economics.

Holland, F. A. Introduction to process economics, by F.A. Holland, Frank Alfred Watson and John Keith Wilkinson. New York, John Wiley & Sons, c1974. 290 p. (Appendices (p. 247-81): 1. Money tables. 2. Statistical data.) [205.2 H]

INVALID divorce can throw tax obligation into turmoil. *Taxation for accountants*, v. 15, Oct. 1975, p. 218.

INVALID divorce can throw tax obligation into turmoil. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 172.

INVENTORIES

See Also Subheading, Inventories, Under Specific Business,
E.G., Retail Trade-Inventories
Taxation, United States-Inventories

Andres, Fred. Multiproduct inventory system with interactive set-up costs, by Fred Andres and Hamilton Emmons. *Management science*, v. 21, May 1975, p. 1055-63.

Barksdale, Hiram C. Spectral analysis of the interaction between inventories and sales of merchant wholesalers, by Hiram C. Barksdale and Jimmy E. Hilliard. *Decision sciences*, v. 6, April 1975, p. 307-23.

Claycombe, W. W. Steps to effective inventory, by W. W. Claycombe and William G. Sullivan. *Journal of systems management*, v. 26, March 1975, p. 38-41.

Davidson, Sidney. Fundamentals of accounting, by Sidney Davidson, James S. Schindler, and Roman L. Weil. 5th ed. Hinsdale, Ill., Dryden Press, c1975. 947 p. [110 D]

Dirickx, Yvo M. I. On the optimality of myopic policies in sequential decision problems, by Yvo M. I. Dirickx and L. Peter Jennergren. *Management science*, v. 21, Jan. 1975, p. 550-6.

Fries, Brant E. Optimal ordering policy for a perishable commodity with fixed lifetime. *Operations research*, v. 23, Jan.-Feb. 1975, p. 46-61.

Haber, Sheldon E. Optimal inventory model for the intermediate echelon when repair is possible, by Sheldon E. Haber and Rosedith Sitgreaves. *Management science*, v. 21, Feb. 1975, p. 638-48.

Meigs, Walter B. Financial accounting, by Walter B. Meigs, A. N. Mosich and Robert F. Meigs. 2nd ed. New York, McGraw-Hill, c1975. 642 p. [110 M]

Naddor, Eliezer. Optimal and heuristic decisions in single- and multi-item inventory systems. *Management science*, v. 21, July 1975, p. 1234-49.

Naddor, Eliezer. Optimal heuristic decisions for the s,S inventory policy. (Notes) *Management science*, v. 21, May 1975, p. 1071-2.

Pate, James L. Inventory liquidation causes sharp drop in GNP, but way cleared for recovery. (Economic highlights) *Commerce today*, v. 5, April 28, 1975, p. 2-3.

Pentico, David W. Assortment problem with probabilistic demands. *Management science*, v. 21, Nov. 1974, p. 286-90.

Richards, F. R. Comments on the distribution of inventory position in a continuous-review (s,S) inventory system. (Technical notes) *Operations research*, v. 23, March-April 1975, p. 366-71.

Accounting

Accounting Standards Steering Committee. Stocks and work in progress. *Accountant* (Eng.), v. 172, June 12, 1975, p. 751-5.

Accounting Standards Steering Committee. Stocks and work in progress. *Accountancy* (Eng.), v. 86, July 1975, p. 84-8.

Blum, James D. Variability in price level changes: inventory, expenses or revenue adjustments, by James Blum, LeRoy Brooks and Dale Buckmaster. *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 24-8.

Dudick, Thomas S. How to avoid the common pitfalls in accounting for inventory. *Practical accountant*, v. 8, Jan.-Feb. 1975, p. 65-70.

Elder, Peter. IRS outlines new rules for switch to full absorption, edited by Peter Elder and T. Milton Kupfer. (Accounting) *Journal of taxation*, v. 43, Dec. 1975, p. 369-70.

IASC to issue standard. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 28, 30, 32.

McReavie, K. S. Retail inventory shrinkage. *Data management*, v. 13, Nov. 1975, p. 20-5.

National Association Of Accountants. Management Accounting Practices Committee. Guidelines for inventory measurement. (Management services) *CPA* (NYSS), v. 45, June 1975, p. 64-5. (Reprint of Statement on management accounting practices, no. 6.)

Osborne, Orson D. How to avoid the trouble spots in an inventory audit. *Practical accountant*, v. 8, May-June 1975, p. 32-8.

Recommendations on accounting methods. *Accountancy* (Eng.), v. 86, Jan. 1975, p. 5.

Auditing

Gilkison, W. S. Audit attendance at stock-taking. (Mainly for students) *Accountants' journal* (N.Z.), v. 53, Oct. 1974, p. 122-4.

Osborne, Orson D. How to avoid the trouble spots in an inventory audit. *Practical accountant*, v. 8, May-June 1975, p. 32-8.

Ringelheim, Arthur. Practical approach to auditing inventories. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 18-25.

Continuous

See Inventories-Cyclical Method

Control

See Also Materials-Control

Stores Systems And Stock Records

American Production And Inventory Control Society. Capacity planning and control study guide. *Production and inventory management*, v. 16, First quarter 1975, p. 1-16.

Andrew, Charles G. Engineering changes to the product structure opportunity for MRP users. *Production and inventory management*, v. 16, Third quarter 1975, p. 76-86.

- Bacigalupo, Paul F. Can inventories be managed? *Production and inventory management*, v. 16, First quarter 1975, p. 17-24.
- Barchi, R. H. Production, inventory and capacity expansion scheduling with integer variables, by R. H. Barchi, F. T. Sparrow and R. R. Vemuganti. *Management science*, v. 21, March 1975, p. 783-93.
- Berry, W. L. Research perspectives for material requirements planning systems, by W. L. Berry and D. Clay Whybark. *Production and inventory management*, v. 16, second quarter 1975, p. 19-26.
- Bishop, Jack L. Experience with a successful system for forecasting and inventory control. *Operations research*, v. 22, Nov.-Dec. 1974, p. 1224-31.
- Brewster, Robert S. Controlling inventory: on-line computer systems. *CPA (NYSS)*, v. 45, Sept. 1975, p. 35-9.
- Brooking, S. A. Inventory policies for returnable parts in the capital goods industry, by S. A. Brooking, M. J. Fox and A. R. Burgess. *Production and inventory management*, v. 16, First quarter 1975, p. 53-66.
- Buffa, Frank P. Application of a dynamic forecasting model with inventory control properties. *Decision sciences*, v. 6, April 1975, p. 298-306.
- Chase, Richard B. Production system termination: a framework for analysis and some suggestions for the P.C. manager. *Production and inventory management*, v. 15, no. 4, 1974, p. 12-17.
- Das, Chandrasekhar. Supply and redistribution rules for two-location inventory systems: one-period analysis. *Management science*, v. 21, March 1975, p. 765-76.
- Flow-through racks speeds order-picking. *Factory*, v. 8, Feb. 1975, p. 51-2.
- Ganesan, M. K. Control and management of surplus inventory. *Management accountant (India)*, v. 10, Jan. 2, 1975, p. 16-20.
- Graziano, Vincent J. Integrated logistics planning and control. *Production and inventory management*, v. 16, First quarter 1975, p. 74-84.
- Hall, Jeremy. Forecasting what your business system will do. *Advanced management journal*, v. 40, Summer 1975, p. 40-51.
- Hasan, Mirza Mohammad. Simulation as a decision making device. *Industrial accountant (Pakistan)*, v. 14, April-June 1975, p. 71-8.
- Horodowich, Peter. Model for the planning of aggregate finished goods inventory. *Production and inventory management*, v. 16, second quarter 1975, p. 27-40.
- Humphreys, R. Gordon. How to release cash through stock reduction. *Accountants digest (Eng.)*, no. 12, Autumn 1974, 3 p.
- Kapoor, S. S. Accounting models for stock level control. *International accountant (Eng.)*, v. 45, no. 3, 1975, p. 4-6.
- Karsh, R. S. Inventory management. (Education and practice) *Internal auditor*, v. 32, July-Aug. 1975, p. 69-75.
- Maertz, William E. Reduction in progress. *Production and inventory management*, v. 16, First quarter 1975, p. 67-73.
- McCarthy, Thomas J. Controlling and accounting for supplies, by Thomas J. McCarthy and Thomas L. Morison. New York, National Association of Accountants, c1975. 55 p. (First in a series designed to replace *Accounting practice reports*, nos. 1-16 initially issued as separate sections of the *NAA bulletin*.) [*142.4 M]
- Miller, Jeffrey G. Behind the growth in materials requirements planning, by Jeffrey G. Miller and Linda G. Sprague. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 83-91.
- Miller, William B. Effectiveness reporting from decision-making computer-based systems. *Production and inventory management*, v. 16, Third quarter 1975, p. 10-25.
- Mulkern, Harlan J. Controlling storekeeping for the manufacturing operation. *Production and inventory management*, v. 16, Third quarter 1975, p. 87-9.
- Orlicky, Joseph A. Closing the loop with pegged requirements and the firm planned order. *Production and inventory management*, v. 16, First quarter 1975, p. 35-45.
- Physical assets: to tag or not to tag. *Valuation consultant*, v. 11, Nov. 1974, p. 1-4.
- Rogers, David M. TV: time value your inventory. *Production and inventory management*, v. 15, no. 4, 1974, p. 19-24.
- Setting up and maintaining inventory control records. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975. p. 429-49.) [223.5 P]
- Shim, Jae. Automated method in inventory planning, by Jae K. Shim and Joel Siegel. *Management accounting (Eng.)*, v. 53, Nov. 1975, p. 363-4.
- State-of-the-art survey: a preliminary analysis. *Production and inventory management*, v. 15, no. 4, 1974, p. 1-11.
- Thomas, Adin B. Stock control. *Accountants digest (Eng.)*, no. 1, Autumn 1973, p. 1-19.
- Yost, Larry D. User on: real time M.R.P. *Production and inventory management*, v. 16, First quarter 1975, p. 85-91.
- Zamzow, Donald D. Paperless inventory control. *Factory*, v. 7, Dec. 1974, p. 44-5.
- Cost or market**
Valuing inventories requires adherence to the rules. *Taxation for accountants*, v. 15, Oct. 1975, p. 210-12.
- Costing**
See Inventories-Valuation
- Costs**
Andres, Fred. Multiproduct inventory system with interactive set-up costs, by Fred Andres and Hamilton Emmons. *Management science*, v. 21, May 1975, p. 1055-63.
- Forster, Joel M. Full absorption inventory costing. (Washington report) *Tax adviser*, v. 6, July 1975, p. 424-8.
- New, Christopher C. Lot-sizing in multi-level requirements planning systems. *Production and inventory management*, v. 15, no. 4, 1974, p. 57-71.
- Thomas, Adin B. Stock control. *Accountants digest (Eng.)*, no. 1, Autumn 1973, p. 1-19.
- Data processing**
Bishop, Jack L. Experience with a successful system for forecasting and inventory control. *Operations research*, v. 22, Nov.-Dec. 1974, p. 1224-31.
- Brewster, Robert S. Controlling inventory: on-line computer systems. *CPA (NYSS)*, v. 45, Sept. 1975, p. 35-9.
- Coopers & Lybrand. LIFT: the flexible system for inventory management. New York, c1975. 33 p. [*142.4 C]
- Karsh, R. S. Inventory management. (Education and practice) *Internal auditor*, v. 32, July-Aug. 1975, p. 69-75.
- Magee, Gary. Real time inventory management system. *Production and inventory management*, v. 16, Third quarter 1975, p. 39-47.
- McReavie, K. S. Retail inventory shrinkage. *Data management*, v. 13, Nov. 1975, p. 20-5.
- Miller, Jeffrey G. Behind the growth in materials requirements planning, by Jeffrey G. Miller and Linda G. Sprague. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 83-91.
- Miller, William B. Effectiveness reporting from decision-making computer-based systems. *Production and inventory management*, v. 16, Third quarter 1975, p. 10-25.
- Morrison, T. R. Inventory theory applied to multi-location problems. *Production and inventory management*, v. 15, no. 4, 1974, p. 25-40.
- Shim, Jae. Automated method in inventory planning, by Jae K. Shim and Joel Siegel. *Management accounting (Eng.)*, v. 53, Nov. 1975, p. 363-4.
- State-of-the-art survey: a preliminary analysis. *Production and inventory management*, v. 15, no. 4, 1974, p. 1-11.
- Thomas, Adin B. Stock control. *Accountants digest (Eng.)*, no. 1, Autumn 1973, p. 1-19.
- Zamzow, Donald D. Paperless inventory control. *Factory*, v. 7, Dec. 1974, p. 44-5.
- Depreciation**
See Depreciation, Depletion And Obsolescence-Inventories

Dollar-value method

Laccavole, Louis A. LIFO: a bird's eye view of the considerations that must be taken into account in its adoption. (Accounting) *Taxation for accountants*, v. 14, May 1975, p. 266-8.

Economic order quantity

Deakin, Edward B. Finding optimal order quantity when quantity discounts are offered. *Cost and management* (Can.), v. 49, May-June 1975, p. 40-2.

Drake, Albert E. Computer-based management information system for a multi-plant operation. *Production and inventory management*, v. 15, no. 4, 1974, p. 73-83.

Parsons, James A. Phasing deliveries to meet storage capacity. (Matrix methods) *Journal of systems management*, v. 25, Dec. 1974, p. 41-2.

Shim, Jae. Automated method in inventory planning, by Jae K. Shim and Joel Siegel. *Management accounting* (Eng.), v. 53, Nov. 1975, p. 363-4.

Silver, Edward A. Modifying the economic order quantity (EOQ) to handle coordinated replenishment of two or more items. *Production and inventory management*, v. 16, Third quarter 1975, p. 26-38.

Financing

See Also Factoring

Field Warehousing

Newman, Barry I. Anatomy of commercial financing. (World of finance) *American Bar Association journal*, v. 61, March 1975, p. 352-5.

Reeves, Charles H. Assets: a source of working capital. *Credit and financial management*, v. 77, Nov. 1975, p. 32-3.

First-in, first-out method

Bastable, C. W. Fifo in an inflationary environment, by C. W. Bastable and Jacob D. Merriwether. *Journal of accountancy*, v. 139, March 1975, p. 49-55.

Bhadada, B. M. Lifo and fifo inventories and income determination. *Management accountant* (India), v. 9, Sept. 1974, p. 647-51.

Derstine, Robert P. LIFO-FIFO, accounting ratios and market risk, by Robert P. Derstine and Ronald J. Huefner. *Journal of accounting research*, v. 12, Autumn 1974, p. 216-34.

Disclosure rules eased on inventory value under LIFO. *Taxation for accountants*, v. 14, March 1975, p. 145-6.

Edwards, James B. LIFO: to switch or not to switch? By James B. Edwards and Dean E. Graber. *Management accounting* (NAA), v. 57, Oct. 1975, p. 35-40.

Edwards, James Don. LIFO inventory valuation as an adjuster for inflation, by James Don Edwards and John B. Barrack. *CPA* (NYSS), v. 45, Oct. 1975, p. 21-5.

Impact on the auditor's report of Fifo to Lifo change in the earliest yearreported on. (Accounting & auditing) *Journal of accountancy*, v. 139, Jan. 1975, p. 75.

International Accounting Standards Committee. Valuation and presentation of inventories in the context of the historical cost system, exposure draft no. 2. *Accountants' journal* (N.Z.), v. 53, Oct. 1974, p. 85-7.

Lorensen, Leonard. Gross profit method and interim financial information. *Journal of accountancy*, v. 140, Dec. 1975, p. 56-64.

Merritt, William Lee. LIFO: an overview. *Nebraska CPA*, v. 10, Spring 1975, p. 11-12.

Rueschhoff, Donald S. Inventory profits. *Management accounting* (NAA), v. 57, July 1975, p. 15-17.

Seidler, Lee J. Companies may talk about LIFO versus FIFO again; sort of. *Accounting issues* (Bear Stearns & Co.), Feb. 20, 1975, p. 11-12. (Reprint file, *A)

Valuing inventories requires adherence to the rules. *Taxation for accountants*, v. 15, Oct. 1975, p. 210-12.

Vancil, Richard F. Get ready for price-level-adjusted accounting, by Richard F. Vancil and James N. Kelly. *Harvard business review*, v. 53, March-April 1975, p. 6-8.

Youmans, George E. Look at LIFO. *Management accounting* (NAA), v. 56, Jan. 1975, p. 11-12, 42.

Last-In, First-Out Method

See Also Retail Trade-Inventories

Adoption of LIFO and disclosure on financial statements clarified by IRS. (Auditing and reporting) *CPA journal*, v. 45, May 1975, p. 48. (Excerpt from *Tax newsletter* (J.K. Lasser & Co.), Feb. 1975.)

Alexander Grant & Co. LIFO - last-in, first-out inventory accounting: what it is, how it works, the pros and cons plus full text of IRS regulations. Chicago, cl974. 48 p. [*142.4 A]

Auerbach, Norman E. Switching to LIFO. *Financial executive*, v. 43, Feb. 1975, p. 42-4.

Bahin, James M. We switched to LIFO. *Financial executive*, v. 43, Feb. 1975, p. 45-50, 52.

Barrack, John B. How to determine correct price for goods valued under last-in-first-out method, by John B. Barrack and Lawrence W. McKoy. *Taxation for accountants*, v. 15, July 1975, p. 34-6.

Barrett, Frank J. Inflation debate. *Accountancy Ireland*, v. 7, Feb. 1975, p. 9-12.

Bhadada, B. M. Lifo and fifo inventories and income determination. *Management accountant* (India), v. 9, Sept. 1974, p. 647-51.

Caveat LIFO. (Management services) *CPA journal*, v. 45, May 1975, p. 74. (Excerpt from *Executive newsletter* (Peat, Marwick, Mitchell), Jan. 1, 1975.)

Chapman, Benson J. Current LIFO developments. *CPA* (NYSS), v. 45, Oct. 1975, p. 27-32.

Coopers & Lybrand. LIFO - a guide for corporate decision-makers. New York, cl974. 48 p. [*142.4 C]

Cowperthwaite, Gordon H. Inflation accounting. *World* (PMM & Co.), v. 9, Winter 1975, p. 2-7.

Dalton, Mark F. An examination of some considerations relating to the adoption and use of the last-in, first-out (LIFO) inventory accounting method. (Notes) *Vanderbilt law review*, v. 28, April 1975, p. 521-60.

Derstine, Robert P. LIFO-FIFO, accounting ratios and market risk, by Robert P. Derstine and Ronald J. Huefner. *Journal of accounting research*, v. 12, Autumn 1974, p. 216-34.

Dolanski, Anthony P. LIFO continuing considerations. *World* (PMM & Co.), v. 9, Winter 1975, p. 8-11.

Edwards, James B. LIFO: to switch or not to switch? By James B. Edwards and Dean E. Graber. *Management accounting* (NAA), v. 57, Oct. 1975, p. 35-40.

Edwards, James Don. Last-in, first-out inventory valuation as a way to control illusory profits, by James Don Edwards and John B. Barrack. *MSU business topics*, v. 23, Winter 1975, p. 19-27.

Edwards, James Don. LIFO inventory valuation as an adjuster for inflation, by James Don Edwards and John B. Barrack. *CPA* (NYSS), v. 45, Oct. 1975, p. 21-5.

Fox, Harold W. LIFO's charms and harms, by Harold W. Fox and Fred F. Lang. *Quarterly review of economics and business*, v. 15, Summer 1975, p. 35-45.

Harvey, John L. Living with LIFO interim reporting. *Arthur Young journal*, Summer-Autumn 1975, p. 20, 29-41.

Haug, Richard L. Statistical sampling benefits for LIFO valuation. (MAS speak out) *Michigan CPA*, v. 27, Sept.-Oct. 1975, p. 6-7.

Hoffman, Arthur S. Administration burden of lifo, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, March 1975, p. 44.

Humer, Kenneth G. Effect of financial reporting and disclosure requirements of LIFO elections. *Tax adviser*, v. 6, Jan. 1975, p. 34-9.

Impact on the auditor's report of Fifo to Lifo change in the earliest yearreported on. (Accounting & auditing) *Journal of accountancy*, v. 139, Jan. 1975, p. 75.

International Accounting Standards Committee. Valuation and presentation of inventories in the context of the historical cost system, exposure draft no. 2. *Accountants' journal* (N.Z.), v. 53, Oct. 1974, p. 85-7.

- Jannis, C. Paul. Accounting and income tax considerations of a change to LIFO, by C. Paul Jannis and Ray H. Johnson. *Tax adviser*, v. 6, April 1975, p. 236-48.
- Jannis, C. Paul. Getting the most out of LIFO. *Price Waterhouse review*, v. 20, no. 1, 1975, p. 8-13.
- Jannis, C. Paul. LIFO. *Practical accountant*, v. 8, July/Aug. 1975, p. 18-29.
- Jones, Reginald H. Financial management during inflation. *Financial executive*, v. 43, Feb. 1975, p. 10-15.
- Keister, Orville R. Lifo and inflation. *Management accounting (NAA)*, v. 56, May 1975, p. 27-31.
- Laccavole, Louis A. ABC's of LIFO. *Connecticut CPA*, v. 38, March 1975, p. 10-11, 14.
- Laccavole, Louis A. LIFO: a bird's eye view of the considerations that must be taken into account in its adoption. (Accounting) *Taxation for accountants*, v. 14, May 1975, p. 266-8.
- Lawyers obligations grow as Lifo disclosure rules change. *Taxation for lawyers*, v. 3, May-June 1975, p. 341.
- LIFO inventory valuation. (Auditing & reporting) *CPA journal*, v. 45, Jan. 1975, p. 59-61.
- Lorensen, Leonard. Gross profit method and interim financial information. *Journal of accountancy*, v. 140, Dec. 1975, p. 56-64.
- McAnly, Herbert T. How Lifo began. *Management accounting (NAA)*, v. 56, May 1975, p. 24-6.
- McDonald, Daniel. Vacation from inflation. (Seriously now) *CA magazine (Can.)*, v. 106, Jan. 1975, p. 13.
- Merritt, William Lee. LIFO: an overview. *Nebraska CPA*, v. 10, Spring 1975, p. 11-12.
- Milani, Ken. LIFO and its limitations. *Management accounting (NAA)*, v. 57, Dec. 1975, p. 31-2, 36.
- Moscarello, Louis C. Pros and cons of LIFO. *Retail control*, v. 43, Aug. 1975, p. 11-18.
- Murray, James J. LIFO and Ohio taxes. *Ohio CPA*, v. 34, Autumn 1975, p. 182-8.
- Naus, James H. More on Lifo and small business, by James H. Naus and Donald R. DeGroff. (Practitioners forum) *Journal of accountancy*, v. 140, Dec. 1975, p. 99-101.
- Rea, Richard C. Lifo and small businesses, edited by Richard C. Rea. (Practitioners forum) *Journal of accountancy*, v. 139, April 1975, p. 39-40.
- Robinson, Christopher H. Living with inflation - Brazilian style. *Touche Ross tempo*, v. 21, no. 1, 1975, p. 18-20.
- Rothschild, Leonard W. Considerations in changing to the LIFO inventory method. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 203-16.) [110 H]
- Rueschhoff, Donald S. Inventory profits. *Management accounting (NAA)*, v. 57, July 1975, p. 15-17.
- Schuckman, Dean P. How-to look at dollar-value LIFO. *Management accounting (NAA)*, v. 57, Dec. 1975, p. 27-30.
- SEC issues ASR Nos. 168 and 169. (News report) *Journal of accountancy*, v. 139, March 1975, p. 10, 12.
- Seidler, Lee J. Companies may talk about LIFO versus FIFO again; sort of. *Accounting issues* (Bear Stearns & Co.), Feb. 20, 1975, p. 11-12. (Reprint file, *A)
- Seidler, Lee J. Estimating LIFO impacts in the year after adoption. *Accounting issues* (Bear Stearns & Co.), July 1, 1975, p. 1-27. (Reprint file, *A)
- Seitz, Paul C. Considerations for electing the LIFO inventory method. *Delaware CPA*, v. 1, Nov. 1974, p. 16-18.
- Sunder, Shyam. Stock price and risk related to accounting changes in inventory valuation. *Accounting review*, v. 50, April 1975, p. 305-15.
- Towles, Martin F. Dollar-value lifo and its effect on profits, by Martin F. Towles and Karl H. Silex. *Management accounting (NAA)*, v. 57, July 1975, p. 27-9.
- Valuing inventories requires adherence to the rules. *Taxation for accountants*, v. 15, Oct. 1975, p. 210-12.
- Vancil, Richard F. Get ready for price-level-adjusted accounting, by Richard F. Vancil and James N. Kelly. *Harvard business review*, v. 53, March-April 1975, p. 6-8.
- van Niekirk, J. W. Fiscus looks at LIFO. *South African chartered accountant*, v. 11, Sept. 1975, p. 317-19, 322.
- van Niekirk, J. W. Memorandum on the LIFO method of stock valuation for taxation purposes. *South African chartered accountant*, v. 11, Aug. 1975, p. 275-9.
- Weston, Frank T. Accounting for inflation. *CPA (NYSS)*, v. 45, Sept. 1975, p. 21-5.
- Wishman, Harvey B. Living with LIFO: tax planning ideas. *Arthur Young journal*, Summer-Autumn 1975, p. 21-8.
- Woolf, Emile. Understanding stock profits. (Mainly for students) *Accountancy (Eng.)*, v. 86, Jan. 1975, p. 98, 100-1, 104.
- Yeargan, Percy B. Lifo inventory and disclosure. *National public accountant*, v. 20, May 1975, p. 24-6.
- Youmans, George E. Look at LIFO. *Management accounting (NAA)*, v. 56, Jan. 1975, p. 11-12, 42.
- Zimmerman, Philip. How to help a retailer adopt LIFO. *Practical accountant*, v. 8, July/Aug. 1975, p. 30-4.

Management

- Andrew, Charles G. Engineering changes to the product structure opportunity for MRP users. *Production and inventory management*, v. 16, Third quarter 1975, p. 76-86.
- Bacigalupo, Paul F. Can inventories be managed? *Production and inventory management*, v. 16, First quarter 1975, p. 17-24.
- Berry, W. L. Research perspectives for material requirements planning systems, by W. L. Berry and D. Clay Whybark. *Production and inventory management*, v. 16, second quarter 1975, p. 19-26.
- Collier, David A. Lead time analysis for purchased items. *Production and inventory management*, v. 16, First quarter 1975, p. 25-34.
- Coopers & Lybrand. LIFT: the flexible system for inventory management. New York, c1975. 33 p. [*142.4 C]
- Drake, Albert E. Computer-based management information system for a multi-plant operation. *Production and inventory management*, v. 15, no. 4, 1974, p. 73-83.
- Frank, Hugo. Improving return on investment through classification merchandising control. *Retail control*, v. 43, Nov. 1974, p. 53-64.
- Friedman, Walter F. Physical distribution: the concept of shared services. *Harvard business review*, v. 53, March-April 1975, p. 24-6, 30, 32, 36, 148.
- Ganesan, M. K. Control and management of surplus inventory. *Management accountant (India)*, v. 10, Jan. 2, 1975, p. 16-20.
- Hagen, Percy G. Labor input to inventory - the neglected ingredient. *Production and inventory management*, v. 16, second quarter 1975, p. 81-5.
- Higa, Isamu. Waiting time in an (S-I-S) inventory system, by Isamu Higa, Arlin M. Feyerherm and Arlette L. Machado. *Operations research*, v. 23, July-Aug. 1975, p. 674-80.
- Horodowich, Peter. Model for the planning of aggregate finished goods inventory. *Production and inventory management*, v. 16, second quarter 1975, p. 27-40.
- Karsh, R. S. Inventory management. (Education and practice) *Internal auditor*, v. 32, July-Aug. 1975, p. 69-75.
- Lancioni, Richard A. Reorganization for physical distribution. *Long range planning*, v. 8, Aug. 1975, p. 46-52.
- Laufer, Arthur C. Operations management. Cincinnati, South-Western Pub. Co., c1975. 548 p. [201.8 L]
- Lippman, Steven A. Applying a new device in the optimization of exponential queuing systems. *Operations research*, v. 23, July-Aug. 1975, p. 687-710.
- Lundin, Rolf A. Planning horizons for the dynamic lot size model: Zabel vs. protective procedures and computational results, by Rolf A. Lundin and Thomas E. Morton. *Operations research*, v. 23, July-Aug. 1975, p. 711-34.
- Magee, Gary. Real time inventory management system. *Production and inventory management*, v. 16, Third quarter 1975, p. 39-47.
- Management problem-solving with APL: a guide to the solution of typical accounting and finance problems through APL time-sharing, by John W. Buckley and others. Los Angeles, Melville Pub. Co., c1974. 1 v. (various pagings) [203.9 B]
- Mathematical modeling optimization and simulation improve large-scale finished goods inventory management, by Michael S. Salvador and others. *Production and inventory management*, v. 16, second quarter 1975, p. 51-65.

- McReavie, K. S. Retail inventory shrinkage. *Data management*, v. 13, Nov. 1975, p. 20-5.
- Miller, Bruce L. Dispatching from depot repair in a recoverable item inventory system: on the optimality of a heuristic rule. *Management science*, v. 21, Nov. 1974, p. 316-25.
- Miller, William B. Effectiveness reporting from decision-making computer-based systems. *Production and inventory management*, v. 16, Third quarter 1975, p. 10-25.
- Morrison, T. R. Inventory theory applied to multi-location problems. *Production and inventory management*, v. 15, no. 4, 1974, p. 25-40.
- Mulkern, Harlan J. Controlling storekeeping for the manufacturing operation. *Production and inventory management*, v. 16, Third quarter 1975, p. 87-9.
- New, Colin. Safety stocks for requirements planning. *Production and inventory management*, v. 16, second quarter 1975, p. 1-18.
- Parsons, James A. Phasing deliveries to meet storage capacity. (Matrix methods) *Journal of systems management*, v. 25, Dec. 1974, p. 41-2.
- Peterson, Leroy D. Design consideration for improving the effectiveness of MRP. *Production and inventory management*, v. 16, Third quarter 1975, p. 48-68.
- Pinkus, Charles E. Optimal design of multi-product multi-echelon inventory systems. *Decision sciences*, v. 6, July 1975, p. 492-507.
- Pursche, S. Putting service level into proper perspective. *Production and inventory management*, v. 16, Third quarter 1975, p. 69-75.
- Rogers, David M. TV: time value your inventory. *Production and inventory management*, v. 15, no. 4, 1974, p. 19-24.
- Shah, B. R. Investment in inventory - a critical review. *Management accountant* (India), v. 9, Sept. 1974, p. 652-8.
- Silver, Edward A. Modifying the economic order quantity (EOQ) to handle coordinated replenishment of two or more items. *Production and inventory management*, v. 16, Third quarter 1975, p. 26-38.
- Thompson, Howard E. Inventory management and capital budgeting: a pedagogical note. *Decision sciences*, v. 6, April 1975, p. 383-98.
- Vivian, Jack. Merchandise & inventory management in today's economy. *Retail control*, v. 43, June-July 1975, p. 23-32.
- Zimmerman, Gary W. ABC's of Vilfredo Pareto. *Production and inventory management*, v. 16, Third quarter 1975, p. 1-9.
- Next-in, first-out method**
- Weston, Frank T. Accounting for inflation. *CPA* (NYSS), v. 45, Sept. 1975, p. 21-5.
- Observation**
- American Institute Of Certified Public Accountants. Auditing Standards Division. Alternative procedures for observation of physical inventories: auditing interpretation. (Accounting & auditing) *Journal of accountancy*, v. 140, July 1975, p. 68-9.
- Order quantity**
- Brooking, S. A. Inventory policies for returnable parts in the capital goods industry, by S. A. Brooking, M. J. Fox and A. R. Burgess. *Production and inventory management*, v. 16, First quarter 1975, p. 53-66.
- Nahmias, Steven. Optimal ordering policies for perishable inventory - II. *Operations research*, v. 23, July-Aug. 1975, p. 735-49.
- New, Colin. Safety stocks for requirements planning. *Production and inventory management*, v. 16, second quarter 1975, p. 1-18.
- Pursche, S. Putting service level into proper perspective. *Production and inventory management*, v. 16, Third quarter 1975, p. 69-75.
- Thomas, Adin B. Stock control. *Accountants digest* (Eng.), no. 1, Autumn 1973, p. 1-19.
- Physical**
- Practices in taking and valuing inventories. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975. p. 451-81.) [223.5 P]
- Pricing**
- See Inventories-Valuation
- Reports and statements**
- New Zealand Society Of Accountants. Board of Research and Publications. Balance date examination of inventories. *Accountants' journal* (N.Z.), v. 54, Aug. 1975, p. 265-8. (*Exposure draft of recommendation on auditing practice*, no. 3.)
- Reserves**
- See Reserves-Inventory
- Retail method**
- Perry, L. Glenn. Should smaller clients adopt the retail inventory method? *Practical accountant*, v. 8, Jan.-Feb. 1975, p. 71-2.
- Retail inventory method - how it works, steps in figuring. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 34.
- Zimmerman, Philip. How to help a retailer adopt LIFO. *Practical accountant*, v. 8, July/Aug. 1975, p. 30-4.
- Staggered**
- See Inventories-Cyclical Method
- Valuation**
- See Also Inventories-Under Name Of Special Method
- Bhadada, B. M. Lifo and fifo inventories and income determination. *Management accountant* (India), v. 9, Sept. 1974, p. 647-51.
- Bowman, R. A. J. Relief for increases in the value of stock in trade. *International accountant* (Eng.), v. 45, no. 3, 1975, p. 8-9.
- Cox, C. Richard. Inventory valuation problems. (In *Tulane Tax Institute*, 23rd, New Orleans, 1973. *Proceedings*. New York, 1974. p. 102-36.) [750.2 T]
- Dalton, Mark F. An examination of some considerations relating to the adoption and use of the last-in, first-out (LIFO) inventory accounting method. (Notes) *Vanderbilt law review*, v. 28, April 1975, p. 521-60.
- Derstine, Robert P. LIFO-FIFO, accounting ratios and market risk, by Robert P. Derstine and Ronald J. Huefner. *Journal of accounting research*, v. 12, Autumn 1974, p. 216-34.
- Dopuch, Nicholas. Effects of alternative inventory valuation methods - an experimental study, by Nicholas Dopuch and Joshua Ronen. *Journal of accounting research*, v. 2, Autumn 1973, p. 191-211.
- Edwards, James B. LIFO: to switch or not to switch? By James B. Edwards and Dean E. Graber. *Management accounting* (NAA), v. 57, Oct. 1975, p. 35-40.
- Edwards, James Don. Last-in, first-out inventory valuation as a way to control illusory profits, by James Don Edwards and John B. Barrack. *MSU business topics*, v. 23, Winter 1975, p. 19-27.
- Elder, Peter. IRS extends time for full absorption valuation election, edited by Peter Elder and T. Milton Kupfer. (Accounting) *Journal of taxation*, v. 43, Sept. 1975, p. 162-3.
- Elder, Peter. IRS unveils new rules for full absorption valuation, edited by Peter Elder and H. L. Beckett. (Accounting) *Journal of taxation*, v. 43, July 1975, p. 30-1.
- Farmers can elect special inventory valuation methods. *Taxation for accountants*, v. 14, March 1975, p. 138.

- Financial Accounting Standards Board. Accounting changes related to the cost of inventory - dated June 1974, an interpretation of APB opinion no. 20. Stamford, Conn., 1974. 34 p. (*Public record*, v. 4, FASB interpretation no. 1.) [*111.1 F]
- Forster, Joel M. Full absorption inventory costing. (Washington report) *Tax adviser*, v. 6, July 1975, p. 424-8.
- Forster, Joel M. Full absorption inventory costing - the IRS issues TIR-1365, edited by Joel M. Forster. (Taxation) *Journal of accountancy*, v. 140, Aug. 1975, p. 92-6.
- IASC to issue standard. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 28, 30, 32.
- Impact on the auditor's report of Fifo to Lifo change in the earliest year reported on. (Accounting & auditing) *Journal of accountancy*, v. 139, Jan. 1975, p. 75.
- International Accounting Standards Committee. International accounting standards proposed statement - valuation and presentation of inventories in the context of the historical cost system. *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 28-9.
- International Accounting Standards Committee. Proposed statement: valuation and presentation of inventories in the context of the historical cost system. London, 1974. 10 p. (*Exposure draft*, no 2, International accounting standards, Sept. 11, 1974.) [*111.1 I]
- International Accounting Standards Committee. Valuation and presentation of inventories in the context of the historical cost system, exposure draft no. 2. *Accountants' journal* (N.Z.), v. 53, Oct. 1974, p. 85-7.
- Jolson, Marvin A. Diagrammatic model for merchandising calculations. *Journal of retailing*, v. 51, Summer 1975, p. 3-9, 92.
- Levi, Maurice D. Simple price-adjustment inventory cycle. (Notes) *Quarterly review of economics and business*, v. 14, Winter 1974, p. 111-13.
- Lindbeck, Rudolph S. Easy rule for selecting lower-of-cost or market price, by Rudolph S. Lindbeck and Robert B. Rogow. (Auditing and reporting) *CPA* (NYSS), v. 45, Oct. 1975, p. 77. (Reprint from *Accounting review*, July 1975, p. 617.)
- Lindbeck, Rudolph S. Straightforward decision rule for selecting lower-of-cost or market price: a contraction, by Rudolph S. Lindbeck and Robert B. Rogow. (Education research) *Accounting review*, v. 50, July 1975, p. 617.
- Lorensen, Leonard. Gross profit method and interim financial information. *Journal of accountancy*, v. 140, Dec. 1975, p. 56-64.
- New Zealand Society Of Accountants. Board of Research and Publications. Valuation of inventories for external reporting: tentative statement of standard accounting practice no. 9. *Accountants' journal* (N.Z.), v. 53, Nov. 1974, p. 147-51.
- Osborne, Orson D. How to avoid the trouble spots in an inventory audit. *Practical accountant*, v. 8, May-June 1975, p. 32-8.
- Practices in taking and valuing inventories. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975, p. 451-81.) [223.5 P]
- Rueschhoff, Donald S. Inventory profits. *Management accounting* (NAA), v. 57, July 1975, p. 15-17.
- Schulte, R. Gregg. One more time: direct costing versus absorption costing. *Management accounting* (NAA), v. 57, Nov. 1975, p. 11-14.
- Sunder, Shyam. Stock price and risk related to accounting changes in inventory valuation. *Accounting review*, v. 50, April 1975, p. 305-15.
- Valuing inventories requires adherence to the rules. *Taxation for accountants*, v. 15, Oct. 1975, p. 210-12.
- Woolf, Emile. Understanding stock profits. (Mainly for students) *Accountancy* (Eng.), v. 86, Jan. 1975, p. 98, 100-1, 104.
- Worldwide standards set for valuing inventories. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 22, 25.
- Youmans, George E. Look at LIFO. *Management accounting* (NAA), v. 56, Jan. 1975, p. 11-12, 42.
- Great Britain
Taking stock. *Accountant* (Eng.), v. 172, May 29, 1975, p. 685-6.
- New Zealand
New Zealand Society Of Accountants. Board of Research and Publications. Balance date examination of inventories. *Accountants' journal* (N.Z.), v. 54, Aug. 1975, p. 265-8. (*Exposure draft of recommendation on auditing practice*, no. 3.)
- Verification
Haldane, J. Martin. Put away your swimsuits (In practice) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 84.
- Work-in-process
Accounting Standards Steering Committee. Stocks and work in progress. *Accountant* (Eng.), v. 172, June 12, 1975, p. 751-5.
- Maertz, William E. Reduction in progress. *Production and inventory management*, v. 16, First quarter 1975, p. 67-73.
- Taxation
See Taxation, United States-Inventors
- INVENTORY SHORTAGES
See Shortages
- INVESTIGATIONS
Brodsky, Edward. Guide to securities litigation. New York, Law Journal Press, c1974. 401 p. (Includes table of cases) [720 B]
- Burton, John C. SEC enforcement and professional accountants: philosophy, objectives and approach. *Vanderbilt law review*, v. 28, Jan. 1975, p. 19-29. (*Symposium on accounting and the Federal securities laws*.)
- CPA testimony may become public under Freedom of information regs. (News report) *Journal of accountancy*, v. 139, April 1975, p. 12.
- Downey, Gregg W. Tales of New York and elsewhere. *Modern healthcare*, v. 3, March 1975, p. 43-8.
- Koehn, Hank E. Special report: what the Privacy act means to business. *Journal of systems management*, v. 26, June 1975, p. 12-13.
- Reiner, Irvin J. New malpractice twist: private eyes for protection. *Medical economics*, v. 52, May 26, 1975, p. 65-9.
- Wells, Joseph T. Accountant's role in the FBI. *Management accounting* (NAA), v. 56, April 1975, p. 24-6.
- INVESTING in research. *South African chartered accountant*, v. 10, Oct. 1974, p. 340-1.
- INVESTMENT ADVISERS
American Bar Association. Section of Real Property, Probate and Trust Law. Committee on Investments by Fiduciaries. Responsibility of trustee where investment power is shared or exercised by others. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 517-34.
- Driscoll, Robert S. Evaluating your outside investment manager. *Financial executive*, v. 43, Jan. 1975, p. 10-13.
- Gibbons, James E. Using total project analysis to compete for investment capital, by James E. Gibbons and Stephen Rushmore. *Appraisal journal*, v. 43, Oct. 1975, p. 491-516.
- Hershman, Arlene. What good are financial advisers? *Dun's review*, v. 106, Sept. 1975, p. 44-7, 87-8.
- Investment thinking of top analysts now. *Bankers monthly*, v. 92, May 15, 1975, p. 18-19, 22-3, 40.
- Simmons, Sherwin P. When will financial advisor be fiduciary? Edited by Sherwin P. Simmons. (Compensation) *Journal of taxation*, v. 43, Nov. 1975, p. 268.
- Stolper, Michael. Need a better investment manager? *Medical economics*, v. 52, Feb. 3, 1975, p. 186-7, 192, 197, 201.

Why they changed the guard at Spencer Trask. (Research) *Institutional investor*, v. 8, Dec. 1974, p. 39, 41.

Fees and commissions

Connelly, Julie. Management fees dilemma. *Institutional investor*, v. 8, Dec. 1974, p. 62-3, 119.

Government regulation

Connors, James E. Securities - Investment advisers act of 1940 - private right of action for damages allowed against an investment adviser and his accountant. (Notes) *Fordham law review*, v. 43, Dec. 1974, p. 493-503.

Fleischer, Arthur. Forcing advisers to open up. *Institutional investor*, v. 9, May 1975, p. 95.

Fraidin, Stephen. Developments in federal securities regulation. *Business lawyer*, v. 30, Jan. 1975, p. 313-65.

Mirsky, Burton M. REITs: investment adviser as independent contractor. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 211-12.

INVESTMENT ADVISERS ACT OF 1940

Connors, James E. Securities - Investment advisers act of 1940 - private right of action for damages allowed against an investment adviser and his accountant. (Notes) *Fordham law review*, v. 43, Dec. 1974, p. 493-503.

Fernyhough, C. J. United States Securities and Exchange Commission. *Accountants' journal* (N.Z.), v. 54, July 1975, p. 205-13.

Fraidin, Stephen. Developments in federal securities regulation. *Business lawyer*, v. 30, Jan. 1975, p. 313-65.

INVESTMENT ALLOWANCES (AUSTRALIA)

See Investment Grants (Australia)

INVESTMENT ALLOWANCES (GREAT BRITAIN)

See Investment Grants (Great Britain)

INVESTMENT BANKERS

Robertson, Leon H. What the boss really thinks. *Atlanta economic review*, v. 25, May-June 1975, p. 48-51.

Welles, Chris. How profitable is managing money? *Institutional investor*, v. 9, Sept. 1975, p. 39-43, 128.

INVESTMENT COMPANIES

See Also Funds-Mutual

Small Business Investment Companies

Burnett, W. J. What unit trusts have to offer. *Certified accountant* (Eng.), Jan. 1975, p. 29-30, 59.

Fielitz, Bruce D. Indirect versus direct diversification. *Financial management*, v. 3, Winter 1974, p. 54-62.

Accounting

American Institute Of Certified Public Accountants. Accounting Standards Division. Financial accounting and reporting by face-amount certificate companies. New York, 1974. 3 p. (Statement of position, 74-11, Dec. 10, 1974) [*111.1 A]

Auditing

American Institute Of Certified Public Accountants. Accounting Standards Division. Financial accounting and reporting by face-amount certificate companies. New York, 1974. 3 p. (Statement of position, 74-11, Dec. 10, 1974) [*111.1 A]

Government regulation

Fraidin, Stephen. Developments in federal securities regulation. *Business lawyer*, v. 30, Jan. 1975, p. 313-65.

Reports and statements

Applying investment companies audit guide to SEC filings. (Official releases) *Journal of accountancy*, v. 139, March 1975, p. 72.

Taxation

See Taxation, United States-Investment Companies

INVESTMENT COMPANY ACT OF 1940

Fernyhough, C. J. United States Securities and Exchange Commission. *Accountants' journal* (N.Z.), v. 54, July 1975, p. 205-13.

Fraidin, Stephen. Developments in federal securities regulation. *Business lawyer*, v. 30, Jan. 1975, p. 313-65.

Overman, Dean L. Registration and exemption from registration of employee compensation plans under the Federal securities laws. *Vanderbilt law review*, v. 28, April 1975, p. 455-85.

INVESTMENT CREDIT

Glassberg, Carl L. Investment credit: transitional rules on restoration. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 212.

Life of an asset: legal and actual, by Lawrence C. Hackmack and others. *Valuation*, v. 21, Oct. 1974, p. 119-34.

INVESTMENT credit available for assets acquired different ways. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 43.

INVESTMENT credit for progress expenditures using phase-in rule. (Taxes in figures) *Taxation for accountants*, v. 15, Oct. 1975, p. 250-1.

INVESTMENT credit may depend on whether property is built. *Taxation for lawyers*, v. 3, May-June 1975, p. 331.

INVESTMENT credit may depend on whether property is built. *Taxation for accountants*, v. 14, March 1975, p. 183.

INVESTMENT DEALERS

See Investment Bankers

Investment Companies

Securities Brokers

INVESTMENT GRANTS (CANADA)

See Area Development Incentives Grants (Canada)

INVESTMENT MODELS

Assessing foreign opportunities. (Management information) *Accountant* (Eng.), v. 172, June 19, 1975, p. 787.

Beenhakker, Henri L. Sensitivity analysis of the present value of a project. *Engineering economist*, v. 20, Winter 1975, p. 123-49.

Biger, Nahum. Assessment of inflation and portfolio selection. *Journal of finance*, v. 30, May 1975, p. 451-67.

Blume, Marshall E. Betas and their regression tendencies. *Journal of finance*, v. 30, June 1975, p. 785-95.

Brief, Richard P. Role of the accountant in investment analysis, by Richard P. Brief and Joel Owen. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 52-6.

Briscoe, G. Further appreciation of demand forecasting models: some methods based on survey information, by G. Briscoe and M. Hirst. *Long range planning*, v.8, Feb. 1975, p. 87-97.

Chen, A. H. Effects of uncertain inflation on the investment and financing decisions of a firm, by A. H. Chen and A. J. Boness. *Journal of finance*, v. 30, May 1975, p. 469-83.

Cooper, D. O. Tool for more effective financial analysis, by D.O. Cooper, L.B. Davidson and W.K. Denison. *Interfaces*, v. 5, part 2, Feb. 1975, p. 91-103.

Day, James E. Screening model for investment proposals. *Management accounting* (NAA), v. 56, Jan. 1975, p. 48-52.

- Ehrbar, A. F. Does it pay to chase those high yields? (Personal investing) *Fortune*, v. 91, March 1975, p. 79, 82, 85.
- Elton, Edwin J. Valuation, optimum investment and financing for the firm subject to regulation, by Edwin J. Elton, Martin J. Gruber and Zvi Lieber. *Journal of finance*, v. 30, May 1975, p. 401-25.
- Epps, Thomas W. Security price changes and transaction volumes: theory and evidence. *American economic review*, v. 65, Sept. 1975, p. 586-97.
- Fairley, William. Investment analysis using the probability distribution of the internal rate of return, by William Fairley and Henry D. Jacoby. *Management science*, v. 21, Aug. 1975, p. 1428-37.
- Firth, Michael. Portfolio theory. *Certified accountant* (Eng.), July-Aug. 1975, p. 401-3.
- Frankle, Alan W. Estimate of convertible bond premiums: comment. (Communications) *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 369-73.
- Galai, D. Note on Cord's method of allocating funds to investment projects. (Notes) *Management science*, v. 21, Aug. 1975, p. 1466-70.
- Gonedes, Nicholas J. Note on accounting-based and market-based estimates of systematic risk. (Communications) *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 355-65.
- Grinyer, J. R. Relevant criterion rates in capital budgeting. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 357-74.
- Haegert, Lutz. Analysis of the Kuhn-Tucker conditions of stochastic programming with reference to the estimation of discount rates and risk premia. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 319-33.
- Hemsted, J. R. Cost of equity capital - a comment. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 445-8.
- Henry, Claude. Investment decisions under uncertainty: the irreversibility effect. *American economic review*, v. 64, Dec. 1974, p. 1006-12.
- Hinson, Dolan R. Time-adjusted capital budgeting models. *Management accounting* (NAA), v. 57, July 1975, p. 55-8.
- Ibbotson, Roger G. Hot issue markets, by Roger G. Ibbotson and Jeffrey F. Jaffe. *Journal of finance*, v. 30, Sept. 1975, p. 1027-42.
- Jaffe, Jeffrey F. On the use of public information in financial markets. *Journal of finance*, v. 30, June 1975, p. 831-9.
- Jennings, Edward H. Estimate of convertible bond premiums, a reply. (Communications) *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 375-6.
- Kamin, Jules H. Optimal portfolio revision with a proportional transaction cost. *Management science*, v. 21, July 1975, p. 1263-71.
- Klemkosky, Robert C. Adjustment of beta forecasts, by Robert C. Klemkosky and John D. Martin. *Journal of finance*, v. 30, Sept. 1975, p. 1123-8.
- Korkie, Bob M. Systematic interest-rate risk in a two-index model of returns. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 723-5.
- Matulich, Serge. Four investment strategies: a test of validity. *Akron business and economic review*, v. 6, Summer 1975, p. 28-34.
- McLaughlin, Frank C. Using simulation to chart the way. *Pension world*, v. 11, Sept. 1975, p. 15-18.
- Morris, James R. Logarithmic investor's decision to acquire costly information. *Management science*, v. 21, Dec. 1974, p. 383-91.
- Ofer, Aharon R. Investors' expectations of earnings growth, their accuracy and effects on the structure of realized rates of return. *Journal of finance*, v. 30, May 1975, p. 509-23.
- Quirin, G. David. Market efficiency and the cost of capital: the strange case of fire and casualty insurance companies, by G. David Quirin and William R. Waters. *Journal of finance*, v. 30, May 1975, p. 427-45.
- Skerratt, L. C. L. Price determination of convertible loan stock: a UK model. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 429-43.
- Stone, Bernell K. Systematic interest-rate risk in a two-index model of returns. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 709-21.
- Taylor, Walton. Note on Mao's growth stock-investment opportunities approach. *Journal of finance*, v. 29, Dec. 1974, p. 1573-6.
- Trippi, Robert R. Solution of the multi-asset finite horizon investment renewal problem, by Robert R. Trippi and Bashier M. Khumawala. *Management science*, v. 21, June 1975, p. 1156-63.
- INVESTMENT planning with tax-exempt bonds.**
Crestol, Jack. Investment planning with tax-exempt bonds. New York, Coopers & Lybrand, c1975. 18 p. [*753 C]
- INVESTMENT RESERVES (SWEDEN)**
See Reserves
- INVESTMENT** thinking of top analysts now. *Bankers monthly*, v. 92, May 15, 1975, p. 18-19, 22-3, 40.
- INVESTMENT TRUSTS**
Higuchi, Yoshimichi. In Japan, the sun also sets. *Pension world*, v. 11, April 1975, p. 72-6.
- INVESTMENTS**
See Also Expenditures, Capital
Machinery And Equipment
Real Estate
Securities
Taxation, United States-Investments
- Anthony, Robert N. Fundamentals of management accounting, by Robert N. Anthony and Glenn A. Welsch. Homewood, Ill., Richard D. Irwin, c1974. 558 p. [110 A]
- Apfelbaum, Stanley. Leery of the stockmarket? Consider rare coins. *Veterinary economics*, v. 15, Oct. 1974, p. 30, 35-6.
- Appel, Gerald. Afloat with the liquidity funds. *Money*, v. 4, Jan. 1975, p. 33-5.
- As investment men view portfolio strategy now. *Bankers monthly*, v. 91, Nov. 15, 1974, p. 12, 14-15, 18-19.
- Beckman, Bob. Lines, bars and o's and x's. (Investment) *Accountancy* (Eng.), v. 86, Jan. 1975, p. 69-72.
- Beckman, Bob. Shape of things to come, part 1. (Investment) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 98, 100-1.
- Bentsen, Lloyd. Reviving the role of the small investor. (Viewpoint) *Conference Board record*, v. 12, April 1975, p. 32-5.
- Bergeron, Pierre G. Look before you leap: a call to appraise the environment before you invest. *CA magazine*, v. 105, Dec. 1974, p. 29-34.
- Bernstein, Leopold A. In defense of fundamental investment analysis. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 57-61.
- Bildersee, John S. Some new bond indexes. *Journal of business* (U. of Chicago), v. 48, Oct. 1975, p. 506-25.
- Braun, Peter C. M. S. Avoiding pitfalls in real estate. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 125-34.
- Brief, Richard P. Role of the accountant in investment analysis, by Richard P. Brief and Joel Owen. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 52-6.
- Choi, Frederick D. S. Financial disclosure and entry to the European capital market. *Journal of accounting research*, v. 2, Autumn 1973, p. 159-75.
- Christy, George A. Teaching of investments: a utilitarian view. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 781-7.
- Coen, Robert M. Investment behavior, the measurement of depreciation, and tax policy. *American economic review*, v. 65, March 1975, p. 59-74.
- Connolly, Julie. What the market timers are saying now. *Institutional investor*, v. 9, Jan. 1975, p. 68-70, 72-3.

- Copeland, Ronald M. Managerial accounting: an introduction to planning, information processing, and control, by Ronald M. Copeland and Paul E. Dascher. Santa Barbara, Calif., Hamilton Pub. Co., c1974. 533 p. [110 C]
- Cuneo, Larry J. Reducing the cost of stock trading, by Larry J. Cuneo and Wayne H. Wagner. *Financial analysts journal*, v. 31, Nov.-Dec. 1975, p. 35-44.
- Dauten, Carl A. Principles of finance, by Carl A. Dauten and Merle T. Welshans. 4th ed. Cincinnati, Southwestern Pub. Co., c1975. 689 p. [205 D]
- Dreyfus, Patricia A. High-dividend stocks to grow on. *Money*, v. 4, Feb. 1975, p. 39-40, 42.
- Dreyfus, Patricia A. How bonds could outperform stocks. *Money*, v. 4, Oct. 1975, p. 52-4, 56.
- Dullaghan, John. Music to soothe the savage cry for cash. *Laventhol & Horwath perspective*, v. 1, Spring 1975, p. 22-5.
- Ehrbar, A. F. Does it pay to chase those high yields? (Personal investing) *Fortune*, v. 91, March 1975, p. 79, 82, 85.
- Ehrbar, A. F. Long-term case for stocks. (Personal investing) *Fortune*, v. 90, Dec. 1974, p. 97, 100, 102.
- Eisner, Robert. Tax policy and investment: an analysis of survey responses, by Robert Eisner and Patrick J. Lawler. *American economic review*, v. 65, March 1975, p. 206-12.
- Eiteman, David K. Portfolio analysis of the teaching of investments, by David K. Eiteman and Keith V. Smith. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 771-8.
- Elias, Nabil. Effects of human asset statements on the investment decision: an experiment. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. Chicago, 1974. p. 215-40.) [*102 C]
- Falk, Haim. Influence of differences in accounting policies on investment decisions, by H. Falk and T. Ophir. *Journal of accounting research*, v. 11, Spring 1973, p. 108-16.
- Farber, Sheldon. Financing the specialty property. *Real estate review*, v. 4, Winter 1975, p. 106-8.
- Fullerton, James D. How we learned to stop worrying and live with the double digit. *Pension & welfare news*, v. 11, Jan. 1975, p. 27-9, 31-2.
- George, Frank. *How to invest in gold*. New York, Halsted Press, c1974. 158 p. [200 G]
- Gutentag, Shirley. Investing in gold. *Veterinary economics*, v. 16, May 1975, p. 40-1.
- Harper, William K. How about original-issue deep-discount bonds? By William K. Harper, Paul D. Berger and Earl M. Foster. (Ideas for action) *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 8, 12, 16.
- Heller, H. Robert. Hawaiian experience. *Columbia journal of world business*, v. 9, Fall 1974, p. 105-10.
- Hershman, Arlene. It's still a gamble in oil shelters. *Dun's review*, v. 105, April 1975, p. 53-5, 112.
- How to invest in movies. (Personal business) *Business week*, Aug. 25, 1975, p. 73-5, 79-80.
- Individual investor risk aversion and investment portfolio composition, by Richard A. Cohn and others. *Journal of finance*, v. 30, May 1975, p. 605-20.
- Jahnke, William W. Growth stock mania revisited. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 42-4, 69.
- Jeffers, William N. What progress toward retirement security? *Medical economics*, v. 52, Feb. 17, 1975, p. 82-7.
- Jones, Reginald H. Can we afford the future? - the outlook for private investment. *Arthur Andersen chronicle*, v. 35, July 1975, p. 4-9.
- Kanter, Burton W. New annuity investment fund plan. *Trusts and estates*, v. 113, Dec. 1974, p. 796-8.
- Keating, Maryann O. Rapid inflation and capital budgeting, by Maryann O. Keating and Barry P. Keating. *Journal of business* (Seton Hall), v. 13, May 1975, p. 16-22.
- Klein, Roger. How to stop worrying and learn to love inflation, by Roger Klein and William Wolman. *Money*, v. 4, April 1975, p. 32-6.
- Layne, Abner A. Beat sliding interest rates with long-term bonds. *Medical economics*, v. 52, March 1975, p. 196, 199.
- Layne, Abner A. Bond funds: income portfolios at a discount. *Medical economics*, v. 52, Oct. 27, 1975, p. 74-5.
- Lemmons, Perry O. Thar's gold in them thar (portfolios) *Georgia CPA*, v. 16, Winter 1974-75, p. 20-1, 30.
- Levitt, Theodore. Dinosaurs among the bears and bulls. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 41-53.
- Mathis, Marilyn G. Money-market mutual funds. *Banking*, v. 67, July 1975, p. 60, 62, 64.
- McDonald, John G. Investment objectives: diversification, risk and exposure to surprise. *Financial analysts journal*, v. 31, March/April 1975, p. 42-50.
- Miller, Stephen M. Measures of risk aversion: some clarifying comments. *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 299-309.
- Munder, Barbara. Amid the gloom, some rays of hope. *Institutional investor*, v. 9, Feb. 1975, p. 72-5.
- O'Neal, Milton H. For top bank interest, look to Canada. *Medical economics*, v. 52, Feb. 17, 1975, p. 96-7.
- Packman, Bruce B. Tax shelters: a non-dilettante's view. *Taxes - the tax magazine*, v. 53, May 1975, p. 279-304.
- Peters, Robert A. ROI: practical theory and innovative applications. New York, AMACOM, c1974. 136 p. [205.11 P]
- Samuelson, A. T. Average rate and repayment studies for federal power systems - a reporting enigma. *GAO review*, v. 10, Fall 1975, p. 40-50.
- Schutzer, A. I. How to bail out if your tax shelter bombs out. *Medical economics*, v. 52, June 23, 1975, p. 73-80.
- Schutzer, A. I. Small mutual funds give the optimists new support. *Medical economics*, v. 52, Feb. 17, 1975, p. 207, 210, 213.
- Sherk, Donald R. Foreign investment in Asia: Japan vs the U.S. *Columbia journal of world business*, v. 9, Fall 1974, p. 95-104.
- Sommers, Albert T. Social goals and economic growth - the policy problem in capital formation. *Conference Board record*, v. 12, Dec. 1975, p. 17-26.
- Thornton, Daniel B. Effect of income taxes on capital investment analysis. (Education) *CA magazine* (Can.), v. 106, Jan. 1975, p. 60-3.
- Top stocks: leading analysts make their selections in thirty-four industry groups, compiled by Solveig Jansson. *Institutional investor*, v. 9, Jan. 1975, p. 56-63, 99, 101-2.
- Trainor, D. Bruce. What to look for in a tax shelter. *Practical accountant*, v. 8, March-April 1975, p. 56-61.
- Wagner, Edward M. How CGAs make their personal investments. *CGA magazine* (Can.), v. 9, Aug. 1975, p. 11-14.
- West, Richard R. Teaching of investments - is witchcraft still appropriate? *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 789-93.
- What's the best investment? *Dun's review*, v. 105, May 1975, p. 41-5, 92.
- Why Dreyfus-Marine Midland came apart. (Pension management) *Institutional investor*, v. 8, Dec. 1974, p. 21.
- Zinman, Robert M. Condominium investments and the institutional lender - a review. *St. John's law review*, v. 48, May 1974, p. 749-98.

Accounting

- Leo, Kenneth J. Equity method of accounting for investments, by Kenneth J. Leo and Peter J. Best. *Australian accountant*, v. 44, Nov. 1974, p. 602-6.
- Lynch, Thomas Edward. Accounting for investments in equity securities by the equity and market value methods. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 62-9.
- Silvern, David H. Enterprise income: measuring financial management. *Financial executive*, v. 43, April 1975, p. 56-61.

Nigeria

- Wintoki, M. B. Techniques of evaluation of investment projects, part 1. *Nigerian accountant*, v. 8, Jan./March 1975, p. 20, 22-3.

Canada

- Barrows, David. Foreign ownership and corporate behavior in Canada, by David Barrows and Peter Lyman. *MSU business topics*, v. 23, Spring 1975, p. 13-20.
- Charles, George M. What investors think about social investing. *Business and society review*, Summer 1975, p. 74-8.

Franck, Thomas M. Canada's foreign investment control experiment: the law, the context and the practice, by Thomas M. Franck and K. Scott Gudgeon. *New York University law review*, v. 50, April 1975, p. 76-146.

Golden, Alan Z. Real estate acquisitions under Foreign investment review act of Canada. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 395-405.

Golden, Alan Z. When an American plans to acquire property in Canada: some questions and related probate problems, part 2: Quebec law. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 378-88.

Scace, Arthur R. A. When an American plans to acquire property in Canada: some questions and related probate problems, part 1: federal and Ontario law. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 364-77.

Costs

O'Neal, Milton H. New traps in handling your employees' Keogh accounts. *Medical economics*, v. 52, Oct. 13, 1975, p. 88-9, 92.

Data Processing

See Also Computers - Effect On Financial Executives
Computers - Effect On Security Analysts

Cooper, D. O. Tool for more effective financial analysis, by D.O. Cooper, L.B. Davidson and W.K. Denison. *Interfaces*, v. 5, part 2, Feb. 1975, p. 91-103.

Darrow, J. W. Harnessing other people's databanks. *Interfaces*, v. 5, Aug. 1975, p. 58-65.

Hemmer, Edgar H. How a computer thinks about real estate. *Real estate review*, v. 4, Winter 1975, p. 113-23.

Lee, John H. EDP: planning a portfolio. *Pension world*, v. 11, March 1975, p. 29.

von Koschembahr, John C. EDP inputs: P & L benefits. *Pension world*, v. 11, March 1975, p. 25-6, 28, 30, 60.

Wade, Joseph F. Using time sharing to evaluate investment plan performance. (Accounting and EDP) *Journal of accountancy*, v. 139, May 1975, p. 84-7.

Developing countries

Choi, Frederick D. S. Development of nascent capital markets. *Management accounting (NAA)*, v. 57, Sept. 1975, p. 18-20.

Crookell, Harold. Investing in development - a corporate view. *Columbia journal of world business*, v. 10, Spring 1975, p. 80-8.

Farag, Shawki M. Problem of performance evaluation in international accounting. *International journal of accounting education and research*, v. 10, Fall 1974, p. 45-53.

Haworth, Timothy G. Modern evaluation techniques: projects in developing countries, part 2. (Management) *Accountancy (Eng.)*, v. 86, Aug. 1975, p. 68, 70-1.

Heller, Peter S. Model of public fiscal behavior in developing countries: aid, investment, and taxation. *American economic review*, v. 65, June 1975, p. 429-45.

Zichy, Shoya. Kuwait's head start. *Institutional investor*, v. 8, Dec. 1974, p. 27.

European Economic Community

European Community: a review of United States-European Community relations during the year 1973. *Tax management international journal*, Jan. 1974, p. 15-31.

Foreign

See Also Foreign Direct Investment Regulations
Government Regulation

Assessing foreign opportunities. (Management information) *Accountant (Eng.)*, v. 172, June 19, 1975, p. 787.

Baker, James C. ICSID, a little-known solution to investment disputes in high risk countries, by James C. Baker and John K. Ryans. *Akron business and economic review*, v. 6, Fall 1975, p. 8-12.

Choi, Frederick D. S. Development of nascent capital markets. *Management accounting (NAA)*, v. 57, Sept. 1975, p. 18-20.

Choi, Frederick D. S. Financial disclosure and entry to the European capital market. *Journal of accounting research*, v. 2, Autumn 1973, p. 159-75.

Crookell, Harold. Investing in development - a corporate view. *Columbia journal of world business*, v. 10, Spring 1975, p. 80-8.

Ellsworth, David G. Mexico opens the door to resort development. *Real estate review*, v. 5, Spring 1975, p. 36-51.

Elmer, Brian C. Legal obstacles to foreign acquisitions of U.S. corporations, by Brian C. Elmer and Dwight A. Johnson. *Business lawyer*, v. 30, April 1975, p. 681-98.

Farag, Shawki M. Problem of performance evaluation in international accounting. *International journal of accounting education and research*, v. 10, Fall 1974, p. 45-53.

Farrow, S. M. Protecting that foreign investment. *Certified accountant (Eng.)*, July-Aug. 1975, p. 413-14.

Foreign investment in the U. S. *Mergers & acquisitions*, v. 10, Spring 1975, p. 37-40.

Greene, James. Examination of foreign investments to make 58 products overseas, by James Greene and David Bauer. New York, Conference Board, c1975. 47 p. (Conference Board report, no. 656.) [*720 G]

Kapoor, Ashok. MNC negotiations: characteristics and planning implications. *Columbia journal of world business*, v. 9, Winter 1974, p. 121-30.

King, Henry T. Checklist of foreign restrictions on United States investments abroad. *Tax management international journal*, Nov. 1974, p. 12-15.

Lloyd, Bruce. Identification and assessment of political risk in the international environment. *Long range planning*, v. 7, Dec. 1974, p. 24-32.

Morrow, Robert D. Direct foreign investment in the U.S.: investment motivation. *Atlanta economic review*, v. 25, Sept.-Oct. 1975, p. 21-5.

New immigration. *Forbes*, v. 116, Nov. 1, 1975, p. 28-31.

Qureshi, Mahmood A. Private enterprise accounting and economic development in Pakistan. *International journal of accounting, education and research*, v. 9, Spring 1974, p. 125-41.

Rose, Sanford. Misguided furor about investments from abroad. *Fortune*, v. 91, May 1975, p. 170-5, 290, 292, 294, 297.

Sloane, Benjamin. Standardization and Vernon's product cycle. *Engineering economist*, v. 20, Summer 1975, p. 269-79.

Thomas, Landon. Why and how to invest in foreign securities. *Trusts & estates*, v. 114, March 1975, p. 158-60, 169.

van Dam, Andre. Hearing aid. *Columbia journal of world business*, v. 9, Winter 1974, p. 105-8.

Walker, Antonio Garrigues. Spain: the new foreign investment law. *Tax management international journal*, Nov. 1974, p. 6-11.

Wells, Louis T. Social cost/benefit analysis for MNCs. *Harvard business review*, v. 53, March-April 1975, p. 40-2, 46, 48, 150, 152.

Werther, William B. Manpower implications of direct Japanese investment. *Akron business and economic review*, v. 5, Winter 1974, p. 5-9.

White, Shelby. Where the bond bargains are. (Portfolio strategy) *Institutional investor*, v. 9, Jan. 1975, p. 39.

Government regulation

Foreign investment in United States to be studied for economic impact. *Commerce today*, v. 5, May 26, 1975, p. 9-10.

South Africa

Smith, Tim. South Africa: the churches vs. the corporations. *Business and society review*, Fall 1975, p. 54-64.

Government regulation

Berman, Alan M. Federal securities law and the sale of condominiums, homes, and homesites, by Alan M. Berman and Andrew D. Stone. *Business lawyer*, v. 30, Jan. 1975, p. 411-31.

- Hawthorne, Bruce N. Municipal bonds and the federal securities laws: the results of forty years of indirect regulation. (Notes) *Vanderbilt law review*, v. 28, April 1975, p. 561-619.
- Miller, Stephen R. Lessons for future counselling of insurers involving ethics, liabilities, and securities regulation, by Stephen R. Miller and John T. Subak. *Business lawyer*, v. 30, Jan. 1975, p. 387-98.
- Canada
- Charles, George M. What investors think about social investing. *Business and society review*, Summer 1975, p. 74-8.
- Franck, Thomas M. Canada's foreign investment control experiment: the law, the context and the practice, by Thomas M. Franck and K. Scott Gudgeon. *New York University law review*, v. 50, April 1975, p. 76-146.
- Golden, Alan Z. Real estate acquisitions under Foreign investment review act of Canada. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 395-405.
- Great Britain
- Beckman, Bob. Wolf pack theory - 2. *Accountancy* (Eng.), v. 85, Dec. 1974, p. 92, 94-6.
- Northcote, E. F. Improving plant investment decisions. *Management accounting* (Eng.), v. 53, Dec. 1975, p. 403-5.
- O'Boyle, Patrick. Time for caution. (Investment) *Accountancy Ireland*, v. 7, Aug. 1975, p. 13-14.
- India
- Exchange control regulations as applicable to Indians abroad. *Finance and society* (India), v. 1, March 1975, p. 116-21.
- International
- Case for going international. *Institutional investor*, v. 9, March 1975, p. 73-4.
- Ireland
- Nowlan, Bill. Whither property investment? *Management* (Irish), v. 22, June-July 1975, p. 55-6.
- O'Boyle, Patrick. Depressed equity market. (Investment and finance) *Accountancy Ireland*, v. 6, Dec. 1974, p. 11-12.
- O'Boyle, Patrick. Investment and finance - rapid recovery. *Accountancy Ireland*, v. 7, Feb. 1975, p. 7-8.
- O'Boyle, Patrick. Prospects for continued recovery. *Accountancy Ireland*, v. 7, April 1975, p. 25-6.
- O'Boyle, Patrick. Time for caution. (Investment) *Accountancy Ireland*, v. 7, Aug. 1975, p. 13-14.
- Israel
- Kesselman & Kesselman. Israel, summary information on: business organization, accounting, taxation, investments. Tel Aviv, Israel, 1974. 95 p. [*759.1 I]
- Japan
- Higuchi, Yoshimichi. In Japan, the sun also sets. *Pension world*, v. 11, April 1975, p. 72-6.
- Martin, Neil A. How Japanese investors are coping with an economic slowdown. *Institutional investor*, v. 9, Oct. 1975, p. 99-100, 102-4.
- Problems of internationalizing Japan's capital market. *Institutional investor*, v. 9, Oct. 1975, p. 107-8.
- Latin America
- Rose, Stanley F. Andean pact and its foreign investment code - need for clarity? *Tax management international journal*, Jan. 1975, p. 3-16.
- Management
- Ahlers, David M. Investment decision making system. *Interfaces*, v. 5, part 2, Feb. 1975, p. 72-90.
- Beckman, Bob. Stock market myths exposed (Investment) *Accountancy* (Eng.), v. 86, July 1975, p. 56, 58-9, 61.
- Blasch, Howard F. New technique for managing insurance underwriting, by Howard F. Blasch, J. D. Hammond, and Ned Shilling. *World* (PMM & Co.), v. 9, Winter 1975, p. 36-41.
- Building a pension portfolio that won't let you down. *Medical economics*, v. 52, Sept. 1, 1975, p. 110, 113.
- Cooper, D. O. Tool for more effective financial analysis, by D.O. Cooper, L.B. Davidson and W.K. Denison. *Interfaces*, v. 5, part 2, Feb. 1975, p. 91-103.
- Cooper, David J. Rationality and investment appraisal. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 198-202.
- Davey, Patrick J. Capital investments: appraisals and limits. New York, Conference Board, c1974. 42 p. (*Conference Board report*, no. 641.) [*143.3 D]
- Driscoll, Robert S. Evaluating your outside investment manager. *Financial executive*, v. 43, Jan. 1975, p. 10-13.
- Ekeblad, Raymond E. Managing the money managers. *Financial executive*, v. 43, July 1975, p. 28-31.
- Farber, Lawrence. Go for growth without going broke. *Medical economics*, v. 52, Sept. 1, 1975, p. 94-101, 104, 109-10.
- Fielitz, Bruce D. Indirect versus direct diversification. *Financial management*, v. 3, Winter 1974, p. 54-62.
- Gold, Bela. Capital budgeting, industrial capacity, and imports, by Bela Gold and Myles G. Boylan. *Quarterly review of economics & business*, v. 15, Autumn 1975, p. 17-32.
- Hastie, K. Larry. One businessman's view of capital budgeting. *Financial management*, v. 3, Winter 1974, p. 36-44.
- Jansson, Solveig. Tightening the reins on portfolio managers. (Money management) *Institutional investor*, v. 9, May 1975, p. 48-50, 52, 56.
- Kassouf, Ned E. In search of modern prudence. *Burroughs clearing house*, v. 60, Oct. 1975, p. 14-15, 42, 44.
- Kennedy, Roger. Shareholder responsibility in institutional investment - how the Ford Foundation deals with social issues. *Trusts & estates*, v. 114, April 1975, p. 214-17.
- Kesselhaut, Arthur M. Making money earn its keep. *Pension world*, v. 11, March 1975, p. 13-15.
- Komma, Joseph A. What's behind investment performance: the story the figures don't tell. *Trusts & estates*, v. 114, Oct. 1975, p. 718-20, 766.
- Laden, Ben E. Impact of inflation on the investor. *Trusts & estates*, v. 114, Jan. 1975, p. 22-5.
- LaMotta, Joseph M. Quality control. *Pension & welfare news*, v. 10, Dec. 1974, p. 22-3, 25, 28, 33.
- Leuthold, Steven C. Market: a candy store. *Dun's review*, v. 105, Feb. 1975, p. 76-7, 80, 82, 84.
- Levey, Mark S. Balancing investment and underwriting risks. *Best's review* (Property/liability ed.), v. 76, Sept. 1975, p. 10, 12, 78, 80.
- Love, Douglas A. Use and abuse of leverage. *Financial analysts journal*, v. 31, March/April 1975, p. 51-9, 88.
- Madrick, Jeffrey G. How the fund managers let you down. *Money*, v. 4, Sept. 1975, p. 27-9.
- Madrick, Jeffrey G. What the big investment managers expect next. *Money*, v. 3, Dec. 1974, p. 44-7.
- McDonald, John G. Investment objectives: diversification, risk and exposure to surprise. *Financial analysts journal*, v. 31, March/April 1975, p. 42-50.
- McGough, Peter J. Time value of money and investment decision making. *GAO review*, v. 10, Spring 1975, p. 50-4.
- Morrison, Russell J. Musings of a portfolio manager. *Financial analysts journal*, v. 31, May-June 1975, p. 37-40.
- Myers, Ray F. Enhancing our capital markets. *Trusts & estates*, v. 114, Jan. 1975, p. 34-7, 58-9.
- O'Neal, Milton H. New traps in handling your employees' Keogh accounts. *Medical economics*, v. 52, Oct. 13, 1975, p. 88-9, 92.
- Petty, J. William. Capital expenditure decision making process of large corporations, by J. William Petty, David F. Scott and Monroe M. Bird. *Engineering economist*, v. 20, Spring 1975, p. 159-72.
- Pomeranz, Felix. Operational guidelines for managing investment funds, by Felix Pomeranz and Richard Steinberg. New York, Coopers & Lybrand, c1974. 30 p. [*720 P]
- Prema, S. Analysis of corporate financial statements and investment decisions. *Management accountant* (India), v. 9, Sept. 1974, p. 702-6.

- Ray, George E. Heavy tax burdens imposed on benefit plan fiduciaries who run afoul of restrictions. (Compensation) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 154-9.
- Sharpe, William F. Likely gains from market timing. *Financial analysts journal*, v. 31, March/April 1975, p. 60-9.
- Stinchcomb, Carl J. N.Y.'s Spitzer case: does it portend a stricter review of a trustee's investment decisions? *Estate planning*, v. 3, Autumn 1975, p. 29-31.
- Trusts & estates twenty-third trust investment officers survey. *Trusts & estates*, v. 114, Jan. 1975, p. 18-21, 56-7.
- Welles, Chris. How profitable is managing money? *Institutional investor*, v. 9, Sept. 1975, p. 39-43, 128.
- Young, Fred J. Forecasting investment opportunities and pitfalls to 1984. *Trusts & estates*, v. 114, Jan. 1975, p. 26-9.
- **Great Britain**
- Beckman, Bob. Wolf pack theory - 2. *Accountancy* (Eng.), v. 85, Dec. 1974, p. 92, 94-6.
- Firth, Michael. Portfolio theory. *Certified accountant* (Eng.), July-Aug. 1975, p. 401-3.
- Mexico**
- Martinez Guerrero, Roberto. Acquisition of real property, investment in corporations and probate law in Mexico: I. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 427-46.
- Sutton, Leonard v. B. Acquisition of real property, investment in corporations and probate law in Mexico: II. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 447-53.
- Nigeria**
- Brauw-Hay, Elizabeth A. de. Investment in Nigeria and the Nigerian enterprises promotion decree, 1972. *Bulletin for international fiscal documentation*, v. 29, May 1975, p. 200-3.
- Pakistan**
- Qureshi, N. M. Revival of investment climate in Pakistan. *Industrial accountant* (Pakistan), v. 14, Jan.-March 1975, p. 7-10, 27.
- Philippines**
- Lirio, Ricardo P. Simplified discounted cash flow approach for investment decision-making. *Accountants' journal* (P.I.), v. 24, no. 2, 1974, p. 41-3, 73.
- Puerto Rico**
- Griggs, Robert S. Acquisition of property and other investments in Puerto Rico, and related probate matters. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 406-26.
- Reports and statements**
- Platt, Kit. Investment in a falling market. (Published accounts) *Accountancy* (Eng.), v. 86, Aug. 1975, p. 50, 52-3.
- Spain**
- MacDonald Allen, D. G. Spain's liberalized investment laws. *Accountant* (Eng.), v. 172, April 3, 1975, p. 428-9.
- Valuation**
- American Institute Of Certified Public Accountants. Auditing Standards Division. Evidential matter for the carrying amount of marketable securities. (Accounting & auditing) *Journal of accountancy*, v. 139, April 1975, p. 69-70.
- Axelson, Kenneth S. Businessman's views on disclosure. *Journal of accountancy*, v. 140, July 1975, p. 42-6.
- Bergeron, Pierre G. Investment appraisal yardsticks: a financial smorgasbord. *CA magazine* (Can.), v. 106, June 1975, p. 43-9.
- Bildersee, John S. Some new bond indexes. *Journal of business* (U. of Chicago), v. 48, Oct. 1975, p. 506-25.
- Day, James E. Screening model for investment proposals. *Management accounting* (NAA), v. 56, Jan. 1975, p. 48-52.
- Gibbons, James E. Using total project analysis to compete for investment capital, by James E. Gibbons and Stephen Rushmore. *Appraisal journal*, v. 43, Oct. 1975, p. 491-516.
- Harmelink, Philip J. Empirical examination of the predictive ability of alternatesets of insurance company accounting data. (Research reports) *Journal of accounting research*, v. 11, Spring 1973, p. 146-58.
- Haworth, Timothy G. Modern evaluation techniques: projects in developing countries, part 2. (Management) *Accountancy* (Eng.), v. 86, Aug. 1975, p. 68, 70-1.
- Jaffe, Jeffrey F. Stock price dependencies and the valuation of risky assets with discontinuous temporal returns, by Jeffrey F. Jaffe and Larry J. Merville. *Journal of finance*, v. 29, Dec. 1974, p. 1437-48.
- Ma, James C. Investors' services study: how trust institutions use and evaluate outside research, by James C. Ma and Joseph S. Black. *Trusts & estates*, v. 114, Oct. 1975, p. 722-4, 726, 765.
- Pazner, Elisha A. On expected value vs. expected future value, by Elisha A. Pazner and Assaf Razin. (Notes) *Journal of finance*, v. 30, June 1975, p. 875-7.
- Peirson, C. Graham. Valuation of investments. *Australian accountant*, v. 45, Sept. 1975, p. 484-8.
- Peters, Robert A. ROI: practical theory and innovative applications. New York, AMACOM, cl974. 136 p. [205.11 P]
- Spitz, Stephen J. Investment property, fluctuating value and the cover rule. *New York University law review*, v. 49, Nov. 1974, p. 907-20.
- Tiro, Perita G. Financial analysis of investment opportunities, some dos & don'ts. *SGV group journal* (P.I.), no. 3, 1974, p. 30-43.
- Trippi, Robert R. Conventional and unconventional methods for evaluating investments. *Financial management*, v. 3, Autumn 1974, p. 31-5.
- Wade, Joseph F. Using time sharing to evaluate investment plan performance. (Accounting and EDP) *Journal of accountancy*, v. 139, May 1975, p. 84-7.
- INVESTMENTS, CAPITAL**
See Expenditures, Capital
- INVOICES**
- Morgan, W. H. Metric stationery - part 2, by W. H. Morgan and A. S. Omblor. (Practitioners forum) *Accountants' journal* (N.Z.), v. 53, Sept. 1974, p. 82-3.
- INVOLUNTARY CONVERSIONS**
See Taxation, United States-Involuntary Conversions
- INVOLVING** managers in computer model-building. *Accountant* (Eng.), v. 173, Oct. 23, 1975, p. 470.
- INWOOD TABLES**
See Also Tables
- IPPEL, GERALD L.**
- Dennison, Marshall. Title firms see opportunity to aid mortgage bankers, by Marshall Dennison, Gerald L. Ippel and John T. Eagan. *Mortgage banker*, v. 35, Aug. 1975, p. 26, 34-5.
- IQBAL, ZUBAIR.**
- Generalized system of preferences examined. *Finance & development*, v. 12, Sept. 1975, p. 34-9.
- IRELAND**, white paper proposals for corporation tax. (Developments in international tax law) *Bulletin for international fiscal documentation*, v. 29, Sept. 1975, p. 377-87.

ACCOUNTANTS' INDEX 1975

IRELAND: white paper proposals for corporation tax.

IRELAND: white paper proposals for corporation tax. *Bulletin for international fiscal documentation*, v. 29, Jan. 1975, p. 33-40.

IRION, RON.

Broadcasters and the wage-hour law. *Broadcast financial journal*, v. 3, Nov. 1974, p. 4-5.

IRISH, LEON E.

Impact of the new pension law on H.R. 10 and Subchapter S retirement plans. (Taxation of compensation) *Journal of taxation*, v. 42, March 1975, p. 144-7.

IRON AND STEEL INDUSTRY

Paulos, James J. Inflation and capital intensive industries. *Financial executive*, v. 43, Feb. 1975, p. 56-61, 87.

Tomasch, Mark R. Production materials - temporary improvement in 1975. *Automation*, v. 23, Jan. 1975, p. 65-9.

Weissman, Rudolph L. Big steel - an invitation to money managers. (Investment perspectives) *Pension & welfare news*, v. 10, Dec. 1974, p. 48-50.

Costs

Franke, Reimund. Process model for costing. *Management accounting* (NAA), v. 56, Jan. 1975, p. 45-7.

Great Britain

Whitman, George E. State industry at the crossroads - III. *Certified accountant* (Eng.), Feb. 1975, p. 67-8, 74-6.

IRON AND STEEL PRODUCTS

See Metal Products

IRON AND STEEL SCRAP

See Scrap Metal

Scrap, Waste, Spoilage

IRON WORK

See Metal Work

IRONS, EDWARD D.

Doctors, Samuel I. Impact of minority banks on communities, by Samuel I. Doctors, Allan R. Drebin and Edward D. Irons. *Bankers magazine*, v. 158, Spring 1975, p. 84-91.

Yeats, Alexander J. Analysis of new bank growth, by Alexander J. Yeats, Edward D. Irons and Stephen A. Rhoades. *Journal of business* (U. of Chicago), v. 48, April 1975, p. 199-203.

IRONSIDE, D. J.

Sandford, C. T. Relationship of wealth tax to other taxes. by C.T. Sandford, J.R.M. Willis and D.J. Ironside. *British tax review*, no. 6, Nov.-Dec. 1974, p. 355-67.

IRS and the economic stabilization program. (Federal taxation) *Nebraska CPA*, v. 9, Spring 1974, p. 7, 23.

IRS bows: gain from container deposits can be capital gain. *Taxation for accountants*, v. 14, May 1975, p. 277.

IRS changes its mind on what a structural component is. *Taxation for accountants*, v. 15, Aug. 1975, p. 99.

IRS checking on compliance with highway use tax. (Practicing before the IRS) *Taxation for accountants*, v. 15, Sept. 1975, p. 191.

IRS commissioner addresses AICPA federal tax meeting. (News report) *Journal of accountancy*, v. 139, March 1975, p. 28.

IRS eases depreciation rules on service assets. *Club management*, v. 54, Jan. 1975, p. 22, 43.

IRS fights corporations formed to avoid taxes. *Taxation for accountants*, v. 15, Nov. 1975, p. 282-4.

IRS gives kiss of death to constitutional trust. *Taxation for accountants*, v. 15, Aug. 1975, p. 84.

IRS guidelines. *Edpacs*, v. 2, Oct. 1974, p. 12-16.

IRS has wide discretion on payment of informer's fees. *Taxation for accountants*, v. 14, May 1975, p. 269-70.

IRS has wide discretion on payment of informer's fees. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 9-10.

IRS is verifying spouses' social security numbers. (Tax practice) *Taxation for accountants*, v. 14, Feb. 1975, p. 128.

IRS issues new rules for reporting lump-sum payouts. (Compensation) *Journal of taxation*, v. 42, Jan. 1975, p. 14.

IRS issues three LIFO disclosure proclamations. (News & views) *CPA* (NYSS), v. 45, June 1975, p. 7. (Excerpt from *Week in review* (Haskins & Sells), Feb. 7, 1975.)

IRS life expectancy tables can work for taxpayer. (Technical notes and comments) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 251.

IRS moves to block refund mill operations. (Tax practice) *Taxation for accountants*, v. 14, Feb. 1975, p. 128.

IRS' narrow view of farming meets rejection by courts. *Taxation for accountants*, v. 15, Dec. 1975, p. 336-7.

IRS narrows deductibility of costs of carrying tools to job. *Taxation for accountants*, v. 15, Oct. 1975, p. 212.

IRS processing timetable for estate tax returns. *Taxation for lawyers*, v. 3, May-June 1975, p. 384.

IRS releases guidelines for applying the 531 penalty tax on corporate earnings. *Taxation for lawyers*, v. 3, March/April 1975, p. 285-6.

IRS releases handbook on collection and enforcement. *Taxation for accountants*, v. 14, May 1975, p. 265.

IRS releases its special agents' handbook.

IRS releases its special agents' handbook. *Taxation for accountants*, v. 14, Feb. 1975, p. 106.

IRS relents on time for fiduciaries to furnish Copy B of 1041. *Taxation for accountants*, v. 14, March 1975, p. 175.

IRS reports results of tax fraud investigations in 1974. *Taxation for accountants*, v. 15, Sept. 1975, p. 186.

IRS reverses itself: job seeking expenses are now deductible. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 19-20.

IRS rules on tax treatment of tenants security deposits. *Taxation for accountants*, v. 15, Oct. 1975, p. 243.

IRS rules on tax treatment of tenants security deposits. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 165.

IRS sets up stiff requirements for partnership ruling requests. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 8-9.

IRS subpoena power to investigate unknown taxpayers. (Notes) *New York University law review*, v. 50, April 1975, p. 177-201.

IRS takes away what Congress gave to HR 10 plans. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 85.

IRS takes away what Congress gave to HR 10 plans. *Taxation for accountants*, v. 15, July 1975, p. 24.

IRS tells all about income tax audit techniques. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 27.

IRS tightens rules for farmer's preproduction expenses. *Taxation for accountants*, v. 15, Nov. 1975, p. 312.

IRS traveling expense rates increased. *Law office economics and management*, v. 15, Winter 1975, p. 548.

IRWIN, PATRICK H.

Towards better strategic management. *Long range planning*, v. 7, Dec. 1974, p. 64-7.

IS creditor's reduction of mortgage deductible? *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 257.

IS lump-sum settlement of alimony obligation taxable? *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 108.

IS your community flood prone? (Short subjects) *Banking*, v. 67, March 1975, p. 122, 135.

ACCOUNTANTS' INDEX 1975

ISAAC, WILLIAM M.

Loan participations and the securities laws. *Journal of commercial bank lending*, v. 58, Oct. 1975, p. 50-6.

ISAACMAN, TED.

Manpower, medicine and money. *Modern healthcare*, v. 4, Dec. 1975, p. 16n-16o.

ISAACS, GEOFFREY.

Aiken, Maxwell E. Modeling behavioral interdependencies for stewardship reporting, by Maxwell E. Aiken, Lawrence A. Blackett and Geoffrey Isaacs. *Accounting review*, v. 50, July 1975, p. 544-62.

ISELL, DAVID B.

Overview of accountants' duties and liabilities under the federal securities laws and a closer look at whistle-blowing. *Ohio State law journal*, v. 35, 1974, p. 261-79.

ISCOFF, RON.

Lusa, John. Industry, colleges speak to each other, by John Lusa, Ron Iscoff and Laton McCartney. *Infosystems*, v. 22, Oct. 1975, p. 39-40, 42.

ISHIKAWA, AKIRA.

Mathematical approach to the analysis and design of internal control systems: a brief comment. (Correspondence) *Accounting review*, v. 50, Jan. 1975, p. 148-50.

ISIDORE Goodman examines the new pension law. *Pension and profit-sharing tax journal*, v. 1, Winter (Dec.) 1974, p. 26-33.

ISRAEL: war loan - 1974-75 rates. (Trends) *Tax management international journal*, Nov. 1974, p. 19.

ITAMI, HIROYUKI.

Expected objective value of a stochastic linear program and the degree of uncertainty of parameters. *Management science*, v. 21, Nov. 1974, p. 291-301.

Ijiri, Yuji Quadratic cost-volume relationship and timing of demand information: a reply, by Yuji Ijiri and Hiroyuki Itami. (Correspondence) *Accounting review*, v. 50, Jan. 1975, p. 138-9.

ITS all in the balance. (Below the line) *Accountancy* (Eng.), v. 86, March 1975, 86.

ITS getting harder and harder to deduct commuting expenses. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 56.

ITS marketing's ball in direct deposits. *Banking*, v. 67, March 1975, p. 37, 52, 55-6.

IUSO, BILL.

Concept testing: an appropriate approach. (Research notes and communications) *Journal of marketing research*, v. 12, May 1975, p. 228-31.

IVANCEVICH, JOHN M.

Changes in performance in a management by objectives program. *Administrative science quarterly*, v. 19, Dec. 1974, p. 563-74.

ACCOUNTANTS' INDEX 1975

Donnelly, James H. Role clarity and the salesman, by James H. Donnelly and John M. Ivancevich. *Journal of marketing*, v. 39, Jan. 1975, p. 71-4.

Relation of organizational structure to job satisfaction, anxiety-stress, and performance, by John M. Ivancevich and James H. Donnelly. *Administrative science quarterly*, v. 20, June 1975, p. 272-80.

IVANETIC, MIRJAN.

Borrowed liquidity: signal of corporate distress. (Ideas for action) *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 6-8.

IVANCEVICH, JOHN M.-(Continued)

IVERSON, GERTRUDE F.

Write-up service: an asset or a liability to a CPA firm? *Woman CPA*, v. 37, Oct. 1975, p. 3-4, 31.

IVES, MARTIN.

Auditing for efficiency and economy. (Government) *Internal auditor*, v. 32, Jan.-Feb. 1975, p. 78-80.

Public accountability and public auditing. *Internal auditor*, v. 32, March-April 1975, p. 50-61.

IVIE, ROBERT.

Conversion to the metric system. *Cooperative accountant*, v. 27, Winter 1974, p. 27-31, 34-6.

J

JACKSON, DONALD W.

Aldag, Ramon J. Managerial framework for social decision making, by Ramon J. Aldag and Donald W. Jackson. *MSU business topics*, v. 23, Spring 1975, p. 33-40.

Bessom, Richard M. Service retailing: a strategic marketing approach, by Richard M. Bessom and Donald W. Jackson. *Journal of retailing*, v. 51, Summer 1975, p. 75-84.

Managing the sales force by objectives, by Donald W. Jackson and Ramon J. Aldag. *MSU business topics*, v. 22, Spring 1974, p. 53-9.

JACKSON, JAMES E.

How to make a charitable gift of a remainder interest. *Practical accountant*, v. 8, March-April 1975, p. 65-8.

JACKSON, PETER D.

No expense spared. (Research) *CA magazine* (Can.), v. 106, May 1975, p. 56-9.

JACKSON, SARAH.

Oil MNCs: are they in the national interest? *Columbia journal of world business*, v. 9, Fall 1974, p. 22-9.

JACKSON, THOMAS H.

Giving substance to the bonus rule in corporate reorganizations: the investment value doctrine analogy. (Notes) *Yale law journal*, v. 84, March 1975, p. 932-51.

JACOBE, DENNIS.

Thygerson, Kenneth J. Clean out the deadwood, by Kenneth J. Thygerson and Dennis Jacobs. (Business & real estate) *Savings & loan news*, v. 95, Dec. 1974, p. 26-7.

JACOBOWITZ, MELVIN J.

Climate darkening for tax shelter investments as potential for booby traps increase. (Personal) *Taxation for accountants*, v. 14, April 1975, p. 196-203.

Increasing caution needed in counseling clients in view of deteriorating climate of tax shelters. *Taxation for lawyers*, v. 3, May-June 1975, p. 332-9.

Practical guide to the evaluation of the suitability of a tax shelter investment. *Taxation for lawyers*, v. 3, March/April 1975, p. 274-9.

Practical guide to the evaluation of the suitability of a tax shelter investment. *Taxation for accountants*, v. 14, March 1975, p. 132-8.

JACOBS., ARNOLD S.

Birnbaum in flux: significant 10b-5 developments. *Securities regulation law journal*, v. 2, Winter 1975, p. 305-29.

JACOBS, STEVEN.

Is there a future for a mortgage futures market? By Steven Jacobs and James R. Kozuch. *Real estate review*, v. 5, Spring 1975, p. 109-113.

JACOBSON, DAN.

Systems analysts in Israel, by Dan Jacobson, Michael Enoch and Nissim Aranya. *Journal of systems management*, v. 26, Oct. 1975, p. 38-9.

JACOBSON, GERTRUDE TATNALL.

Appraising American furniture. *Valuation*, v. 21, Oct. 1974, p. 76-85.

JACOBSON, MORRIS.

NYC - business and investment income, edited by Morris Jacobson. (Local taxation) *CPA* (NYSS), v. 45, July 1975, p. 76.

NYC general corporation tax - inclusions in and exclusions from entire net income, edited by Morris Jacobson. (Local taxation) *CPA* (NYSS), v. 45, July 1975, p. 75-6.

JACOBY, HENRY D.

Fairley, William. Investment analysis using the probability distribution of the internal rate of return, by William Fairley and Henry D. Jacoby. *Management science*, v. 21, Aug. 1975, p. 1428-37.

JACOBY, JACOB.

FDA approach to defining misleading advertising, by Jacob Jacoby and Constance Small. (Applied marketing) *Journal of marketing*, v. 39, Oct. 1975, p. 65-8.

JACOBY, JAMES J.

Financing estate taxes through the joint use of Sections 303 and 6166. (In *Institute On Federal Taxation*, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 79-152.) [751 N]

JACQUILLAT, BERTRAND.

Altman, Edward I. Comparative analysis of risk measures: France and the United States, by Edward I. Altman, Bertrand Jacquillat and Michel Levasseur. *Journal of finance*, v. 29, Dec. 1974, p. 1495-1511.

JAEGER, IRWIN J.

Here comes the credit executive. *Credit and financial management*, v. 77, Aug. 1975, p. 8-9, 32.

JAFFE, EUGENE D.

Societal issues and the marketing curriculum: an assessment. *Akron business and economic review*, v. 6, Spring 1975, p. 44-8.

JAFFE, JAY M.

Insurance marketing in the future. *Best's review* (Property-liability ed.), v. 75, Feb. 1975, p. 28, 30, 76.

JAFFE, JEFFREY F.

Ibbotson, Roger G. Hot issue markets, by Roger G. Ibbotson and Jeffrey F. Jaffe. *Journal of finance*, v. 30, Sept. 1975, p. 1027-42.

On the use of public information in financial markets. *Journal of finance*, v. 30, June 1975, p. 831-9.

Stock price dependencies and the valuation of risky assets with discontinuous temporal returns, by Jeffrey F. Jaffe and Larry J. Merville. *Journal of finance*, v. 29, Dec. 1974, p. 1437-48.

Value of risk-reducing information, by Jeffrey F. Jaffe and Larry J. Merville. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 697-707.

JAFFEE, BRUCE L.

Future changes in electric utility rate structures. *Public utilities fortnightly*, v. 95, April 10, 1975, p. 25-30.

JAGGI, B. L.

Valuation of human resources: a practical model, by B.L. Jaggi and H.S. Lau. *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 29-34.

JAGGI, BIKKI.

Morse, Wayne J. Toward a model for human resource valuation: a comment. (Correspondence) *Accounting review*, v. 50, April 1975, p. 345-7.

Toward a model for human resource valuation: a reply, by Bikki Jaggi and Hon-Shiang Lau. (Correspondence) *Accounting review*, v. 50, April 1975, p. 348-50.

JAHNIG, FREDERICK F.

Skills matrixing. *Datamation*, v. 21, Sept. 1975, p. 71-3, 76.

JAHNKE, WILLIAM W.

Growth stock mania revisited. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 42-4, 69.

What's behind stock prices? *Financial analysts journal*, v. 31, Sept.-Oct. 1975, p. 69-76.

JAIN, SUBHASH.

Translating experience into growth. *Managerial planning*, v. 23, March/April 1975, p. 1-5, 29.

JAISINGH, KRISHAN LAL.

Development costs. *Management accountant* (India), v. 9, Nov. 1974, p. 834-8.

JAMES, DEREK.

Quality control of audits. (In practice) *Accountancy* (Eng.), v. 86, June 1975, p. 86, 88.

JAMES, GEORGE F.

MNCs and the foreign tax credit. *Columbia journal of world business*, v. 9, Winter 1974, p. 61-6.

JAMES, JOHN ROBERT.

Before you make that lease deal, do your risk management homework. *Banking*, v. 67, April 1975, p. 74, 76.

JAMES, JOHN W.

Wide world of bank leasing. 4: innovative bank leasing, by John W. James and Alan I. Goldman. *Bankers magazine*, v. 158, Summer 1975, p. 39-42.

JANCURA, ELISE G.

Auditing in a computerized environment: no longer a choice of through or around the computer. *National public accountant*, v. 20, Aug. 1975, p. 16-19, 22.

Auditor's responsibilities in examining computer processed records. *International journal of government auditing*, v. 2, July 1975, p. 13-17.

Evidential matter in the audits of computerized records. (Electronic data processing) *Woman CPA*, v. 37, July 1975, p. 15-16, 30.

Implications of real-time systems for accounting records. (Electronic data processing) *Woman CPA*, v. 37, Jan. 1975, p. 11-13.

Implications of real-time systems for accounting records, part 2. (Electronic data processing) *Woman CPA*, v. 37, April 1975, p. 14-15, 29.

ACCOUNTANTS' INDEX 1975

JANELL, PAUL A.

Isolation of accounting practitioners and educators: a development in the search for channels of communication, by Paul A. Janell and Michael L. Fetters. *Massachusetts CPA review*, v. 48, Nov.-Dec. 1974, p. 15-18.

JANITOR SUPPLIES

See Cleaning And Polishing Preparations

JANNIS, C. PAUL.

Accounting and income tax considerations of a change to LIFO, by C. Paul Jannis and Ray H. Johnson. *Tax adviser*, v. 6, April 1975, p. 236-48.

Getting the most out of LIFO. *Price Waterhouse review*, v. 20, no. 1, 1975, p. 8-13.

LIFO. *Practical accountant*, v. 8, July/Aug. 1975, p. 18-29.

JANOFF, ALLAN C.

Reducing labor turnover costs. (Management advisory services) *CPA* (NYSS), v. 45, Nov. 1975, p. 75-7.

JANSON, ERNEST C.

Financial reporting and tax practices in nonferrous mining, by Ernest C. Janson, John A. MacLean and David T. Wright. 3rd ed. New York, Coopers & Lybrand, c1974. 127 p. [280 J]

JANSSON, SOLVEIG.

How cash managers are playing it safe. *Institutional investor*, v. 9, March 1975, p. 37-40, 42.

Tightening the reins on portfolio managers. (Money management) *Institutional investor*, v. 9, May 1975, p. 48-50, 52, 56.

Top stocks: leading analysts make their selections in thirty-four industry groups, compiled by Solveig Jansson. *Institutional investor*, v. 9, Jan. 1975, p. 56-63, 99, 101-2.

JAPAN.

Gregory, Gene. Japan's changing industrial structures: challenge and response. *Columbia journal of world business*, v. 10, Spring 1975, p. 89-97.

Heller, H. Robert. Hawaiian experience. *Columbia journal of world business*, v. 9, Fall 1974, p. 105-10.

Ozawa, Terutomo. Japan's Mid-East economic diplomacy. *Columbia journal of world business*, v. 9, Fall 1974, p. 38-46.

Sethi, S. Prakash. Why Japanese business is losing its halo. *Business and society review*, Winter 1974-75, no. 12, p. 35-43.

Sherk, Donald R. Foreign investment in Asia: Japan vs the U.S. *Columbia journal of world business*, v. 9, Fall 1974, p. 95-104.

JAPAN: new stamp tax rates. (Trends) *Tax management international journal*, Nov. 1974, p. 19-20.

JAPAN'S banks start growing again. *Banking*, v. 67, June 1975, p. 66-7.

JARRETT, JEFFREY E.

Bias in adjusting asset values for changes in the price level: an application of estimation theory. *Journal of accounting research*, v. 12, Spring 1974, p. 63-6.

JARUGA, ALICJA A.

Recent developments in Polish accounting: an international transaction emphasis. *International journal of accounting education and research*, v. 10, Fall 1974, p. 1-18.

ACCOUNTANTS' INDEX 1975

JARVIS, PETER R.

JARVIS, PETER R.

In re Leasing Consultants, Inc.: the double perfection rule for security assignments of true leases. (Notes) *Yale law journal*, v. 84, July 1975, p. 1722-33.

JASINGAM, N. SEGARA.

Rights of shareholders - the Singapore scene. *SGV group journal* (P.1.), no. 1 - 1975, p. 10-15.

JASPAN, NORMAN.

Kiper, Patricia. Insist on employee honesty, counsels expert. *Hospital financial management*, v. 29, Jan. 1975, p. 28-30.

JAUCH, LAWRENCE R.

Evaluation of university professors' research performance, by Lawrence R. Jauch and William F. Glueck. *Management science*, v. 22, Sept. 1975, p. 66-75.

JAUHARI, B. S.

Computer and audit. *Chartered accountant* (India), v. 24, Nov. 1975, p. 279-82.

Computers - a management information system. (Mainly for students) *Chartered accountant* (India), v. 23, Jan. 1975, p. 27-31.

JAVARAS, GEORGE B.

Corporate capital gains and losses - the Corn Products doctrine. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 770-94.

New leveraged lease guidelines, by George B. Javaras and George R. Nelson. *Taxes - the tax magazine*, v. 53, July 1975, p. 388-403.

JAY, JEFFREY.

Liquidity crisis. *Accountants' journal* (N.Z.), v. 54, Sept. 1975, p. 285-8. (Reproduced from *RIA cost & management*, May/June 1975, the Journal of the Society of Industrial Accountants of Canada.)

Liquidity crisis. *Cost and management* (Can.), v. 49, May-June 1975, p. 14-17.

JAYCOX, EDWARD V. K.

Domestic construction industries in developing countries, by Edward V. K. Jaycox and Clifford Hardy. *Finance and development*, v. 12, March 1975, p. 21-4, 46.

JEAN, WILLIAM H.

Comparison of moment and stochastic dominance ranking methods. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 151-61.

JEFFERS, WILLIAM N.

What progress toward retirement security? *Medical economics*, v. 52, Feb. 17, 1975, p. 82-7.

JEFFERSON, ROBERT W.

Houston, Michael J. Negative effects of personalization on response patterns in mail surveys, by Michael J. Houston and Robert W. Jefferson. (Research notes and communications) *Journal of marketing research*, v. 12, Feb. 1975, p. 114-17.

JEFFREY-COOK, JOHN.

Family director's pay. (Taxation) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 89-90, 92-4.

JEFFRIES, JAMES. D.

Protection for consumers against unfair and deceptive business. *Marquette law review*, v. 57, no. 4, 1974, p. 559-606.

JEN, FRANK C.

Shick, Richard A. Merger benefits to shareholders of acquiring firms, by Richard A. Shick and Frank C. Jen. *Financial management*, v. 3, Winter 1974, p. 45-53.

JENKINS, MARLETTA M.

Income in respect of decedent - deducting estate tax on capital gains. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 78.

JENKINS, OMER C.

Practical application of acceptance sampling for estimation of account balances, by Omer C. Jenkins and Carlton D. Stolle. *Singapore accountant*, v. 9, 1974, p. 50-60.

JENKS, THOMAS E.

Miller, Peter. Methods of allocating deductions between foreign and U.S. income - a panel discussion of proposed regulations Section 1.861-8, issued June 18, 1973, by Peter Miller, chairman, Gordon D. Henderson and Thomas E. Jenks. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1733-78.) [751 N]

JENNERGREN, L. PETER.

Dirickx, Yvo M. I. On the optimality of myopic policies in sequential decision problems, by Yvo M. I. Dirickx and L. Peter Jennergren. *Management science*, v. 21, Jan. 1975, p. 550-6.

JENNINGS, EDWARD H.

Estimate of convertible bond premiums, a reply. (Communications) *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 375-6.

Frankle, Alan W. Estimate of convertible bond premiums: comment. (Communications) *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 369-73.

JENNINGS, KENNETH.

Municipal management's split endorsements of labor organizations. *Public personnel management*, v. 4, Jan.-Feb. 1975, p. 55-8.

JENNINGS, RICHARD W.

Corporate lawyer's responsibilities and liabilities in pending legal opinions. *Business lawyer*, v. 30, March 1975, p. 73-80.

JENSEN, DANIEL L.

Discriminant analysis as an aid to employee selection: a comment, by Daniel L. Jensen and Andrew D. Bailey. (Correspondence) *Accounting review*, v. 50, July 1975, p. 588-92.

Role of interest in revolving capital plans for cooperative enterprise. *International journal of accounting, education and research*, v. 9, Spring 1974, p. 105-9.

Welker, Robert B. Discriminant analysis as an aid to employee selection: a reply. (Correspondence) *Accounting review*, v. 50, July 1975, p. 593-4.

JENSEN, HOWARD G.

Schattke, Rudolph W. Managerial accounting: concepts and uses, by Rudolph W. Schattke, Howard G. Jensen and Virginia L. Bean. Boston, Allyn and Bacon, c1974. 641 p. [110 S]

JENSEN, WALTER.

Legal reform of prison industries: new opportunities for marketing managers, by Walter Jensen, Edward M. Mazze and Neal Miller. *American business law journal*, v. 12, Fall 1974, p. 173-80.

Stern, Duke Nordlinger. Additional observations on the publication productivity of members of the American Business Law Association, by Duke Nordlinger Stern and

- Walter Jensen. *American business law journal*, v. 12, Fall 1974, p. 165-71.
- JENTZ, GAYLORD A.**
Enforcing truth-in-lending: *Sosa v. Fite*. (Notes, comments and case digests) *American business law journal*, v. 12, Winter 1975, p. 323-7.
Extension of strict liability to all third persons, by Gaylord A. Jentz and Thomas A. Collins. *American business law journal*, v. 12, Winter 1975, p. 231-47.
- JEOPARDY** terminations under Section 6851: the taxpayer's rights and remedies. (Notes) *Iowa law review*, v. 60, February 1975, p. 644-73.
- JERDEE, THOMAS H.**
Calhoun, Richard P. First-level supervisory training needs and organizational development, by Richard P. Calhoun and Thomas H. Jerdee. *Public personnel management*, v. 4, May-June 1975, p. 196-200.
- JESSUP, PAUL F.**
Upson, Roger B. Portfolio diversification strategies, by Roger B. Upson, Paul F. Jessup and Keishiro Matsumoto. *Financial analysts journal*, v. 31, May-June 1975, p. 86-8.
- JEW, J. T.**
New towns pension fund, part 1. *Public finance & accountancy* (Eng.), v. 2, June 1975, p. 191-3.
New towns pension fund, part 2. *Public finance and accountancy* (Eng.), v. 2, July 1975, p. 218-20.
- JEYNES, PAUL H.**
Fundamentals of accounting/economic/financial evaluation. *Engineering economist*, v. 20, Summer 1975, p. 297-311.
- JFMIP** annual report cites government's use of CPAs. (News report) *Journal of accountancy*, v. 140, July 1975, p. 14.
- JHA, S.**
Man motivation - a behavioral approach. *Management accountant* (India), v. 10, May 2, 1975, p. 309-12.
- JOB ANALYSIS, EVALUATION AND CLASSIFICATION**
See Also Merit Rating
- Amsden, Alice H. Job search and affirmative action, by Alice H. Amsden and Collette Moser. *American economic review*, v. 65, May 1975, p. 83-91.
Anundsen, Kristin. Assessment center at work. *Personnel*, v. 52, March-April 1975, p. 29-36.
Barnea, A. Conditional performance review, by Amir Barnea, Simcha Sadan and Michael Schiff. *Management accounting* (NAA), v. 57, Nov. 1975, p. 19-22.
Beatty, Richard W. Case for positive reinforcement, by Richard W. Beatty and Craig Eric Schneier. *Business horizons*, v. 18, April 1975, p. 57-66.
Bomball, Mark R. Successful director of EDP in the field of education, by Mark R. Bomball and Roland D. Spaniol. *Data management*, v. 13, May 1975, p. 22-3.
Brandon, Dick H. Data processing management: methods and standards, by Dick H. Brandon, Arnold D. Palley and A. Michael O'Reilly. New York, Macmillan Information, c1975. 520 p. [203.9 B]
Bremser, Wayne G. Accounting careers in perspective, by Wayne G. Bremser and Paul E. Dascher. (Administration of accountants practice) *CPA journal*, v. 45, Jan. 1975, p. 46-8.
Burton, Gene E. Some problems of minority recruiting. *Journal of college placement*, v. 35, Winter 1975, p. 71-3.
Burton, John C. SEC enforcement and professional accountants: philosophy, objectives and approach. *Vanderbilt law review*, v. 28, Jan. 1975, p. 19-29. (Symposium on accounting and the Federal securities laws.)
Calhoun, Richard P. First-level supervisory training needs and organizational development, by Richard P. Calhoun and Thomas H. Jerdee. *Public personnel management*, v. 4, May-June 1975, p. 196-200.
Cassidy, Edward W. Breaking down classification barriers to job advancement, by Edward W. Cassidy, William H. Chandler and Robert J. Edelman. *Personnel*, v. 52, May-June 1975, p. 60-7.
Cherrington, David J. Participation, performance, and appraisal, by David J. Cherrington and J. Owen Cherrington. *Business horizons*, v. 17, Dec. 1974, p. 35-44.
Cummings, T. G. Intervention strategies for improving productivity and the quality of work life, by T. G. Cummings, Edmond S. Molloy and Roy H. Glen. (Research) *Organizational dynamics*, v. 4, Summer 1975, p. 52-68.
Davies, Celia. Many dimensions of performance measurement - there is more to performance than profits or growth, by Celia Davies and Arthur Francis. (Research) *Organizational dynamics*, v. 3, Winter 1975, p. 51-65.
Di Marco, Nicholas J. Winning moves in motivating junior staff, by Nicholas J. Di Marco and Charles R. Kuehl. *Advanced management journal*, v. 40, Summer 1975, p. 12-22.
Donnelly, James H. Role clarity and the salesman, by James H. Donnelly and John M. Ivancevich. *Journal of marketing*, v. 39, Jan. 1975, p. 71-4.
Elkins, Scott W. Profile of the commercial loan officer. *Journal of commercial bank lending*, v. 58, Sept. 1975, p. 48-55.
Elliott, Clifford. Qualities of a data processing manager. *Data management*, v. 13, Jan. 1975, p. 35-7.
Epperson, Lawrence L. Dynamics of factor comparison/point evaluation. *Public personnel management*, v. 4, Jan.-Feb. 1975, p. 38-48.
Feild, Hubert S. Performance appraisal - an analysis of state-wide practices, by Hubert S. Feild and William H. Holley. *Public personnel management*, v. 4, May-June 1975, p. 145-150.
Figler, Homer R. Face up to Phase V. *Financial executive*, v. 43, May 1975, p. 26-30.
Fisher, David I. Corporate economist. New York, Conference Board, c1975. 55 p. (Conference Board report, no. 655.) [*224 F]
Fournies, Ferdinand F. No praise for salesmen's appraisal. *Sales management*, v. 114, March 3, 1975, p. 40, 42, 44.
Fryer, John S. Effects of shop size and labor flexibility in labor and machine limited production systems. *Management science*, v. 21, Jan. 1975, p. 507-15.
Gomez, Luis R. Application of job enrichment in a civil service setting: a demonstration study, by Luis R. Gomez and Stephen J. Mussio. *Public personnel management*, v. 4, Jan.-Feb. 1975, p. 49-54.
Green, Richard G. Can mass-production survive job enrichment? By Richard G. Green and Donald E. Hegland. *Automation*, v. 22, May 1975, p. 74-80.
Greenberg, Herbert M. Predicting sales success - selecting top producers, by Herbert M. Greenberg and Jeanne Greenberg. (Marketing facts and ideas) *Best's review* (Life/health ed.), v. 75, Jan. 1975, p. 32, 34, 72-6.
Grupp, Fred W. Job satisfaction among state executives in the U.S., by Fred W. Grupp and Allan R. Richards. *Public personnel management*, v. 4, March-April 1975, p. 104-9.
Hackman, J. Richard. Is job enrichment just a fad? *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 129-38.
Hanan, Mack. Self-evaluation: we're good at what we think we have to be good at. (Manpower management) *Sales management*, v. 113, Dec. 9, 1974, p. 40-1.
Herbert, Theodore T. Influence of organization and technology on job satisfaction. *Akron business and economic review*, v. 5, Winter 1974, p. 28-33.
Hopwood, Anthony G. Accounting system and managerial behaviour. Lexington, Mass., Lexington Books, D.C. Heath & Co., c1973. 237 p. [110 H]

- Hopwood, Anthony G. Empirical study of the role of accounting data in performance evaluation. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. Chicago, 1974. p. 156-93.) [*102 C]
- Hospital Financial Management Association. Find a career that counts - in hospital financial management. Chicago, 1975. 24 p. [*250 Ins]
- House, Robert J. Path-goal theory of leadership, by Robert J. House and Terence R. Mitchell. *Journal of contemporary business*, v. 3, Autumn 1974, p. 81-97.
- Huegli, Jon. Entry-level job - a neglected target for our business schools? By Jon Huegli and Harvey D. Tschirgi. *Collegiate news and views*, v. 28, Winter 1974-75, p. 21-3.
- Hunt, Thelma. Critical issues facing personnel administrators today. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 464-72.
- Ilk, Stephen G. Salary administration: a management tool for organizational insights. (Management services) *CA magazine* (Can.), v. 105, Dec. 1974, p. 41-2.
- Ilk, Stephen G. Salary administration: a management tool for organizational insights. (Management services) *CPA* (NYSS), v. 45, June 1975, p. 62-3. (Reprint from *CA magazine* (Can.), Dec. 1974, p. 41-2.)
- Imberman, A. A. Low road to higher productivity. *Conference Board record*, v. 12, Jan. 1975, p. 29-37.
- Institute Of Internal Auditors. Establishing the internal audit function in EDP - job descriptions. Orlando, Fla., c1974. 20 p. (Modern concepts of internal auditing) [*175 I]
- Ivancevich, John M. Relation of organizational structure to job satisfaction, anxiety-stress, and performance, by John M. Ivancevich and James H. Donnelly. *Administrative science quarterly*, v. 20, June 1975, p. 272-80.
- Jauch, Lawrence R. Evaluation of university professors' research performance, by Lawrence R. Jauch and William F. Glueck. *Management science*, v. 22, Sept. 1975, p. 66-75.
- Katzell, Raymond A. Improving productivity and job satisfaction, by Raymond A. Katzell and Daniel Yankelovich. (Research) *Organizational dynamics*, v. 4, Summer 1975, p. 69-80.
- Kay, Emanuel. Local 4 - united middle managers of America. *University of Michigan business review*, v. 27, Jan. 1975, p. 24-31.
- Kessler, Clemm C. Getting the most from application blanks and references, by Clemm C. Kessler and George J. Gibbs. *Personnel*, v. 52, Jan.-Feb. 1975, p. 53-62.
- Kretlow, William J. Analyzing job requirements. (Management input) *Journal of systems management*, v. 26, April 1975, p. 22-3.
- Last hired, first fired layoffs and Title VII. (Notes) *Harvard law review*, v. 88, May 1975, p. 1544-70.
- Levy, Robert. Executive title wave. *Dun's review*, v. 105, March 1975, p. 70-2.
- Lewis, Anne. Things that college never taught me. *Journal of college placement*, v. 35, Winter 1975, p. 52-5.
- Lyons, Norman R. Resource planning for randomly arriving stochastic jobs. *Management science*, v. 21, April 1975, p. 931-6.
- Mahoney, Thomas A. Justice and equity: a recurring theme in compensation. *Personnel*, v. 52, Sept./Oct. 1975, p. 60-6.
- Maizels, Stephen. Improve your recruiting record, by Stephen Maizels and Duane E. Sharp. *CA magazine* (Can.), v. 107, Aug. 1975, p. 30-4.
- Malone, Erwin L. Non-linear systems experiment in participative management. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 52-64.
- McLaren, Donald G. Combining behavioural science and industrial engineering for operating improvements. (Management services) *CA magazine* (Can.), v. 106, Feb. 1975, p. 48-9.
- Mears, Peter. Manpower evaluation and reporting system. *Managerial planning*, v. 23, May-June 1975, p. 29-31.
- Meyer, Herbert H. Pays-for-performance dilemma. *Organizational dynamics*, v. 3, Winter 1975, p. 39-50.
- Milani, Ken. Relationships of participation in budget-setting to industrial supervisor performance and attitudes: a field study. *Accounting review*, v. 50, April 1975, p. 274-84.
- Mintzberg, Henry. Manager's job: folklore and fact. *Harvard business review*, v. 53, July-Aug. 1975, p. 49-61.
- Murthy, K. R. Srinivasa. Should CEO pay be linked to results? By K. R. Srinivasa Murthy and Malcolm S. Salter. *Harvard business review*, v. 53, May-June 1975, p. 66-73.
- Mustafa, Husain. Factor-analysis approach to job satisfaction, by Husain Mustafa and Ronald D. Sylvia. *Public personnel management*, v. 4, May-June 1975, p. 165-72.
- Newbold, Philip N. Systems analyst grid. *Data management*, v. 12, Dec. 1974, p. 18-21.
- Ornati, Oscar A. Recession layoffs can be discriminatory, by Oscar A. Ornati and Edward J. Giblin. *Management review*, v. 64, May 1975, p. 25-33.
- O'Toole, James. Lordstown: three years later. *Business and society review*, Spring 1975, p. 64-71.
- Parsons, James A. Sequencing jobs to minimize total tardiness cost. (Matrix methods) *Journal of systems management*, v. 26, April 1975, p. 42-3.
- Patz, Alan L. Performance appraisal: useful but still resisted. *Harvard business review*, v. 53, May-June 1975, p. 74-80.
- Personal evaluation - a proposal for employment standards, by Aaron Liberman and others. *Public personnel management*, v. 4, July-Aug. 1975, p. 248-58.
- Plachy, Roger J. Evaluate job to set compensation. *Modern healthcare*, v. 4, Dec. 1975, p. 52.
- Rachlin, Norman S. Evaluating and rewarding partners. (Practitioners forum) *Journal of accountancy*, v. 139, Feb. 1975, p. 99-102.
- Rachlin, Norman S. How to develop a program to motivate your staff. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 45-50.
- Reck, Ross. Can the production line be humanized? *MSU business topics*, v. 22, Autumn 1974, p. 27-36.
- Ringler, William S. Frequent reviews improve employee relations. *Journal of systems management*, v. 26, Aug. 1975, p. 36-7.
- Rogers, Robert T. Performance appraisals: why don't they work better? *GAO review*, v. 10, Fall 1975, p. 73-81.
- Roos, Leslie L. Rotation designs and field experiments: a causal modeling approach. *Administrative science quarterly*, v. 20, March 1975, p. 71-86.
- Rouleau, Eugene J. Using job analysis to design selection procedures, by Eugene J. Rouleau and Burton F. Krain. *Public personnel management*, v. 4, Sept.-Oct. 1975, p. 300-4.
- Schonberger, Richard J. Worker's private lives: from paternalism to accommodation. *Atlanta economic review*, v. 25, May-June 1975, p. 28-31.
- Schulkind, Gilbert A. Monitoring position classification - practical problems and possible solutions. *Public personnel management*, v. 4, Jan.-Feb. 1975, p. 32-7.
- Shaeffer, Ruth G. Buyers' market for new college grads. *Conference Board record*, v. 12, Feb. 1975, p. 45-51.
- Slocum, John W. Dimensions of participation in managerial decision making. *Atlanta economic review*, v. 25, May-June 1975, p. 32-5.
- Smith, J. E. Use of added-value management indicators. (Management services) *CPA journal*, v. 45, Feb. 1975, p. 54. (Reprinted from *Accountant* (Eng.), Aug. 8, 1974.)
- Swieringa, Robert J. Relationship between managers' budget-oriented behavior and selected attitude, position, size, and performance measures, by Robert J. Swieringa and Robert H. Moncur. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. Chicago, 1974. p. 194-214.) [*102 C]
- Tanzola, Frank J. Performance rating for divisional control. *Financial executive*, v. 43, March 1975, p. 20-4.
- Treasurer and the controller. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall rev. ed. Englewood Cliffs, N.J., 1975. p. 3-41.) [223.5 P]
- Walters, Roy W. Keeping workers happy and productive in a down economy. *Automation*, v. 23, Jan. 1975, p. 70-2.
- Walton, Richard E. Diffusion of new work structures: explaining why success didn't take. *Organizational dynamics*, v. 3, Winter 1975, p. 3-22.

JOB ANALYSIS, EVALUATION AND CLASSIFICATION- (Continued)

- Wanous, John P. Job preview makes recruiting more effective. (Ideas for action) *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 16, 166, 168.
- Wanous, John P. Tell it like it is at realistic job previews. *Personnel*, v. 52, July-Aug. 1975, p. 50-60.
- Werther, William B. Part-timers: overlooked and undervalued. *Business horizons*, v. 18, Feb. 1975, p. 13-20.
- Whitsett, David A. Where are your unenriched jobs? *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 74-80.
- Whyte, Jack. Painless job description manuals. (MAS) *Journal of accountancy*, v. 140, July 1975, p. 70-4.
- Winstanley, Nathan B. Use of performance appraisal in compensation administration. *Conference Board record*, v. 12, March 1975, p. 43-7.
- Winter, Elmer. Temporary help. (Administration of accountants practice) *CPA journal*, v. 45, Feb. 1975, p. 51.
- Wise, David A. Academic achievement and job performance. *American economic review*, v. 65, June 1975, p. 350-66.
- Yorks, Lyle. Determining job enrichment feasibility. *Personnel*, v. 51, Nov.-Dec. 1974, p. 18-25.
- Yourdon, Edward. Programmers are paid to program: enter program librarian, by Edward Yourdon and Robert Abbott. *Infosystems*, v. 21, Dec. 1974, p. 28-32.

Data processing

- Linton, David M. One way to beat unemployment. *Pension world*, v. 11, Oct. 1975, p. 45-7.

JOB market stays tight for new MBAs. (Employment) *Business week*, Dec. 22, 1975, p. 14.

JOB RATING

See Job Analysis, Evaluation And Classification

JOB RESUMES

See Resumes

JOB SHOPS

- Hershauer, James C. Search and simulation selection of a job-shop sequencing rule, by James C. Hershauer and Ronald J. Ebert. *Management science*, v. 21, March 1975, p. 833-43.

JOB TRAINING

- Brief, Arthur. Contingency management, poor people, and the firm, by Arthur Brief and Alan Filley. *MSU business topics*, v. 22, Spring 1974, p. 45-52.
- Wirtz, Willard. Measurement and analysis of work training, by Willard Wirtz and Harold Goldstein. *Monthly labor review*, v. 98, Sept. 1975, p. 19-26.

JOBBERS

See Also Job Orders

JOBS

See Accountants-Employment
Employment
Job Analysis, Evaluation And Classification

JOBS PROGRAM

See Job Opportunities In The Business Sector Program

JOBS, salary, credit, legal status all in focus of women's year. *Commerce today*, v. 5, March 3, 1975, p. 9-10.

JOHNK, MICHAEL D.

- How to use the rule of 78s to determine interest earned, by Michael D. Joehnk and George R. McGrail. (Accounting shortcuts) *Practical accountant*, v. 8, Jan.-Feb. 1975, p. 51-2.

ACCOUNTANTS' INDEX 1975

Return and risk characteristics of speculative grade bonds, by Michael D. Joehnk and James F. Nielsen. *Quarterly review of economics & business*, v. 15, Spring 1975, p. 27-46.

JOHENNING, PAUL W.

Dague, James. Simplified method costs only 23 cents per patient day, by James Dague and Paul W. Jochenning. *Hospitals*, v. 49, Oct. 1, 1975, p. 51-5.

JOHN, RICHARD C.

Parolee counseling service. *Management accounting* (NAA), v. 57, Nov. 1975, p. 27-30.

JOHNSON, ALTON C.

Ewell, Charles M. Administrators identify the problems, by Charles M. Ewell, Alton C. Johnson, and Warren R. Von Ehren. *Hospitals*, v. 24, Dec. 16, 1974, p. 52-5.

JOHNSON, C. EVERETT.

International accounting on the move. *Panorama* (Harris, Kerr, Forster) no. 1, Summer 1975, p. 18-20.

JOHNSON, CHERYL L.

To bind or not to bind: bar and merger treatment of consent decrees in patent infringement litigation. (Notes) *Columbia law review*, v. 74, Nov. 1974, p. 1322-50.

JOHNSON, DONALD B.

Holzman, Albert G. Simulation model of the college admission process, by Albert G. Holzman and Donald B. Johnson. *Interfaces*, v. 5, May 1975, p. 55-64.

JOHNSON, DONALD M.

Risk is a four-letter word. *Best's review* (Property/liability ed.), v. 76, July 1975, p. 14, 16, 81-3.

JOHNSON, DOUGLAS M.

Uranium fuel prices. *Conference Board record*, v. 12, Jan. 1975, p. 51-3.

JOHNSON, DWIGHT A.

Elmer, Brian C. Legal obstacles to foreign acquisitions of U.S. corporations, by Brian C. Elmer and Dwight A. Johnson. *Business lawyer*, v. 30, April 1975, p. 681-98.

JOHNSON, EDWARD N.

COM in the Florida state records program. *Records management journal*, v. 13, Spring 1975, p. 14-15.

JOHNSON, EVERETT C.

Computer as an audit tool. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 123-30.) [110 H]

JOHNSON, GEORGE E.

Earnings and promotion of women faculty, by George E. Johnson and Frank P. Stafford. *American economic review*, v. 64, Dec. 1974, p. 888-903.

Economic analysis of trade unionism. *American economic review*, v. 65, May 1975, p. 23-8.

JOHNSON, GLENN L.

Use of probability inequalities in multiproduct C-V-P analysis under uncertainty, by Glenn L. Johnson and S. Stephen Simik. *Journal of accounting research*, v. 12, Spring 1974, p. 67-79.

JOHNSON, H. THOMAS.

Management accounting in an early integrated industrial: E. I. duPont de Nemours Powder Company, 1903-1912. *Business history review*, v. 49, Summer 1975, p. 184-204.

ACCOUNTANTS' INDEX 1975

Role of accounting history in the study of modern business enterprise. *Accounting review*, v. 50, July 1975, p. 444-50.

JOHNSON, HANS V.

Survey of new partners. (Education) *Journal of accountancy*, v. 140, July 1975, p. 87-90.

JOHNSON, HOWARD G.

Keep control of foreign exchange operations, by Howard G. Johnson and J. James Lewis. *Bankers magazine*, v. 158, Spring 1975, p. 79-83.

Securities industry: profit opportunities in the competitive rate era. *Price Waterhouse review*, v. 20, no. 1, 1975, p. 14-28.

JOHNSON, J. C.

Becker, B. M. How to reduce the estate tax bite on qualified plans and corporate insurance, by B.M. Becker, J.C. Johnson and A.A. Aronson. *Taxation for lawyers*, v. 3, May-June 1975, p. 366-72.

JOHNSON, J. RODNEY.

Single-trust marital deduction will. *Practical lawyer*, v. 21, June 1, 1975, p. 71-8.

JOHNSON, JAMES C.

Potential consequences of deregulation of transportation, by James C. Johnson and Donald V. Harper. *Land economics*, v. 51, Feb. 1975, p. 58-71.

JOHNSON, KEITH B.

Empirical analysis of the flotation cost of corporate securities, 1971-72, by Keith B. Johnson, T. Gregory Morton and M. Chapman Findlay. *Journal of finance*, v. 30, Sept. 1975, p. 1129-33.

JOHNSON, KEITH H.

Note on estimating expenditure elasticities in metropolitan areas, by Keith H. Johnson and Michael J. Etzel. *Journal of the Academy of Marketing Science*, v. 2, Summer 1974, p. 488-95.

JOHNSON, KENNETH P.

Mazur, Edward J. CPAs take part in White House conference. (News feature) *Journal of accountancy*, v. 140, Aug. 1975, p. 30, 32-4, 36, 38-9.

JOHNSON, LEWIS M.

Nabavi, Parviz. Tax treatment of contractors and contracting operations in Iran, by Parviz Nabavi and Lewis M. Johnson. *Tax management international journal*, Oct. 1975, p. 16-19.

JOHNSON, MARCIA K.

Longbrake, William A. Economics of scale in banking, by William A. Longbrake and Marcia K. Johnson. *Magazine of bank administration*, v. 51, July 1975, p. 32-8.

JOHNSON, PAUL.

Brotherhood of national misery: trade unions. *Management (Irish)*, v. 22, June-July 1975, p. 20-2, 24-5.

JOHNSON, PAUL D.

Statistical analysis for management decision-making. *Air force comptroller*, v. 9, July 1975, p. 37.

JOHNSON, PHILIP F.

Changing face of commodity regulation. *Practical lawyer*, v. 20, Dec. 1974, p. 27-42.

JOHNSON, H. THOMAS-(Continued)

JOHNSON, PHILIP G.

Some taxpayers who should have stayed in bed. *Nebraska CPA*, v. 9, Spring 1974, p. 11-12, 22.

Some thoughts on Subchapter S. *Nebraska CPA*, v. 10, Spring 1975, p. 15-16.

JOHNSON, R. I.

Food packaging 1974-1984. *Long range planning*, v. 8, Feb. 1975, p. 52-6.

JOHNSON, RAY A. C.

Auditing innovations in Nebraska government. *Nebraska CPA*, v. 10, Fall 1975, p. 11-12, 25.

JOHNSON, RAY H.

Jannis, C. Paul. Accounting and income tax considerations of a change to LIFO, by C. Paul Jannis and Ray H. Johnson. *Tax adviser*, v. 6, April 1975, p. 236-48.

JOHNSON, RICHARD C.

Inflation crunch and relief for government contractors under Public law 85-804. *Washington and Lee law review*, v. 32, Winter 1975, p. 5-24.

JOHNSON, RICHARD L.

Enemies list for hospitals. *Modern healthcare*, v. 4, Aug. 1975, p. 27-9.

Hospital economics: 19 myths the public holds dear. *Hospital financial management*, v. 29, Jan. 1975, p. 12-16, 18.

JOHNSON, ROBERT T.

Benis, Martin. Gains and losses on early extinguishment of debt, by Martin Benis and Robert T. Johnson. *CPA (NYSS)*, v. 45, Nov. 1975, p. 39-41.

Premature retirement of debt, by Robert T. Johnson and Martin Benis. *Management accounting (NAA)*, v. 56, Jan. 1975, p. 43-4, 47.

JOHNSON, RODNEY.

Corporate motives in repurchases of discounted bonds, by Rodney Johnson and Richard Klein. *Financial management*, v. 3, Autumn 1974, p. 44-9.

Managing your working capital: part 1, cash management. *Hospital financial management*, v. 29, Jan. 1975, p. 20-2.

Managing your working capital: part 2, cash discounts. *Hospital financial management*, v. 5, March 1975, p. 60-2.

Managing your working capital: part 3, minimizing receivables. *Hospital financial management*, v. 5, May 1975, p. 44-8.

JOHNSON, RODNEY D.

Performance of bank holding company acquisitions: a multivariate analysis, by Rodney D. Johnson and David R. Meinster. *Journal of business (U. of Chicago)*, v. 48, April 1975, p. 204-12.

JOHNSON, THOMAS E.

Optimizing university admissions planning: comment. *Decision sciences*, v. 6, Jan. 1975, p. 190-1.

JOHNSON, TIMOTHY E.

Effectiveness of earnings per share forecasts, by Timothy E. Johnson and Thomas G. Schmitt. *Financial management*, v. 3, Summer 1974, p. 64-72.

JOHNSON, WALTER L.

Audit programs and guides - is there a difference? (Accountability auditing in the community) *Internal auditor*, v. 32, July-Aug. 1975, p. 81-3.

JOHNSON, WILLIAM L.

Foreign situs irrevocable life insurance trusts, by William L. Johnson and Steven A. Lampert. *CLU journal*, v. 29, April 1975, p. 20-9.

JOHNSTON, DEREK LUKIN.

Charles Lamb accountant and author. *CA magazine* (Can.), v. 106, Feb. 1975, p. 36-41.

JOHNSTON, J. RICHARD.

Present status of taxpayers' rights and privileges with respect to self-incrimination, searches and seizures, and privileged communications. (In *Southern California Tax Institute*, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 1017-35.) [750.2 S]

JOHNSTON, JOHN D.

Sex discrimination and the Supreme Court - 1971-1974. *New York University law review*, v. 49, Nov. 1974, p. 617-92.

JOHNSTON, MARGARET G.

Tankersley, William L. Accumulated earnings tax: an appeal for flexibility, by William L. Tankersley and Margaret G. Johnston. (Comments) *North Carolina law review*, v. 52, Oct. 1974, p. 1179-1223.

JOHNSTON, R. N. R.

Practice mergers. (Practitioners forum) *Chartered accountant in Australia*, v. 45, Feb. 1975, p. 36-7.

JOHNSTON, ROY.

Computerised planning in the fishing industry, by Roy Johnston and Aoileann Bean Mhic Gearailt. *Management* (Irish), v. 22, Jan. 1975, p. 48-50, 52.

JOHNSTON, WILLIAM P.

Regression analysis: does it have practical use? By William P. Johnston and Allan Rogers. *GAO review*, v. 10, Summer 1975, p. 8-13.

JOINT ACCOUNTING GROUP.

Report of the Joint Accounting Group, produced jointly by the National Association of College and Business Officers, the American Institute of Certified Public Accountants and the National Center for Higher Education Management Systems. Boulder, Colo., Western Interstate Commission for Higher Education, 1974. 58 p. [*250 Sch.]

JOINT and separate returns complicate NOL carryback. *Taxation for accountants*, v. 15, Nov. 1975, p. 280, 282.

JOINT AUDITS

See Auditing-Correspondent Audits

JOINT COMMISSION ON ACCREDITATION OF HOSPITALS.

Rosenberg, Charlotte L. What those new J.C.A.H. quality audits mean to you. *Medical economics*, v. 52, Sept. 1, 1975, p. 23-4, 26, 31-3.

JOINT COMMITTEE ON CONTINUING LEGAL EDUCATION.

Creedon, John J. Some uses of life insurance in estate planning. Philadelphia, Joint Committee on Continuing Legal Education of the American Law Institute and the American Bar Association, c1974. 95 p. (*Estate planning/ practice handbook*, no. 1.) [*241.5 C]

JOINT COSTS

Copeland, Ronald M. Managerial accounting: an introduction to planning, information processing, and control, by Ronald M. Copeland and Paul E. Dascher. Santa Barbara, Calif., Hamilton Pub. Co., c1974. 533 p. [110 C]
Hallbauer, Rosalie C. Statistics and management science - their impact on standard costs. *Cost and management* (Can.), v. 49, May-June 1975, p. 18-27.
Moriarty, Shane. Another approach to allocating joint costs. *Accounting review*, v. 50, Oct. 1975, p. 791-5.

JOINT PRACTICE OF LAW AND ACCOUNTING

See Law And Accounting-Joint Practice

JOINT PRODUCTS

Call, William L. Evaluation of cost standards for joint products. *Engineering economist*, v. 20, Spring 1975, p. 187-95.

Cost accounting

Satyamurthi, Y. Joint products costing. *Management accountant* (India), v. 9, Aug. 1974, p. 578-84.

JOINT returns require the consent of both spouses. *Taxation for accountants*, v. 14, May 1975, p. 302.

JOINT TENANTS

See Taxation, United States-Tenancy

JOINT VENTURES

Brooke, Michael Z. Multinational company in Europe: some key problems, edited by Michael Z. Brooke and H. Lee Remmers. Ann Arbor, Mich., Univ. of Michigan Press, 1974, c1972. 194 p. [938 B]
Gorski, Janusz. Council for Mutual Economic Assistance (CMEA): its role in the economic integration of Socialist countries. *International journal of accounting, education and research*, v. 10, Fall 1974, p. 19-32.
Gose, John A. Real estate financing techniques: what now? By John A. Gose, Brian J. Strum and Robert M. Zinman. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 617-38.

Accounting

Grau, Francis C. Accounting for real estate joint ventures. *Management accounting* (NAA), v. 57, Dec. 1975, p. 47-50.

Taxation

See Taxation, United States-Joint Ventures

JOLLINEAU, R. W.

Inflation and the profitability of firms in Canada, by R. W. Jollineau and S. P. Singh. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 105-20.

JOLSON, MARVIN A.

Comparison of blind vs. full-disclosure newspaper ads for sales personnel. *Akron business and economic review*, v. 5, Winter 1974, p. 16-18.
Diagrammatic model for merchandising calculations. *Journal of retailing*, v. 51, Summer 1975, p. 3-9, 92.
Underestimated potential of the canned sales presentation. *Journal of marketing*, v. 39, Jan. 1975, p. 75-8.

JONAS, STEVEN.

Japan strains under complex health system. *Hospitals*, v. 49, Sept. 1, 1975, p. 56-60.

JONES, COLIN.

Local government finance. *Accountancy* (Eng.), v. 86, March 1975, p. 37-40.

JONES, D. FRANK.

Survey technique to measure demand under various pricing strategies. (Applied marketing) *Journal of marketing*, v. 39, July 1975, p. 7-17.

JONES, D. M. C.

Evolution of accounting as management aid. (Accounts world) *Management accountant* (India), v. 9, Dec. 1974, p. 904-10.

JONES, DANNY.

Why lawyers and clients need trained legal assistants. *Law office economics and management*, v. 15, Fall 1974, p. 333-9.

JONES, EDWIN M.

Step-by-step procedure for testing existing qualified plans against requirements of new law. *Taxation for accountants*, v. 14, Feb. 1975, p. 108-15, 118.

JONES, ETHEL B.

Barnes, William F. Women's increasing unemployment: a cyclical interpretation, by William F. Barnes and Ethel B. Jones. *Quarterly review of economics and business*, v. 15, Summer 1975, p. 61-9.

JONES, FRANK H.

Who are the shareholders? *Certified accountant* (Eng.), Nov. 1975, p. 617-18.

JONES, HARRY.

Investor's need for corporate information. *Accountant* (Eng.), v. 171, Dec. 12, 1974, p. 782-4.

JONES, J. J.

Lighting a candle or cursing the darkness? *Management* (Irish) v. 22, March 1975, p. 33-4.

JONES, JOHN B.

Amortization and nonamortization of intangibles in the sports world. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 777-88.

Comparative analysis of qualified and deferred compensation plans: non-equity type deferred compensation arrangements.... (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 957-81.) [751 N]

JONES, LAFLIN C.

Policy loans: a perspective on increased interest rates. *CLU journal*, v. 29, Oct. 1975, p. 11-19.

JONES, LARRY D.

Analysis of behavior and performance in the food retailing industry using experimental business gaming, by Larry D. Jones and Emerson M. Babb. *Decision sciences*, v. 6, July 1975, p. 541-55.

JONES, LAWRENCE R.

Leasing of personal property. *Nebraska CPA*, v. 10, Fall 1975, p. 13-15, 25.

JONES, OLIVER H.

Federal involvement in the mortgage market. *Mortgage banker*, v. 36, Oct. 1975, p. 9, 11-12.

Market practice expertise enables MBA committees to analyze trends. *Mortgage banker*, v. 35, Jan. 1975, p. 7-9.

JONES, REGINALD H.

Can we afford the future? - the outlook for private investment. *Arthur Andersen chronicle*, v. 35, July 1975, p. 4-9.

Financial management during inflation. *Financial executive*, v. 43, Feb. 1975, p. 10-15.

Need for capital. *National tax journal*, v. 28, Sept. 1975, p. 265-81.

Why business must seek tax reform. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 49-55.

JONES, WANDA L.

Strategic planning: deciding today to let something happen tomorrow. *Hospital financial management*, v. 5, May 1975, p. 10-12, 14, 16-17.

JONES-LEE, M. W.

Note on a property of the inverse of a bordered matrix and its implication for the theory of portfolio selection. *Journal of financial and quantitative analysis*, v. 9, Dec. 1974, p. 1081-7.

JORDAN, MCKENNA.

Lee, David. Installment loan profitability analysis: its application in a proposal to finance hospital receivables, by David Lee and McKenna Jordan. *Journal of commercial bank lending*, v. 57, May 1975, p. 47-57.

JORDAN, WILLIAM F.

Yachtsman must steer a hazardous course through rough waters to secure a taxdeduction. *Taxation for accountants*, v. 15, Aug. 1975, p. 104-6.

JORGENSEN, DALE W.

Christensen, Laurits R. Transcendental logarithmic utility functions, by Laurits R. Christensen, Dale W. Jorgenson and Lawrence J. Lau. *American economic review*, v. 65, June 1975, p. 367-83.

JORPELAND, ELAINE.

Planning and managing a convention aboard ship. *Association management*, v. 27, Feb. 1975, p. 38-43.

JOSEPH, ANTHONY M.

Combating computer crime. (Systems digest) *Retail control*, v. 43, April-May 1975, p. 28-32.

Department stores, computers.. and fraud. (Systems digest) *Retail control*, v. 43, March 1975, p. 28-33.

Growth or stagnation? (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 277-95.) [110 H]

Introduction to data transmission and communications-based systems. (Systems digest) *Retail control*, v. 42, Aug. 1974, p. 46-51.

Planning and control of a major systems change. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 272-88.) [110 H]

Psychology of the computer crook. (Systems digest) *Retail control*, v. 43, Jan. 1975, p. 25-8.

JOSEPH, JEFFREY H.

Agency for consumer advocacy - an administrative nightmare. *Risk management*, v. 22, Feb. 1975, p. 40, 42-3, 61.

JOSEPH, MYRON L.

Several routes are available to obtaining an extension to file and pay federal estate tax. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 22-6.

JOSEPHS, STUART R.

PHCs: avoiding tax with deficiency dividends. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 290.

JOSHI, NAVIN CHANDRA.

Managerial decision through probability. *Management accountant* (India), v. 10, March 1, 1975, p. 218-20.

JOSKOW, PAUL L.

Regulation and the financial condition of the electric power companies in the 1970's, by Paul L. Joskow and Paul W. MacAvoy. *American economic review*, v. 65, May 1975, p. 295-301.

JOSLIN, EDWARD O.

Management roles in computer acquisition. *Data management*, v. 13, Sept. 1975, p. 50-3.

JOSODIRDJO, UTOMO.

Indonesian monetary policy or how to curb inflation. *SGV Group journal* (P.I.), no. 4, 1974, p. 2-7.

JOURNALS

See Also Books Of Account
Ledgers
Records

JOY, O. MAURICE.

Litzenberger, Robert H. Decentralized capital budgeting decisions and shareholder wealth maximization, by Robert H. Litzenberger and O. Maurice Joy. *Journal of finance*, v. 30, Sept. 1975, p. 993-1002.

JOYCE, THOMAS B.

Coping with the investment-in-U.S.-property limitation under Subpart F for CFC's. (International trade) *Journal of taxation*, v. 43, July 1975, p. 40-6.

JUCHAU, ROGER.

Company law reform and accounting. *Chartered accountant in Australia*, v. 46, Aug. 1975, p. 11-15.

JUDD, GODFREY.

If you fancy a merger, beware these pitfalls. (In practice) *Accountancy* (Eng.), v. 86, Oct. 1975, p. 82, 84.

JUDGE, NORMAN E.

Inflation accounting and taxation. *Accountancy Ireland*, v. 7, Feb. 1975, p. 21-4.

Wealth tax in Ireland. *Bulletin for international fiscal documentation*, v. 29, Nov. 1975, p. 444-9.

JUDGEMENT of Solomons': implications for South Africa.

South African chartered accountant, v. 10, Oct. 1974, p. 344-7.

JUDICIAL authority over disputes between municipalities and public utility companies.

Public utilities fortnightly, v. 95, Jan. 16, 1975, p. 48-9.

JUDSON, C. JAMES.

Impact of state taxation on small banks. part 1. *Magazine of bank administration*, v. 51, May 1975, p. 14-17.

Impact of state taxation on small banks. part 2. *Magazine of bank administration*, v. 51, June 1975, p. 37-9.

JUDY, WILLIAM R.

ERISA and the professional corporation. *Connecticut CPA*, v. 39, Sept. 1975, p. 17-18.

JUEDEMAN, R. F.

Epperson, Gordon W. Accounting to the community, by Gordon W. Epperson and R. F. Juedeman. *Hospitals*, v. 49, Feb. 1, 1975, p. 83-4, 87-8, 90-1.

JUENGER, FRIEDRICH K.

Adelman, Martin J. Patent-antitrust: patent dynamics and field-of-use licensing, by Martin J. Adelman and Friedrich K. Juenger. *New York University law review*, v. 50, May 1975, p. 273-308.

JUMP, G. V.—

Macro-economic effects of federal fiscal policies: 1974-1975, by G.V. Jump and T.A. Wilson. *Canadian tax journal*, v. 23, Jan.-Feb. 1975, p. 55-62.

Wilson, T. A. Economic effects of provincial fiscal policies, 1975-76, by T. A. Wilson and G. V. Jump. *Canadian tax journal*, v. 23, May-June 1975, p. 257-62.

JUNG, DAVID C.

Roach, William R. Spending for software and services, by William R. Roach and David C. Jung. *Datamation*, v. 21, March 1975, p. 53-6, 58.

JUNK DEALERS

See Also Salvage
Scrap, Waste, Spoilage
Second Hand Dealers
Used Material And Equipment

JURISDICTION to review federal administrative action: district court or court of appeals. (Notes)

Harvard law review, v. 88, March 1975, p. 980-1000.

JURIST, ELLEN.

Word processing: a case seminar. *Information & records management*, v. 9, June 1975, p. 16-17, 44-5.

JUSTICE, JACK B.

Secured parties and judgment creditors - the courts and section 9-311 of the Uniform commercial code. *Business lawyer*, v. 30, Jan. 1975, p. 433-46.

Secured transactions: banks and the revised article 9 of the Uniform commercial code. *Journal of commercial bank lending*, v. 57, May 1975, p. 19-29.

JUSTICE department continues its contentions that the Houston amendments raise serious antitrust problems.

American Bar Association journal, v. 60, Nov. 1974, p. 1410-14.

JUTE

Ukil, Gautam. Golden fibre in India's foreign trade. *Finance and commerce* (India), v. 17, Nov.-Dec. 1974, p. 429-30.

JYACHOSKY, BARBARA A.

Navy word processing center; what its all about at NAVSEC. *Records management journal*, v. 12, Autumn 1974, p. 7-9.

K

KAFOGLIS, MILTON.

Spread in electric utility rate structures, by Milton Kafoglis and Charles Needy. *Bell journal of economics*, v. 6, Spring 1975, p. 377-87.

KAHALAS, H.

Erickson, D. L. Water rights, conservation and recreation planning, by D. L. Erickson, D. L. Groves and H. Kahalas. *Long range planning*, 8, Feb. 1975, p. 75-9.

Manpower planning model for organizational effectiveness, by Harvey Kahalas and Wayne E. Leininger. *Long range planning*, v. 8, Aug. 1975, p. 85-90.

KAHL, MICHAEL H.

Increasing concern with internal crimes. (Speaking of banking) *Magazine of bank administration*, v. 51, April 1975, p. 54, 56.

KAHN, CHARLES.

Psycho-linguistics and business communications. *Journal of systems management*, v. 26, June 1975, p. 22-5.

KAHN, DOUGLAS A.

Definition of liabilities in Internal Revenue Code Sections 357 and 358(d), by Douglas A. Kahn and Dale A. Oesterle. *Michigan law review*, v. 73, Jan. 1975, p. 461-82.

Transactions subject to gift tax, by Douglas A. Kahn and Earl M. Colson. *Practical lawyer*, v. 21, July 15, 1975, p. 81-93.

KAHN, ERNEST N.

Audits of HUD program participants by public accountants. *Federal accountant*, v. 23, Dec. 1974, p. 57-64.

KAHN, ROBERT.

What should a good annual report cover? *Business and society review*, Summer 1975, p. 20-4.

KAHN, ROBERT L.

Hopwood, Anthony G. Empirical study of the role of accounting data in performance evaluation. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. Chicago, 1974. p. 156-93.) [*102 C]

KAIN, GARY D.

Campbell, Ian R. Business valuation: some current thoughts, by Ian R. Campbell and Gary D. Kain. *Canadian tax journal*, v. 23, July-Aug. 1975, p. 373-9.

KALISH, ARTHUR.

Professional corporations revisited (after the Employee retirement income security act of 1974), by Arthur Kalish and Patricia G. Lewis. *Tax lawyer*, v. 28, Spring 1975, p. 471-510.

Professional corporations revisited (after the Employee retirement income security act of 1974), by Arthur Kalish and Patricia G. Lewis. *Tax adviser*, v. 6, June 1975, p. 326-45.

KALISH, LIONEL.

Monetary and credit restraint in 1973 and early 1974. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 753-5.

KALISH, RICHARD H.

Sec. 883: U.S. tax trap for ship leasing. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 205-6.

KALKMAN, S.

Netherlands - edp cooperation. (Accounting abroad) *CA magazine (Can.)*, v. 106, Jan. 1975, p. 17.

Netherlands: social shareholdership. (Accounting abroad) *CA magazine (Can.)*, v. 106, March 1975, p. 16.

KALLER, BRUCE E.

Internal audit: a turnaround situation. *Internal auditor*, v. 32, March-April 1975, p. 37-42.

KALLIS, STEPHEN A.

Minis for timesharing communications. *Modern data*, v. 8, Feb. 1975, p. 30-1.

KALMANSON, KENNETH.

Calculus: a practical approach, by Kenneth Kalmanson and Patricia C. Kenschaft. New York, Worth, c1975. 335 p. [193 K]

KALTENBACH, HENRY J.

Quarterly review of cases. (Legal angle) *Appraisal journal*, v. 43, Jan. 1975, p. 140-8.

KALTER, ALBERT.

Newman, Lawrence. Need for disclaimer legislation - an analysis of the background and current law, by Lawrence Newman and Albert Kalter. *Tax lawyer*, v. 28, Spring 1975, p. 571-600.

KALTER, ROBERT J.

Stevens, Thomas H. Economics of oil shale development policy, by Thomas H. Stevens and Robert J. Kalter. *Land economics*, v. 51, Nov. 1975, p. 355-64.

KALYMON, BASIL A.

Optimization algorithm for a linear model of a simulation system. *Management science*, v. 21, Jan. 1975, p. 516-30.

KAMAL, M. A.

Critical path analysis technique in budget preparation. *Cost and management (Bangladesh)*, v. 1, July-Dec. 1974, p. 8-16.

KAMANITZ, BARBARA L.

Controlling rising electric costs in apartment buildings. *Journal of property management*, v. 39, Nov.-Dec. 1974, p. 263-9.

KAMERSCHEN, DAVID R.

Return of target pricing? *Journal of business (U. of Chicago)*, v. 48, April 1975, p. 242-52.

KAMIL SINDI, H. E.

Cost reduction and profitability in Saudia. *Industrial accountant* (Pakistan), v. 14, July-Sept. 1975, p. 109-11.

KAMIN, JULES H.

Optimal portfolio revision with a proportional transaction cost. *Management science*, v. 21, July 1975, p. 1263-71.

KAMP, JAAP.

Antitrust in the common market: the American way? *American business law journal*, v. 12, Fall 1974, p. 145-64.

KANE, EDWARD J.

All for the best: the Federal Reserve Board's 60th annual report. *American economic review*, v. 64, Dec. 1974, p. 835-50.
Mann, Maurice. Re-politicization of the Fed. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 757-9.
Re-politicization of the Fed. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 743-52.

KANGUN, NORMAN.

Consumerism and marketing management, by Norman Kangun and others. *Journal of marketing*, v. 39, April 1975, p. 3-10.

Selling urban transit, by Norman Kangun and William A. Staples. *Business horizons*, v. 18, Feb. 1975, p. 57-66.

KANNRY, GLENN S.

How hospitals can minimize their potential exposure to the unrelated business income tax. (Tax-exempt institutions) *Journal of taxation*, v. 43, Sept. 1975, p. 166-70.

KANT, ROBERT S.

SEC rule 147 - a further narrowing of the intrastate offering exemption. *Business lawyer*, v. 30, Nov. 1974, p. 73-98.

KANTER, ALAN N.

Improved self-employment plans still do not measure up to professional corporation benefits. *Taxation for lawyers*, v. 3, March/April 1975, p. 268-71.

KANTER, BURTON W.

Assessing IRS attack on PCs in light of rev. rul. 75-67, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 42, May 1975, p. 318.

Fine tuning to avoid personal holding company impact in a consolidated return group - a brief alert, by Burton W. Kanter and Richard M. Horwood. *Journal of corporate taxation*, v. 1, Winter 1975, p. 363-78.

Imputed interest on 499 FPC type advance, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 43, Dec. 1975, p. 382.

Intelligence division assumes taking tokes a crime, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 43, Dec. 1975, p. 382-3.

IRS explains why equalization clause bars marital deduction, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 42, April 1975, p. 254-5.

IRS says reason required for negligence penalty, edited by Burton W. Kanter and John H. Pennell. (Shop talk) *Journal of taxation*, v. 43, Nov. 1975, p. 320.

IRS wrong on application of separation-from-service rule, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 43, Dec. 1975, p. 382.

More on use of equalization clause, edited by Burton W. Kanter and John H. Pennell. (Shop talk) *Journal of taxation*, v. 43, Nov. 1975, p. 321.

New annuity investment fund plan. *Trusts and estates*, v. 113, Dec. 1974, p. 796-8.

No allocation of expenses to exchange member's securities, edited by Burton W. Kanter and John H. Pennell. (Shop talk) *Journal of taxation*, v. 43, Nov. 1975, p. 320-1.

No investment credit for most CATV partnerships, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 42, April 1975, p. 255-6.

Non-recurring partnership management fee to be deducted despite IRS ban, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 43, Sept. 1975, p. 189.

Options constitute newest tax shelter arrangement, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 42, Feb. 1975, p. 127-8.

Recent Tax Court decisions shed further light on private annuity transactions. (Estates, trusts and gifts) *Journal of taxation*, v. 42, Feb. 1975, p. 66-75.

Shelter investments - perspective and philosophy. *Tax executive*, v. 26, July 1974, p. 337-9, 347-73.

Tax Court may rule on B reorg. imputed interest, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 43, Nov. 1975, p. 319-20.

Treasury's right to refuse flower bonds challenged, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 43, Dec. 1975, p. 383.

What Alice sees through the looking glass when movieland seeks creative techniques for financing films, by Burton W. Kanter and Calvin Eisenberg. *Taxes - the tax magazine*, v. 53, Feb. 1975, p. 94-121.

KANTER, HOWARD A.

Milutinovich, Jugoslav. Organizing the MIS department, by Jugoslav Milutinovich and Howard A. Kanter. *Journal of systems management*, v. 26, April 1975, p. 36-41.

KANTER, MICHAEL E.

Don't let records storage box you in. *Hospital financial management*, v. 29, June 1975, p. 22-4.

KANTER, NORMAN A.

Nineteen seventy-five survey of computer tax return preparers; a report on services available this year, a survey by Norman S. Kanter and the staff of Journal of Taxation. *Journal of taxation*, v. 43, Oct. 1975, p. 236-9, 242-51.

Nineteen seventy-five survey of computer tax return preparers; a report on services available this year. *Taxation for accountants*, v. 15, Sept. 1975, p. 162-84, *passim*.

KANTOR, EDWIN L.

Random notes on loans to stockholders. *Delaware CPA*, v. 1, Nov. 1974, p. 14-15, 44.

KAPLAN, ARNOLD.

Lange, Per. Changing face of automation, by Per Lange and Arnold Kaplan. *Banking*, v. 67, Sept. 1975, p. 32-3, 42.

KAPLAN, EDWARD M.

Tannenbaum, Donald M. Interest expense; a threefold problem, by Donald M. Tannenbaum and Edward M. Kaplan. *Tax adviser*, v. 6, June 1975, p. 362-7.

KAPLAN, GILBERT E.

John Loeb on the end of an era. *Institutional investor*, v. 8, Dec. 1974, p. 90-1, 93-4, 96, 98.

KAPLAN, JARED.

ESOP's fable, a tale of tax planning pitfalls and opportunities associated with employee stock ownership plans, complete with a choice of morals. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 898-912.

KAPLAN, PHILIP T.

Buying a U.S. company. *Bulletin for international fiscal documentation*, v. 29, Jan. 1975, p. 3-18.

French tax surcharge. (International developments - another view) *Journal of corporate taxation*, v. 1, 1975, p. 464-5.

- Italy - U.S. treaty. (International developments - another view) *Journal of corporate taxation*, v. 1, Winter 1975, p. 462-4.
- Ressier, Georges. Prelevement conjoncturel: a French anti-inflation measure in the form of a tax, by Georges Ressier and Philip T. Kaplan. *Tax management international journal*, June 1975, p. 3-23.
- U.K. taxation of U.S. executives. (International developments - another view) *Journal of corporate taxation*, v. 1, Winter 1975, p. 465.
- KAPLAN, RICHARD L.**
Effective corporate tax rates. *Journal of corporate taxation*, v. 2, Summer 1975, p. 187-98.
Issue is corporate tax breaks, not their tax rates. *Business and society review*, Summer 1975, p. 39-45.
Taxation and political campaigns: interface resolved. *Taxes - the tax magazine*, v. 53, June 1975, p. 340-51.
- KAPLAN, ROBERT S.**
Statistical sampling in auditing with auxiliary information estimators. *Journal of accounting research*, v. 2, Autumn 1973, p. 238-58.
Stochastic model for auditing. *Journal of accounting research*, v. 11, Spring 1973, p. 38-46.
- KAPNICK, HARVEY.**
Cramer, Joe J. Commentary. *Arthur Andersen chronicle*, v. 35, April 1975, p. 12-17.
Emerging role of the academic accountant. *Arthur Andersen chronicle*, v. 35, April 1975, p. 4-11.
Haggard, Carol Lee. Commentary. *Arthur Andersen chronicle*, v. 35, April 1975, p. 17-18.
- KAPOOR, ASHOK.**
MNC negotiations: characteristics and planning implications. *Columbia journal of world business*, v. 9, Winter 1974, p. 121-30.
- KAPOOR, S. S.**
Accounting models for stock level control. *International accountant* (Eng.), v. 45, no. 3, 1975, p. 4-6.
- KAPP, K. WILLIAM.**
Socio-economic effects of low and high employment. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 60-71.
- KAPP, ROGER W.**
Activist shareholders and the shareholder proposal rule: the 1974 experience, by Roger W. Kapp and Margaret A. Bancroft. (No-action letter highlights) *Securities regulation law journal*, v. 3, Spring 1975, p. 71-82.
Resales of sales of registered securities acquired in acquisition transactions, by Roger W. Kapp and Robert M. Hart. (No-action letter highlights) *Securities regulation law journal*, v. 2, Winter 1975, p. 345-56.
- KAPPAUF, CHARLES H.**
Note on the equivalence of integer programs to constrained recursive systems. (Notes) *Management science*, v. 21, Aug. 1975, p. 1471-6.
- KARLIN, ERNEST W.**
Maintaining product safety in a multinational corporation. *Advanced management journal*, v. 40, Winter 1975, p. 22-8.
- KARR, DAVID E.**
I'll trade you Boardwalk for two hotels and a house - and don't worry about paying taxes on it. *Lavenhol & Horwath perspective*, v. 1, Spring 1975, p. 8-11.
- KARSH, R. S.**
Inventory management. (Education and practice) *Internal auditor*, v. 32, July-Aug. 1975, p. 69-75.
- KARSON, STANLEY G.**
Social responsibility of management. *Nation's business*, v. 63, July 1975, p. 35-7, 40.
- KARST, KENNETH L.**
Affirmative action and equal protection, by Kenneth L. Karst and Harold W. Horowitz. *Virginia law review*, v. 60, Oct. 1974, p. 955-74.
- KARTER, JAMES B.**
Governor's tax proposals, edited by James B. Karter. (Massachusetts practitioner's tax forum) *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 40-1.
- KASEMAN, A. CARL.**
Trustees' responsibilities under the pension reform act. *Pennsylvania CPA spokesman*, v. 45, March 1975, p. 22-6.
- KASMIER, CYRIL D.**
Willingham, Clark S. Prepaid feed deduction: how to cope with IRS' restrictive new ruling, by Clark S. Willingham and Cyril D. Kasmir. (Taxation of farmers) *Journal of taxation*, v. 43, Oct. 1975, p. 230-4.
- KASSOUF, NED E.**
In search of modern prudence. *Burroughs clearing house*, v. 60, Oct. 1975, p. 14-15, 42, 44.
- KASSOY, ARNOLD D.**
Widow's election: adverse tax consequences suggest avoiding until new law Sec.1001 (e) clarified. *Estate planning*, v. 2, Winter 1975, p. 108-12.
- KAST, FREMONT E.**
Organization and management: a systems approach, by Fremont E. Kast and James E. Rosenzweig. 2nd ed. New York, McGraw-Hill, c1974. 655 p. [201 K]
- KASTENHOLZ, FRANCIS E.**
Accountant's view of corporate responsibility. (Quoted) *CA magazine* (Can.), v. 106, Feb. 1975, p. 56-8.
- KASTER, LEWIS R.**
Anderson, Paul E. TC disregards use of corporate nominee despite suggested charter provision, edited by Paul E. Anderson and Lewis R. Kaster. (Real estate) *Journal of taxation*, v. 43, Dec. 1975, p. 374.
- KASYAN, LORRAINE.**
Philosopher's accounts. *Arthur Young journal*, Spring 1975, p. 32-7.
- KATES, R.**
Financial planning to combat the fast changing conditions. *Management accounting* (Eng.), v. 53, March 1975, p. 87-8.
- KATZ, ALAN J.**
Some employees may now deduct contributions to their own retirement plans. *Taxation for accountants*, v. 15, July 1975, p. 26-8.
- KATZ, ELI G.**
Electricity conservation: there's more than one way to save. *Hospitals*, v. 49, Nov. 1, 1975, p. 47-9.

KATZ, GEORGE A.

Lipton, Martin. Notes are not always securities, by Martin Lipton and George A. Katz. *Business lawyer*, v. 30, April 1975, p. 763-71.

KATZ, LESTER.

Sec. 333 liquidations - installment notes as securities. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 83.

KATZ, NORMAN.

Solomon, Kenneth I. Profitable restaurant management, by Kenneth I. Solomon and Norman Katz. Englewood Cliffs, N.J., Prentice-Hall, c1974. 235 p. [250 Res]

KATZ, SEYMOUR.

Adelman, David. Four/three for staffing satellites, by David Adelman and Seymour Katz. *Hospitals*, v. 24, Dec. 16, 1974, p. 68, 70.

KATZELL, RAYMOND A.

Improving productivity and job satisfaction, by Raymond A. Katzell and Daniel Yankelovich. (Research) *Organizational dynamics*, v. 4, Summer 1975, p. 69-80.

KAUDER, LOUIS M.

Excess and permitted business holdings of private foundations: a critique of the Treasury's construction of Section 4943. (Note) *Tax law review*, v. 30, Fall 1974, p. 101-13.

KAUFFMAN, RICHARD L.

COBOI/structured programming - (will the marriage survive?) *Infosystems*, v. 22, Feb. 1975, p. 48-50, 62.

KAUFMAN, GEORGE G.

Hopewell, Michael H. Costs to municipalities of selling bonds by NIC, by Michael H. Hopewell and George G. Kaufman. *National tax journal*, v. 27, Dec. 1974, p. 531-41.
Improved bidding constraints on municipal bonds sold competitively by NIC. (Bond market) *Governmental finance*, v. 4, Feb. 1975, p. 40-3.

KAUFMAN, HENRY.

Economic recovery, liquidity and interest rates. *Journal of commercial bank lending*, v. 57, Aug. 1975, p. 2-10.
Financial roadblocks to a new economic expansion. *Trusts & estates*, v. 114, Feb. 1975, p. 98-101, 117-19.

KAUFMAN, RICHARD H.

Inflation - a global view. *Columbia journal of world business*, v. 9, Winter 1974, p. 135-8.

KAUMEYER, RICHARD A.

Forgotten management system. (Systems insights) *Journal of systems management*, v. 26, March 1975, p. 36-7.

KAY, EMANUEL.

Local 4 - united middle managers of America. *University of Michigan business review*, v. 27, Jan. 1975, p. 24-31.

KAY, M. JANE.

What do those women want? *University of Michigan business review*, v. 27, May 1975, p. 9-12.

KAYTON, IRVING.

Fraud in patent procurement: genuine and sham charges, by Irving Kayton, John F. Lynch and Richard H. Stern. *George Washington law review*, v. 43, Nov. 1974, p. 1-151.

KAZINETZ, SANDRA.

Corporate claims about product liability. (Digest) *Financial executive*, v. 43, Apr. 1975, p. 8-9.

ERISA: a boost for bond managers. (Pension management) *Institutional investor*, v. 9, Aug. 1975, p. 57-8.

Growing appeal of the insurance company guaranteed-return contract. (Pension management) *Institutional investor*, v. 9, April 1975, p. 117.

Have annual reports gone international? (Digest) *Financial executive*, v. 43, April 1975, p. 8.

New executive species: vice president-investor relations. (Digest) *Financial executive*, v. 43, April 1975, p. 8.

KEANE, SIMON M.

Dividends and the resolution of uncertainty. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 389-93.

KEARNEY, WILLIAM J.

Management development programs can pay off. *Business horizons*, v. 18, April 1975, p. 81-8.

KEATING, BARRY P.

Keating, Maryann O. Rapid inflation and capital budgeting, by Maryann O. Keating and Barry P. Keating. *Journal of business* (Seton Hall), v. 13, May 1975, p. 16-22.

Network television: a synthetic oligopoly, by Barry P. Keating and Maryann O. Keating. *University of Michigan business review*, v. 27, July 1975, p. 20-3.

KEATING, MARYANN O.

Keating, Barry P. Network television: a synthetic oligopoly, by Barry P. Keating and Maryann O. Keating. *University of Michigan business review*, v. 27, July 1975, p. 20-3.

Rapid inflation and capital budgeting, by Maryann O. Keating and Barry P. Keating. *Journal of business* (Seton Hall), v. 13, May 1975, p. 16-22.

KEATING, THOMAS.

Allocation of corporate state income and franchise taxes, by Thomas Keating and Francis G. Peiffer. *Federal accountant*, v. 24, Sept. 1975, p. 46-51.

KEDDIE, DOUGLAS W.

Equal management and control of Arizona community property. *Community property journal*, v. 2, Winter 1975, p. 9-12.

KEEFFE, ARTHUR JOHN.

What hath I.T.T. wrought: a new poker game? (Lawyer's Washington) *American Bar Association journal*, v. 61, July 1975, p. 877-9.

KEEGAN, WARREN J.

Productivity: lessons from Japan. *Long range planning*, v. 8, April 1975, p. 61-71.

KEEHN, RICHARD H.

Note on the cost of trade credit and the discriminatory effects of monetary policy. *Journal of finance*, v. 29, Dec. 1974, p. 1581-2.

KEENEY, RALPH L.

Bell, David E. Market share theorem, by David E. Bell, Ralph L. Keeney and John D. C. Little. *Journal of marketing research*, v. 12, May 1975, p. 136-41.

Fishburn, Peter C. Generalized utility independence and some implications, by Peter C. Fishburn and Ralph L. Keeney. *Operations research*, v. 23, Sept.-Oct. 1975, p. 928-40.

ACCOUNTANTS' INDEX 1975

KEEPING profits out of the reach of shortages. (Management advisory services) *CPA* (NYSS), v. 45, Sept. 1975, p. 81. (Excerpt from *Management advisory services newsletter* (J.K. Lasser & Co.), June 1975.)

KEEPING your retirement program on course. *Medical economics*, v. 52, March 31, 1975, p. 102-32, *passim*.

KEGG, RICHARD L.

How to be a hero and squeeze more production from your machine tools: whittling away milling inefficiencies. *Automation*, v. 22, Sept. 1975, p. 82-4.

KEGS

See Containers

KEIFER, DALE L.

Accounting paraprofessional in the public accounting firm, by Dale L. Keifer and Ted R. Compton. (Administration of accountants practice) *CPA* (NYSS), v. 45, June 1975, p. 72-6. (Excerpt from *Ohio CPA*, Winter 1975.)

KEINTZ, RICHARD J.

Accounting for future losses: the risk management problem, by Richard J. Keintz and J. Finley Lee. *Risk management*, v. 22, Jan. 1975, p. 6-10, 12, 14.

KEIR, JACK C.

Nationalization of insurance in developing countries. (World insurance forum) *Best's review* (Property/liability ed.), v. 76, June 1975, p. 50-2.

KEISTER, ORVILLE R.

Life and inflation. *Management accounting* (NAA), v. 56, May 1975, p. 27-31.

Unexpected accounting? *Accounting historian*, v. 1, July 1974, p. 1-2.

KEITHLEY, JOHN P.

Greater professionalism through internal auditing standards. *Internal auditor*, v. 32, July-Aug. 1975, p. 23-30.

Improved use of exception reporting. (Education and practice) *Internal auditor*, v. 32, May-June 1975, p. 61-3.

KELETI, STEPHEN L.

Planning a full-scale audit of the small business administration, by Stephen L. Keleti and Joseph A. Maranto. *GAO review*, v. 10, Fall 1975, p. 51-9.

KELLER, I. WAYNE.

Planning corporate social performance. *Management accounting* (NAA), v. 56, June 1975, p. 19-24.

KELLER, JOSEPH B.

Optimum checking schedules for systems subject to random failure. *Management science*, v. 21, Nov. 1974, p. 256-60.

KELLER, THOMAS F.

Optimal financial structure, cost of capital, and the lease-or-buy decision, by Thomas F. Keller and Russell J. Petersen. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 405-14.

KELLEY, CLARENCE M.

Criminal attacks on financial institutions. *Magazine of bank administration*, v. 51, Sept. 1975, p. 21-3.

KELLEY, DONALD H.

Estate planning for the livestock raiser. *Trusts & estates*, v. 22, July 1975, p. 482-5, 510-11.

KEEPING profits out of the reach of shortages.

Planning the estate of the farm and ranch owner: solutions to recurring problems. (Estates, trusts & gifts) *Journal of taxation*, v. 43, Dec. 1975, p. 350-1, 354-6.

KELLEY, EDWARD N.

How to get your manager to raise rents. *Journal of property management*, v. 40, May/June 1975, p. 126-33.

Rent escalation clause for apartment leases. *Journal of property management*, v. 40, July/Aug. 1975, p. 162-6.

KELLEY, EUGENE J.

Buyer behavior in a stagflation/shortages economy, by Eugene J. Kelley and L. Rusty Scheewe. *Journal of marketing*, v. 39, April 1975, p. 44-50.

KELLEY, NEIL D.

Lawyers tap computer for case studies. (Users report) *Info-systems*, v. 22, May 1975, p. 68, 70.

KELLEY, WILLIAM A.

Depreciation and REIT's. (Real estate investment trusts) *Journal of real estate taxation*, v. 2, Summer 1975, p. 486-8.

Pension fund: portability? *Pennsylvania CPA spokesman*, v. 45, March 1975, p. 10-12.

Real estate investment trusts. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1637-54.) [751 N]

Real estate investment trusts. *Journal of real estate taxation*, v. 2, Spring 1975, p. 360-3.

Real estate investment trusts. *Journal of real estate taxation*, v. 2, Winter 1975, p. 215-18.

KELLOGG, DOUGLAS E.

How to buy a small manufacturing business. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 92-102.

KELLOGG, IRVING.

Probate accounting. *California CPA quarterly*, v. 43, Sept. 1975, p. 17, 19, 21, 23.

KELLY, AIDAN.

Changes in occupational structure and industrial relations in Ireland. *Management (Irish)*, v. 22, June-July 1975, p. 33-7.

KELLY, DANIEL J.

Auditing your auditors. *Burroughs clearing house*, v. 59, Aug. 1975, p. 27, 50-2.

KELLY, DONALD J.

Data control: a vital link of information processing. *Internal auditor*, v. 32, July-Aug. 1975, p. 39-44.

KELLY, J. PATRICK.

Decision matrix for adoption of bank credit cards, by J. Patrick Kelly and Paul J. Solomon. *Retail control*, v. 44, Nov. 1975, p. 15-25.

KELLY, JAMES N.

Davidson, Sidney. Case example of effects of proposed general price-level adjustment accounting procedure, by Sidney Davidson, James N. Kelly and Roman L. Weil. *Banking*, v. 67, July 1975, p. 32-3, 90, 94.

Vancil, Richard F. Get ready for price-level-adjusted accounting, by Richard F. Vancil and James N. Kelly. *Harvard business review*, v. 53, March-April 1975, p. 6-8.

KELLY, JANICE.

Dossiers of American citizens. *Computers and people*, v. 24, March 1975, p. 16, 22-3, 28.

KELLY, M. S.

Foreign currency conversions: determining the rate. *Accountant* (Eng.), v. 173, July 31, 1975, p. 121-2.

KELLY, MARGARET.

Society's newly elected president, profile of Ian Gordon Lythgoe. *Accountants' journal* (N.Z.), v. 53, Nov. 1974, p. 152-3.

KELLY, MICHAEL D.

Antitrust law - Clayton act. (Recent cases) *Vanderbilt law review*, v. 27, Nov. 1974, p. 1279-89.

KELLY, WARREN H.

Cost accounting and control of routine operations. *Management accounting* (NAA), v. 57, Nov. 1975, p. 15-18.

KELSEY, HARVEY M.

Short-term capital plus. *Credit and financial management*, v. 77, Nov. 1975, p. 30-1, 36.

KELSEY, RICHARD.

Edwards, James Don. Administrative control and the managerial accountant, by James Don Edwards and Richard Kelsey. *Managerial planning*, v. 23, Jan.-Feb. 1975, p. 32-5.

KEMPIN, GUNTHER.

Centralized diagnostics cuts line downtime to minutes, by Gunther Kempin and Paul R. DeVane. *Data communications*, v. 3, Nov.-Dec. 1974, p. 49-53.

KENDALL, C. L.

Warranty and complaint policies: an opportunity for marketing management, by C. L. Kendall and Frederick A. Russ. *Journal of marketing*, v. 39, April 1975, p. 36-43.

KENDALL, JAMES A.

Who owns your life insurance? *California CPA quarterly*, v. 43, June 1975, p. 23-4.

KENDALL, KENNETH E.

Frankfurter, George M. Management control of blood through a short-term supply-demand forecast system, by George M. Frankfurter, Kenneth E. Kendall and C. Carl Pegels. *Management science*, v. 21, Dec. 1974, p. 444-52.

KENDALL, PETER W.

ABC's of Clifford trusts. *Practical accountant*, v. 8, July/Aug. 1975, p. 41-7.

KENDRICK, JOHN W.

Efficiency incentives and cost factors in public utility automatic revenue adjustment clauses. *Bell journal of economics*, v. 6, Spring 1975, p. 299-313.

Prospective pickup in productivity. *Conference Board record*, v. 12, May 1975, p. 6-9.

KENLEY, W. J.

Among company accounts: reporting on the effects of inflation. *Australian accountant*, v. 45, Nov. 1975, p. 589-90.

Auditing standards - are they necessary? *Chartered accountant in Australia*, v. 45, Feb. 1975, p. 7-11.

Auditing standards - are they necessary? *Australian accountant*, v. 45, Jan.-Feb. 1975, p. 40-2, 45-6.

Cerf, Alan Robert. Accounting for retail land sales. *Accounting review*, v. 50, July 1975, p. 451-65.

Report on inflation and taxation. *Chartered accountant in Australia*, v. 46, July 1975, p. 88-90.

Report on inflation and taxation. *Australian accountant*, v. 45, July 1975, p. 338-40.

KENNEDY, EDWARD M.

Forster, Joel M. IRS disclosure policies and practices, edited by Joel M. Forster. (Taxation) *Journal of accountancy*, v. 139, April 1975, p. 81-4. (Excerpted from the *Congressional record*, Feb. 5, 1975.)

KENNEDY, FRANK R.

Interest of a reclaiming seller under Article 2 of the Code. *Business lawyer*, v. 30, April 1975, p. 833-45.

Restructuring bankruptcy administration: the proposals of the Commission on Bankruptcy laws. *Business lawyer*, v. 30, Jan. 1975, p. 399-409.

KENNEDY, JAMES F.

Selecting the off-beat investments: puts, calls, straddles, warrants, commodity futures and other exotica. (In *Institute On Federal Taxation*, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1093-1116.) [751 N]

KENNEDY, MICHAEL.

Accountants' liability overview. *Pennsylvania CPA spokesman*, v. 46, Nov. 1975, p. 5-6.

KENNEDY, O. GEORGE.

Don't let lost charges erode your ancillary revenue, by O. George Kennedy and M. R. Vasu Devan. *Hospital financial management*, v. 5, March 1975, p. 42-4, 46, 48.

KENNEDY, ROGER.

Shareholder responsibility in institutional investment - how the Ford Foundation deals with social issues. *Trusts & estates*, v. 114, April 1975, p. 214-17.

KENNEDY, THOMAS H.

Abel, Leonard L. Both purchase and sale of a residence have substantial hidden tax implications, by Leonard L. Abel and Thomas H. Kennedy. *Taxation for accountants*, v. 15, Aug. 1975, p. 86-91.

KENNELLY, JOHN W.

Reilly, Frank K. Predictive ability of alternative parts of interim financial statements, by Frank K. Reilly, David L. Morgenson and Marilyn West. (In *Conference on Empirical Research in Accounting*, 7th, University of Chicago, 1972. *Empirical research in accounting*. 1974. p. 105-31.) [*102 C]

KENNEVAN, WALTER J.

Modern information system organization structure and key personnel. *Data management*, v. 13, Sept. 1975, p. 24-7.

KENNEY, JOHN A.

Patent law: licensee's joinder of patentee in an infringement suit: guide to application of traditional principles. (Notes and comments) *Oklahoma law review*, v. 28, Winter 1975, p. 179-88.

KENNY, IVOR.

Business and reality. *Management* (Irish), v. 21, Dec. 1974, p. 31-3.

Profit and employment. *Management* (Irish), v. 21, Dec. 1974, p. 17-18.

KENSCHAF, PATRICIA C.

Kalmanson, Kenneth. Calculus: a practical approach, by Kenneth Kalmanson and Patricia C. Kenschaf. New York, Worth, c1975. 335 p. [193 K]

ACCOUNTANTS' INDEX 1975

KENT, LIONEL P.

KENT, LIONEL P.

Smith, Lancelot J. Merger in Canada, by Lancelot J. Smith and Lionel P. Kent. *Viewpoint* (Main Lafrentz & Co.), 2nd ed., 1974, p. 54-9.

KENTUCKY attorney general supports bidding ban. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 20-1.

KENYON, PETER.

Green pound saga. *Management* (Irish), v. 21, Oct. 1974, p. 11-12.

KEOGH ACT

See Also Taxation, United States - Pensions, Self-Employed

Canan, Michael J. Guidelines for investing plan assets under Employees' retirement income security act. (Compensation) *Taxation for accountants*, v. 14, April 1975, p. 217-21.

Hoffman, Arthur S. HR-10 plans for director's fees yield high investment return, edited by Arthur S. Hoffman. (Federal taxation) *CPA* (NYSS), v. 45, June 1975, p. 44.

Institute For Business Planning. Bird's eye look at what the Pension reform act of 1974 means to you. Englewood Cliffs, N.J., 1974. 39 p. (*Executive wealth report*, sect. 2, Oct. 1974.) [*208.91 I]

Kanter, Alan N. Improved self-employment plans still do not measure up to professional corporation benefits. *Taxation for lawyers*, v. 3, March/April 1975, p. 268-71.

Layne, Abner A. Think the new Keogh limit is \$7,500? Look again *Medical economics*, v. 52, May 12, 1975, p. 94-5.

O'Neal, Milton H. New traps in handling your employees' Keogh accounts. *Medical economics*, v. 52, Oct. 13, 1975, p. 88-9, 92.

Raskin, George I. Coping with the new pension reform law. (World of finance) *American Bar Association journal*, v. 60, Dec. 1974, p. 1562, 1564.

Ress, Samuel S. Court upholds Keogh plan of professional partners whose employees were transferred to corporation. (Payroll taxes & controls) *CPA* (NYSS), v. 45, June 1975, p. 58-9.

Sires, Bruce D. Federal-state conflict - Keogh plan contributions under 74 act. (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 146.

Those do-it-yourself retirement plans create a new market for banks. *Banking*, v. 67, Jan. 1975, p. 33, 99-100.

KERIN, ROGER.

Consumer legislation: a proactive or reactive response to consumerism? By Roger Kerin and Michael Harvey. *Journal of the Academy of Marketing Science*, v. 2, Fall 1974, p. 582-92.

KERIN, ROGER A.

Contingency planning for product recall, by Roger A. Kerin and Michael Harvey. *MSU business topics*, v. 23, Summer 1975, p. 5-12.

KERNAGHAN, SALVINIJA G.

Health care supply - the industry that grew and grew. *Hospitals*, v. 49, Aug. 1, 1975, p. 53-8.

Philanthropy in health care, by Salvinija G. Kernaghan and others. *Hospitals*, v. 49, June 1, 1975, p. 47-126 *passim*.

KERR, EDMUND H.

Going private: adopting a corporate purpose standard. *Securities regulation law journal*, v. 3, Spring 1975, p. 33-62.

KERR, J. ALLEN.

Secured financing for improved cash flow. *Credit and financial management*, v. 77, Sept. 1975, p. 30-2, 38.

KERR-McGEE CORP.

Five best-managed companies. *Dun's review*, v. 104, Dec. 1974, p. 43-56.

KERSHAW, P. B.

Information for corporate management. *Public finance & accountancy* (Eng.), v. 1, Nov. 1974, p. 358-60.

KERSHEN, DREW L.

Humanization of lawyers at Harvard. *American Bar Association journal*, v. 61, Feb. 1975, p. 223-6.

KESS, SIDNEY.

Gross, Harry S. Gross & Kess CPA law review, by Harry S. Gross and Sidney Kess. 3rd ed. n.p. c1972. 149 p. [*107.2 G]
Practical guide to tax planning, by Sidney Kess and James E. Checks. Washington, Tax Management Inc., c1974. 394 p. (Revision of *Kess tax planning manual: 1972-1973*.) [753 K]

KESS tax planning manual: 1972-1973.

Kess, Sidney. Practical guide to tax planning, by Sidney Kess and James E. Checks. Washington, Tax Management Inc., c1974. 394 p. (Revision of *Kess tax planning manual: 1972-1973*.) [753 K]

KESELHAUT, ARTHUR M.

Making money earn its keep. *Pension world*, v. 11, March 1975, p. 13-15.

KESELMAN & KESELMAN.

Israel, summary information on: business organization, accounting, taxation, investments. Tel Aviv, Israel, 1974. 95 p. [*759.1 I]

KESSLER, CLEMM C.

Getting the most from application blanks and references, by Clemm C. Kessler and George J. Gibbs. *Personnel*, v. 52, Jan.-Feb. 1975, p. 53-62.

KESSLER, MARIAN S.

Phillips, Donald F. Criticism of the medicare validation survey, by Donald F. Phillips and Marian S. Kessler. *Hospitals*, v. 49, Sept. 1, 1975, p. 61-2, 64, 66.

KESSLER, MARK K.

Elimination of minority interests by cash merger: two recent cases. *Business lawyer*, v. 30, April 1975, p. 699-711.

KEVEHAZI, E. M.

Institute of Certified Public Accountants in Israel. *Israel C. P. A.*, June 1974, p. 6-8.

KEY-MAN INSURANCE

See Insurance, Life
Insurance, Key Man

KEY MEN

See Executives

KEYNES, J. M.

Galbraith, John Kenneth. Coming of J. M. Keynes. *Business and society review*, Fall 1975, p. 32-8.

KHTAIAN, GEORGE A.

Cost/vendor evaluation system. *Journal of systems management*, v. 26, Aug. 1975, p. 11-19.

KHUMAWALA, BASHEER M.

Business executive and rational decision making under uncertainty, by Basheer M. Khumawala and Pekin Ogan. *Akron business and economic review*, v. 6, Spring 1975, p. 12-16.

Trippi, Robert R. Solution of the multi-asset finite horizon investment renewal problem, by Robert R. Trippi and Basheer M. Khumawala. *Management science*, v. 21, June 1975, p. 1156-63.

KIDWELL, DAVID S.

Call provisions and their effect on municipal bond issues. *Governmental finance*, v. 4, Aug. 1975, p. 28, 30-2.

KIEFER, DALE L.

Accounting paraprofessional in the public accounting firm, by Dale L. Kiefer and Ted R. Compton. *Ohio CPA*, v. 34, Winter 1975, p. 37-45.

KIENER, ROBERT.

Financing renovation: buy, borrow or lease. *Hospitality* (Food and lodging), v. 14, Jan. 1975, p. L33-5.

Management contract. *Hospitality* (Food and lodging), v. 14, April 1975, p. L42-5, 48-50.

Paid to steal. *Hospitality* (Food and lodging), v. 13, Dec. 1974, p. L29-L31.

Real estate investment trusts: too much of a good thing? *Hospitality* (Food and lodging), v. 14, May 1975, p. L44-7.

Reservations report. *Hospitality* (Food and lodging), v. 13, Nov. 1974, p. L62-L64.

That's entertainment. *Hospitality* (Food and lodging), v. 13, Oct. 1974, p. L95-L100.

KIERULFF, HERBERT E.

Can entrepreneurs be developed? *MSU business topics*, v. 23, Winter 1975, p. 39-44.

KIESEY, DOUGLAS T.

Trends in management education for CPAs, by Douglas T. Kieseey and Ernest J. Pavlock. *Journal of accountancy*, v. 139, May 1975, p. 48-53.

KIFFNER, PAUL M.

Harrington, John H. Guaranteed payments: a fresh look at their deductibility, by John H. Harrington and Paul M. Kiffner. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 418-19.

KIGER, JACK E.

Edwards, James Don. Financial planning and control, by James Don Edwards and Jack E. Kiger. *Managerial planning*, v. 24, Nov./Dec. 1975, p. 1-9, 32.

Implications of volatility in quarterly accounting data: a reply. (Correspondence) *Accounting review*, v. 50, Jan. 1975, p. 130-2.

Quarterly reports - a new responsibility? *Internal auditor*, v. 32, March-April 1975, p. 32-6.

Visiting professorships, by Jack E. Kiger and Carl S. Warren. (Education research) *Accounting review*, v. 50, April 1975, p. 387-91.

KILLICK, JOHN R.

Bolton Ogden & Co.: a case study in Anglo-American trade, 1790-1850. *Business history review*, v. 48, Winter 1974, p. 501-19.

KILLORAN, K.

Cost effectiveness of radiotelephones. *Management* (Irish), v. 22, Jan. 1975, p. 58-9.

KILLOUGH, LARRY N.

Current matters relating to management advisory services. *Virginia accountant*, v. 27, March 1975, p. 34-6.

Current matters relating to management advisory services. *Virginia accountant*, v. 27, Dec. 1974, p. 16-17.

KILMANN, RALPH H.

McKelvey, Bill. Organization design: a participative multi-variate approach, by Bill McKelvey and Ralph H. Kilmann. *Administrative science quarterly*, v. 20, March 1975, p. 24-36.

KILMER, JAMES M.

Space and motion - lessons from industrial engineering. (Law office memos) *American Bar Association Journal*, v. 61, Feb. 1975, p. 240-2.

KILPATRICK, KERRY E.

Schneider, Donald P. Optimum manpower utilization model for health maintenance organizations, by Donald P. Schneider and Kerry E. Kilpatrick. *Operations research*, v. 23, Sept.-Oct. 1975, p. 869-89.

KILVINGTON, K. W.

Has the management accountant emerged far enough and fast enough? *Management accounting* (Eng.), v. 52, Dec. 1974, p. 324-8.

KILVINGTON, KENNETH W.

Management accountant: a British study. *Management accounting* (NAA), v. 56, May 1975, p. 32-8.

KIM, MOON K.

Linke, Charles M. More on the weighted average cost of capital: a comment and analysis, by Charles M. Linke and Moon K. Kim. *Journal of financial and quantitative analysis*, v. 9, Dec. 1974, p. 1069-80.

KIMBALL, SANDY.

Local angle: proven customer lure. *Burroughs clearing house*, v. 59, Feb. 1975, p. 22-3, 58-9.

KIMBERLY, JOHN R.

Organization development and change in organizational performance, by John R. Kimberly and Warren R. Nielsen. *Administrative science quarterly*, v. 20, June 1975, p. 191-206.

KIMBREL, MONROE.

Other sources of funds, by Monroe Kimbrel and Arnold A. Dill. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 75-97.) [600 P]

KINARD, J. C.

Loeb, Martin. Comments on budget forecasting and operating performance. (Capsules and comments) *Journal of accounting research*, v. 12, Autumn 1974, p. 362-6.

KINBERG, YORAM.

Stochastic models of a price promotion, by Yoram Kinberg and Ambar G. Rao. *Management science*, v. 21, April 1975, p. 897-907.

KINCAID, JEAN W.

Patients evaluate cycle menu entrees. *Hospitals*, v. 49, Nov. 1, 1975, p. 71-3.

KINDERMAN, ROBERT H.

Private offering exemption: an examination of its availability under and outside rule 146. *Business lawyer*, v. 30, April 1975, p. 921-50.

KINDLEBERGER, C. P.

Quantity and price, especially in financial markets. *Quarterly review of economics and business*, v. 15, Summer 1975, p. 7-19.

KING, ALAN S.

You probably can't afford not to have your own computer system (if you're a small hospital). *Hospital financial management*, v. 29, Feb. 1975, p. 44-8.

KING, ALASTAIR.

Monitoring cash flow by variance analysis. *Accountant* (Eng.), v. 173, July 24, 1975, p. 93-5.

KING, ALFRED M.

Fair value reporting. *Management accounting* (NAA), v. 56, March 1975, p. 25-30.

How good is price level accounting? *Financial executive*, v. 43, Feb. 1975, p. 16-20.

KING, ANTHONY W.

Fair-value accounting. *Management accounting* (NAA), v. 57, Oct. 1975, p. 24-6.

KING, CHRISTOPHER K.

Use an agency - it always pays off. *Accountancy* (Eng.), v. 86, Nov. 1975, p. 54, 56, 58.

KING, E. P.

Alternative to Monte Carlo sampling in stochastic models, by E.P. King, C.B. Sampson and L.L. Simms. *Management science*, v. 21, Feb. 1975, p. 649-57.

KING, HENRY T.

Checklist of foreign restrictions on United States investments abroad. *Tax management international journal*, Nov. 1974, p. 12-15.

KING, JAMES R.

Market forecasting with binomial plotting graph papers. *Journal of the Academy of Marketing Science*, v. 2, Summer 1974, p. 496-507.

KING, JOHN A.

Procurement under World Bank projects. *Finance and development*, v. 12, June 1975, p. 6-11, 31.

KING, MICHAEL H.

Alternative treatment of administration expenses. *Trusts & estates*, v. 114, July 1975, p. 454-7.

KING, PAUL.

Is the emphasis of capital budgeting theory misplaced? *Journal of business finance & accounting*, v. 2, Spring 1975, p. 69-82.

KING, WILLIAM R.

Cleland, David I. Competitive business intelligence systems, by David I. Cleland and William R. King. *Business horizons*, v. 18, Dec. 1975, p. 19-28.

Cleland, David I. Systems analysis and project management, by David I. Cleland and William R. King. 2nd ed. New York, McGraw-Hill, c1975. 398 p. [201.8 C]

New method for strategic systems planning, by William R. King and David I. Cleland. *Business horizons*, v. 18, Aug. 1975, p. 55-64.

KINGMAN, WOODWARD.

Trust investment opportunities in real estate. *Trusts & estates*, v. 114, May 1975, p. 318-20.

KINGSHOTT, A. L.

Planning in a nationalized industry. *Long range planning*, v. 8, Oct. 1975, p. 58-65.

KINKEAD, FLOYD A.

How to use reports to gather data for better management. *Hospital financial management*, v. 5, April 1975, p. 54-6.

KINNEY, JAMES M.

Adequate controls, complete hedging needed to minimize mortgage market losses. *Mortgage banker*, v. 35, July 1975, p. 33, 35-6, 38-9.

Non-emotional approach vital to mortgage market success. *Mortgage banker*, v. 35, June 1975, p. 5-8.

KINNEY, RICHARD R.

Martin, Philip P. California inheritance taxation of inter-spousal transfers, by Philip P. Martin and Richard R. Kinney. *Community property journal*, v. 2, Winter 1975, p. 6-8.

KINTZELE, PHILIP L.

Accounting treatment by lessees in the electric utility industry. *Akron business and economic review*, v. 6, Fall 1975, p. 35-9.

Harmelink, Philip J. Price level adjustments on electric utility statements, by Philip J. Harmelink and Philip L. Kintzele. *Public utilities fortnightly*, v. 95, Feb. 13, 1975, p. 30-3.

KINZEL, DALE A.

Granof, Michael H. Zero-based budgeting: modest proposal for reform, by Michael H. Granof and Dale A. Kinzel. *Federal accountant*, v. 23, Dec. 1974, p. 50-6.

KIPER, PATRICIA.

Insist on employee honesty, counsels expert. *Hospital financial management*, v. 29, Jan. 1975, p. 28-30.

KIRADJIEFF, EDWARD J.

Videotaping, by Edward J. Kiradjieff and Michele Stimac. *Journal of college placement*, v. 35, Summer 1975, p. 67-8.

KIRBY, M. J. L.

Cook, W. D. Infinite linear programming in games with partial information, by W. D. Cook, C. A. Field and M. J. L. Kirby. *Operations research*, v. 23, Sept.-Oct. 1975, p. 996-1010.

KIRK, DAVID L.

Anomalies in the world grain picture. *Canadian business review*, v. 1, Autumn 1974, p. 8-9.

KIRK, G. S.

Accounting for inflation. *Chartered accountant in Australia*, v. 45, Nov. 1974, p. 18-20.

Practical examination of the alternative approaches to accounting for price changes, part 1. (Accounting for inflation) *Chartered accountant in Australia*, v. 46, Sept. 1975, p. 34-7.

Practical examination of the alternative approaches to accounting for price changes, part 2. (Accounting for inflation) *Chartered accountant in Australia*, v. 46, Oct. 1975, p. 47-52.

KIRK, JOHN.

Retirement country: what's it like out there? *Pension & welfare news*, v. 10, Dec. 1974, p. 38-42.

KIRKBY, D.

Budgetary control. *Certified accountant* (Eng.), June 1975, p. 367-9.

Financial management and inflation. *Certified accountant* (Eng.), Jan. 1975, p. 41-2.

KIRKELIE, GREGORY E.

Solomon, Stephen E. Installment sale - qualification, by Stephen E. Solomon and Gregory E. Kirkelie. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 669-874.) [750.2 S]

KIRKLEY, JOHN L.

Breaking up IBM. (Editor's readout) *Datamation*, v. 21, Feb. 1975, p. 39.

KIRKMAN, P. R. A.

Introduction of current purchasing power accounting. *Accountant* (Eng.), v. 171, Nov. 21, 1974, p. 679-82.

KIRKMAN, PATRICK.

Trade credit in the UK - a matter of growing urgency. *Accountancy* (Eng.), v. 86, Nov. 1975, p. 72, 74, 76.

KIRKMAN, PATRICK R. A.

Accounting under inflationary conditions. London, George Allen & Unwin Ltd., c1974. 266 p. [715 K]

KIRKPATRICK, PAUL K.

Real estate: how to separate the investors from the dealers. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 407-27.) [750.2 T]

KISLAK, JONATHAN.

Florida condo debacle laid to faulty research, resultant overbuilding. *Mortgage banker*, v. 36, Oct. 1975, p. 88-92.

KISTLER, LINDA H.

Early public accountancy in Massachusetts. *Massachusetts CPA review*, v. 49, Jan.-Feb. 1975, p. 6-8, 10-12.

Evaluation of professional certification programs in accounting, by Linda H. Kistler and Joseph F. Guy. (Education) *Journal of accountancy*, v. 140, Sept. 1975, p. 104-8.

History of the Massachusetts Society of CPA's 1910-1930. *Massachusetts CPA review*, v. 49, July-Aug. 1975, p. 7-8, 11-14.

KITCHEN, MABLE W.

New pension legislation and you, the employee. (Tax forum) *Woman CPA*, v. 37, Jan. 1975, p. 22-3, 31.

Plight of the homeowners' associations. (Tax forum) *Woman CPA*, v. 37, April 1975, p. 25, 29.

KIVETZ, JACK.

Imaginative approach to budgeting & expense control. *Retail control*, v. 44, Nov. 1975, p. 35-41.

KIZILBASH, A. H.

Hanna, Nessim. Marketing strategy under conditions of economic scarcity, by Nessim Hanna, A. H. Kizilbash and Albert Smart. *Journal of marketing*, v. 39, Jan. 1975, p. 63-7.

KIZOREK, WILLIAM L.

Defeating fraudulent claims. *Best's review* (Property/liability ed.), v. 76, Aug. 1975, p. 48-9.

Defeating fraudulent claims. (Losses and claims) *Best's review* (Property/liability ed.), v. 76, June 1975, p. 38, 40.

Defeating fraudulent claims. (Losses and claims) *Best's review* (Property/liability ed.), v. 76, Sept. 1975, p. 44.

Defeating fraudulent claims. (Losses and claims) *Best's review* (Property/liability ed.), v. 76, July 1975, p. 36, 38.

KJAER, P. J.

Carlsen, P. Recent developments in the Danish corporation structure - primarily in respect of accounting and auditing requirements, by P. Carlsen, P.J. Kjaer and A.F. Petersen. *Journal UEC*, v. 10, Jan. 1975, p. 56-62.

KJELLBERG, S. O.

Deepening recession. (Economic scene) *Cost and management* (Canada), v. 49, Jan.-Feb. 1975, p. 44-5.

Price trends in the recession. (Economic scene) *Cost and management* (Can.), v. 49, May-June 1975, p. 49-50.

Strong capital program. (Economic scene) *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 44-5.

Towards an economic downturn. (Economic scene) *Cost and management* (Canada), v. 48, Nov.-Dec. 1974, p. 43-4.

U.S. economic recovery. (Economic scene) *Cost and management* (Can.), v. 49, Sept.-Oct. 1975, p. 38-9.

Yet another look at the recession. (Economic scene) *Cost & management* (Can.), v. 49, March-April 1975, p. 43-4.

KLAMMER, THOMAS P.

Resolving accounting issues without a conceptual framework, by Thomas P. Klammer and Horace Brock. *CPA* (NYSS), v. 45, Aug. 1975, p. 15-20.

KLAVANS, DANIEL J.

Berger, Irwin. Financing a hospital in a distant state, by Irwin Berger, Daniel J. Klavans and William F. Whitbeck. (MAS) *Journal of accountancy*, v. 140, Aug. 1975, p. 104-6.

KLEE, KENNETH N.

Congress and the Bankruptcy act of 1976. (Lawyer's Washington) *American Bar Association journal*, v. 61, Oct. 1975, p. 1268-70.

KLEEREKOPER, DRS I.

Financial reporting under inflationary conditions. *Accountant* (Eng.), v. 172, Jan. 30, 1975, p. 133-5.

KLEIJNEN, JACK P. C.

Blanning, Robert W. Response to Michel, Kleijnen and Permut. *Interfaces*, v. 5, May 1975, p. 24-5.

Comment on Blanning's metamodel for sensitivity analysis: the regression metamodel in simulation. *Interfaces*, v. 5, May 1975, p. 21-3.

KLEIN, ALFRED.

Emanuel, William J. Solicitation rules will need revision, by William J. Emanuel and Alfred Klein. *Hospitals*, v. 49, Aug. 16, 1975, p. 47-51.

KLEIN, BENJAMIN.

Competitive interest payments on bank deposits and the long-run demand for money. *American economic review*, v. 64, Dec. 1974, p. 931-49.

KLEIN, CHARLES E.

Computerizing accounts receivable. *Credit and financial management*, v. 77, Aug. 1975, p. 30-1, 33.

KLEIN, DEBORAH PISETZNER.

Employment and unemployment in the first half of 1975. *Monthly labor review*, v. 98, Aug. 1975, p. 11-13.

KLEIN, KENNETH A.

Interest expense must meet several conditions before a taxpayer will be allowed a deduction. *Taxation for accountants*, v. 14, Jan. 1975, p. 14-18.

KLEIN, LAWRENCE.

Malley, Deborah DeWitt. Lawrence Klein and his forecasting machine. *Fortune*, v. 91, March 1975, p. 152-7.

KLEIN, MELVYN S.

Cox, Edwin B. Developing your own EFT strategy. by Edwin B. Cox and Melvyn S. Klein. *Banking*, v. 67, Sept. 1975, p. 34, 54, 56.

KLEIN, MICHAEL F.

Pension plan reporting requirements: a calendar of reporting dates under the 1974 pension reform act, by Michael F. Klein and J. Thomas Pearson. *Retail control*, v. 43, April-May 1975, p. 18-27.

KLEIN, MURRAY.

Reporting on MAS and making it profitable. (Management advisory services) *Connecticut CPA*, v. 38, Dec. 1974, p. 31-4.

KLEIN, MURRAY A.

Data processing: where has all the glamour gone? By Murray A. Klein and Gerald J. Pollack. (Management advisory services) *Connecticut CPA*, v. 38, March 1975, p. 19-23.

KLEIN, PAUL E.

Abandoned residence - deductibility of depreciation and maintenance expenses- current law and prospects for reform. (Tax workshop) *Journal of real estate taxation*, v. 2, Spring 1975, p. 355-9.

Real estate valuation: a better idea where neighborhood is in flux. (Tax workshop) *Journal of real estate taxation*, v. 2, Winter 1975, p. 212-14.

Rules for deduction of real estate taxes produce strange results where accrual method lessee pays tax. (Tax workshop) *Journal of real estate taxation*, v. 2, Summer 1975, p. 482-5.

KLEIN, RICHARD.

Johnson, Rodney. Corporate motives in repurchases of discounted bonds, by Rodney Johnson and Richard Klein. *Financial management*, v. 3, Autumn 1974, p. 44-9.

KLEIN, ROBERT B.

Time extension by issuer of stock warrants. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 23.

KLEIN, ROGER.

How to stop worrying and learn to love inflation, by Roger Klein and William Wolman. *Money*, v. 4, April 1975, p. 32-6.

KLEIN, SUSAN FAYTH.

Investments by foreign persons in United States real estate. *Journal of real estate taxation*, v. 2, Spring 1975, p. 265-91.

KLEIN, WILLIAM A.

Definition of income under a negative income tax. *Florida State University law review*, v. 2, Summer 1974, p. 449- 90.

KLEINBARD, EDWARD D.

Going private. (Notes) *Yale law journal*, v. 84, March 1975, p. 903-31.

KLEINDORFER, P. R.

Gelders, L. Coordinating aggregate and detailed scheduling in the one-machine job shop: II - computation and structure, by L. Gelders and P. R. Kleindorfer. *Operations research*, v. 23, March-April 1975, p. 312-24.

Lower bounding structure for lot-size scheduling problems, by P. R. Kleindorfer and E. F. P. Newson. *Operations research*, v. 23, March-April 1975, p. 299-311.

KLEMKOSKY, ROBERT C.

Adjustment of beta forecasts, by Robert C. Klemkosky and John D. Martin. *Journal of finance*, v. 30, Sept. 1975, p. 1123-8.

Effect of market risk on portfolio diversification, by Robert C. Klemkosky and John D. Martin. *Journal of finance*, v. 30, March 1975, p. 147-54.

Martin, John D. Evidence of heteroscedasticity in the market model, by John D. Martin and Robert C. Klemkosky. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 81-6.

KLEMPERER, W. DAVID.

Forests and the property tax - a re-examination. (Notes and comments) *National tax journal*, v. 27, Dec. 1974, p. 645-51.

KLINGMAN, D.

Solving constrained transportation problems, by D. Klingman and R. Russell. *Operations research*, v. 23, Jan.-Feb. 1975, p. 91-106.

KLINK, JAMES J.

How has the new accounting guide affected profit recognition on sales of condominiums? (Real estate accounting) *Journal of real estate taxation*, v. 2, Winter 1975, p. 227-30.

KLOMAN, H. FELIX.

Resource challenge: risk management in higher education. *Risk management*, v. 22, July 1975, p. 17-20.

Risk management in the future: four challenges. *Risk management*, v. 22, Jan. 1975, p. 34-6, 38.

KLOPSTOCK, FRED H.

Bye-bye go-go banking, here's what went wrong in 1974, what's going right today. *Banking*, v. 67, June 1975, p. 31, 80, 82, 84-6.

Oil payments and financial markets. *Conference Board record*, v. 12, May 1975, p. 34-9.

Recycling Arab oil money. *Bankers magazine*, v. 158, Winter 1975, p. 50-8.

KLOSS, HENRY E.

Millionaire by design. *Dun's review*, v. 104, Dec. 1974, p. 12-13, 16, 90, 92.

KNECHT, LAWRENCE G.

Human equation in estate planning. *Trusts & estates*, v. 114, Dec. 1975, p. 854-6, 917-19.

KNEITEL, ARNOLD M.

Current myths about information processing. *Journal of systems management*, v. 26, May 1975, p. 36-41.

Evolving effective efficient... MIS - why this title? *Infosystems*, v. 22, July 1975, p. 41.

Operating management -- the real users of MIS. (Management information systems) *Infosystems*, v. 22, Oct. 1975, p. 61-2.

Time - to share or not to share. *Journal of systems management*, v. 26, Oct. 1975, p. 34-7.

Top management - everybody's favorite whipping boy. (Management information systems) *Infosystems*, v. 22, Sept. 1975, p. 76-7, 90.

KNEPPER, WILLIAM E.

Officers and directors: indemnification and liability insurance - an update. *Business lawyer*, v. 30, April 1975, p. 951-67.

KNICKERBOCKER, DANIEL CANDEE.

Fiduciary responsibility under the Pension reform act. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 495-520, 534.

KNIGHT, KENNETH E.

Summers, Edward L. AICPA studies MAS in CPA firms, by Edward L. Summers and Kenneth E. Knight. *Journal of accountancy*, v. 139, March 1975, p. 56-64.

KNIGHT, ROBERT E.

Customer-profitability analysis. *Banking*, v. 67, May 1975, p. 126-8, 130, 132-4.

Customer-profitability analysis, pt. 2. *Banking*, v. 67, Oct. 1975, p. 66-76, 222-30, 250, *passim*.

KNIGHT, W. DONALD.

Analysis of the special problems that arise when employers adopt ESOPs. (Taxation of compensation) *Journal of taxation*, v. 43, Dec. 1975, p. 328-32.

ESOPs offer employee benefits, corporate financing and control, estate planning. (Compensation) *Journal of taxation*, v. 43, Nov. 1975, p. 258-62.

KNIGHTON, LENNIS M.

Auditing for effectiveness. *Internal auditor*, v. 32, Jan.-Feb. 1975, p. 81-3.

KNIT GOODS MANUFACTURERS

Salisbury, Stephen R. Financing an industry in transition: double knits. *Journal of commercial bank lending*, v. 57, Feb. 1975, p. 29-50.

KNITTLE, NORMAN P.

Accounting for claims due to construction disruptions, by Norman P. Knittle and Bernard Lippe. (Auditing & reporting) *CPA journal*, v. 45, March 1975, p. 34-7.

KNOLL, MORDECHAY.

Evolving role of financial statements. (Auditing and reporting) *CPA (NYSS)*, v. 45, Nov. 1975, p. 69. (Excerpt from Information value of the annual financial statements of public companies in Germany and in Israel, *Israel CPA*, Summer 1975.)

KNORTZ, HERBERT C.

Ball, George W. How to control the multinationals, by George W. Ball and Herbert C. Knortz. *Touche Ross tempo*, v. 21, no. 1, 1975, p. 34-5.

New financial environment. *Management accounting (NAA)*, v. 56, March 1975, p. 13-18, 35.

KNOW-HOW LICENSING

Oliver, John B. Is selling technology to the Soviets dangerous? By John B. Oliver and Elliott J. Weiss. (Ideas for action) *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 18, 144-5.

KNOWLES, DALE.

Edds, John A. Importance of report writing, by John A. Edds and Dale Knowles. (Accountability auditing in the community) *Internal auditor*, v. 32, Nov./Dec. 1975, p. 73-5.

KNOWLTON, ROBERT D.

Mortgage bankers need cautious approach to conventional loans. *Mortgage banker*, v. 36, Oct. 1975, p. 52-3, 55, 62, 64.

KNOX, WILLIAM T.

Goodman, Martin R. Professional corporations: a reappraisal, by Martin R. Goodman and William T. Knox. *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 5-22.

KNUDSEN, S. E.

Economy: at the turning point. *Credit and financial management*, v. 77, March 1975, p. 10-11, 17, 32.

KNUST, J. F.

Personal taxation of foreign income. London, Whinney Murray & Co., 1974. 15 p. [*759.1 G]

KNUTHE, MAXWELL J.

Depreciation and depletion: a fiduciary overview. *Trusts & estates*, v. 114, March 1975, p. 146-50, 152, 178-81.

KNUTSON, RONALD D.

Cooperative growth strategies in the next decade. *Cooperative accountant*, v. 28, Summer 1975, p. 30-6.

KOBAYASHI, TOSHIO.

Guide to the income tax of Japan 1971-2, by Toshio Kobayashi with the assistance of Soichi Ikeda. Tokyo, Pacific Management Consultants, n.d. 268 p. [759.1 J]

KOBLENZ, MICHAEL R.

Cracking down on stolen and counterfeit securities, by Michael R. Koblenz and Thomas W. Dawson. *Trusts & estates*, v. 114, May 1975, p. 290-3.

KOBLER, JAY.

Mass merchandising: INA changes poison into medicine. *Best's review (Property/liability ed.)*, v. 75, Jan. 1975, p. 24, 26, 28.

Next capacity crunch. *Best's review (Property-liability ed.)*, v. 75, Dec. 1974, p. 16, 18, 90, 92-3.

KOBIRIN, DAVID.

Agreed damages clauses. (Law and the accountant) *Accountancy (Eng.)*, v. 86, Sept. 1975, p. 86, 88.

Law of contract. *Accountancy (Eng.)*, v. 86, March 1975, p. 88, 90.

Partnership company. (Law and the accountant) *Accountancy (Eng.)*, v. 86, July 1975, p. 80, 82.

Powers of directors. (Law and the accountant) *Accountancy (Eng.)*, v. 86, Feb. 1975, p. 74, 76.

KOCH, DONALD G.

How to best utilize excess qualifying distributions of private foundations. (Tax-exempt institutions) *Journal of taxation*, v. 42, March 1975, p. 180-3.

KOCH, RICHARD A.

Professional sports team as a tax shelter - a case study: the Utah Stars. *Utah law review*, v. 1974, Fall 1974, p. 556-71.

KOCHAN, THOMAS A.

Determinants of intraorganizational conflict in collective bargaining in the public sector, by Thomas A. Kochan, George P. Huber and L. L. Cummings. *Administrative science quarterly*, v. 20, March 1975, p. 10-23.

Determinants of the power of boundary units in an interorganizational bargaining relation. *Administrative science quarterly*, v. 20, Sept. 1975, p. 434-52.

KOCHANEK, RICHARD F.

Barefield, Russell M. Segmental financial disclosure by diversified firms and security prices: a comment, by Russell M. Barefield and Eugene E. Comiskey. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 818-21.

Segmental financial disclosure by diversified firms and security prices: a reply. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 822-5.

KOCHER, PAUL C.

What is your auditor doing? *Cooperative accountant*, v. 28, Fall 1975, p. 47-53, 107.

KOEHN, HANK E.

Emerging minority worker. *Journal of systems management*, v. 26, Sept. 1975, p. 6-11.

Special report: what the Privacy act means to business. *Journal of systems management*, v. 26, June 1975, p. 12-13.

KOENIG, H. J.

Today's paperwork problems. *Information and records management*, v. 8, Dec. 1974, p. 18-19. 75-6.

KOENIG, MICHAEL H.

Organizing the large activity network. (Systems insights) *Journal of systems management*, v. 26, June 1975, p. 36-7.

KOGER, THOMAS J.

Moore, Richard A. Computer generated documentation, by Richard A. Moore, Benjamin F. Rose and Thomas J. Koger. *Journal of accountancy*, v. 139, June 1975, p. 82-90.

KOHLA, DONALD S.

Dividend income from personal use of business assets. (Tax notes) *American Bar Association journal*, v. 60, Nov. 1974, p. 1431-2, 1434.

KOHLER, ERIC L.

Accounting leaders of yesterday and today. *Accounting historian*, v. 2, Spring 1975, p. 4, 6.

KOHN, ALAN.

SEC urged to practice what it preaches to accountants. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 24, 26.

KOHN, MERVIN.

Hiring college graduates through off-campus selection interviewing. *Public personnel management*, v. 4, Jan.-Feb. 1975, p. 23-31.

What off-campus interviewers look for in young job seekers. (Young manager) *Advanced management journal*, v. 40, Winter 1975, p. 59-62.

KOKUS, JOHN.

Housing's forecast for 1975: a year of great difficulty. *REIT review*, v. 3, Spring 1975, p. 7-15.

KOLENCE, KENNETH W.

Software physics. *Datamation*, v. 21, June 1975, p. 48-51.

KOLESAR, JOHN E.

Professional ethics: a progress report. *Pennsylvania CPA spokesman*, v. 45, Dec. 1974, p. 5-7, 22.

Professional ethics - a progress report. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 15-20.) [110 H]

KOLODNY, RICHARD.

Refunding decision in near perfect markets. *Journal of finance*, v. 29, Dec. 1974, p. 1467-77.

KOMMA, JOSEPH A.

What's behind investment performance: the story the figures don't tell. *Trusts & estates*, v. 114, Oct. 1975, p. 718-20, 766.

KONCZAL, EDWARD F.

Models are for managers, not mathematicians. *Journal of systems management*, v. 26, Jan. 1975, p. 12-15.

KOONTZ, ROBERT P.

Approach to auditing scientific projects. *GAO review*, Winter 1975, p. 55-60.

KOOT, RONALD S.

Factor analytic approach to an empirical definition of money. *Journal of finance*, v. 30, Sept. 1975, p. 1081-9.

KOPPLE, ROBERT C.

Analysis of lump-sum distributions after the pension reform legislation, by Robert C. Kopple and Eugene H. Veenhuis. (Compensation) *Journal of taxation*, v. 42, Jan. 1975, p. 2-7.

Treasury issues new rules and procedures for reporting lump-sum distributions, by Robert C. Kopple and Eugene H. Veenhuis. (Taxation of compensation) *Journal of taxation*, v. 42, March 1975, p. 142-3.

KOPROWSKI, EUGENE J.

What managers can learn from artists. *Business horizons*, v. 18, June 1975, p. 83-90.

KOPULOS, GORDON.

Chain's proven guide to performance and service. *Motel/motor inn journal*, v. 38, March 1975, p. 10-11, 14, 18, 20-1.

How keyless lock systems have helped three inns enhance security. *Motel/motor inn journal*, v. 38, May 1975, p. 7-8, 12, 16.

KORALIK, SUSAN.

Paine, Thomas H. Retirement income: a shift to public responsibility, by Thomas H. Paine and Susan Koralik. *Financial executive*, v. 43, July 1975, p. 54-9.

KORING, LOUIS F.

Marketability appraisal in the future. *Valuation*, v. 21, Oct. 1974, p. 56-60.

KORKIE, BOB M.

Systematic interest-rate risk in a two-index model of returns. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 723-5.

KORMAN, S.

Christofides, Nicos. Computational survey of methods for the set covering problem, by Nicos Christofides and S. Korman. (Notes) *Management science*, v. 21, Jan. 1975, p. 591-9.

KORN, DON.

Paying off for profits. *Sales management*, v. 114, May 19, 1975, p. 5-8.

KORN, S. WINTON.

Managerial accounting: a short course for non-financial managers, by S. Winton Korn and Thomas Boyd. New York, John Wiley & Sons, c1975. 295 p. [110 K]

KOTHARI, B. S.

Valuation of assets under direct taxes laws. *Chartered accountant (India)*, v. 23, Jan. 1975, p. 303-9.

KOTHARI, M. M.

Malpractices in foreign exchange dealings - need to strike at every nook. *Finance and society (India)*, v. 1, March 1975, p. 113-15.

KOTLER, PHILIP.

Bloom, Paul N. Strategies for high market-share companies, by Paul N. Bloom and Philip Kotler. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 63-72.

KOTOV, FYODOR.

Long-term planning in the U.S.S.R. *Long range planning*, v. 8, Aug. 1975, p. 61-3.

KOVACS, JOSEPH E.

Beyond the realm of copyright: is there legal sanctuary for the merchant of ideas? (Notes) *Brooklyn law review*, v. 41, Fall 1974, p. 284-324.

KOVENER, RONALD R.

Will official regulation help or hinder our health care system? (Fellows' forum) *Hospital financial management*, v. 5, May 1975, p. 41-2, 61-2.

KOVNER, ANTHONY R.

Governing boards. *Hospital administration*, v. 20, Winter 1975, p. 65-72.

KOZMETSKY, GEORGE.

Approach to the development of schools of accountancy. *California CPA quarterly*, v. 43, June 1975, p. 15-17.

KOZUCH, JAMES R.

Jacobs, Steven. Is there a future for a mortgage futures market? By Steven Jacobs and James R. Kozuch. *Real estate review*, v. 5, Spring 1975, p. 109-113.

Management of funds is key to successful condo conversions, by James R. Kozuch and Andrew G. Shank. *Mortgage banker*, v. 35, Nov. 1974, p. 5-10, 12.

KRAA, J.

Look at the Dutch Bank Giro. (International report) *Magazine of bank administration*, v. 50, Dec. 1974, p. 8, 10, 86.

KRAAR, LOUIS.

Japanese are coming - with their own style of management. *Fortune*, v. 91, Mar. 1975, p. 116-21, 160-1, 164.

OPEC is starting to feel the pressure. *Fortune*, v. 91, May 1975, p. 186-91, 278-80, 285-6.

KRAENZLEIN, H.

Germany - auditing through the computer. (Accounting abroad) *CA magazine* (Can.), v. 106, Jan. 1975, p. 16-17.

KRAFT, PHILIP.

Professionalization of programming, by Philip Kraft and Gerald M. Weinberg. (The forum) *Datamation*, v. 21, Oct. 1975, p. 169-72.

KRAIN, BURTON F.

Rouleau, Eugene J. Using job analysis to design selection procedures, by Eugene J. Rouleau and Burton F. Krain. *Public personnel management*, v. 4, Sept.-Oct. 1975, p. 300-4.

KRAJEWSKI, L. J.

Hardy, S. T. Simulation of interactive maintenance decisions, by S. T. Hardy and L. J. Krajewski. *Decision sciences*, v. 6, Jan. 1975, p. 92-105.

KRAKOWSKI, MARTIN.

PERT and Parkinson's law. *Interfaces*, v. 5, Nov. 1974, p. 35-40.

KRAMER, DAN G.

Malpractice claims. (Administration of accountants practice) *CPA* (NYSS), v. 45, Nov. 1975, p. 61-2.

Peer review of audit practices. (News & views) *CPA* (NYSS), v. 45, Aug. 1975, p. 11.

Who is making the rules? (Auditing and reporting) *CPA* (NYSS), v. 45, Nov. 1975, p. 69-70.

KRAMER, HUGH.

Good management and the golden mean. *Conference Board record*, v. 12, March 1975, p. 48-51.

KRAMER, J. L.

Higher U.S. taxation could prompt changes in multinational corporate structure, by J. L. Kramer and G. C. Hufbauer. *International tax journal*, v. 1, Summer (Aug.) 1975, p. 301-24.

KRAMER, SEYMOUR D.

Ten ways to improve your sales control forms. *Sales management*, v. 115, Aug. 18, 1975, p. 2-3.

KRANE, HOWARD G.

Preserving the tax attributes of the financially troubled corporation. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 802-23.

KRATCHMAN, STANLEY H.

Comparison of alternative income concepts: a reply, by Stanley H. Kratchman, Robert E. Malcom and Richard D. Twark. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 865-8.

Liao, Shu S. Comparison of alternative income concepts: a comment. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 860-4.

Management's decision to discontinue a product, by Stanley H. Kratchman, Richard T. Hise and Thomas A. Ulrich. *Journal of accountancy*, v. 139, June 1975, p. 50-4.

KRAUS, DAVID.

International executive compensation - unmanaged or unmanageable? By David Kraus and Stewart Patrick. *Business horizons*, v. 17, Dec. 1974, p. 45-55.

KRAUSE, WALTER.

Harmelink, Philip J. Tax treatment of household units: comparative procedures and alternatives, by Philip J. Harmelink and Walter Krause. *Bulletin for international fiscal documentation*, v. 29, Sept. 1975, p. 370-6.

KREININ, MORDECHAI E.

Inflation, recession, and stagflation. *MSU business topics*, v. 23, Winter 1975, p. 5-18.

KREISER, LARRY.

New accounting model for pension costs. *CPA* (NYSS), v. 45, June 1975, p. 37-41.

KREITNER, ROBERT.

PM - a new method of behavior change. *Business horizons*, v. 18, Dec. 1975, p. 79-86.

KREMPA, ROBERT W.

Bank loan losses - tax accounting and financial reporting. (Federal taxation) *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 34, 37.

KRESGE, W. T.

Foreign tax credit: effect of change in Hong Kong profits tax. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 421-2.

KRESGE (S.S.) CO.

Dewar, Robert E. Kresge Company and the retail revolution. *University of Michigan business review*, v. 27, July 1975, p. 1-7.

KRETLOW, WILLIAM J.

Analyzing job requirements. (Management input) *Journal of systems management*, v. 26, April 1975, p. 22-3.

KRETZ, PAUL.

HEWCAS assistance with a vocational rehabilitation audit, by Paul Kretz and Klem Belt. *Footnote*, Special issue, 1975, p. 30-1.

KREY, JOAN FRIEDMAN.

No succor for the sucker: judicial denial of tax deductions for public policy reasons. (Notes) *University of Pittsburgh law review*, v. 36, Fall 1974, p. 174-85.

KRIEGER, EUGENE I.

Accrual of vacation pay. (Tax accounting) *Journal of corporate taxation*, v. 2, Spring 1975, p. 114-18.

Earnings and profits of Subchapter S corporations. (Tax accounting) *Journal of corporate taxation*, v. 1, Summer 1974, p. 205-11.

Intangible drilling and development costs - deferred tax accounting now required on financial statements. (Tax accounting) *Journal of corporate taxation*, v. 2, Summer 1975, p. 224.

Inventories: proposed procedures in changing to full absorption method. (Tax accounting) *Journal of corporate taxation*, v. 2, Summer 1975, p. 219-20.

IRS extends tax-benefit rule to tax-free liquidations. (Tax accounting) *Journal of corporate taxation*, v. 1, Winter 1975, p. 466-73.

IRS reconsiders its position on limited life of intangibles. (Tax accounting) *Journal of corporate taxation*, v. 1, 1975, p. 470-1.

Latrobe case limits requirements of Section 404(a). (Tax accounting) *Journal of corporate taxation*, v. 1, Winter 1975, p. 471-3.

KRIEGER, JEAN E.

Career assessment and marketing guidelines. (Personal management) *Woman CPA*, v. 37, April 1975, p. 21-2, 31.

Personal tax management. (Personal management) *Woman CPA*, v. 37, Jan. 1975, p. 18, 21.

Planning a career in public accounting. (Personal management) *Woman CPA*, v. 37, July 1975, p. 19.

KRIER, E. PETER.

Apportionment of corporate income. (Taxes - of local interest) *Colorado CPA report*, v. 39, Fall 1974, p. 25-6.

Credit vs. deduction for political contributions - effect of Colorado incometaxes. (Taxes - of local interest) *Colorado CPA report*, v. 39, Winter 1975, p. 32-3.

KRIESER, GENE.

Russo, J. Edward. Effective display of unit price information, by J. Edward Russo, Gene Krieser and Sally Miyashita. *Journal of marketing*, v. 39, April 1975, p. 11-19.

KRIPKE, HOMER.

Last event test for perfection of security interests under Article 9 of the Uniform commercial code. *New York University law review*, v. 50, April 1975, p. 47-75.

KRISCHER, DAVID E.

Truth in insurance premium financing. *Business lawyer*, v. 30, April 1975, p. 969-85.

KRISE, SHIRLEY A.

Certain tax implications of professional sports. *CPA journal*, v. 45, April 1975, p. 27-31.

Tax aspects of sports enterprises. *World (PMM & Co.)*, v. 9, Spring 1975, p. 3-7.

KRISHNA, V.

Procedure for the management of capital expenditure. *Chartered accountant (India)*, v. 24, July 1975, p. 5-10.

KRISHNAN, N. C.

Inflation accounting. *Chartered accountant (India)*, v. 23, May 1975, p. 519-21.

Taxation and social progress. *Chartered accountant (India)*, v. 23, Dec. 1974, p. 247-53.

KRISHNAN, RAMA.

Rights of corporate employees to procedural due process. *Akron business and economic review*, v. 6, Fall 1975, p. 43-7.

KRITZINGER, LEON.

Presenting the university view point. *South African chartered accountant*, v. 10, Oct. 1974, p. 342-3.

KRIZAY, JOHN.

Insurers may prefer a government-run health show. *Medical economics*, v. 52, Sept. 1, 1975, p. 129, 133, 136, 138, 143.

KRIZELMAN, SHELDON L.

Shoos, Kenneth J. Contracted management can improve productivity, by Kenneth J. Shoos, Sheldon L. Krizelman, and Philip A. Newbold. (Food service) *Hospitals*, v. 49, May 1, 1975, p. 80-2.

Shoos, Kenneth J. Multifaceted program contains costs, by Kenneth J. Shoos and Sheldon L. Krizelman. *Hospitals*, v. 49, Aug. 1, 1975, p. 41-3.

KROEGER, CARROLL V.

Managerial attitudes toward government roles in electricity and gas, by Carroll V. Kroeger and James R. Rawls. *Public utilities fortnightly*, v. 96, Aug. 14, 1975, p. 22-8.

KROGSTAD, JACK L.

Emerging group of CPAs in the CMA program, by Jack L. Krogstad and John K. Harris. *Ohio CPA*, v. 34, Summer 1975, p. 121-7.

KROL, RICHARD J.

Taxpayers balking at submitting to audits of Multistate Tax Commission. (State & local taxation) *Journal of taxation*, v. 43, Dec. 1975, p. 364-7.

KROLL, JULES.

Commercial bribery: what you can do to prevent it. *Financial executive*, v. 43, Nov. 1975, p. 26-30.

KRONAUER, MARIO.

Information given for tax purposes from Switzerland to foreign countries especially to the United States for the prevention of fraud or the like in relation to certain American taxes. *Tax law review*, v. 30, Fall 1974, p. 47-99.

KRONCKE, CHARLES O.

Frank, Werner G. Classifying conversions of convertible debentures over four years, by Werner G. Frank and Charles O. Kroncke. *Financial management*, v. 3, Summer 1974, p. 33-9.

KRONFELD, EDWIN.

Rule 145: the demise of the no-sale doctrine. *Mergers & acquisitions*, v. 9, Winter 1975, p. 44-54.

KROPATKIN, PHILIP.

Output-oriented auditing - will it respond to the HEWCAS challenge? *Footnote*, Special issue, 1975, p. 8-10.

KRUBECK, RALPH D.

Training the systems information specialist and the information user. *Journal of systems management*, v. 26, Aug. 1975, p. 24-5.

KRUGER, DANIEL F.

Reorganizations: continuity of interest problems. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 213-14.

KRUGMAN, HERBERT E.

What makes advertising effective? *Harvard business review*, v. 53, March-April 1975, p. 96-103.

KRUZENGA, HANK.

Acceptable accounting practices in the Netherlands. (From our European correspondent) *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 21-2.

German Institute's approach to inflation accounting. (Accountancy abroad) *Chartered accountant in Australia*, v. 46, Aug. 1975, p. 40-1.

U.E.C. - what is it? (Accountancy abroad) *Chartered accountant in Australia*, v. 46, Oct. 1975, p. 24-5.

KRUM, JAMES R.

Perspectives on the consequences of big business. *MSU business topics*, v. 23, Summer 1975, p. 60-8.

KRZYSTOFIK, ANTHONY T.

Accountancy in Massachusetts. (Editor's corner) *Massachusetts CPA review*, v. 49, Jan.-Feb. 1975, p. 32.

Early Massachusetts accountants and firms. *Massachusetts CPA review*, v. 49, March-April 1975, p. 13-15.

Robert Hiester Montgomery. (Profile) *Accounting historian*, v. 2, Fall 1975, p. 8.

Setting fees in the inflationary economy. (Editor's corner) *Massachusetts CPA review*, v. 48, Nov.-Dec. 1974, p. 34-5.

KUBIN, KONRAD W.

Accountancy for foreign currency translation: current problems in historical perspective. *Accounting historian*, v. 2, Winter 1975, p. 5, 7.

Interim report of the Research Committee. *Accounting historian*, v. 2, Fall 1975, p. 7.

KUEHFUSS, ERIC.

Horn, Ray. Sec. 1033 plus merger save taxes for cash-short utility, by Ray Horn and Eric Kuhfuss. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 738-9.

KUEHL, CHARLES R.

Di Marco, Nicholas J. Winning moves in motivating junior staff, by Nicholas J. Di Marco and Charles R. Kuehl. *Advanced management journal*, v. 40, Summer 1975, p. 12-22.

KUHN, WILLIAM.

When and how to use Subchapter S. *Practical lawyer*, v. 21, June 1, 1975, p. 25-40.

KUJAWA, CHARLES J.

How to broaden use and income of your camp. *Social agency management and better camp management*, v. 1, Fall 1975, p. 28-33.

KULCZYCKY, MARIA.

What are the bankers up to? And why do they want to keep thrifts out? *Savings & loan news*, v. 95, Nov. 1974, p. 62-7.

KULKARNI, P. V.

Value-analysis: a cost-saving device. *Management accountant (India)*, v. 10, May 2, 1975, p. 301-5.

KULL, DONALD C.

Inflation and financial management: an overview. *Governmental finance*, v. 4, Aug. 1975, p. 5-7.

KUMAR, PREM.

Growth stocks and corporate capital structure theory. *Journal of finance*, v. 30, May 1975, p. 533-47.

Haugen, Robert A. Traditional approach to valuing levered-growth stocks: a clarification, by Robert A. Haugen and Prem Kumar. *Journal of financial and quantitative analysis*, v. 9, Dec. 1974, p. 1031-44.

KUNESH, DAN.

Semantics GA(A)P. *CLU journal*, v. 29, Jan. 1975, p. 53-5.

KUNREUTHER, HOWARD.

Blackburn, Joseph D. Planning horizons for the dynamic lot size model with backlogging, by Joseph D. Blackburn and Howard Kunreuther. *Management science*, v. 21, Nov. 1974, p. 251-5.

KUPFER, T. MILTON.

Elder, Peter. CA-9 dampens hope of customer list writeoffs, edited by Peter Elder and Milton Kupfer. (Accounting) *Journal of taxation*, v. 43, Oct. 1975, p. 204.

Elder, Peter. Corporation takes loss on covenant, not shareholder, by Peter Elder and T. Milton Kupfer. (Accounting) *Journal of taxation*, v. 43, Dec. 1975, p. 369.

Elder, Peter. Do Tax Court decisions disallowing prepaid interest threaten cash basis method? Edited by Peter Elder and T. Milton Kupfer. (Accounting) *Journal of taxation*, v. 43, Dec. 1975, p. 368-9.

Elder, Peter. Imputed interest and 482 loan rates going up to 7%, edited by Peter Elder and Milton Kupfer. (Accounting) *Journal of taxation*, v. 43, Oct. 1975, p. 203.

Elder, Peter. Injury fixes liability for compensation self-insurer, edited by Peter Elder and T. Milton Kupfer. (Accounting) *Journal of taxation*, v. 43, Sept. 1975, p. 162.

Elder, Peter. IRS extends time for full absorption valuation election, edited by Peter Elder and T. Milton Kupfer. (Accounting) *Journal of taxation*, v. 43, Sept. 1975, p. 162-3.

Elder, Peter. IRS outlines new rules for switch to full absorption, edited by Peter Elder and T. Milton Kupfer. (Accounting) *Journal of taxation*, v. 43, Dec. 1975, p. 369-70.

Elder, Peter. Rent must be allocated for use of shareholder assets, edited by Peter Elder and Milton Kupfer. (Accounting) *Journal of taxation*, v. 43, Oct. 1975, p. 203-4.

Financial accounting disclosure of tax matters - conflicts with tax accounting technical requirements. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 253-65.) [110 H]

KUPZHASAR, NARIBAEV.

Computer applications in Soviet accounting. *International journal of accounting, education and research*, v. 10, Fall 1974, p. 33-43.

KURLANTZICK, LEWIS S.

Bard, Robert L. Public performance right in recordings: how to alter the copyright system without improving it, by Robert L. Bard and Lewis S. Kurlantzick. *George Washington law review*, v. 43, Nov. 1974, p. 152-238.

KURNICK, ROBERT D.

Withdrawal of an unfair labor practice complaint by the general counsel as part of an informal settlement is a final order of the Board within the meaning of Section 10(F) of the National Labor Relations act and is thus reviewable by a United States Court of Appeals. (Recent decisions) *George Washington law review*, v. 43, March 1975, p. 936-46.

KURTZ, RONALD.

Birkenstock, John. Career executive assignments - report on a California innovation, by John Birkenstock, Ronald Kurtz and Steven Phillips. *Public personnel management*, v. 4, May-June 1975, p. 151-5.

Test and pay technicians - upward mobility in personnel, by Ronald Kurtz and Goodyear K. Walker. *Public personnel management*, v. 4, July-Aug. 1975, p. 259-62.

KUSHNER, JOSEPH.

Estimation bias in the measurement of cost curves. *Engineering economist*, v. 20, Winter 1975, p. 151-5.

KUTNER, HOWARD B.

Unreportable income of a decedent is subject to double taxation but relief is available. *Taxation for accountants*, v. 15, Aug. 1975, p. 92-7.

KUTSCHELIS, GEORG.

Doing business in the Federal Republic of Germany. *Denver journal of international law and policy*, v. 3, Fall 1973, p. 197-252.

KUTTNER, MONROE S.

AICPA MAS division: an overview. (MAS) *Journal of accountancy*, v. 139, Feb. 1975, p. 96-7.

KUZDRALL, PAUL J.

GPSS simulation of varied inflation rates and their effect on general price-level adjusted financial statements. *Akron business and economic review*, v. 6, Summer 1975, p. 44-51.

KWAN, CHEUKUEN.

Issue of foreign exchange management in U.S. multinationals. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 887-8.

KWIECINSKI, ALFRED.

Selecting the right work station. *Information & records management*, v. 9, Sept. 1975, p. 34-5, 39.

KWIECINSKI, PAUL D.

Holmes, John P. Build employees' confidence and self-esteem, by John P. Holmes and Paul D. Kwiecinski. *Personnel*, v. 52, July-Aug. 1975, p. 45-9.

KWON, IK-WHAN.

Waldo, Charles N. Marketing executives want more help from the computer, by Charles N. Waldo and Ik-Whan Kwon. *Data management*, v. 13, April 1975, p. 18-20.

KYDLAND, FINN.

Hierarchical decomposition in linear economic models. *Management science*, v. 21, May 1975, p. 1029-39.

KYMN, KERN O.

Teaching the independence of the sample mean and variance in applied statistics. *Decision sciences*, v. 6, April 1975, p. 399-402.

KYROUZ, M. E.

Foreign tax rates and tax bases. *National tax journal*, v. 28, March 1975, p. 61-80.

L

L&H study examines lodging loan problem. (Motel memos) *Motel/ motor inn journal*, v. 39, Oct. 1975, p. 45.

L.A. lawyer named to SEC chairmanship. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 12.

LABONTE, ALAN.

Which way to clerical efficiency in labs? *Hospitals*, v. 49, Aug. 16, 1975, p. 81-4.

LABOR

See Also Employment
Hours Of Labor
Industrial Relations
Trade Unions

Cain, Glen G. Challenge of dual and radical theories of the labor market to orthodox theory. *American economic review*, v. 65, May 1975, p. 16-22.

Elver, Robert B. Human resources and resource industries. *Canadian business review*, v. 2, Autumn 1975, p. 26-8.

Fryer, John S. Effects of shop size and labor flexibility in labor and machine limited production systems. *Management science*, v. 21, Jan. 1975, p. 507-15.

Gross, Bertram M. Full employment growthmanship and the expansion of labor supply, by Bertram M. Gross and Jeffrey D. Straussman. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 1-12.

Lekachman, Robert. Managing inflation in a full employment society. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 85-93.

Moses, Stanley. Labor supply concepts: the political economy of conceptual change. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 26-44.

Reck, Ross. Can the production line be humanized? *MSU business topics*, v. 22, Autumn 1974, p. 27-36.

Roach, John M. Weighing the foreign work force. *Conference Board record*, v. 11, Dec. 1974, p. 6-10.

Segall, Joel. Labor and inflation. *Columbia journal of world business*, v. 9, Winter 1974, p. 139-42.

Teague, Burton W. I.L.O.'s world watch on labor standards. *Conference Board record*, v. 12, Nov. 1975, p. 26-30.

Victorisz, Thomas. Full employment at living wages, by Thomas Victorisz, Robert Mier and Bennett Harrison. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 94-107.

Werther, William B. Part-timers: overlooked and undervalued. *Business horizons*, v. 18, Feb. 1975, p. 13-20.

Witzky, Herbert K. How to live with a union. *Cornell hotel and restaurant administration quarterly*, v. 16, Nov. 1975, p. 66-9.

Contracts

See Contracts, Labor

Cost accounting

Controlling production costs. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975. p. 185-213.) [223.5 P]

Kelly, Warren H. Cost accounting and control of routine operations. *Management accounting* (NAA), v. 57, Nov. 1975, p. 15-18.

Costs

Costs edge upward, but rate is slower. (Maintenance cost index) *Factory*, v. 8, Feb. 1975, p. 67.

Janoff, Allan C. Reducing labor turnover costs. (Management advisory services) *CPA* (NYSS), v. 45, Nov. 1975, p. 75-7.

Kendrick, John W. Prospective pickup in productivity. *Conference Board record*, v. 12, May 1975, p. 6-9.

Lyall, David. Overhead cost analysis. *Accountant* (Eng.), v. 173, Aug. 21, 1975, p. 205-6.

Roach, John M. Weighing the foreign work force. *Conference Board record*, v. 11, Dec. 1974, p. 6-10.

Rose, Harvey N. How to control rising warehouse labor costs. *Production and inventory management*, v. 16, First quarter 1975, p. 46-52.

Sprigg, W. T. Controlling direct labor costs through performance reporting. *Cost & management* (Can.), v. 49, March-April 1975, p. 34-9.

Wallace, Marc J. How to minimize labor costs during peak demand periods, by Marc J. Wallace and M. Lynn Spruill. *Personnel*, v. 52, July-Aug. 1975, p. 61-7.

Europe

Roach, John M. Weighing the foreign work force. *Conference Board record*, v. 11, Dec. 1974, p. 6-10.

Great Britain

Hawkins, Kevin. National industrial relations policy. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 162-89.) [223.8 M]

Latin America

Roach, John M. Weighing the foreign work force. *Conference Board record*, v. 11, Dec. 1974, p. 6-10.

Law and regulation

Belford, J. A. For the foreign manager in business in the U.S. - relations with labor. *Conference Board record*, v. 12, Feb. 1975, p. 61-4.

Fasser, Paul J. Disclosure requirements of the Employee retirement income security act of 1974 (ERISA). *Personnel*, v. 52, Jan.-Feb. 1975, p. 10-17.

Hershfield, David C. Labor relations in the New Year. *Conference Board record*, v. 12, Jan. 1975, p. 26-8.

Kurnick, Robert D. Withdrawal of an unfair labor practice complaint by the general counsel as part of an informal settlement is a final order of the Board within the meaning of Section 10(F) of the National labor relations act and is thus reviewable by a United States Court of Appeals. (Recent decisions) *George Washington law review*, v. 43, March 1975, p. 936-46.

Ornati, Oscar A. High cost of discrimination, by Oscar A. Ornati and Edward Giblin. *Business horizons*, v. 18, Feb. 1975, p. 35-40.

Steiman, Susan H. Title VII of the 1964 Civil rights act - a seniority system which bases lay-offs and recalls on length of employment is bona fide under Title VII since it does not perpetuate the effects of past hiring discrimination. (Recent decisions) *George Washington law review*, v. 43, March 1975, p. 947-69.

Belgium

Price Waterhouse & Co. Information guide for doing business in Belgium. New York, 1974. 73 p. (Supersedes the guide dated January 1972.) [*759.1 B]

—Germany

Kutschelis, Georg. Doing business in the Federal Republic of Germany. *Denver journal of international law and policy*, v. 3, Fall 1973, p. 197-252.

—Great Britain

Hartigan, P. W. J. Workers' rights in liquidation. *Accountant* (Eng.), v. 172, Feb. 20, 1975, p. 248-9.

Walsh, W. Industrial relations and the law. *Accountant* (Eng.), v. 171, Dec. 12, 1974, p. 785-6.

Statistics

Brown, George H. Stagflation is the word. *Conference Board record*, v. 12, Jan. 1975, p. 7-11.

Gilroy, Curtis L. Supplemental measures of labor force underutilization. *Monthly labor review*, v. 98, May 1975, p. 13-23.

Going rates for key jobs. (BLS survey) *Factory*, v. 7, Oct. 1974, p. 88.

LABOR Department proposes form to report benefit plans. *Taxation for accountants*, v. 14, March 1975, p. 147.

LABOR Department proposes form to report benefit plans. *Taxation for lawyers*, v. 3, May-June 1975, p. 360-1.

LABOR law - National labor relations act. (Recent cases) *Harvard law review*, v. 88, Feb. 1975, p. 804-12.

LABOR RELATIONS

See Industrial Relations

LABOR SUPPLY

Elver, Robert B. Human resources and resource industries. *Canadian business review*, v. 2, Autumn 1975, p. 26-8.

LABOR UNIONS

See Trade Unions

LaBREQUE, ROGER J.

Ritchie, J. R. Brent. Marketing research and public policy: a functional perspective, by J. R. Brent Ritchie and Roger J. LaBrique. *Journal of marketing*, v. 39, July 1975, p. 12-19.

LACCAVOLE, LOUIS A.

ABC's of LIFO. *Connecticut CPA*, v. 38, March 1975, p. 10-11, 14.

LIFO: a bird's eye view of the considerations that must be taken into account in its adoption. (Accounting) *Taxation for accountants*, v. 14, May 1975, p. 266-8.

LACKMAN, CONWAY L.

Who's that suave stranger calling on your customers? (Cont.). *Sales management*, v. 114, May 5, 1975, p. 56, 59-60.

LACQUER

See Paint And Varnish

LADD, HELEN F.

Local education expenditures, fiscal capacity, and the composition of the property tax base. *National tax journal*, v. 28, June 1975, p. 145-58.

LADEN, BEN E.

Impact of inflation on the investor. *Trusts & estates*, v. 114, Jan. 1975, p. 22-5.

LAFFAN, ANNE WHEELER.

Asprey, Winifred. Women speak out on DP careers, by Winifred Asprey and Anne Wheeler Laffan. *Datamation*, v. 21, Aug. 1975, p. 41-3.

LAFFERTY, M. J.

Accountancy in Belgium and Luxembourg: a policy of caution. *Accountant* (Eng.), v. 172, Jan. 9, 1975, p. 37-8.

Corporate report - the two views, by Michael Lafferty and Guy Neely. *Accountancy* (Eng.), v. 86, Oct. 1975, p. 42-4.

St-Gobain-Pont-a-Mousson in London. *Accountancy* (Eng.), v. 86, May 1975, p. 34-6, 38.

LaFLEUR, GERALD W.

Lippman, Russel A. Comparison of financial and tax accounting rules for business combinations, by Russel A. Lippman and Gerald W. LaFleur. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 943-1002.) [750.2 S]

LAFRENTZ, FERDINAND W.

Seventy-fifth anniversary of the firm. *Viewpoint* (Main Lafrentz & Co.), 1st ed., 1974, p. 22-9.

LAGERVALL, LEWIS M.

Should you consider using timesharing? (Management advisory services) *Connecticut CPA*, v. 39, Sept. 1975, p. 24-7.

LAGEWEG, B. J.

Rinnooy Kan, A. H. G. Minimizing total costs in one-machine scheduling, by A. H. G. Rinnooy Kan, B. J. Lageweg and J. K. Lenstra. *Operations research*, v. 23, Sept.-Oct. 1975, p. 908-27.

LAIRD, JAMES L.

Budget's role in the energy crisis. *Air force comptroller*, v. 9, Jan. 1975, p. 34-6.

LAIRD, ROBERT.

Bord na Mona and the changing energy situation. *Management* (Irish), v. 22, April 1975, p. 50-2.

LAITOS, JAN G.

Continuities from the past affecting resource use and conservation patterns. *Oklahoma law review*, v. 28, Winter 1975, p. 60-96.

LAKHANI, CHET.

Robinson, Bruce. Dynamic price models for new-product planning, by Bruce Robinson and Chet Lakhani. *Management science*, v. 21, June 1975, p. 1113-22.

LAKIN, LEONARD.

New CPA law examination: more challenging than ever before. (Student section) *Accounting forum*, v. 44, May-Dec. 1974, p. 49-59.

LALANNE, GEORGE.

Computers in clubs, by George Lalanne and John M. Stefanelli. *Club management*, v. 54, July 1975, p. 18-19, 32-3.

LALL, R. M.

Criticism of the theory of super-profits in valuation of goodwill. *Chartered accountant* (India), v. 24, Oct. 1975, p. 225-9.

Dividend yield method of share valuation - validity x-rayed. *Chartered accountant* (India), v. 23, Nov. 1974, p. 201-4.

LALLAS, TOM.

Wells, Lisalee Anne. Subdivision land dedication: objectives and objections, by Lisalee Anne Wells and Tom Lallas. *Stanford law review*, v. 27, Jan. 1975, p. 419-47.

LA LONDE, BERNARD J.

Managing in uncertain economic times: the case for planning, by Bernard J. La Londe and Paul H. Zinszer. *Long range planning*, v. 8, Oct. 1975, p. 18-22.

LALOR, WILLIAM G.

Sulfates, and sanity. *Public utilities fortnightly*, v. 95, April 10, 1975, p. 16-20.

LAM, WAI P.

Development & significance of corporate audit committees. *CA magazine* (Can.), v. 106, April 1975, p. 32-3, 36-40.
Management representation on audit committees. *CPA* (NYSS), v. 45, Nov. 1975, p. 33-7.

LAMANTIA, JAMES.

Involuntary conversion factor. *Valuation*, v. 22, June 1975, p. 58-64.

LAMB, CHARLES.

Johnston, Derek Lukin. Charles Lamb accountant and author. *CA magazine* (Can.), v. 106, Feb. 1975, p. 36-41.

LAMBERT, JEREMIAH D.

Legal profile of the construction manager. *Real estate review*, v. 4, Winter 1975, p. 84-92.

LAMBERT, SAMUEL JOSEPH.

Basic assumptions in accounting construction. (Accounts world) *Management accountant* (India), v. 9, Aug. 1974, p. 599-608.

LAMBIN, JEAN-JACQUES.

What is the real impact of advertising? *Harvard business review*, v. 53, May-June 1975, p. 139-47.

LAMBLE, H. B.

Dilemma of two inflation accounting exposure drafts. *Chartered accountant in Australia*, v. 46, Sept. 1975, p. 38-40.

LAMDEN, CHARLES W.

American Institute Of Certified Public Accountants. Accounting for depreciable assets, by Charles W. Lamden, Dale L. Gerboth and Thomas W. McRae. New York, c1975. 189 p. (*Accounting research monograph*, no. 1.) [*111.1 A]

LAMDEN, RICHARD S.

Partnership in outpatient day care, by Richard S. Lamden and Lawrence N. Greenstein. *Hospitals*, v. 49, Oct. 16, 1975, p. 87-9.

LAMONT, LANSING.

INCO: a giant learns how to compete. *Fortune*, v. 91, Jan. 1975, p. 104-10, 114, 116.

LAMOREAUX, RALPH W.

Training in operational auditing. *GAO review*, v. 10, Fall 1975, p. 67-72.

LAMOTTA, JOSEPH M.

Quality control. *Pension & welfare news*, v. 10, Dec. 1974, p. 22-3, 25, 28, 33.
Uphill struggle to secure the future of public employees. *Pension world*, v. 11, Aug. 1975, p. 17-20.

LAMPERT, STEVEN A.

Johnson, William L. Foreign situs irrevocable life insurance trusts, by William L. Johnson and Steven A. Lampert. *CLU journal*, v. 29, April 1975, p. 20-9.

LAMPIRIS, LEE.

Hospital industry not so different: efficiency does equal savings. *Hospital financial management*, v. 5, April 1975, p. 22-4.

LANCASTER, KELVIN.

Socially optimal product differentiation. *American economic review*, v. 65, Sept. 1975, p. 567-85.

LANCASTER, STANLEY F.

What's ahead for agri-business. *Credit and financial management*, v. 77, Feb. 1975, p. 38-9.

LANCIONI, RICHARD A.

Reorganization for physical distribution. *Long range planning*, v. 8, Aug. 1975, p. 46-52.

LAND. *Public finance & accountancy*, v. 1, Oct. 1974, p. 315.

LAND

See Also Property
Real Estate

Nesbit, Raymond J. Let the land live on. *Trusts & estates*, v. 114, June 1975, p. 410-12.

Schmidman, Frank. Survey discloses need for better coordination of environmental rules. *Mortgage banker*, v. 35, Sept. 1975, p. 23-7.

Sprague, Willard F. Case for regional land-use planning. *Real estate review*, v. 5, Summer 1975, p. 40-5.

Weiser, Michael. Should pension funds buy raw land? (Real estate) *Institutional investor*, v. 8, Dec. 1974, p. 13.

Government regulation

Carlucci, Robert J. Consumer protection and the Interstate land sales full disclosure act. *St. John's law review*, v. 48, May 1974, p. 947-56.

Chavooshian, B. Budd. Transfer of development rights: a new concept in land-use management, by B. Budd Chavooshian and Thomas Norman. *Appraisal journal*, v. 43, July 1975, p. 400-9.

Downs, James C. Rising role of government in real estate. *Journal of property management*, v. 40, Jan.-Feb. 1975, p. 33-9.

Gramm, W. Philip. Land-use planning: the market alternative, by W. Philip Gramm and Robert B. Ekelund. *Appraisal journal*, v. 43, Oct. 1975, p. 562-76.

Hutchinson, Ira K. How the state of Hawaii land boundaries and titles came into being. *Valuation*, v. 21, Oct. 1974, p. 62, 66-74.

Levi, Donald R. Some economic implications of land-use planning for real estate owners and investors. *Appraisal journal*, v. 43, July 1975, p. 363-72.

Lidman, Russell. Impact of government programs on wheat acreage, by Russell Lidman and D. Lee Bawden. *Land economics*, v. 50, Nov. 1974, p. 327-35.

Reynolds, Anthony. Winds of change, by Anthony Reynolds and Judith Reynolds. *Appraisal journal*, v. 43, Oct. 1975, p. 554-61.

Trevaskis, John P. National land use policy. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 639-41.

—Africa

Barrows, Richard L. African land reform policies: the case of Sierra Leone. (Reports and comments) *Land economics*, v. 50, Nov. 1974, p. 402-10.

—Great Britain

Land. *Public finance & accountancy*, v. 1, Oct. 1974, p. 315.

Great Britain

Spinks, Nigel. Community land - worse than Draco. *Accountancy* (Eng.), v. 86, Oct. 1975, p. 56-8.

Valuation

Abelmann, William W. Appraiser's challenge. *Appraisal journal*, v. 43, April 1975, p. 293-7.

Brown, Gordon T. Predicting future land values via regression. *Valuation*, v. 21, Oct. 1974, p. 32-45.

Cohn, Alexander. Role of the valuer in certain FIG member countries in repurposing land. *Appraisal journal*, v. 43, April 1975, p. 230-44.

Copp, Dana D. Selling the large landholding. *Real estate review*, v. 5, Summer 1975, p. 46-9.

Friedman, Jack P. Valuation of encumbered acreage. *Appraisal journal*, v. 43, July 1975, p. 410-20.

Hutchinson, Ira K. How the state of Hawaii land boundaries and titles came into being. *Valuation*, v. 21, Oct. 1974, p. 62, 66-74.

Peters, William E. Uniform appraisal manuals. (Nebraska taxation) *Nebraska CPA*, v. 9, Spring 1974, p. 8, 23.

Poulos, Roger. Where have all the marshlands gone? (Notes and comments) *Appraisal journal*, v. 43, Jan. 1975, p. 124-6.

LAND and income tax amendment act (no. 2) 1974. *Accountants' journal* (N.Z.), v. 54, March 1975, p. 58-66.

LAND and income tax amendment act (no. 2) 1974. *Accountants' journal* (N.Z.), v. 54, April 1975, p. 83-91.

LAND DEVELOPMENT

See Real Estate Subdivisions

LAND TRUSTS

See Also Trusts - Land

LANDAU, PETER.

Will SDRs become the new supercurrency? *Institutional investor*, v. 9, Aug. 1975, p. 31-4.

LANDE, MARILYN A.

Moll, Dennis B. O.R. information system implemented, by Dennis B. Moll, Marilyn A. Lande and Joseph J. Buckley. *Hospitals*, v. 49, Jan. 1, 1975, p. 55-60.

LANDEKICH, STEPHEN.

Caplan, Edwin H. Human resource accounting: past, present and future, by Edwin H. Caplan and Stephen Landekich. New York. National Association of Accountants, 1974. 156 p. [223.8 C]

LANDEN, WAYNE L.

Chesnut, John. COM: programmers' lib, by John Chesnut and Wayne L. Landen. *Journal of systems management*, v. 26, July 1975, p. 7-11.

LANDFILL OPERATIONS

See Refuse

LANDMARK tax cases: Crane - basis of property includes mortgage. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 187.

ACCOUNTANTS' INDEX 1975

LANDMARK tax cases: Reisman v. Caplin: what is the status of an accountant retained by an attorney? *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 127.

LANDRY, MATT.

External financial reporting by banks, by Matt Landry and Jerry W. Claiborne. *Bankers magazine*, v. 158, Autumn 1975, p. 68-73.

LANDSCAPE GARDENERS

Brickman, Dick. Reduce landscape maintenance costs by proper planning. *Journal of property management*, v. 40, Jan.-Feb. 1975, p. 26-32.

LANDY, HERBERT H.

Accountants' attitudes toward liability claims and malpractice insurance. *National public accountant*, v. 20, Sept. 1975, p. 14-16.

LANE, GLENN A.

Recognizing HEWCAS opportunities. *Footnote*, Special issue, 1975, p. 11-13.

LANE, JOSEPH E.

Miles, Catherine E. Business and personal taxes, by Catherine E. Miles and Joseph E. Lane. 1975 rev. ed. Boston, Allyn and Bacon, c1974. 1 v. (various pagings) [754 M]

LANG, DOROTHY.

Roscoe, A. Marvin. Follow-up methods, questionnaire length, and market differences in mail surveys, by A. Marvin Roscoe, Dorothy Lang and Jagdish N. Sheth. *Journal of marketing*, v. 39, April 1975, p. 20-7.

LANG, DUDLEY M.

Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. Major tax planning for 1974..., Dudley M. Lang, Chairman. New York, Matthew Bender, c1974. 1268 p. [750.2 S]

LANG, FRED F.

Fox, Harold W. LIFO's charms and harms, by Harold W. Fox and Fred F. Lang. *Quarterly review of economics and business*, v. 15, Summer 1975, p. 35-45.

LANG, FRED R.

Cost accounting standards and financial auditing. *Management accounting* (NAA), v. 56, April 1975, p. 21-3.

LANG, JOHN TEMPLE.

Supervision is the key. *Accountancy Ireland*, v. 7, April 1975, p. 23-4.

LANGBEIN, JOHN H.

Substantial compliance with the Wills act. *Harvard law review*, v. 88, Jan. 1975, p. 489-531.

LANGDON, WILLIAM.

Financial accounting standards to be set on an international scale. (Accounting principles and practice) *Cost & management* (Can.), v. 49, March-April 1975, p. 46-8.

LANGE, N. RICHARD.

Zwick, Jude P. Industrial development bonds - accounting and tax treatment, by Jude P. Zwick and N. Richard Lange. *Arthur Andersen chronicle*, v. 3N, Jan. 1975, p. 36-46.

LANGE, OTTO K.

Counting chickens before and after they hatch. *Management accounting* (NAA), v. 57, Nov. 1975, p. 35-6.

LANGE, PER.

Changing face of automation, by Per Lange and Arnold Kaplan. *Banking*, v. 67, Sept. 1975, p. 32-3, 42.

LANGAARD, ERIC.

Green, Robert T. Cross-national comparison of consumer habits and innovator characteristics, by Robert T. Green and Eric Langaard. *Journal of marketing*, v. 39, July 1975, p. 34-41.

LANGEMO, MARK.

Teaching records management, by Mark Langemo and others. *Information & records management*, v. 9, May 1975, p. 18, 20, 22.

LANGETIEG, TERENCE C.

Haugen, Robert A. Empirical test for synergism in merger, by Robert A. Haugen and Terence C. Langetieg. *Journal of finance*, v. 30, Sept. 1975, p. 1003-14.

LANGFORD, GERALD P.

Pensions and the reward package. *Management (Irish)*, v. 22, Feb. 1975, p. 18-19, 21.

LANGTON, JAMES F.

Corporate responsibility and mainstream decisions. *Trusts & estates*, v. 114, July 1975, p. 470-3.

LANKENNER, WANDA A.

Collins, Eliza G. C. Don't call it early retirement, by Eliza G.C. Collins and Wanda A. Lankenner. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 103-18. (Interviews with Wheelock Whitney and William G. Damroth.)

LANNIN, DONALD R.

Is that overseas trip tax-deductible? *Medical economics*, v. 52, Jan. 20, 1975, p. 114-16, 119.

LANSING, DIANE.

Frederiksen, Christian P. Management can be creative, too, by Christian P. Frederiksen and Diane Lansing. *Touche Ross tempo*, v. 21, no. 2, 1975, p. 47-9.

LANTRY, TERRY L.

What is the role of generally-accepted accounting principles? *National public accountant*, v. 20, June 1975, p. 23-5.

LANZONE, ANTHONY M.

Defense lawyer views professional liability and products liability no-fault. *Best's review (Property/liability ed.)*, v. 76, May 1975, p. 28, 30, 90.

LaPIERRE, LOUIS.

Systematic approach to project implementation. (Spectrum) *Infosystems*, v. 22, June 1975, p. 58.

LAPINSKY, MARTIN.

Guide to the sources of the economics of regulation literature. *Public utilities fortnightly*, v. 96, July 17, 1975, p. 21-9.
Two-part tariffs for public utilities: a brief review of the major conceptual economic literature. *Public utilities fortnightly*, v. 94, Dec. 5, 1974, p. 22-7.

LAPOINTE, FRANK A.

Bonfitto, Marco T. Resource management schemes, by Marco T. Bonfitto, Robert B. Hager and Frank A. Lapointe. *Long range planning*, v. 8, June 1975, p. 46-53.

LARKIN, EDWARD P.

Seeds of future shock. *Public utilities fortnightly*, v. 95, April 10, 1975, p. 21-4.

LARKIN, MARK D.

Adding to your already substantial tax vocabulary. (Federal taxes) *California CPA quarterly*, v. 42, Dec. 1974, p. 40, 51.
Don't raise the bridge, just lower the river. (Federal taxes) *California CPA quarterly*, v. 42, March 1975, p. 34.
IRS - CPA - SEC differences. (Federal taxes) *California CPA quarterly*, v. 42, Dec. 1974, p. 40.

LARSEN, NORMAN L.

How to build managerial muscle. *Club management*, v. 54, Jan. 1975, p. 43.

LARSEN, RICHARD G.

Inclusion of manufacturing supplies in LIFO election. (Tax clinic) *Tax adviser*, v. 6, Aug. 1975, p. 484-5.

LARSEN, ROBERT A.

New insight into changes in earnings per share, by Robert A. Larsen and Joseph E. Murphy. *Financial analysts journal*, v. 31, March/April 1975, p. 77-83.

LARSON, HARRY T.

How to become an EDP hero. *Infosystems*, v. 22, June 1975, p. 46-9.

LARSON, KERMIT D.

Note on Vickrey's comment, by Kermit D. Larson and R. W. Schattke. (Correspondence) *Accounting review*, v. 50, Jan. 1975, p. 147.

LARSON, RONALD D.

Simpson, Murray S. Post-mortem planning to reduce the estate tax burden, by Murray S. Simpson and Ronald D. Larson. *Trusts & estates*, v. 114, Feb. 1975, p. 74-7, 120.

LARUE, DAVID W.

Pratt, James W. Investment credit: pass-through provisions more attractive as rate increases, by James W. Pratt and David W. Larue. (Accounting) *Taxation for accountants*, v. 14, May 1975, p. 304-7.

LARUE, JAMES D.

Interspousal tort immunity and the community property classification of personal injury recovery: are they on the way out? By James D. Larue and David R. Risley. *Community property journal*, v. 2, Summer 1975, p. 155-66.

LASLETT, G. M.

Characterising the finite capacity G1/M/1 queue with renewal output. *Management science*, v. 22, Sept. 1975, p. 106-10.

LASSER (J.K.) & CO.

Contrary view on the AICPA contingent fee proposal. (News & views) *CPA (NYSS)*, v. 45, Aug. 1975, p. 12. (Excerpt from J.K. Lasser & Co. news release.)

LASSER (J.K.) TAX INSTITUTE.

How to run a small business, edited by Bernard Greisman. 4th ed., rev. and enl. New York, McGraw-Hill, c1974. 306 p. [209.5 L]

LASSMAN, JOSEPH I.

NYC - fiduciary income tax rules, edited by Joseph I. Lassman. (Local taxation) *CPA journal*, v. 45, Feb. 1975, p. 44.

NYC - split year income tax returns of estates and trusts, edited by Joseph I. Lassman. (Local taxation) *CPA journal*, v. 45, Feb. 1975, p. 43.

NYC - withholding city income tax from federal employees, edited by Joseph I. Lassman. (Local taxation) *CPA journal*, v. 45, Feb. 1975, p. 43-4.

Oakland - license fee on employees, edited by Joseph I. Lassman. (Local taxation) *CPA journal*, v. 45, Feb. 1975, p. 45.

Pittsburgh - Supreme Court upholds parking lot tax, edited by Joseph I. Lassman. (Local taxation) *CPA journal*, v. 45, Feb. 1975, p. 45.

LAST hired, first fired layoffs and Title VII. (Notes) *Harvard law review*, v. 88, May 1975, p. 1544-70.

LAST-IN, FIRST-OUT METHOD

See Inventories-Last-In, First-Out Method

LATHAM-SHARP, NIGEL

For variety, choose an international firm. *Accountancy* (Eng.), v. 86, Nov. 1975, p. 58, 60.

LATIN AMERICA.

Chambers, Alan. Financial planning to counter insidious inflation. *Management accountant* (Eng.), v. 53, April 1975, p. 128-9.

Heskett, Gene H. Multi-national insurance operations: coping with nationalism in Latin America, part 1. (World insurance forum) *Best's review* (Property/liability ed.), v. 75, March 1975, p. 56-60.

LATTA, ROBERT.

Facilities management: an EDP alternative. *Magazine of bank administration*, v. 51, Feb. 1975, p. 45-6.

LATTIN, ROBERT.

Management information system is vital for REITs, by Robert Lattin and Warren Richard. *Real estate review*, v. 4, Winter 1975, p. 64-70.

LAU, H. S.

Jaggi, B. L. Valuation of human resources: a practical model, by B.L. Jaggi and H.S. Lau. *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 29-34.

LAU, HON-SHIANG.

Jaggi, Bikki. Toward a model for human resource valuation: a reply, by Bikki Jaggi and Hon-Shiang Lau. (Correspondence) *Accounting review*, v. 50, April 1975, p. 348-50.

Morse, Wayne J. Toward a model for human resource valuation: a comment. (Correspondence) *Accounting review*, v. 50, April 1975, p. 345-7.

LAU, LAWRENCE J.

Christensen, Laurits R. Transcendental logarithmic utility functions, by Laurits R. Christensen, Dale W. Jorgenson and Lawrence J. Lau. *American economic review*, v. 65, June 1975, p. 367-83.

LAUBE, SHELDON J.

Testa, Charles J. How do you choose a data base management system? Carefully By Charles J. Testa and Sheldon J. Laube. *Infosystems*, v. 22, Jan. 1975, p. 36-9.

LAUDEN, FRANKLYN K.

ABA school gives specialists an overview of the banking business. *Banking*, v. 67, May 1975, p. 34-6.

LAUFER, ARTHUR C.

Operations management. Cincinnati, South-Western Pub. Co., c1975. 548 p. [201.8 L]

LAUGHUNN, D. J.

Forsyth, J. D. Rationing capital in a telephone company, by J.D. Forsyth and D.J. Laughunn. *Financial management*, v. 3, Autumn 1974, p. 36-43.

LAUGHLIN, JAMES L.

Condominium management in crisis. *Buildings*, v. 69, Feb. 1975, p. 77-9.

LAUHER, O. DON.

Harris, Edward C. How to determine net realizable value for a condo development, by Edward C. Harris and O. Don Lauher. (Condominium world) *Real estate review*, v. 5, Fall 1975, p. 38-40.

Harris, Edward C. Selection of accounting method in today's economy, by Edward C. Harris and O. Don Lauher. (Condominium world) *Real estate review*, v. 5, Summer 1975, p. 22-3.

LAUNDRIES

Neller, Ralph E. On-premise laundries continued... *Hospitality* (Food and lodging), v. 13, Nov. 1974, p. R70.

LAURENCE, JOHN.

Education for business. *Accountant* (Eng.), v. 172, May 8, 1975, p. 593-8.

LAUTER, G. PETER.

Multinational corporations in eastern European socialist economies, by G. Peter Lauter and Paul M. Dickie. *Journal of marketing*, v. 39, Oct. 1975, p. 40-6.

LaVAN, HELEN.

Qureshi, Mahmood A. Much more research is needed into human asset accounting, by M. A. Qureshi and Helen LaVan. *Management accounting* (Eng.), v. 53, May 1975, p. 161-3.

LAVELY, JOSEPH A.

Biagioni, Louis F. Impact of accounting on managerial performance, by Louis F. Biagioni and Joseph A. Lavelly. *Managerial planning*, v. 24, July-Aug. 1975, p. 30-4.

Inflation: does the firm benefit? *Management accounting* (NAA), v. 56, June 1975, p. 16-18.

LAVEN, KENYON.

Timesharing grows up. *Infosystems*, v. 22, Feb. 1975, p. 32-4, 53.

LAVENBERG, STEPHEN S.

Steady-state queueing time distribution for the M/G/1 finite capacity queue. *Management science*, v. 21, Jan. 1975, p. 501-6.

LAVENTHOL, LEWIS J.

Dougherty, James P. Lewis J. Lavenhol: no reminiscences - just an admonishment to keep upgrading the standards. *Lavenhol & Horwath perspective*, v. 1, Spring 1975, p. 16-17.

LAVENTHOL KREKSTEIN HORWATH & HORWATH.

Dickerson, Robert W. V. Compliance with GAAPs is not enough: part 2. (Legal cases) *CA magazine*, v. 105, Dec. 1974, p. 42-4.

Horwath & Horwath International. Worldwide operating statistics of the hotel industry: fourth annual report on international hotel operations. New York, Horwath & Horwath International and Lavenhol Krekstein Horwath & Horwath, c1974. 43 p. [*250 Hot]

ACCOUNTANTS' INDEX 1975

Recent Herzfeld decision extends accountants' liability even further. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 70-4.

LAVERDIERE, RAYMOND G.

Information systems and management, by Raymond G. Laverdiere and Ephraim P. Smith. *Managerial planning*, v. 23, May-June 1975, p. 20-3.

LAVOIE, MICHAEL R.

Geographic overview of Medicaid and Medicare health programs in Georgia, 1972, by Michael R. Lavoie and G. E. Alan Dever. *Atlanta economic review*, v. 25, May-June 1975, p. 24-7.

LAW, AVERILL M.

Efficient estimators for simulated queueing systems. *Management science*, v. 22, Sept. 1975, p. 30-41.

LAW, DONALD E.

Managing for productivity. *Arthur Young journal*, Summer-Autumn 1975, p. 2-13.

LAW, PETER.

OSHA and consumer product safety: a risk manager's view. *Risk management*, v. 21, Dec. 1974, p. 26-8.

LAW

See Also Commercial Law

Cramton, Roger C. Law, morality and equal justice. *Trusts & estates*, v. 114, April 1975, p. 210-12, 246.

Fellers, James D. State of the legal profession. *American Bar Association journal*, v. 61, Sept. 1975, p. 1053-9.

Lorenz, Werner. Some comparative aspects of the European unification of the law of products liability. *Cornell law review*, v. 60, Aug. 1975, p. 1005-26.

Voorhees, Theodore. Stimulating intellectual growth in a law firm. *Practical lawyer*, v. 21, Jan. 15, 1975, p. 69-76.

Japan

McMahon, Margaret Mary. Legal education in Japan. *American Bar Association journal*, v. 60, Nov. 1974, p. 1376-80.

Peru

Rose, Stanley F. Introduction to Peruvian law for lawyers and businessmen. *Tax management international journal*, Feb. 1975, p. 3-43.

Unauthorized Practice

See Also Government Agencies And Departments-
Practice Before
Lawyers And Accountants
Tax Practice

Buesser, Frederick G. Kit age and unauthorized practice (divorce, will, and corporation kits). *Unauthorized practice news*, v. 39, Fall-Winter 1974, p. 12-16.

Hetlage, Robert O. U.S. Supreme Court decisions during the past decade affecting the field of unauthorized practice of the law. *Unauthorized practice news*, v. 39, Fall-Winter 1974, p. 17-21.

Unrealistic approach to the use of paralegals. *Law office economics and management*, v. 16, Spring 1975, p. 19-22.

LAW OFFICE MANAGEMENT

See Lawyers

LAVENTHOL KREKSTEIN HORWATH & HORWATH- (Continued)

LAW SCHOOLS

See Schools And Colleges, Law

LAW sets new rules for business participation in Federal elections. *Commerce today*, v. 6, Oct. 27, 1975, p. 5-7.

LAW society's time recording service. *Law office economics and management*, v. 16, Summer 1975, p. 222-6.

LAWINGER, ERNEST J.

Current techniques for reliably valuing close corporation stock for estate and ESOT purposes. *Estate planning*, v. 3, Autumn 1975, p. 32-7.

LAWLER, PATRICK J.

Eisner, Robert. Tax policy and investment: an analysis of survey responses, by Robert Eisner and Patrick J. Lawler. *American economic review*, v. 65, March 1975, p. 206-12.

LAWRENCE, DON.

Forgotten residents: children *Journal of property management*, v. 39, Nov.-Dec. 1974, p. 249-50.

LAWRENCE, DONALD L.

Using the revocable trust and the irrevocable trust side-by-side. *Trusts & estates*, v. 114, Dec. 1975, p. 858-60.

LAWRENCE, RAYMOND J.

Consumer brand choice - a random walk? *Journal of marketing research*, v. 12, Aug. 1975, p. 314-24.

LAWRENSON, DENMAN.

Inflation accounting - which way to go. *South African chartered accountant*, v. 11, April 1975, p. 118-22.

LAWSON, GARY B.

Tax implications of using appreciated property in a property settlement. (Personal tax problems) *Journal of taxation*, v. 42, Jan. 1975, p. 58-60.

LAWSON, GEORGE L.

Soper, Richard H. Financial analysis: avoidance of risk management myopia, by Richard H. Soper and George L. Lawson. *Risk management*, v. 22, March 1975, p. 9-10, 12-15.

LAWSON, GERALD H.

Initial reflections on Sandilands - I. *Certified accountant* (Eng.), Nov. 1975, p. 583-4, 586-8, 634.

LAWSON, TERRY.

Effectively utilizing employees today. *Club management*, v. 54, April 1975, p. 34-5.

LAWSUITS

See Also Court Decisions

LAWTON, PHILIP.

Notes on development gains tax. *British tax review*, no. 5, 1974, p. 282-98.

LAWYER counseling considerations in representing condominium purchasers, by Edwin H. Frank and others. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 464-70.

LAWYERS

- Altman, Mary Ann. Rewards for associate lawyers - non-salary motivators, by Mary Ann Altman and Robert I. Weil. *Practical lawyer*, v. 21, April 15, 1975, p. 69-76.
- American Bar Association. Section of Corporation, Banking and Business Law. Committee on Federal Regulation of Securities. Program of the Committee on Federal Regulation of Securities. *Business lawyer*, v. 30, July 1975, p. 1303-40.
- Broden, Barry C. Toward certifying tax specialists in law and accounting, by Barry C. Broden and Jerome S. Horvitz. *Tax adviser*, v. 6, Aug. 1975, p. 469-75.
- California's prepaid legal service plan - an antitrust review. *Law office economics and management*, v. 15, Winter 1975, p. 541-9.
- Cantwell, William P. Probate and trust lawyer in 2000 A.D. *Real property, probate and trust journal*, v. 10, Spring 1975, p. 233-42.
- Durand, Philip P. Lawyers are fine in their place - but would you want one to marry your daughter? *Law office economics and management*, v. 16, Summer 1975, p. 258-64.
- Eubank, J. Thomas. Future for estate lawyers. *Real property, probate and trust journal*, v. 10, Spring 1975, p. 223-32, 242.
- Fellers, James D. State of the legal profession. *American Bar Association journal*, v. 61, Sept. 1975, p. 1053-9.
- Foer, Albert A. What every lawyer should know about consumer reports. *American Bar Association journal*, v. 61, July 1975, p. 857-60.
- Frierson, James G. Legal advertising. *Law office economics and management*, v. 16, Spring 1975, p. 65-73.
- Gossett, William T. Legal counsel as a social adjuster. (Ideas for action) *Harvard business review*, v. 53, May-June 1975, p. 6-7.
- Lawyers as directors, by Joseph Hinsley and others. *Business lawyer*, v. 30, March 1975, p. 41-64.
- Leach, P. A. New look in disciplinary enforcement in England. *American Bar Association journal*, v. 61, Feb. 1975, p. 212-14.
- Mindes, Marvin W. Lawyer specialty certification: the monopoly game. *American Bar Association journal*, v. 61, Jan. 1975, p. 42-6.
- Pfeiffer, Sophie Douglass. Women lawyers in Rhode Island. *American Bar Association journal*, v. 61, June 1975, p. 740-3.
- Pressly, James G. More on Florida probate without legal counsel; probating estates without legal counsel - Florida courts issue guidelines. *Unauthorized practice news*, v. 39, Spring-Summer 1975, p. 128-32. (Reprinted from *Palm Beach County Bar Association Bulletin*, November, 1974.)
- Redlich, Norman. Lawyers, the temple, and the market place. *Business lawyer*, v. 30, March 1975, p. 65-72.
- Tanay, Emanuel. I sued a lawyer and won. I think. *Medical economics*, v. 52, March 17, 1975, p. 91-2, 97.
- Voorhees, Theodore. Advice to a lawyer commencing practice. *Practical lawyer*, v. 21, Sept. 1, 1975, p. 73-6.
- Voorhees, Theodore. Stimulating intellectual growth in a law firm. *Practical lawyer*, v. 21, Jan. 15, 1975, p. 69-76.
- Welles, Chris. Are the lawyers taking over the business? *Institutional investor*, v. 9, March 1975, p. 77-81, 112-14.
- Wolkin, Paul A. Better way to keep lawyers competent. *American Bar Association journal*, v. 61, May 1975, p. 574-8.
- Wolkin, Paul A. More on a better way to keep lawyers competent. *American Bar Association journal*, v. 61, Sept. 1975, p. 1064-8.

Accounting

- California Certified Public Accountants Foundation For Education And Research. Accounting for law firms. Palo Alto, Calif. c1974. 1 v. (various paging) [*250 Law 3]
- Checklist for reports under the solicitors' accounts rules. *Accountants digest* (Eng.), no. 2, Autumn 1973, p. 1-7.
- Frankenberger, Bertram. Law office accounting procedures and internal controls. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 387-91.) [110 H]

Billing

- California Certified Public Accountants Foundation For Education And Research. Accounting for law firms. Palo Alto, Calif. c1974. 1 v. (various paging) [*250 Law 3]
- Collecting fees. *Law office economics and management*, v. 15, Winter 1975, p. 492-3.
- Goosen, Levi H. Simple integrated time-billing system. *Practical lawyer*, v. 21, March 1, 1975, p. 51-66.
- Iezzi, John G. Are you really making money from associates? *Law office economics and management*, v. 15, Winter 1975, p. 485-91.
- Law society's time recording service. *Law office economics and management*, v. 16, Summer 1975, p. 222-6.

Clients

- American Bar Association. Committee on Professional Ethics. Formal Opinion 337. (Professional ethics opinions) *American Bar Association journal*, v. 60, Nov. 1974, p. 1448-9.
- American Bar Association. Section of Corporation, Banking and Business Law. Committee on Corporate Laws. Scope of lawyers' responses to auditors' requests for information. *Business lawyer*, v. 30, Jan. 1975, p. 513-38.
- Carpenter, Edmund N. Negligent attorney embezzler: Delaware's solution. *American Bar Association journal*, v. 61, March 1975, p. 338-41.
- Christiansen, Jon P. Remedy for the discharge of professional employees who refuse to perform unethical or illegal acts: a proposal in aid of professional ethics. (Notes) *Vanderbilt law review*, v. 28, May 1975, p. 805-41.
- Circuits disagree on fifth amendment as shield for client's books. (Technical notes and comments) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 217.
- Counsel on client complaints. *Law office economics and management*, v. 16, Summer 1975, p. 247-8.
- Crouter, Earl C. Attorney-client privilege has definite limitations when applied to tax cases. *Taxation for lawyers*, v. 3, March/April 1975, p. 297-9.
- Durand, Philip P. Lawyers are fine in their place - but would you want one to marry your daughter? *Law office economics and management*, v. 16, Summer 1975, p. 258-64.
- Freedman, Monroe H. Civil libertarian looks at securities regulation. *Ohio State law journal*, v. 35, 1974, p. 280-9.
- Helstein, Richard S. Why attorneys should welcome an accountant-client privilege bill. *CPA* (NYSS), v. 45, Sept. 1975, p. 31-3.
- Hurowitz, Neil. How to handle a new client. *Practical lawyer*, v. 21, Oct. 1975, p. 11-16.
- Lawyers' responses to accountants in connection with audits, by William H. Webster and others. *Business lawyer*, v. 30, March 1975, p. 207-22.
- Mulhare, Mirta T. How to handle a new client: a psychodynamic approach. *Practical lawyer*, v. 21, Oct. 1975, p. 17-24.
- Redlich, Norman. Lawyers, the temple, and the market place. *Trusts & estates*, v. 114, April 1975, p. 218-20, 256-7.
- Sheppard, John W. Lawyer's ethical response. *Law office economics and management*, v. 16, Summer 1975, p. 265-74.
- Shrager, David S. How to handle a new client: the initial interview in a medical negligence case. *Practical lawyer*, v. 21, Oct. 1975, p. 25-34.
- Steteland, George B. Auditors' requests for information from attorneys (inviting a lawsuit?). (Guest column) *Wisconsin CPA*, Dec. 1974, p. 10-12, 16.
- Voorhees, Theodore. Law partnership: firm development. *Practical lawyer*, v. 21, June 1, 1975, p. 79-84.
- Welles, Chris. Are the lawyers taking over the business? *Institutional investor*, v. 9, March 1975, p. 77-81, 112-14.

Compensation

See Wages, Fees, Salaries-Lawyers

Data Processing

See Also Computers - Effect On Legal Practice

- Bellord, Nicholas J. Use of computers in a solicitor's office. *Law office economics and management*, v. 16, Summer 1975, p. 215-21.
- Brink, David R. Automation in estate planning. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1-78.) [751 N]
- California Certified Public Accountants Foundation For Education And Research. Accounting for law firms. Palo Alto, Calif. c1974. 1 v. (various paging) [*250 Law 3]
- Do's and don'ts on handling floppy disks. *Law office economics and management*, v. 16, Summer 1975, p. 232-4.
- Kelley, Neil D. Lawyers tap computer for case studies. (Users report) *Infosystems*, v. 22, May 1975, p. 68, 70.
- Law society's time recording service. *Law office economics and management*, v. 16, Summer 1975, p. 222-6.
- Lomond, Fred. Versatile competition faces the system 32. *Law office economics and management*, v. 16, Summer 1975, p. 227-31.
- Millnamow, James. Word processing - from rough ideas to finished print. (Law office memos) *American Bar Association journal*, v. 61, Aug. 1975, p. 987-9.

Examinations

See Examinations, Bar

Fees

See Wages, Fees, Salaries-Lawyers

Filing and Indexing

- Engel, Ralph M. Computerizing a will inventory - without a computer. *Law office economics and management*, v. 15, Winter 1975, p. 525-8.
- Operating the in-house records center. *Law office economics and management*, v. 15, Fall 1974, p. 383-7.

Financial management

- Strong, Kline D. Rating the management effectiveness of your office. *Practical lawyer*, v. 21, July 15, 1975, p. 69-80.

Government regulation

- Brakel, Samuel J. Regulating the multistate practice of law, by Samuel J. Brakel and Wallace D. Loh. *Washington law review*, v. 50, June 1975, p. 699-738.
- Tunney, John V. Federal roles in lawyer reform, by John V. Tunney and Jane Lakes Frank. *Stanford law review*, v. 27, Jan. 1975, p. 333-47.

Great Britain

- Checklist for reports under the solicitors' accounts rules. *Accountants digest* (Eng.), no. 2, Autumn 1973, p. 1-7.

Income

See Wages, Fees, Salaries-Lawyers

Internal control

- Frankenberger, Bertram. Law office accounting procedures and internal controls. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 387-91.) [110 H]

Interstate practice

- Brakel, Samuel J. Regulating the multistate practice of law, by Samuel J. Brakel and Wallace D. Loh. *Washington law review*, v. 50, June 1975, p. 699-738.

Liability

- American Bar Association. Section of Corporation, Banking and Business Law. Committee on Corporate Laws. Scope of lawyers' responses to auditors' requests for information. *Business lawyer*, v. 30, Jan. 1975, p. 513-38.
- Avery, Luther J. Is it safe to be an estate planner? *Law office economics and management*, v. 16, Summer 1975, p. 240-6.

- Call, David M. Attorneys' malpractice insurance - does your policy cover rule 10b-5 liability? *Business lawyer*, v. 30, July 1975, p. 1095-1102.
- Cantwell, William P. Probate and trust lawyer in 2000 A.D. *Real property, probate and trust journal*, v. 10, Spring 1975, p. 233-42.
- Cheek, James H. Professional responsibility and self-regulation of the securities lawyer. *Washington and Lee law review*, v. 32, Summer 1975, p. 597-635.
- Counsel on client complaints. *Law office economics and management*, v. 16, Summer 1975, p. 247-8.
- Jennings, Richard W. Corporate lawyer's responsibilities and liabilities in pending legal opinions. *Business lawyer*, v. 30, March 1975, p. 73-80.
- Lipman, Frederick D. SEC's reluctant police force: a new role for lawyers. *New York University law review*, v. 49, Oct. 1974, p. 437-77.
- Luvera, Paul N. How to avoid legal malpractice. *Law office economics and management*, v. 16, Summer 1975, p. 249-57.
- Mathews, Arthur F. Liabilities of lawyers under the Federal securities laws. *Business lawyer*, v. 30, March 1975, p. 105-55.
- Responsibility of lawyers advising management, by Donald J. Evans and others. *Business lawyer*, v. 30, March 1975, p. 13-39.
- Rising malpractice suits and insurance rate increases. *Law office economics and management*, v. 16, Summer 1975, p. 237-9.
- Survey of 1974 securities law developments, by Patrick K. Arey and others. *Washington and Lee law review*, v. 32, Summer 1975, p. 719-839.

Libraries

See Libraries

Management

- Brockett, Donald C. Case-tracking/evaluation system for law office, by Donald C. Brockett and Malcolm E. McClain. *Journal of systems management*, v. 26, Aug. 1975, p. 38-44.
- Burns, R. Emerson. Administrative manager and the managing partner. *Law office economics and management*, v. 16, Spring 1975, p. 31-7.
- Goosen, Levi H. Simple integrated time-billing system. *Practical lawyer*, v. 21, March 1, 1975, p. 51-66.
- Law society's time recording service. *Law office economics and management*, v. 16, Summer 1975, p. 222-6.
- Millnamow, James. Word processing - from rough ideas to finished print. (Law office memos) *American Bar Association journal*, v. 61, Aug. 1975, p. 987-9.
- Muckelstone, Robert S. Legal assistant in estate planning. *Real property, probate and trust journal*, v. 10, Summer 1975, p. 263-75.
- Pasquesi, Theodore A. Preprinted letters do the job. *Law office economics and management*, v. 16, Spring 1975, p. 119-29.
- Sternin, Bernard. Programmed approaches to office paperwork. *Practical lawyer*, v. 21, June 1, 1975, p. 55-70.
- Strong, Kline D. Rating the management effectiveness of your office. *Practical lawyer*, v. 21, July 15, 1975, p. 69-80.
- Strong, Kline D. Rating the management effectiveness of your office - part II. *Practical lawyer*, v. 21, Sept. 1, 1975, p. 57-72.

Office layout

- Altman, Mary Ann. Good and the bad of conversions. *American Bar Association journal*, v. 61, Jan. 1975, p. 72, 74, 78, 80-2.
- Altman, Mary Ann. Law office layout and design. *American Bar Association journal*, v. 61, Jan. 1975, p. 54-6, 58, 60, 62.
- Kilmer, James M. Space and motion - lessons from industrial engineering. (Law office memos) *American Bar Association journal*, v. 61, Feb. 1975, p. 240-2.
- Rubenstein, Albert I. What is the quality of life in your firm? *American Bar Association journal*, v. 61, Jan. 1975, p. 64, 66, 70, 72.

Organization and procedure

- Collecting fees. *Law office economics and management*, v. 15, Winter 1975, p. 492-3.
- Rikili, Donald C. How to file real estate title opinions. *Practical lawyer*, v. 21, Jan. 15, 1975, p. 77-80.
- Strong, Kline D. Legal assistants - the systems approach, by Kline D. Strong and William N. Henderson. *Law office economics and management*, v. 15, Fall 1974, p. 344-54.
- Thompson, Noel H. Coping with continuances. *Practical lawyer*, v. 21, March 1, 1975, p. 73-8.
- Voorhees, Theodore. Stimulating intellectual growth in a law firm. *Practical lawyer*, v. 21, Jan. 15, 1975, p. 69-76.

Partnerships

- Cantor, Daniel J. Plans for distributing law firm profits. (Law office memos) *American Bar Association journal*, v. 61, Jan. 1975, p. 124-5.
- Ethics opinions - purchase of interest in law partnership. *Law office economics and management*, v. 16, Summer 1975, p. 280-4.
- Voorhees, Theodore. Law partnership: firm development. *Practical lawyer*, v. 21, June 1, 1975, p. 79-84.

Pensions

- See Pensions-Lawyers
Pensions-Self-Employed

Personnel

- Beck, Leif C. Developing a procedure for recruiting and hiring secretarial help. *Law office economics and management*, v. 16, Spring 1975, p. 23-30.
- Erdman, David W. Juriscan: smart hiring is more than an art - it's a science. *American Bar Association journal*, v. 61, Jan. 1975, p. 50-3.
- Ethics of legal assistants. *Law office economics and management*, v. 15, Fall 1974, p. 355-63.
- Jones, Danny. Why lawyers and clients need trained legal assistants. *Law office economics and management*, v. 15, Fall 1974, p. 333-9.
- Mucklestone, Robert S. Legal assistant in estate planning. *Real property, probate and trust journal*, v. 10, Summer 1975, p. 263-75.
- Strong, Kline D. Rating the management effectiveness of your office. *Practical lawyer*, v. 21, July 15, 1975, p. 69-80.
- Unrealistic approach to the use of paralegals. *Law office economics and management*, v. 16, Spring 1975, p. 19-22.

Professional Corporations

- See Also Professional Corporations And Associations
- Dahlstrom, John A. Some advantages of corporate form. *Law office economics and management*, v. 16, Summer 1975, p. 285-7.
- Ethics opinions - purchase of interest in law partnership. *Law office economics and management*, v. 16, Summer 1975, p. 280-4.
- Plastiras, George N. Legal professional corporation in Arkansas, fact or fad? By George N. Plastiras and Harvey L. Bell. *Law office economics and management*, v. 15, Fall 1974, p. 368-76.

Professional Ethics

- See Professional Ethics-Lawyers

Profit Sharing

- See Profit Sharing-Lawyers

Records

- Carpenter, Edmund N. Negligent attorney embezzler: Delaware's solution. *American Bar Association journal*, v. 61, March 1975, p. 338-41.

- Crouter, Earl C. Attorney-client privilege has definite limitations when applied to tax cases. *Taxation for lawyers*, v. 3, March/April 1975, p. 297-9.
- Operating the in-house records center. *Law office economics and management*, v. 15, Fall 1974, p. 383-7.
- Rikili, Donald C. How to file real estate title opinions. *Practical lawyer*, v. 21, Jan. 15, 1975, p. 77-80.

Relation to Securities and Exchange Commission

- Cheek, James H. Professional responsibility and self-regulation of the securities lawyer. *Washington and Lee law review*, v. 32, Summer 1975, p. 597-635.
- Derieux, Samuel A. Public accountability under securities laws. *Ohio State law journal*, v. 35, 1974, p. 255-60.
- Freedman, Monroe H. Civil libertarian looks at securities regulation. *Ohio State law journal*, v. 35, 1974, p. 280-9.
- Lipman, Frederick D. SEC's reluctant police force: a new role for lawyers. *New York University law review*, v. 49, Oct. 1974, p. 437-77.
- Sexton, John J. Shrinking tax shelter umbrella. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 715-32.
- Sommer, A. A. Commission and the bar: forty good years. *Business lawyer*, v. 30, Nov. 1974, p. 5-14.
- Walker, James W. Self-regulation and due process at the American Stock Exchange, Inc. *Ohio State law journal*, v. 35, 1974, p. 290-4.

Relation to tax administration

- Eubank, J. Thomas. What is the present position of, and future prospects for, the lawyer in estate planning? *Estate planning*, v. 2, Spring 1975, p. 153-9.
- Gordon, Jack M. Adversary impacts on tax administration. *Tax executive*, v. 26, July 1974, p. 340-6.
- Roesch, Richard. Tax role of state attorneys general. *Tax executive*, v. 27, April 1975, p. 287-94.

Reports and statements

- California Certified Public Accountants Foundation For Education And Research. Accounting for law firms. Palo Alto, Calif. c1974. 1 v. (various paging) [*250 Law 3]

Salaries

- See Wages, Fees, Salaries-Lawyers

Social responsibility

- Cheek, James H. Professional responsibility and self-regulation of the securities lawyer. *Washington and Lee law review*, v. 32, Summer 1975, p. 597-635.
- Gossett, William T. Corporation lawyer's social responsibilities. *American Bar Association journal*, v. 60, Dec. 1974, p. 1517-20.
- Jennings, Richard W. Corporate lawyer's responsibilities and liabilities in pending legal opinions. *Business lawyer*, v. 30, March 1975, p. 73-80.
- Redlich, Norman. Lawyers, the temple, and the market place. *Trusts & estates*, v. 114, April 1975, p. 218-20, 256-7.
- Sheppard, John W. Lawyer's ethical response. *Law office economics and management*, v. 16, Summer 1975, p. 265-74.
- Stanley, Justin A. Lawyer's role in educating young people for citizenship. *American Bar Association journal*, v. 60, Nov. 1974, p. 1367-70.

Specialization

- See Specialization

Staff training

- Jones, Danny. Why lawyers and clients need trained legal assistants. *Law office economics and management*, v. 15, Fall 1974, p. 333-9.
- Strong, Kline D. Legal assistants - the systems approach, by Kline D. Strong and William N. Henderson. *Law office economics and management*, v. 15, Fall 1974, p. 344-54.

Statistics

White, James P. Is that burgeoning law school enrollment ending? *American Bar Association journal*, v. 61, Feb. 1975, p. 202-4.

Taxation

See Taxation, United States-Lawyers

Timekeeping

California Certified Public Accountants Foundation For Education And Research. Accounting for law firms. Palo Alto, Calif. c1974. 1 v. (various paging) [*250 Law 3]

Goosen, Levi H. Simple integrated time-billing system. *Practical lawyer*, v. 21, March 1, 1975, p. 51-66.

LAWYERS AND ACCOUNTANTS

American Bar Association. Section of Corporation, Banking and Business Law. Scope of lawyers' responses to auditors' requests for information. adopted at midyear meeting of Council and committee chairmen, ABA Section of Corporation, Banking and Business Law, January 22-23, 1975. (Reports and resolutions) *Business lawyer*, v. 30, April 1975, p. 989-90. (Resolutions adopted at midyear meeting of Council and committee chairmen, ABA Section of Corporation, Banking and Business Law, January 22-23, 1975.)

American Bar Association. Section of Corporation, Banking and Business Law. Committee on Corporate Laws. Scope of lawyers' responses to auditors' requests for information. *Business lawyer*, v. 30, Jan. 1975, p. 513-38.

American Institute Of Certified Public Accountants. Professional Ethics Division. AICPA ethics rulings: member providing legal services. (Official releases) *Journal of accountancy*, v. 140, Sept. 1975, p. 86.

Bowles, David A. Law society act. *CA magazine* (Can.), v. 106, April 1975, p. 55-7.

Carmichael, Douglas Roy. Lawyers' letters. (Accounting & auditing) *Journal of accountancy*, v. 139, March 1975, p. 80-3.

Carpenter, Edmund N. Negligent attorney embezzler: Delaware's solution. *American Bar Association journal*, v. 61, March 1975, p. 338-41.

Coleman, William T. Different duties of lawyers and accountants. *Business lawyer*, v. 30, March 1975, p. 91-4.

Contrary view on the AICPA contingent fee proposal. (News & views) *CPA* (NYSS), v. 45, Aug. 1975, p. 12. (Excerpt from J.K. Lasser & Co. news release.)

Crouter, Earl C. Attorney-client privilege has definite limitations when applied to tax cases. *Taxation for lawyers*, v. 3, March/April 1975, p. 297-9.

Derieux, Samuel A. Public accountability under securities laws. *Ohio State law journal*, v. 35, 1974, p. 255-60.

Ethics opinions - purchase of interest in law partnership. *Law office economics and management*, v. 16, Summer 1975, p. 280-4.

Eubank, J. Thomas. Future for estate lawyers. *Real property, probate and trust journal*, v. 10, Spring 1975, p. 223-32, 242.

Helstein, Richard S. Why attorneys should welcome an accountant-client privilege bill. *CPA* (NYSS), v. 45, Sept. 1975, p. 31-3.

Hoffman, Arthur S. Are accountant's work papers given to an attorney privileged? Edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, May 1975, p. 54-5.

Lawyers' responses to accountants in connections with audits. by William H. Webster and others. *Business lawyer*, v. 30, March 1975, p. 207-22.

Lawyers vs. the accountants. (Numbers game) *Forbes*, v. 116, Dec. 1, 1975, p. 49, 52.

Lore, Martin M. Attorney-CPA can't be tax specialist says Calif. Bar, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, March 1975, p. 188.

McKay, Robert B. Common concerns and interests of accountants and lawyers. (Guest editorial) *CPA* (NYSS), v. 45, Aug. 1975, p. 5-6.

McQueen, John J. Interprofessional relations. *Attorney-CPA*, Fall 1975, p. 1-2.

Proposed SAS for evaluating legal risks issued by AudSEC. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 24, 26.

Stetteland, George B. Auditors' requests for information from attorneys (inviting a lawsuit?). (Guest column) *Wisconsin CPA*, Dec. 1974, p. 10-12, 16.

Solomon, Kenneth I. When lawyers and auditors need each other. by Kenneth I. Solomon and Charles Chazen. *Practical lawyer*, v. 21, March 1, 1975, p. 79-87.

Statement on principles in estate planning. (Official releases) *Journal of accountancy*, v. 140, Nov. 1975, p. 75.

Wharton, Don. Dilemma of the unasserted claim. (Focus on accounting & auditing) *Michigan CPA*, v. 27, July-Aug. 1975, p. 35-43.

Wharton, Don. Dilemma of the unasserted claim. *Arthur Young journal*, Spring 1975, p. 6-17.

LAWYERS as directors, by Joseph Hinsey and others. *Business lawyer*, v. 30, March 1975, p. 41-64.

LAWYERS obligations grow as Lifo disclosure rules change. *Taxation for lawyers*, v. 3, May-June 1975, p. 341.

LAWYERS' responses to accountants in connection with audits, by William H. Webster and others. *Business lawyer*, v. 30, March 1975, p. 207-22.

LAWYERS vs. the accountants. (Numbers game) *Forbes*, v. 116, Dec. 1, 1975, p. 49, 52.

LAX, CHARLES M.

Rubenstein, Edwin A. IRS steps up use of criminal penalties for non-payment of payroll taxes, by Edwin A. Rubenstein and Charles M. Lax. (Fraud and negligence) *Journal of taxation*, v. 43, Oct. 1975, p. 208-10.

LAYNE, ABNER A.

Are you missing out on extra tax exemptions? *Medical economics*, v. 52, Jan. 6, 1975, p. 147.

Beat sliding interest rates with long-term bonds. *Medical economics*, v. 52, March 1975, p. 196, 199.

Bond funds: income portfolios at a discount. *Medical economics*, v. 52, Oct. 27, 1975, p. 74-5.

Can you use this new tax-sheltered retirement plan? *Medical economics*, v. 51, Dec. 9, 1974, p. 145.

Getting behind the glitter of a movie tax shelter. *Medical economics*, v. 51, Dec. 23, 1974, p. 83.

How to survive the great gold rush of '75. *Medical economics*, v. 51, Dec. 9, 1974, p. 31, 36, 38, 42-3.

Think the new Keogh limit is \$7,500? Look again *Medical economics*, v. 52, May 12, 1975, p. 94-5.

Try for this tax break when you sell real estate. *Medical economics*, v. 52, Feb. 3, 1975, p. 94-5.

LAYTON, LeROY.

International accounting conformity - desirable? possible? *South African chartered accountant*, v. 11, June 1975, p. 195-7, 200-2.

LAZER, ROBERT I.

Behavior modification as a managerial technique. *Conference Board record*, v. 12, Jan. 1975, p. 22-5.

LAZERE, MONROE P.

New York: factoring country. *Credit and financial management*, v. 76, Dec. 1974, p. 33, 39-40.

LAZZERI, WILLIAM E.

Change in composition of a partnership offers many opportunities for tax planning. *Taxation for accountants*, v. 15, Nov. 1975, p. 260-8.

LEABO, DICK A.

Warrant price movements and the efficient market model, by Dick A. Leabo and Richard Rogalski. *Journal of finance*, v. 30, March 1975, p. 163-77.

LEACH, P. A.

New look in disciplinary enforcement in England. *American Bar Association journal*, v. 61, Feb. 1975, p. 212-14.

LEADING tax return preparer avoids collapsible label. *Taxation for accountants*, v. 14, March 1975, p. 179-80.

LEAHY, JAMES P.

What to do with underused church properties, by James P. Leahy and Robert W. Lee. *World (PMM & Co.)*, v. 9, Summer 1975, p. 3-7.

LEAKE, P. D.

Lall, R. M. Criticism of the theory of super-profits in valuation of goodwill. *Chartered accountant (India)*, v. 24, Oct. 1975, p. 225-9.

LEAR, FRANCES.

EEO compliance: behind the corporate mask. *Harvard business review*, v. 53, July-Aug. 1975, p. 138-46.

LEARNING CURVE

Hallbauer, Rosalie C. Statistics and management science - their impact on standard costs. *Cost and management (Can.)*, v. 49, May-June 1975, p. 18-27.

Said, Kamal el Dien. Managerial applications of learning functions. *Management accountant (India)*, v. 10, Jan. 2, 1975, p. 7-15.

Schon, Donald A. Deutro-learning in organizations: learning for increased effectiveness. *Organizational dynamics*, v. 4, Summer 1975, p. 2-16.

LEARNING the LEAP way. *Management accounting (NAA)*, v. 56, March 1975, p. 57.

LEASE and let lease. (Letter from America) *Accountant (Eng.)*, v. 172, Jan. 23, 1975, p. 105.

LEASE GUARANTEE PROGRAM

See Also Insurance, Lease Guarantee

LEASE OR BORROW

McCallum, John S. Financial lease: a profitable contract? *CGA magazine (Can.)*, v. 9, Aug. 1975, p. 33-5.

LEASE OR PURCHASE

Bland, Malcolm. Leasing and hire purchase. (Focus on finance for small companies) *Accountancy (Eng.)*, v. 86, June 1975, p. 48, 50.

Clingman, William F. Company car: a management decision. *Management accounting (NAA)*, v. 56, May 1975, p. 51-5.

Elliott, Grover S. Leasing of capital equipment. *Management accounting (NAA)*, v. 57, Dec. 1975, p. 39-42.

Gaylord, E. O. Lease vs. equipment purchase. *Motor freight controller*, Nov. 1975, p. 3-5, 9-11.

Harshfield, Edward G. Equipment leasing riding a boom. *CGA (Can.)*, v. 9, April-May 1975, p. 6-10.

Jones, Lawrence R. Leasing of personal property. *Nebraska CPA*, v. 10, Fall 1975, p. 13-15, 25.

Keller, Thomas F. Optimal financial structure, cost of capital, and the lease-or-buy decision, by Thomas F. Keller and Russell J. Petersen. *Journal of business finance & accounting (Eng.)*, v. 1, Autumn 1974, p. 405-14.

Khtaian, George A. Cost/vendor evaluation system. *Journal of systems management*, v. 26, Aug. 1975, p. 11-19.

McCallum, John S. Financial lease: a profitable contract? *CGA magazine (Can.)*, v. 9, Aug. 1975, p. 33-5.

LEASE-PURCHASE AGREEMENTS

See Purchase Agreements

LEASEHOLDS

Cormack, George H. Controlling land development with the lease option. *Real estate review*, v. 5, Summer 1975, p. 36-9.

Cormack, George H. Lease option - an innovation for leasehold development. *Journal of property management*, v. 40, Jan.-Feb. 1975, p. 40-2.

Dennis, Marshall W. Close scrutiny helps avoid legal troubles in commercial leases. *Mortgage banker*, v. 35, Dec. 1974, p. 27, 30-2, 34.

Fegan, Thomas H. Condominium financing. *St. John's law review*, v. 48, May 1974, p. 799-816.

Halper, Emanuel B. People and property: negotiating the operating leasehold. *Real estate review*, v. 5, Summer 1975, p. 77-83.

Haymes, Allan. Profit-producing real estate vehicle. (Real estate dealing) *Real estate review*, v. 4, Winter 1975, p. 14-15.

Jarvis, Peter R. In re Leasing Consultants, Inc.: the double perfection rule for security assignments of true leases. (Notes) *Yale law journal*, v. 84, July 1975, p. 1722-33.

Pennak, Mark W. Constitutional law - eminent domain - just compensation for a lessee's renewal expectation. (Recent developments) *Washington law review*, v. 50, Nov. 1974, p. 195-208.

Financing

Cormack, George H. Lease option - an innovation for leasehold development. *Journal of property management*, v. 40, Jan.-Feb. 1975, p. 40-2.

Dennis, Marshall W. Close scrutiny helps avoid legal troubles in commercial leases. *Mortgage banker*, v. 35, Dec. 1974, p. 27, 30-2, 34.

LEASES

See Also Percentage Leases

ASD comments on FASB lease proposal. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 26.

Basi, Bart A. Tax aspects of leasing: lessee's viewpoint. *Tax executive*, v. 27, July 1975, p. 365-78. (Includes appendix I - problem lease agreement.)

Brown, Nicholas. Lessor points of leasing. *CGA (Can.)*, v. 9, April-May 1975, p. 12-15.

Cormack, George H. Controlling land development with the lease option. *Real estate review*, v. 5, Summer 1975, p. 36-9.

Felsten, Ralph W. Escalation spells survival. *Buildings*, v. 69, May 1975, p. 50-6.

Fensterstock, Lyle S. Leveraged leasing as applied to cooperatives. *Cooperative accountant*, v. 27, Winter 1974, p. 7-22.

Halper, Emanuel B. People and property: negotiating the operating leasehold. *Real estate review*, v. 5, Summer 1975, p. 77-83.

Halper, Emanuel B. People and property: silent clauses in a tenant's form lease. *Real estate review*, v. 5, Fall 1975, p. 97-104.

Harris, Milton M. Leveraged leasing: profits or illusions? *Magazine of bank administration*, v. 51, Sept. 1975, p. 56-63.

Harshfield, Edward G. Equipment leasing riding a boom. *CGA (Can.)*, v. 9, April-May 1975, p. 6-10.

James, John W. Wide world of bank leasing, 4: innovative bank leasing, by John W. James and Alan I. Goldman. *Bankers magazine*, v. 158, Summer 1975, p. 39-42.

- Javaras, George B. New leveraged lease guidelines, by George B. Javaras and George R. Nelson. *Taxes - the tax magazine*, v. 53, July 1975, p. 388-403.
- Jones, Lawrence R. Leasing of personal property. *Nebraska CPA*, v. 10, Fall 1975, p. 13-15, 25.
- Kelley, Edward N. Rent escalation clause for apartment leases. *Journal of property management*, v. 40, July/Aug. 1975, p. 162-6.
- McCallum, John S. Financial lease: a profitable contract? *CGA magazine* (Can.), v. 9, Aug. 1975, p. 33-5.
- National Retail Merchants Association. Committee on Accounting Principles. Criteria for lease capitalization. (Auditing & reporting) *CPA journal*, v. 45, May 1975, p. 50. (Excerpt from Analysis of issues related to accounting for leases, *Retail control*, Oct. 1974.)
- Packham, E. Richard. Analysis of the risks of leveraged leasing. *Journal of commercial bank lending*, v. 57, March 1975, p. 2-29.
- Palmer, Thomas G. Wide world of bank leasing, 2: conflicts and competition with bank lending. *Bankers magazine*, v. 158, Summer 1975, p. 28-32.
- Percentage lease tables. *Buildings*, v. 68, Dec. 1974, p. 62-4.
- Pierce, Happy. Leasing and the lessee. *Management accounting* (NAA), v. 57, Dec. 1975, p. 33-6.
- Pillsbury, Wilbur F. Computer augmented accounting: CompuGuide two. Cincinnati, South-Western Pub. Co., c1971. 184 p. [*203.9 P]
- Rose, Peter S. Wide world of bank leasing, 1: bank leasing - an overview, by Peter S. Rose and Donald R. Fraser. *Bankers magazine*, v. 158, Summer 1975, p. 22-6.
- Shapiro, Harvey D. Lease financing's moment of truth. (Corporate financing) *Institutional investor*, v. 9, May 1975, p. 85-7, 89-90, 120.
- Shenkel, William M. Case for index leases. *Journal of property management*, v. 40, July/Aug. 1975, p. 156-61.
- Siegel, Brian N. Traps in terminating the insolvent tenant's lease. *Real estate review*, v. 5, Summer 1975, p. 63-8.
- Sundblad, Harry A. Automobile leasing. *Management accounting* (NAA), v. 56, March 1975, p. 53-4.
- Welty, Joanne. Enforceability of bankruptcy forfeiture clauses in commercial leases. (Bankruptcy law) *St. John's law review*, v. 49, Winter 1975, p. 271-82.

Accounting

- All change in U.S. accounting standards. *Accountancy* (Eng.), v. 86, Jan. 1975, p. 9.
- ASSC sub-committee looks at leasing. *Accountancy* (Eng.), v. 86, Feb. 1975, p. 16.
- Chamberlain, Douglas C. Capitalization of lease obligations. *Management accounting* (NAA), v. 57, Dec. 1975, p. 37-8, 42.
- Davidson, Sidney. Lease capitalization and inflation accounting, by Sidney Davidson and Roman L. Weil. *Financial analysis journal*, v. 31, Nov.-Dec. 1975, p. 22-9, 57.
- Decision on leases may be left up to Congress. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 7-8.
- Elam, Rick. Effect of lease data on the predictive ability of financial ratios. *Accounting review*, v. 50, Jan. 1975, p. 25-43.
- Financial accounting revolution. (News & views) *CPA journal*, v. 45, Jan. 1975, p. 9-11.
- Financial Accounting Standards Board. Accounting for leases - dated July 2, 1974. Stamford, Conn., 1974. 5 v. (*Public record*, v. 9, Discussion Memorandum. Pt. 1, Sections A, B and C: Position papers submitted in respect of Discussion Memorandum. - Pt. 2, Sections A and B: Transcript of public hearing held Nov. 18-21, 1974.) [*111.1 F]
- Gaylord, E. O. Lease vs. equipment purchase. *Motor freight controller*, Nov. 1975, p. 3-5, 9-11.
- Houghton, Clarence W. Accounting for leveraged leases. (In Haskins & Sells. *Selected papers* 1973. New York, c1974. p. 61-78.) [110 H]
- Hunter, Derrell E. Disclosure of noncapitalized lease commitments in financial statements of lessees. *Motor freight controller*, Jan. 1975, p. 4-7, 9-14.
- Kintzele, Philip L. Accounting treatment by lessees in the electric utility industry. *Akron business and economic review*, v. 6, Fall 1975, p. 35-9.

- Lease and let lease. (Letter from America) *Accountant* (Eng.), v. 172, Jan. 23, 1975, p. 105.
- Miller, Malcolm C. Lease reporting labyrinth, by Malcolm C. Miller and Richard D. Morris. (Points from published accounts) *Chartered accountant in Australia*, v. 45, May 1975, p. 25-9, 31.
- National Retail Merchants Association. Accounting Principles Committee. Analysis of issues related to accounting for leases. *Retail control*, v. 43, Oct. 1974, p. 21-44. (In response to FASB's discussion memo, *Accounting for leases*.)
- National Retail Merchants Association. Committee on Accounting Principles. Computation of lease capitalization amount. (Auditing & reporting) *CPA journal*, v. 45, April 1975, p. 88. (Excerpt from Analysis of issues related to accounting for leases, *Retail control*, Oct. 1974.)
- Palmer, Thomas G. Wide world of bank leasing, 2: conflicts and competition with bank lending. *Bankers magazine*, v. 158, Summer 1975, p. 28-32.
- Pierce, Happy. Leasing and the lessee. *Management accounting* (NAA), v. 57, Dec. 1975, p. 33-6.
- Seidler, Lee J. FASB proposes a new cookbook on lease accounting. *Accounting issues* (Bear Stearns & Co.), Sept. 15, 1975, p. 9-11. (Reprint file, *A)
- To capitalize or not to capitalize, that is the question. (Numbers game) *Forbes*, v. 115, Jan. 15, 1975, p. 42-3.
- Watt, George C. Setting standards for reporting lease transactions. (News and views) *CPA* (NYSS), v. 45, June 1975, p. 8-10. (Excerpt from *Price Waterhouse review*, 1975, no. 1.)
- Watt, George C. Setting standards for reporting lease transactions. *Price Waterhouse review*, v. 20, no. 1, 1975, p. 29-31.
- Whitman, Robert O. Accounting primer: a lease is a lease is a lease. *Financial executive*, v. 43, Dec. 1975, p. 20-5, 28.
- Wyman, Harold E. Classifying the receivable in a lease transaction: a dilemma, by Harold E. Wyman and Wesley T. Andrews. (Education research) *Accounting review*, v. 50, Oct. 1975, p. 908-9.

Costs

- Elliott, Grover S. Leasing of capital equipment. *Management accounting* (NAA), v. 57, Dec. 1975, p. 39-42.
- James, John W. Wide world of bank leasing, 4: innovative bank leasing, by John W. James and Alan I. Goldman. *Bankers magazine*, v. 158, Summer 1975, p. 39-42.

Financing

- Albenda, David. Net lease financing transactions under the proposed Bankruptcy act of 1973, by David Albenda and Daniel S. Lief. *Business lawyer*, v. 30, April 1975, p. 713-21.
- Blum, James D. Lease disclosure by lessees, by James D. Blum and Dale A. Buckmaster. *Delaware CPA*, v. 1, May 1974, p. 9-15.
- Chamberlain, Douglas C. Capitalization of lease obligations. *Management accounting* (NAA), v. 57, Dec. 1975, p. 37-8, 42.
- Fensterstock, Lyle S. Leveraged leasing as applied to cooperatives. *Cooperative accountant*, v. 27, Winter 1974, p. 7-22.
- Grinyer, John R. Lease evaluation solution: a comment and alternative. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 231-5.
- Harris, Milton M. Does equipment leasing have a place in your bank? - part II. *Journal of commercial bank lending*, v. 58, Oct. 1975, p. 57-60.
- James, John Robert. Before you make that lease deal, do your risk management homework. *Banking*, v. 67, April 1975, p. 74, 76.
- Malernee, James K. Secured residual values in bank leasing arrangements, by James K. Malernee and Andrew J. Senchack. *Journal of commercial bank lending*, v. 58, Sept. 1975, p. 56-61.
- McCallum, John S. Financial lease: a profitable contract? *CGA magazine* (Can.), v. 9, Aug. 1975, p. 33-5.
- Stebbins, Richard B. Wide world of bank leasing, 3: early termination in leveraged lease financing. *Bankers magazine*, v. 158, Summer 1975, p. 34-7.

Law

- Hollman, Telford F. Implied warranty of habitability in leased premises. (Notes) *American business law journal*, v. 12, Fall 1974, p. 185-90.
- Jarvis, Peter R. In re Leasing Consultants, Inc.: the double perfection rule for security assignments of true leases. (Notes) *Yale law journal*, v. 84, July 1975, p. 1722-33.

Long-term

- Kintzele, Philip L. Accounting treatment by lessees in the electric utility industry. *Akron business and economic review*, v. 6, Fall 1975, p. 35-9.
- Tax treatment of lease termination payments. *Taxation for accountants*, v. 14, May 1975, p. 314.

Real estate

- Cannon, Joel Robert. Guidelines for leasing office space. *Association management*, v. 27, Jan. 1975, p. 47-8.
- Dennis, Marshall W. Close scrutiny helps avoid legal troubles in commercial leases. *Mortgage banker*, v. 35, Dec. 1974, p. 27, 30-2, 34.
- Sillocks, H. Jackson. Financial sense in sales and real estate leasebacks. *Real estate review*, v. 5, Spring 1975, p. 89-95.
- Wagner, Edward M. Real estate leasing check list. *CGA (Can.)*, v. 9, Oct. 1975, p. 34-6.

Reports and statements

- Elam, Rick. Effect of lease data on the predictive ability of financial ratios. *Accounting review*, v. 50, Jan. 1975, p. 25-43.
- Watt, George C. Setting standards for reporting lease transactions. *Price Waterhouse review*, v. 20, no. 1, 1975, p. 29-31.

LEASING

- Findlay, M. Chapman. Sensitivity analysis of IRR leasing models. *Engineering economist*, v. 20, Summer 1975, p. 231-41.

LEASING COMPANIES

See Also Automobile Leasing Companies
Machinery And Equipment Rental

- Brown, Nicholas. Lessor points of leasing. *CGA (Can.)*, v. 9, April-May 1975, p. 12-15.
- Harris, Milton M. Does equipment leasing have a place in your bank? - part II. *Journal of commercial bank lending*, v. 58, Oct. 1975, p. 57-60.
- How to make leasing decisions. (Finance) *Modern healthcare*, v. 3, May 1975, p. 16p.
- Rose, Peter S. Wide world of bank leasing. I: bank leasing - an overview, by Peter S. Rose and Donald R. Fraser. *Bankers magazine*, v. 158, Summer 1975, p. 22-6.

Finance

- Lewis, Paul O. Financing moderate size leasing companies. *Burroughs clearing house*, v. 59, July 1975, p. 28, 55.

Statistics

- American Rental Association. Cost-of-doing-business survey, for calendar year 1973 (or most recent fiscal year), prepared by Dean C. Coddington, Eugene K. Ogier and Joyce McCorkle. Moline, Ill., c1974. 60 p. [*250 Lea 2]

- LEAST adverse alternative approach to substantive review under NEPA. (Notes) *Harvard law review*, v. 88, Feb. 1975, p. 735-58.

LEATHER GOODS

See Also Tanning

LEATHERMAN, J. RALPH.

- DPMA International president 1975-76. *Data management*, v. 13, Aug. 1975, p. 10-13.

LEAUTAUD, JOSE L. LOPEZ.

- Jeynes, Paul H. Fundamentals of accounting/economic/financial evaluation. *Engineering economist*, v. 20, Summer 1975, p. 297-311.

LEAVE OF ABSENCE

See Wages, Fees, Salaries - Leave Of Absence

LEAVITT, LOREN D.

- Appraisal process comes of age. *Valuation*, v. 21, Oct. 1974, p. 46-54.

LEBECK, WARREN W.

- Opportunities for business in futures trading. *Conference Board record*, v. 12, Aug. 1975, p. 46-8.

LEBENSBAUM, LEON.

- Siegel, Joel. Concept of materiality, by Joel Siegel and Leon Lebensbaum. *Accountant (Eng.)*, v. 173, Aug. 28, 1975, p. 233-5.

LECHT, CHARLES P.

- What computer systems are doing to corporations. *Data management*, v. 13, Sept. 1975, p. 75-7.

LECHT, LEONARD A.

- Pricing out our priorities. *Conference Board record*, v. 12, Sept. 1975, p. 17-24.

LEDBETTER, THOMAS L.

- How to terminate a qualified pension plan: a step-by-step analysis of the procedures. (Compensation) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 188-90.

LEDGERLESS BOOKKEEPING

See Bookkeeping-Ledgerless

LEDGERS

See Also Books Of Account
Journals
Records

LEE, DAVID.

- Installment loan profitability analysis: its application in a proposal to finance hospital receivables, by David Lee and McKenna Jordan. *Journal of commercial bank lending*, v. 57, May 1975, p. 47-57.

LEE, G. A.

- Concept of profit in British accounting, 1760-1900. *Business history review*, v. 49, Spring 1975, p. 6-36.

LEE, GEOFFREY A.

- Florentine bank ledger fragments of 1211: some new insights. *Journal of accounting research*, v. 11, Spring 1973, p. 47-61.

LEE, J. FINLEY.

- Keintz, Richard J. Accounting for future losses: the risk management problem, by Richard J. Keintz and J. Finley Lee. *Risk management*, v. 22, Jan. 1975, p. 6-10, 12, 14.

LEE, JOHN H.

- EDP: planning a portfolio. *Pension world*, v. 11, March 1975, p. 29.

LEE, JOHN JIN.

- Clock, Edwin H. Article 85 and European antitrust litigation: a search for economic balancing, by Edwin H. Clock and John Jin Lee. (Notes) *Stanford law review*, v. 27, May 1975, p. 1275-1301.

LEE, LAWRENCE J.

Partnership special allocation: when will it be upheld: Orrisch analyzed. (Partnerships & subchapter S) *Journal of taxation*, v. 43, Sept. 1975, p. 138-44.
Partnership taxation in the estate situation. *Trusts & estates*, v. 114, March 1975, p. 154-7.
Section 1231 gains and losses. *Practical lawyer*, v. 21, Sept. 1, 1975, p. 25-42.

LEE, REBECCA M.

Jancura, Elise G. Evidential matter in the audits of computerized records. (Electronic data processing) *Woman CPA*, v. 37, July 1975, p. 15-16, 30.

LEE, ROBERT D.

Personnel management information systems for state and local governments, by Robert D. Lee and William M. Lucianovic. *Public personnel management*, v. 4, March-April 1975, p. 84-9.

LEE, ROBERT F.

Welch, James R. Year end tax planning in light of recent Connecticut tax legislation and developments, by James R. Welch and Robert F. Lee. *Connecticut CPA*, v. 39, Dec. 1975, p. 10-11.

LEE, ROBERT W.

Leahy, James P. What to do with underused church properties, by James P. Leahy and Robert W. Lee. *World (PMM & Co.)*, v. 9, Summer 1975, p. 3-7.

LEE, SANG M.

Lerro, A. J. Financial ratios as predictors of failure, by A. J. Lerro and S. M. Lee. *Georgia CPA*, v. 16, Summer 1975-76, p. 6-9.

Optimizing university admissions planning: reply to comment, by Sang M. Lee and Laurence J. Moore. *Decision sciences*, v. 6, Jan. 1975, p. 192-3.

LEE, STEVEN JAMES.

Why some companies buy back stock - and some don't. *Nation's business*, v. 63, Aug. 1975, p. 55, 58.

LEE, T. A.

Accounting standards and effective financial reporting-II: a review in principle. *Accountants' magazine* (Scot.), v. 79, Feb. 1975, p. 73-81.

Accounting standards and effective financial reporting - I: a review in principle. *Accountant's magazine* (Scot.), v. 79, Jan. 1975, p. 25-30.

Empirical research into information utility and acceptability. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 140-4.

LEECH, STEWART A.

Profitability, rates of return and prices justification. *Abacus*, v. 10, Dec. 1974, p. 147-59.

LEEPER, CHARLES S.

Requirement of actual competition under Section 2(a) of the Robinson-Patman act. (Notes) *University of Pittsburgh law review*, v. 36, Fall 1974, p. 186-202.

LE FEBVRE, CHARLES N.

Look at annual reports of employee benefit plans, by Charles N. Le Febvre and Donald A. Barnes. *Management accounting* (NAA), v. 57, Dec. 1975, p. 51-3.

LEFEVRE, THOMAS V.

Tax law of lease transactions revisited. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 764-76.

LEFF, GARY.

What now with NOW accounts? *Bankers magazine*, v. 158, Autumn 1975, p. 92-3.

LEFF, NATHANIEL H.

International sourcing strategy. *Columbia journal of world business*, v. 9, Fall 1974, p. 71-9.

LEFKOWITZ, STEPHEN R.

From the thoughtful tax man. *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 53-6.

LEFTWICH, RICHARD W.

Leo, Kenneth J. Goodwill on consolidation, by Kenneth J. Leo and Richard W. Leftwich. *Chartered accountant in Australia*, v. 45, April 1975, p. 5-7, 12.

LeFURGY, FRANCIS A.

Offshore captives and the new pension law. *Risk management*, v. 22, Feb. 1975, p. 16.

LEGAL AID SOCIETIES

See Non-Profit Organizations, Legal Aid Societies

LEGAL developments in marketing. *Journal of marketing*, v. 39, Jan. 1975, p. 93-104.

LEGAL EDUCATION

See Education, Lawyers
Schools And Colleges, Law

LEGAL ETHICS

See Professional Ethics-Lawyers

LEGERE, NORMAN A.

Required: study and analysis for acceptable long-range planning. *Club management*, v. 54, Sept. 1975, p. 28, 30-1.

LEGH, PETER R. PENNINGTON.

Internal control of personnel policies. *Certified accountant* (Eng.), Nov. 1974, p. 553-4.

What profit? - a subjective look at profits and inflation accounting. *Accountant* (Eng.), v. 172, Jan. 9, 1975, p. 41-3.

LEHMAN, CHARLES C.

Profile of the Colorado CPA firm - 1974. *Colorado CPA report*, v. 39, Winter 1975, p. 5-13.

LEHMAN, DONALD R.

Semon, Thomas T. Cautionary note on difference in attribute importance for different industrial products. *Journal of marketing*, v. 39, Jan. 1975, p. 79.

LEHMAN, EDWARD.

Some legal aspects of systems purchasing. *Newspaper controller*, v. 28, Nov. 1974, p. 6-7, 11.

LEHMAN, RICHARD S.

Estate selling expenses can give double tax benefit through use of an inter vivos trust. *Estate planning*, v. 2, Summer 1975, p. 212-15.

LEHMANN, DONALD R.

Beckwith, Neil E. Importance of halo effects in multi-attribute attitude models, by Neil E. Beckwith and Donald R. Lehmann. *Journal of marketing research*, v. 12, Aug. 1975, p. 265-75.

Hulbert, James. Reducing error in question and scale design: a conceptual framework, by James Hulbert and Donald R. Lehmann. *Decision sciences*, v. 6, Jan. 1975, p. 166-73.

O'Shaughnessy, John. Reply to a cautionary note on difference in attribute importance for different industrial products, by John O'Shaughnessy and Donald R. Lehmann. *Journal of marketing*, v. 39, Jan. 1975, p. 80.

LEHRMAN, LEW.

Glanzberg, Al. If you don't do your marketing homework, you may just flunk the course, by Al Glanzberg and Lew Lehrman. *Hospitality* (Food and lodging), v. 13, Nov. 1974, p. R32, R34.

LEIBERMAN, ARTHUR Z.

Structuring of an events-accounting information system, by Arthur Z. Leiberman and Andrew B. Whinston. *Accounting review*, v. 50, April 1975, p. 246-58.

LEIBOLD, ARTHUR W.

Conversion process; mutual to stock savings and loan associations, by Arthur W. Leibold and Max Wilfand. *Business lawyer*, v. 30, Nov. 1974, p. 129-49.

LEIBOWICZ, BARRY.

Distributions under Securities investor protection act may not be capital gain. (Personal tax problems) *Journal of taxation*, v. 42, March 1975, p. 166-9.

LEIBOWITZ, EPHRAIM K.

Proposed Bankruptcy act: preferences affecting credit executives. *Credit and financial management*, v. 77, Feb. 1975, p. 30-1, 36.

LEIBOWITZ, MARTIN L.

Integrating tax effects into bond portfolio management. *Bankers magazine*, v. 158, Spring 1975, p. 92-100.

LEIBY, ADRIAN C.

Recent developments in the marketability of private placements. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972, p. 165-74.) [724 C]

LEIDER, ARNOLD.

How to wrap around a mortgage. *Real estate review*, v. 4, Winter 1975, p. 29-34.

LEIGHTON, ERIC A.

Accounting and the determination of revenue requirements. *Public utilities fortnightly*, v. 96, Sept. 11, 1975, p. 17-21.

LEIJONHUFVUD, AXEL.

Clower, Robert. Coordination of economic activities: a Keynesian perspective, by Robert Clower and Axel Leijonhufvud. *American economic review*, v. 65, May 1975, p. 182-8.

LEININGER, WAYNE.

Undergraduate accounting programs in Virginia. *Virginia accountant*, v. 27, Dec. 1974, p. 30-2.

LEININGER, WAYNE E.

Corcoran, A. Wayne. Isolating accounting variances via partitioned matrices, by A. Wayne Corcoran and Wayne E. Leininger. (Education research) *Accounting review*, v. 50, Jan. 1975, p. 184-8.

Kahalas, H. Manpower planning model for organizational effectiveness, by Harvey Kahalas and Wayne E. Leininger. *Long range planning*, v. 8, Aug. 1975, p. 85-90.

LEIT, MITCHELL.

Professional office planning: Accountant, audit thy needs. *National public accountant*, v. 20, Aug. 1975, p. 8-11.

LEITCH, ROBERT A.

Hilliard, Jimmy E. Cost-volume-profit analysis under uncertainty: a log normal approach, by Jimmy E. Hilliard and Robert A. Leitch. *Accounting review*, v. 50, Jan. 1975, p. 69-80.

LEITCH, ROBERT ALAN.

Edwards, James Don. Sequential financial analysis: decision trees, by James Don Edwards and Robert Alan Leitch. *Cost and management* (Canada), v. 49, Jan.-Feb. 1975, p. 24-8.

Marketing strategy and the optimal production schedule. *Management science*, v. 21, Nov. 1974, p. 302-12.

LEKACHMAN, ROBERT.

Managing inflation in a full employment society. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 85-93.

LELIEVRE, CLARA C.

Auditor's opinion reports. (Financial statements) *Woman CPA*, v. 37, Jan. 1975, p. 14-15.

Barcelona, Constance T. Ms. CPA: part 2., by Constance T. Barcelona, Clara C. Lelievre and Thomas W. Lelievre. *Journal of college placement*, v. 35, Spring 1975, p. 34-40.

Barcelona, Constance T. Profession's underutilized resource: the woman CPA, by Constance T. Barcelona, Clara C. Lelievre and Thomas W. Lelievre. *Journal of accountancy*, v. 140, Nov. 1975, p. 58-64.

Barcelona, Constance T. Women in accounting: eddies and midstream currents, by Constance T. Barcelona, Thomas W. Lelievre and Clara C. Lelievre. *Woman CPA*, v. 37, Jan. 1975, p. 3-6, 30.

Comparability means to have like things reported alike - Trueblood Commission report. (Financial statements) *Woman CPA*, v. 37, Oct. 1975, p. 9-10, 30.

New look in financial statements. (Financial statements) *Woman CPA*, v. 37, July 1975, p. 17-18, 31.

Problems related to unaudited statements for the small practitioner. (Financial statements) *Woman CPA*, v. 37, April 1975, p. 16-18.

LELIEVRE, THOMAS W.

Barcelona, Constance T. Ms. CPA: part 2., by Constance T. Barcelona, Clara C. Lelievre and Thomas W. Lelievre. *Journal of college placement*, v. 35, Spring 1975, p. 34-40.

Barcelona, Constance T. Profession's underutilized resource: the woman CPA, by Constance T. Barcelona, Clara C. Lelievre and Thomas W. Lelievre. *Journal of accountancy*, v. 140, Nov. 1975, p. 58-64.

Barcelona, Constance T. Women in accounting: eddies and midstream currents, by Constance T. Barcelona, Thomas W. Lelievre and Clara C. Lelievre. *Woman CPA*, v. 37, Jan. 1975, p. 3-6, 30.

LEMANN, THOMAS B.

Doctor trust: principles for successful planning that emerge from analysis of the cases. *Estate planning*, v. 2, Autumn 1974, p. 2-8.

LEMBERSKY, MARK R.

Counterexample in continuous Markov decision chains, by Mark R. Lembersky and Melvin L. Ott. (Notes) *Management science*, v. 21, Nov. 1974, p. 358-9.

Preferred rules in continuous time Markov decision processes. *Management science*, v. 21, Nov. 1974, p. 348-57.

LEMKE, KENNETH W.

Capital maintenance and confusion. *Abacus*, v. 10, June 1974, p. 26-38.

LEMLECH, BERNARD.

Tax status of condominium homeowners associations, by Bernard Lemlech and Fred Richard Shapiro. *Footnotes* (Kenneth Leventhal & Co.), Jan. 1975, p. 20-4.

LEMMONS, PERRY O.

Thar's gold in them thar (portfolios) *Georgia CPA*, v. 16, Winter 1974-75, p. 20-1, 30.

LEMOINE, AUSTIN J.

Granot, Daniel. Approximations for a service system with nonindependent interarrival times, by Daniel Granot, Frieda Granot and Austin Lemoine. (Technical notes) *Operations research*, v. 23, Jan.-Feb. 1975, p. 162-6.

Queueing system with heterogeneous servers and autonomous traffic control. *Operations research*, v. 23, July-Aug. 1975, p. 681-6.

LENIHAN, STEPHEN J.

Chartier revisited - alternative tax and the net operating loss. *CPA (NYSS)*, v. 45, Nov. 1975, p. 29-32.

LENROW, GERALD I.

Abnormal losses: when are capital losses deductible against ordinary income? By Gerald I. Lenrow and Emanuel Halpern. (Insurance taxation) *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 62-6.

Civil penalties and interest - gentle persuaders for compliance with the taxlaws, by Gerald I. Lenrow and Emanuel Halpern. (Insurance taxation) *Best's review* (Property/liability ed.), v. 76, June 1975, p. 80, 82, 84, 86-90.

Civil penalties and interest - gentle persuaders for compliance with the taxlaws, by Gerald I. Lenrow and Emanuel Halpern. *Best's review* (Property/liability ed.), v. 75, April 1975, p. 26, 94-8.

Civil penalties and interest - gentle persuaders for compliance with the taxlaws, by Gerald I. Lenrow and Emanuel Halpern. (Insurance taxation) *Best's review* (Property/liability ed.), v. 75, March 1975, p. 84, 86, 88.

Current tax trends in the insurance industry, by Gerald I. Lenrow and Ralph Milo. New York, Coopers & Lybrand, 1974. 32 p. [*400.1]

IRS concedes - expirations may be depreciable, by Gerald I. Lenrow and Emanuel Halpern. (Insurance taxation) *Best's review* (Property/liability ed.), v. 75, Feb. 1975, p. 70-5.

Pendulum swings back - two circuit courts of appeals reject the Chartier rule - Supreme Court to review, by Gerald I. Lenrow and Emanuel Halpern. (Insurance taxation) *Best's review* (Property/liability ed.), v. 76, July 1975, p. 74, 76, 78-80.

LENSTRA, J. K.

Rinnooy Kan, A. H. G. Minimizing total costs in one-machine scheduling, by A. H. G. Rinnooy Kan, B. J. Lageweg and J. K. Lenstra. *Operations research*, v. 23, Sept.-Oct. 1975, p. 908-27.

LENT, CHARLES W.

Socio-economic assistance program. *Management accounting* (NAA), v. 57, Aug. 1975, p. 11-13, 16.

LENT, GEORGE E.

Value-added tax in developing countries. *Finance and development*, v. 11, Dec. 1974, p. 35-7.

LENTILHON, ROBERT W.

Continuing education in the largest accounting firms. (Administration of accountants practice) *CPA (NYSS)*, v. 45, Sept. 1975, p. 70-2.

LEO, KENNETH J.

Equity method of accounting for investments, by Kenneth J. Leo and Peter J. Best. *Australian accountant*, v. 44, Nov. 1974, p. 602-6.

Goodwill on consolidation, by Kenneth J. Leo and Richard W. Leftwich. *Chartered accountant in Australia*, v. 45, April 1975, p. 5-7, 12.

LEONARD, COLIN R.

Accountants as managers? *Australian accountant*, v. 44, Dec. 1974, p. 674-6.

LEONARD, JAMES O.

Information management: the systems approach to information and records management - Part II, by James O. Leonard and G. Theodore Nygreen. *Information & records management*, v. 9, Feb. 1975, p. 8, 10, 36-8.

LEONTIADES, MILTON C.

Case for dividend tax reform. *Conference Board record*, v. 12, April 1975, p. 48-54.

LEONTIEF, WASSILY.

Structure of the world economy. *American economic review*, v. 64, Dec. 1974, p. 823-34.

LENER, EUGENE M.

Impact of competition on rate of return. *Public utilities fortnightly*, v. 94, Dec. 5, 1974, p. 28-33.

On utility financing. *Public utilities fortnightly*, v. 95, May 8, 1975, p. 30-4.

LENER, HERBERT J.

Employment taxes: parent's officers not employees of subs. where no substantial services performed, edited by Herbert J. Lerner. (Tax clinic) *Tax adviser*, v. 6, Aug. 1975, p. 481.

Highlights of the 1974 pension reform legislation, by Herbert J. Lerner and Harold Dankner. New York, American Institute of Certified Public Accountants, c1974. 23 p. (Reprinted from the *Tax Adviser*, Nov. 1974.) [*208.9 L]

LIFO: readoption generally requires consent and triggers prior adjustment. (Tax clinic) *Tax adviser*, v. 6, Aug. 1975, p. 483-4.

Sec. 334(b)(2): multiple two-tier liquidations of purchased group qualify for stepped-up basis under consolidated regs. (Tax clinic) *Tax adviser*, v. 6, Aug. 1975, p. 485.

LENER, PERRY A.

USA: legislative proposals affecting the taxation of foreign trusts. *Tax management international journal*, March 1975, p. 10-14.

LENER, RALPH E.

Transferring tangible property to charitable organizations - tax considerations for the collector. *Trusts & estates*, v. 114, June 1975, p. 402-5, 426-32.

LERRO, A. J.

Financial ratios as predictors of failure, by A. J. Lerro and S. M. Lee. *Georgia CPA*, v. 16, Summer 1975-76, p. 6-9.

LESLIE, D. A.

Monetary-unit sampling in auditing. *International journal of government auditing*, v. 2, April 1975, p. 5-7.

LESAPARRE, MICHAEL.

Congress ponders a new role in Federal regulations. *Hospital*, v. 49, Oct. 16, 1975, p. 49-52.

LESSIG, V. PARKER.

Horrell, James F. Note on a multivariate generalization of the Kruskal-Wallis test, by James F. Horrell and V. Parker Lessig. *Decision sciences*, v. 6, Jan. 1975, p. 135-41.

LESTER WITTE & COMPANY.

Caplan, Edwin H. Human resource accounting: past, present and future, by Edwin H. Caplan and Stephen Landekich. New York, National Association of Accountants, 1974. 156 p. [223.8 C]

LESURE, JOHN D.

Annual cost of operations report: lodging today and tomorrow. *Hospitality* (Food and lodging), v. 14, July 1975, p. L39-54.

LETHEM, FRANCIS J.

Innovation in education in Western Africa. *Finance and development*, v. 11, Dec. 1974, p. 26-8, 42.

LET'S talk about: handling reservations, part one. (El patio) *Motel/motor inn journal*, v. 38, June 1975, p. 31-2, 34, 36-40.

LETTER STOCK

See Stock - Restricted

LETTERS

See Also Comfort Letters
No-Action Letter
Resumes

American Bar Association. Section of Corporation, Banking and Business Law. Scope of lawyers' responses to auditors' requests for information, adopted at midyear meeting of Council and committee chairmen, ABA Section of Corporation, Banking and Business Law, January 22-23, 1975. (Reports and resolutions) *Business lawyer*, v. 30, April 1975, p. 989-90. (Resolutions adopted at midyear meeting of Council and committee chairmen, ABA Section of Corporation, Banking and Business Law, January 22-23, 1975.)

Carmichael, Douglas Roy. Lawyers' letters. (Accounting & auditing) *Journal of accountancy*, v. 139, March 1975, p. 80-3.

Dickhut, Harold W. Professional resume/job search guide, by Harold W. Dickhut and Marvel J. Davis. 3rd ed. Chicago, Management Counselors, Inc., c1975. 254 p. (Appendices (p. 245-52): Reference books for employer list preparation. Executive recruiters, consultants, CPA firms.) [202.8 D]

Homrich, Raymond F. Tax-season crunch can be substantially reduced by previewing office procedures. *Taxation for accountants*, v. 15, Nov. 1975, p. 300-5.

Kessler, Clemm C. Getting the most from application blanks and references, by Clemm C. Kessler and George J. Gibbs. *Personnel*, v. 52, Jan.-Feb. 1975, p. 53-62.

Marlow, Richard A. Payouts by the matrix method. *Mergers & acquisitions*, v. 9, Winter 1975, p. 4-18.

Murray, Michael H. If you have any questions, please do not hesitate to contact us. *Best's review* (Property-liability ed.), v. 75, Feb. 1975, p. 80-3.

Pasquesi, Theodore A. Preprinted letters do the job. *Law office economics and management*, v. 16, Spring 1975, p. 119-29.

Raby, William L. How - and when - to get a ruling, by William L. Raby, Marvin N. Berlin and Albert B. Ellen-tuck. *Practical accountant*, v. 8, May-June 1975, p. 16-23.

Wharton, Don. Dilemma of the unasserted claim. *Arthur Young journal*, Spring 1975, p. 6-17.

Wharton, Don. Dilemma of the unasserted claim. (Focus on accounting & auditing) *Michigan CPA*, v. 27, July-Aug. 1975, p. 35-43.

Yolton, Guy L. Little editing of your association letters can go a long way. *Association management*, v. 27, Feb. 1975, p. 60-1.

LETTERS OF CREDIT

Edmonds, John W. Commercial paper, bank deposits and collection, and letters of credit. *Business lawyer*, v. 30, April 1975, p. 869-83.

Murray, Daniel E. Letters of credit in nonsale of goods transactions. *Business lawyer*, v. 30, July 1975, p. 1103-23.

LETTERS OF REPRESENTATION

See Also Clients' Written Representations

American Bar Association. Section of Corporation, Banking and Business Law. Committee on Corporate Laws. Scope of lawyers' responses to auditors' requests for information. *Business lawyer*, v. 30, Jan. 1975, p. 513-38.

Borden, Arthur M. Drafting problems under Rule 144. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972. p. 81-105.) [724 C]

Lipton, Martin. Analysis of SEC Rule 144. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972. p. 27-70.) [724 C]

Solomon, Kenneth I. When lawyers and auditors need each other, by Kenneth I. Solomon and Charles Chazen. *Practical lawyer*, v. 21, March 1, 1975, p. 79-87.

LETTERS OF SUGGESTION

See Reports, Accountants'-Supplementary Letter To Client

LEUTERIO, RENATO M.

Marketing enigma in the business of banking. (Financial management) *Accountants' journal* (P.I.), v. 24, no. 1, 1974, p. 27-9.

LEUTHOLD, STEVEN C.

Market: a candy store. *Dun's review*, v. 105, Feb. 1975, p. 76-7, 80, 82, 84.

LEV, BARUCH.

Friedman, Abraham. Surrogate measure for the firm's investment in human resources, by Abraham Friedman and Baruch Lev. *Journal of accounting research*, v. 12, Autumn 1974, p. 235-50.

Honeycutt, T. Crawford. Microeconomic consequences of corporate mergers: a comment. *Journal of business* (U. of Chicago), v. 48, April 1975, p. 267-74.

Multiperiod adjustment model for the firm's capital structure, by Baruch Lev and Dov Pekelman. *Journal of finance*, v. 30, March 1975, p. 75-91.

Reid, Samuel Richardson. Microeconomic consequences of corporate mergers: comment. *Journal of business* (U. of Chicago), v. 48, April 1975, p. 275-80.

Rejoinder to Reid and Honeycutt, by Baruch Lev and Gershon Mandelker. *Journal of business* (U. of Chicago), v. 48, April 1975, p. 281-2.

LEV, JOSEPH A.

Merchandising management - how much can be mechanized? *Retail control*, v. 43, Oct. 1974, p. 48-62.

LEVASSEUR, MICHEL.

Altman, Edward I. Comparative analysis of risk measures: France and the United States, by Edward I. Altman, Bertrand Jacquillat and Michel Levasseur. *Journal of finance*, v. 29, Dec. 1974, p. 1495-1511.

LEVENBERG, ARNOLD.

Company law in South Africa. *South African chartered accountant*, v. 11, Aug. 1975, p. 261-4.

Group annual financial statements. *South African chartered accountant*, v. 10, Nov. 1974, p. 378.

LEVENSON, ALAN B.

Cohen, Manuel F. Letter stock: implications of new Rule 144, edited by Manuel F. Cohen and Alan B. Levenson. 2nd ed. New York, Law Journal Seminars-Press, c1972. 333 p. (A seminar sponsored by the *New York law journal*.) [724 C]

LEVENTHAL, KENNETH.

How to handle insolvency. *Footnotes* (Kenneth Leventhal & Co.), Jan. 1975, p. 2-5.

LEVERAGE

Benson, Benjamin. Strategy of tax shelter. *Journal of accountancy*, v. 140, July 1975, p. 47-55.

Fensterstock, Lyle S. Leveraged leasing as applied to cooperatives. *Cooperative accountant*, v. 27, Winter 1974, p. 7-22.

Hagaman, T. Carter. Bank leverage doesn't pay, by T. Carter Hagaman and Philip K. Chamberlain. *Bankers magazine*, v. 158, Spring 1975, p. 25-30.

Harris, Milton M. Leveraged leasing: profits or illusions? *Magazine of bank administration*, v. 51, Sept. 1975, p. 56-63.

Jacobowitz, Melvin J. Practical guide to the evaluation of the suitability of a tax shelter investment. *Taxation for accountants*, v. 14, March 1975, p. 132-8.

Jacobowitz, Melvin J. Practical guide to the evaluation of the suitability of a tax shelter investment. *Taxation for lawyers*, v. 3, March/April 1975, p. 274-9.

Javaras, George B. New leveraged lease guidelines, by George B. Javaras and George R. Nelson. *Taxes - the tax magazine*, v. 53, July 1975, p. 388-403.

Love, Douglas A. Use and abuse of leverage. *Financial analysts journal*, v. 31, March/April 1975, p. 51-9, 88.

Mann, Phillip L. New leveraged lease guidelines, by Phillip L. Mann and Henry W. Schmidt. *Tax adviser*, v. 6, July 1975, p. 390-6.

Packham, E. Richard. Analysis of the risks of leveraged leasing. *Journal of commercial bank lending*, v. 57, March 1975, p. 2-29.

Stiss, Sol B. Limited partnerships: the IRS attack on tax shelters. *Ohio CPA*, v. 34, Summer 1975, p. 101-20.

Sullivan, Timothy G. Market power, profitability and financial leverage. *Journal of finance*, v. 29, Dec. 1974, p. 1407-14.

Weinmann, Eric. Venture capital for small business. *University of Baltimore law review*, v. 3, Spring 1974, p. 183-206.

LEVERETT, E. J.

Davis, K. R. Cash budget simulation for independent insurance agents, by K. R. Davis, B. W. Taylor and E. J. Leverett. *Best's review* (Property/liability ed.), v. 76, June 1975, p. 26, 28, 30.

Trieschmann, James S. Advising clients on matters of insurance, by James S. Trieschmann and E. J. Leverett. (Practitioners forum) *Journal of accountancy*, v. 139, Jan. 1975, p. 93-5.

Trieschmann, James S. Comparing the U.S. and Canadian comprehensive general liability policy, by James S. Trieschmann and E. J. Leverett. *Risk management*, v. 22, June 1975, p. 38-40.

Trieschmann, James S. Self-insurance: who should use it? By James S. Trieschmann and E.J. Leverett. *Business horizons*, v. 19, Oct. 1975, p. 45-53.

Trieschmann, James S. What a CPA needs to know about general liability insurance, by James S. Trieschmann and E.J. Leverett. *CPA (NYSS)*, v. 45, Aug. 1975, p. 34-7.

LEVESQUE, J. R.

Merchant banks, REITs and MICs: emerging institutions in the financial sector. *Canadian business review*, v. 1, Autumn 1974, p. 18-21.

LEVEY, MARC M.

Analysis of the impact of Quick on estate planning where there is IRD, by Marc M. Levey and Francis B. Brogan. (Estates, trusts & gifts) *Journal of taxation*, v. 42, May 1975, p. 293-7.

Planning for advantageous use of pre-death sale in new climate created by Quick decision, by Marc M. Levey and Francis B. Brogan. *Estate planning*, v. 2, Spring 1975, p. 168-70.

LEVEY, MARK S.

Balancing investment and underwriting risks. *Best's review* (Property/liability ed.), v. 76, Sept. 1975, p. 10, 12, 78, 80.

LEVHARI, DAVID.

Effect of risk on the investment in human capital, by David Levhari and Yoram Weiss. *American economic review*, v. 64, Dec. 1974, p. 950-63.

LEVI, DONALD.

Trust new business division: an opportunity for profit. *Trusts & estates*, v. 114, Aug. 1975, p. 540-3, 569-74.

LEVI, DONALD R.

Some economic implications of land-use planning for real estate owners and investors. *Appraisal journal*, v. 43, July 1975, p. 363-72.

LEVI, MAURICE D.

Simple price-adjustment inventory cycle. (Notes) *Quarterly review of economics and business*, v. 14, Winter 1974, p. 111-13.

LEVIN, HARRIS.

Weintraub, Benjamin. New bankruptcy bill offers an alternative, by Benjamin Weintraub and Harris Levin. *Credit and financial management*, v. 77, Feb. 1975, p. 28-9.

LEVIN, LLOYD M.

Lifestyles in perspective. *Best's review* (Life/health ed.), v. 75, Jan. 1975, p. 22, 24.

LEVIN, MICHAEL R.

Financing the commercial condominium. *Real estate review*, v. 4, Winter 1975, p. 71-7.

LEVIN, N. ARNOLD.

Compensation for trustees under ERISA. (Cases and rulings) *Pension world*, v. 11, June 1975, p. 55-6.

Fiduciary duties under ERISA. *Pension & welfare news*, v. 11, Jan. 1975, p. 65-7, 70.

Fiduciary duties under ERISA - II. (Cases and rulings) *Pension world*, v. 11, April 1975, p. 77-9.

Reflections on ERISA. *Pension world*, v. 11, Feb. 1975, p. 57-8, 61.

LEVIN, ROBERT.

Mombach, Geoffrey S. Debt acceleration on transfer of mortgaged property, by Geoffrey S. Mombach and Robert Levin. (Comments) *University of Miami law review*, v. 29, Spring 1975, p. 584-96.

LEVIN, ROY.

Wulf, William. Local network, by William Wulf and Roy Levin. *Datamation*, v. 21, Feb. 1975, p. 47-50.

LEVIN, SHARON G.

Suburban-central city property tax differentials and the location of industry: some evidence. *Land economics*, v. 50, Nov. 1974, p. 380-6.

LEVIN, SIMON.

Treatment of forfeitures in the qualified profit-sharing plan of a Subchapter S corporation. *Pension and profit-sharing tax journal*, v. 1, Summer (June) 1975, p. 210-19.

LEVINE, KENNETH C.

Practical approach to corporate plan modeling. *Burroughs clearing house*, v. 59, Feb. 1975, p. 18-19, 55-6.

LEVINE, PAUL

AICPA EDP survey: 1974. (Accounting and EDP) *Journal of accountancy*, v. 140, July 1975, p. 81-2.

LEVINE, PHIL

Locating your customers in a segmented market. (Applied marketing) *Journal of marketing*, v. 39, Oct. 1975, p. 72-3.

LEVINGSTON, A. C.

Your conscience and political auditing. *Internal auditor*, v. 32, Nov./Dec. 1975, p. 27-8.

LEVINSON, ROBERT E.

Making your family business more profitable. *University of Michigan business review*, v. 27, May 1975, p. 24-9.

LEVITAN, SAR A.

Does public job creation offer any hope? *Conference Board record*, v. 12, Aug. 1975, p. 58-64.

LEVITT, THEODORE.

Dinosaurs among the bears and bulls. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 41-53.

Marketing myopia. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 26-8, 33-4, 38-9, 44, 173-4, 175-81.

LEVY, CHAUNCEY H.

Accountant's right to lien. (Administration of accountants practice) *CPA (NYSS)*, v. 45, Sept. 1975, p. 67-9.

LEVY, CLAUDINE.

Glover, G. N. New draft directive for the harmonisation of value added tax, by G. N. Glover and Claudine Levy. *British tax review*, no. 4, 1974, p. 206-18.

LEVY, HAIM.

Arditti, Fred D. Portfolio efficiency analysis in three moments: the multiperiod case, by Fred D. Arditti and Haim Levy. *Journal of finance*, v. 30, June 1975, p. 797-809.

Barlev, Benzion. Loss carryback and carryover provision: effectiveness and economic implications, by Benzion Barlev and Haim Levy. *National tax journal*, v. 28, June 1975, p. 173-84.

Multi-period stochastic dominance, by Haim Levy and Jacob Paroush. *Management science*, v. 21, Dec. 1974, p. 428-35.

Reply: safety first - an expected utility principle, by Haim Levy and Marshall Sarnat. *Journal of financial and quantitative analysis*, v. 9, Dec. 1974, p. 1063-4.

LEVY, HARRY.

Inflation, accounting and survival. *Australian accountant*, v. 45, May 1975, p. 218-22.

LEVY, LAWRENCE.

Role of the homeowners' association. *Journal of property management*, v. 40, May/June 1975, p. 106-8.

LEVY, MICHAEL E.

Congressional budget process again reformed, by Michael E. Levy and Delos R. Smith. *Conference Board record*, v. 12, March 1975, p. 12-17.

Constraining inflation: concerns, complacencies, and evidence. *Conference Board record*, v. 12, Oct. 1975, p. 8-14.

LEVY, ROBERT.

Executive title wave. *Dun's review*, v. 105, March 1975, p. 70-2.

Mideast executive hunt. *Dun's review*, v. 105, March 1975, p. 59-60.

LEVY, WALTER K.

Professional management - a matter of size or design. *Retail control*, v. 44, Nov. 1975, p. 2-14.

LEVY, WARREN C.

Understanding the new national condominium insurance, by Warren C. Levy and George W. Grape. *Condominium world*, v. 1, Winter 1975, p. 78-88.

LEVY, WILLIAM H.

Checkup for the health care industry: a symposium, by William H. Levy and others. *Trusts & estates*, v. 114, Aug. 1975, p. 548-53, 571-4.

Rising trust department expenses countered by larger credits in latest New York federal reserve survey. *Trusts & estates*, v. 114, Feb. 1975, p. 68.

Switching to convertibles. *Pension & welfare news*, v. 10, Dec. 1974, p. 17-18, 50.

Taking stock - or leaving it, exclusive fourth annual survey of bank pooled pension funds. *Pension world*, v. 11, May 1975, p. 19-20, 22, 58, 67.

Trust industry goes public - theme of forty-third Midcontinent Trust Conference. *Trusts & estates*, v. 114, Feb. 1975, p. 90-2.

Weighing the options, by William H. Levy and others. *Trusts & estates*, v. 114, Nov. 1975, p. 806-13, 838-9.

LEWELLEN, WILBUR G.

Conceptual reappraisal of cost of capital. *Financial management*, v. 3, Winter 1974, p. 63-70.

Recent evidence on senior executive pay. *National tax journal*, v. 28, June 1975, p. 159-72.

LEWIN, DAVID.

Prevailing-wage principle and public wage decisions. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 473-85.

LEWIS, ANNE.

Things that college never taught me. *Journal of college placement*, v. 35, Winter 1975, p. 52-5.

LEWIS, CRAIG.

CIT. *Bankers monthly*, v. 92, April 15, 1975, p. 22-4, 36, 40.

LEWIS, EDWIN A.

Evolution (and revolution) of the accounting profession. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 5-13.) [110 H]

LEWIS, FRANCIS A.

Provisions of the international convention for the prevention of pollution from ships. (World insurance forum) *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 42, 44-5.

LEWIS, FREDERICK E.

Double-edged sword of Sec. 1236. (Tax clinic) *Tax adviser*, v. 6, Nov. 1975, p. 675-6.

LEWIS, HOWARD L.

Blue cross model: how one plan makes 'em love cost cutting. *Modern healthcare*, v. 4, Oct. 1975, p. 37-41.

Selling of HMOs: 1975. *Modern healthcare*, v. 3, May 1975, p. 33-4, 36, 40.

Separate collective bargaining. *Modern healthcare*, v. 4, July 1975, p. 51-4.

ACCOUNTANTS' INDEX 1975

LEWIS, J. JAMES.

LEWIS, J. JAMES.

Johnson, Howard G. Keep control of foreign exchange operations, by Howard G. Johnson and J. James Lewis. *Bankers magazine*, v. 158, Spring 1975, p. 79-83.

LEWIS, JOHN W.

Management team development: will it work for you? *Personnel*, v. 52, July-Aug. 1975, p. 11-25.

LEWIS, KENNETH A.

Empirical issues in the demand for currency: a multinational study, by Kenneth A. Lewis and Francis F. Breen. *Journal of finance*, v. 30, Sept. 1975, p. 1065-79.

LEWIS, PATRICIA G.

Kalish, Arthur. Professional corporations revisited (after the Employee retirement income security act of 1974), by Arthur Kalish and Patricia G. Lewis. *Tax adviser*, v. 6, June 1975, p. 326-45.

Kalish, Arthur. Professional corporations revisited (after the Employee retirement income security act of 1974), by Arthur Kalish and Patricia G. Lewis. *Tax lawyer*, v. 28, Spring 1975, p. 471-510.

LEWIS, PAUL O.

Financing moderate size leasing companies. *Burroughs clearing house*, v. 59, July 1975, p. 28, 55.

LEWIS, STEVEN E.

Attorneys' minimum fee schedules do not violate antitrust laws. (Fourth Circuit review) *Washington and Lee law review*, v. 32, Spring 1975, p. 419-23.

LEX, RICHARD A.

Guideline for feasibility: look to the past. (Notes and comments) *Appraisal journal*, v. 43, Jan. 1975, p. 126-31.

Marketing studies for office buildings. *Real estate review*, v. 5, Summer 1975, p. 101-3.

LHOEST, JO.

Systemized approach to media selection in European markets. *Industrial marketing*, v. 60, Oct. 1975, p. 77-8, 82.

LIABILITIES

Bennet, William E. Internal auditor's responsibilities and opportunities with respect to tax liabilities. *Taxation for accountants*, v. 14, March 1975, p. 148-51.

Bushman, James E. Contested liabilities: no necessity for claimants to sign trust agreement. (Tax clinic) *Tax adviser*, v. 6, Nov. 1975, p. 676-7.

Financial Accounting Standards Board. Classification of short-term obligations expected to be refinanced: an amendment of ARB no. 43, chapter 3A. Stamford, Conn., 1975. 26 p. (*Statement of financial accounting standards* no. 6, May 1975.) [*111.1 F]

Kahn, Douglas A. Definition of liabilities in Internal Revenue Code Sections 357 and 358(d), by Douglas A. Kahn and Dale A. Oesterle. *Michigan law review*, v. 73, Jan. 1975, p. 461-82.

Selinske, Charles E. My pension plan is killing me *Pension world*, v. 11, June 1975, p. 21-2, 24, 26-7, 43.

Accounting

Nurnberg, Hugo. Strange animal. (Capsules and comments) *Journal of accounting research*, v. 2, Autumn 1973, p. 331-2.

Contingent

Lawyers' responses to accountants in connection with audits, by William H. Webster and others. *Business lawyer*, v. 30, March 1975, p. 207-22.

Lawyers vs. the accountants. (Numbers game) *Forbes*, v. 116, Dec. 1, 1975, p. 49, 52.

Reserve may be good accounting, but will it be deductible? Not often, says IRS. *Taxation for accountants*, v. 14, March 1975, p. 174-5.

Wharton, Don. Dilemma of the unasserted claim. *Arthur Young journal*, Spring 1975, p. 6-17.

Wharton, Don. Dilemma of the unasserted claim. (Focus on accounting & auditing) *Michigan CPA*, v. 27, July-Aug. 1975, p. 35-43.

Current

FASB statement no. 6 clarifies debt rules. (News report) *Journal of accountancy*, v. 140, July 1975, p. 9.

Financial Accounting Standards Board. Classification of short-term obligations expected to be refinanced: an amendment of ARB no. 43, chapter 3A. Stamford, Conn., 1975. 26 p. (*Statement of financial accounting standards* no. 6, May 1975.) [*111.1 F]

Fixed

See Liabilities-Long-Term

Long-term

Financial Accounting Standards Board. Classification of short-term obligations expected to be refinanced: an amendment of ARB no. 43, chapter 3A. Stamford, Conn., 1975. 26 p. (*Statement of financial accounting standards* no. 6, May 1975.) [*111.1 F]

LIABILITY (LEGAL)

American Bar Association. Section of Corporation, Banking and Business Law. Committee on Counsel Responsibility and Liability. Code of professional responsibility and the responsibility of lawyers engaged in securities law practice - a report. *Business lawyer*, v. 30, July 1975, p. 1289-1301.

Antitrust: attorney's liability for price-fixing. (Recent developments) *Oklahoma law review*, v. 28, Summer 1975, p. 685-8.

Arey, Patrick K. Development of a flexible duty standard of liability under SEC rule 10b-5. (Note Comments) *Washington and Lee law review*, v. 32, Winter 1975, p. 99-131.

Bernstein, Arthur H. Price of malpractice: damages. (Law in brief) *Hospitals*, v. 49, Sept. 1, 1975, p. 107-9, 137-8.

Call, David M. Attorneys' malpractice insurance - does your policy cover rule 10b-5 liability? *Business lawyer*, v. 30, July 1975, p. 1095-1102.

Christiansen, Jon P. Remedy for the discharge of professional employees who refuse to perform unethical or illegal acts: a proposal in aid of professional ethics. (Notes) *Vanderbilt law review*, v. 28, May 1975, p. 805-41.

Cohen, Dorothy. Remedies for consumer protection: prevention, restitution, or punishment. *Journal of marketing*, v. 39, Oct. 1975, p. 24-31.

Feld, Lipman G. Your legal liability in failing to accommodate an unwelcome lodger. *Motel/ motor inn journal*, v. 39, Oct. 1975, p. 18-19, 22, 24.

Fiflis, Ted J. Liability for misleading statements under Section 11. *Practical lawyer*, v. 21, Oct. 1975, p. 35-54.

Foer, Albert A. What every lawyer should know about consumer reports. *American Bar Association journal*, v. 61, July 1975, p. 857-60.

Forseter, Bernard. Rule 10b-5 violations in the ninth circuit: I know it when I see it. *Business lawyer*, v. 30, April 1975, p. 773-81.

Hendricks, James D. Your malpractice protection. *Medical economics*, v. 52, Sept. 29, 1975, p. 105-24, *passim*.

Jentz, Gaylord A. Extension of strict liability to all third persons, by Gaylord A. Jentz and Thomas A. Collins. *American business law journal*, v. 12, Winter 1975, p. 231-47.

Lipoff, Norman H. Scope of professional responsibility in tax practice is fraught with confusion, uncertainty, by Norman H. Lipoff and Bruce H. Bokor. (Practice) *Taxation for accountants*, v. 15, Oct. 1975, p. 234-8.

Medical-legal malpractice dilemma: insurers caught in the middle. *Journal of American insurance*, v. 51, Spring 1975, p. 16-18.

- Post, Thomas R. Solution to the problem of private compensation in oil discharge situations. *University of Miami law review*, v. 28, Spring 1974, p. 524-50.
- Riney, Thomas C. Torts: liability of an employer for the negligence of an independent contractor. (Notes and comments) *Oklahoma law review*, v. 28, Spring 1975, p. 450-5.
- Rohner, Ralph J. Holder in due course in consumer transactions: requiem, revival, or reformation? *Cornell law review*, v. 60, April 1975, p. 503-68.
- Ruder, David S. Current problems in corporate disclosure. *Business lawyer*, v. 30, July 1975, p. 1081-93.
- Snyder, James D. Washington's new watchwords: repair, replace, or refund. *Sales management*, v. 114, Feb. 17, 1975, p. 31-3.
- Sonde, Theodore. Professional disciplinary proceedings. *Business lawyer*, v. 30, March 1975, p. 157-62.
- Thompson, David M. Punitive damages in defamation actions brought by public figures chill first amendment rights and are unconstitutional unless narrowly and necessarily promoting compelling state interest. (Recent cases) *Vanderbilt law review*, v. 28, May 1975, p. 887-98.
- Timmons, Robert C. Pure comparative negligence in Florida: a new adventure in the common law, by Robert C. Timmons and Douglas K. Silvis. *University of Miami law review*, v. 28, Summer 1974, p. 737-813.
- Union Oil Co. v. Oppen: recovery of a purely economic loss in negligence. (Comments) *Iowa law review*, v. 60, Dec. 1974, p. 315-27.

LIABILITY OF ACCOUNTANTS

See Accountants-Liability

- LIABILITY** of outside directors under rule 10b-5. (Notes) *New York University law review*, v. 49, Oct. 1974, p. 551-77.

LIAO, MAWSEN.

- Model sampling: a stochastic cost-volume-profit analysis. *Accounting review*, v. 50, Oct. 1975, p. 780-90.

LIAO, SHU S.

- Comparison of alternative income concepts: a comment. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 860-4.
- Kratchman, Stanley H. Comparison of alternative income concepts: a reply, by Stanley H. Kratchman, Robert E. Malcom and Richard D. Twark. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 865-8.
- Shareholder-oriented managers versus entity-oriented managers. *Financial analysts journal*, v. 31, Nov.-Dec. 1975, p. 62-71.
- Three-step analysis measures productivity. *Management accounting* (NAA), v. 57, Aug. 1975, p. 25-8.

LIBBY, ROBERT.

- Use of simulated decision makers in information evaluation. *Accounting review*, v. 50, July 1975, p. 475-89.

LIBERIA.

- Liberia as a corporate domicile. *Tax management international journal*, April 1975, p. 33-7.

- LIBERIA** as a corporate domicile. *Tax management international journal*, April 1975, p. 33-7.

LIBERMAN, AARON.

- Personal evaluation - a proposal for employment standards, by Aaron Liberman and others. *Public personnel management*, v. 4, July-Aug. 1975, p. 248-58.

LIBRARIES

See Also Tax Libraries

- Burton, Robert E. Formula budgeting: an example. *Special libraries*, v. 66, Feb. 1975, p. 61-7.
- Computer room library: a professional records center. *Information & records management*, v. 9, July 1975, p. 15-16, 25-7, 33-4, 44.
- Hanley, Thomas R. Expanding practice to include federally assisted programs requires an added library shelf. (Washington report) *Journal of accountancy*, v. 140, July 1975, p. 37-41.
- Vom Baur, F. Trowbridge. How to develop and use a pamphlet file. *Practical lawyer*, v. 20, Dec. 1974, p. 85-9.

LICAROS, GREGORIO S.

- Accountancy: an emerging social force. *Accountants' journal* (P.I.), v. 24, no. 3, 1974, p. 17-19.

LICENSES AND PERMITS

- Doggrell, Henry P. Licensee estoppel and royalty payments after Lear. *Vanderbilt law review*, v. 28, March 1975, p. 399-408.
- Kenney, John A. Patent law: licensee's joinder of patentee in an infringement suit: guide to application of traditional principles. (Notes and comments) *Oklahoma law review*, v. 28, Winter 1975, p. 179-88.
- Licensing/certification. *Infosystems*, v. 22, April 1975, p. 44-7.

LICENSING

- Adelman, Martin J. Patent-antitrust: patent dynamics and field-of-use licensing, by Martin J. Adelman and Friedrich K. Juenger. *New York University law review*, v. 50, May 1975, p. 273-308.
- Institute Of Management Consultants. Should management consultants be licensed by the states? A discussion memorandum. New York, 1974. 1 v. (various pagings) [*200.81 I]
- Licensing/certification. *Infosystems*, v. 22, April 1975, p. 44-7.
- Marti, Mary Mercedes. Tax aspects of licensing in Latin America. *Tax management international journal*, May 1975, p. 7-11.
- Rosenberg, Charlotte L. Where - and whether - you can practice. *Medical economics*, v. 52, Sept. 29, 1975, p. 32-3, 37, 41-2, 45-6.
- Scott, Tony. Accountants - will you need a licence? *Accountant* (Eng.), v. 173, Sept. 11, 1975, p. 289-90.
- Selinger, Jerry R. Vertical restraints on patented products and Schwin: the case for a rule of reason approach. (Notes) *George Washington law review*, v. 43, Nov. 1974, p. 239-60.
- Ward, Richard A. Licensure of health care professions and health care delivery. *Hospital administration*, v. 20, Spring 1975, p. 47-59.

- LICENSING/CERTIFICATION.** *Infosystems*, v. 22, April 1975, p. 44-7.

LICKISS, MICHAEL G.

- Practising accountant and the smaller business. *South African chartered accountant*, v. 11, June 1975, p. 185, 187, 189-92.

LIDDEL, FELIX.

- von Ebers, Paul. Introduction to the quarterly report on hospital financial status, by Paul von Ebers and Felix Liddel. (Hospital indicators) *Hospitals*, v. 49, June 16, 1975, p. 23-6, 26a-26c.

LIDMAN, RUSSELL.

- Impact of government programs on wheat acreage, by Russell Lidman and D. Lee Bawden. *Land economics*, v. 50, Nov. 1974, p. 327-35.

ACCOUNTANTS' INDEX 1975

LIEB, ROBERT C.

LIEB, ROBERT C.

Promoting change in transportation regulation. *Business horizons*, v. 18, Jan. 1975, p. 91-4.

LIEBER, LAWRENCE.

How accountants can keep pension costs down, by Lawrence Lieber and Howard W. Dragutsky. *Journal of accountancy*, v. 139, Feb. 1975, p. 52-9.

LIEBER, ZVI.

Elton, Edwin J. Valuation, optimum investment and financing for the firm subject to regulation, by Edwin J. Elton, Martin J. Gruber and Zvi Lieber. *Journal of finance*, v. 30, May 1975, p. 401-25.

Friedman, Yoram. Planning and forecast horizons for the bond refunding problem, by Yoram Friedman and Zvi Lieber. (Notes) *Management science*, v. 21, July 1975, p. 1332-7.

LIEBERMAN, GEORGE.

Projections and forecasts. (SEC commentary) *CPA journal*, v. 45, Dec. 1975, p. 55-8.

LIEBERMAN, GERALD J.

Derman, Cyrus. Optimal allocations in the construction of k-out-of-n reliability systems, by Cyrus Derman, Gerald J. Lieberman and S. M. Ross. *Management science*, v. 21, Nov. 1974, p. 241-50.

LIEBERMAN, MARK A.

Making complex WATS calculations the easy way. *Data communications*, v. 3, Nov.-Dec. 1974, p. 33-8.

LIEF, DANIEL S.

Albenda, David. Net lease financing transactions under the proposed Bankruptcy act of 1973, by David Albenda and Daniel S. Lief. *Business lawyer*, v. 30, April 1975, p. 713-21.

LIENS

See Also Floating Liens
Taxation, United States-Liens

Accountant's lien. *Accountancy Ireland*, v. 6, Dec. 1974, p. 16.
Brown, Howard B. California mechanic's lien rights and other remedies. *Credit and financial management*, v. 77, Nov. 1975, p. 12-13, 35.

Developing a model lien law. *Credit and financial management*, v. 77, Nov. 1975, p. 10-11.

Kennedy, Frank R. Interest of a reclaiming seller under Article 2 of the Code. *Business lawyer*, v. 30, April 1975, p. 833-45.

Levy, Chauncey H. Accountant's right to lien. (Administration of accountants practice) *CPA* (NYSS), v. 45, Sept. 1975, p. 67-9.

Marrack, Alexander C. Understanding liens. *Credit and financial management*, v. 76, Nov. 1974, p. 10-11, 36.

Plumb, William T. Recommendations of the Commission on the bankruptcy laws - exempt and immuneproperty. *Virginia law review*, v. 61, Feb. 1975, p. 1-153.

Quinlan, Elsie M. Mechanics' liens. (Legal corner) *Real estate review*, v. 5, Fall 1975, p. 20-1.

LIFE INSURANCE

See Insurance, Life

LIFE insurance accounting: a realistic approach. *E & E* (Ernst & Ernst), v. 14, Winter 1974-75, p. 2-6.

LIFE insurance commentary. *Executive compensation journal*, Aug. 1974, p. 15-26.

LIFE insurance company assets - 1973. *Best's review* (Life/health ed.), v. 75, Jan. 1975, p. 38.

LIFE insurance fact book, 1974.

Institute Of Life Insurance. Life insurance fact book, 1974. New York, 1974. 126 p. [*430 I]

LIFE of an asset: legal and actual, by Lawrence C. Hackmack and others. *Valuation*, v. 21, Oct. 1974, p. 119-34.

LIFE TABLES

See Mortality Tables

LIFO - a guide for corporate decision-makers.

Coopers & Lybrand. LIFO - a guide for corporate decision-makers. New York, c1974. 48 p. [*142.4 C]

LIFO INVENTORIES

See Inventories - Last-In, First-Out Method

LIFO inventory valuation. (Auditing & reporting) *CPA journal*, v. 45, Jan. 1975, p. 59-61.

LIFO - last-in, first-out inventory accounting.

Alexander Grant & Co. LIFO - last-in, first-out inventory accounting: what it is, how it works, the pros and cons plus full text of IRS regulations. Chicago, c1974. 48 p. [*142.4 A]

LIFO method of identifying closing inventory is more attractive during inflationary spiral. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 19-21.

LIFT: the flexible system for inventory management.

Coopers & Lybrand. LIFT: the flexible system for inventory management. New York, c1975. 33 p. [*142.4 C]

LIGAYA, JOSEFINO F.

Insights into the controversy around simulation models. *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 36-8.

LIGGIO, CARL D.

Expectation gap: the accountant's legal Waterloo? *CPA* (NYSS), v. 45, July 1975, p. 23-9.

LIKERT, RENSIS.

Bauer, Robert W. Management information systems and HRA, by Robert W. Bauer and Rensis Likert. *Accounting forum*, v. 45, Dec. 1975, p. 9-16.

Improving cost performance with cross-functional teams. *Conference Board record*, v. 12, Sept. 1975, p. 51-9.

LILES, KENNETH H.

Lurie calls for cooperation with states in regulating charitable organizations, edited by Kenneth H. Liles. (Tax-exempt institutions) *Journal of taxation*, v. 43, July 1975, p. 58-60.

Two circuit courts consider exemptions for hospitals, edited by Kenneth H. Liles. (Tax-exempt institutions) *Journal of taxation*, v. 42, Feb. 1975, p. 126.

LILES, WILLIAM.

Teener, Michael. Microcomputers: where the action really is, by Michael Teener and William Liles. *Modern data*, v. 8, Feb. 1975, p. 49-53.

LILIEN, GARY L.

Model for manpower management, by Gary L. Lilien and Ambar G. Rao. *Management science*, v. 21, Aug. 1975, p. 1447-57.

Model relativism: a situational approach to model building. *Interfaces*, v. 5, May 1975, p. 11-18.

LILLIS, CHARLES M.

Markin, Rom J. Sales managers get what they expect, by Rom J. Markin and Charles M. Lillis. *Business horizons*, v. 18, June 1975, p. 51-8.

LIMITATION OF TAXES

See Tax Limitation

LIMITATIONS waivers properly used can help tax settlements. *Taxation for accountants*, v. 14, Feb. 1975, p. 82.

LIMITATIONS waivers properly used can help tax settlements. *Taxation for lawyers*, v. 3, March/April 1975, p. 296.

LIMITED assurance for unattested financial statements. (Auditing & reporting) *CPA journal*, v. 45, April 1975, p. 89. (Excerpt from *Transcript* (Harris, Kerr, Forster), Aug. 1974.)

LIMITED PARTNERSHIPS

See Partnerships, Limited
Uniform Limited Partnership Act

LIMITED partnerships: the IRS attack on tax shelters.

Stiss, Sol B. Limited partnerships: the IRS attack on tax shelters. *Tax adviser*, v. 6, Nov. 1975, p. 659-70.

LIMITED qualified plan to professionals possible but difficult. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 21.

LIMITS of disclosure. (News & views) *CPA (NYSS)*, v. 45, Oct. 1975, p. 11-12. (Reprint from *Week in review* (Haskins & Sells), June 27, 1975.)

LIN, CHI-YUAN.

Ewart, Park J. Probability for statistical decision making, by Park J. Ewart, James S. Ford and Chi-Yuan Lin. Englewood Cliffs, N.J., Prentice-Hall, c1974. 385 p. (Appendices (p. 319-68): -1. Summaries -2. Tables) [201.8 E]

LINCH, LUTHER W.

Defending against the accumulated earnings tax. *Tax adviser*, v. 6, Sept. 1975, p. 518-25.

Depreciation - working with the ADR system. (In Haskins & Sells. *Selected papers* 1974. New York, c1975. p. 217-26.) [110 H]

LINDBECK, RUDOLPH S.

Easy rule for selecting lower-of-cost or market price, by Rudolph S. Lindbeck and Robert B. Rogow. (Auditing and reporting) *CPA (NYSS)*, v. 45, Oct. 1975, p. 77. (Reprint from *Accounting review*, July 1975, p. 617.)

Straightforward decision rule for selecting lower-of-cost or market price: acontraction, by Rudolph S. Lindbeck and Robert B. Rogow. (Education research) *Accounting review*, v. 50, July 1975, p. 617.

LINDBERG, ROY A.

Cohn, Theodore. Survival & growth: management strategies for the smaller firm, by Theodore Cohn and Roy A. Lindberg. New York, AMACOM, c1974. 228 p. [209.5 C]

LINDEN, FABIAN.

Affluence and the family. *Conference Board record*, v. 12, Oct. 1975, p. 49-53.

Arithmetic of affluence. (Consumer markets) *Conference Board record*, v. 12, Sept. 1975, p. 13-16.

Budgeting for inflation. (Consumer markets) *Conference Board record*, v. 11, Dec. 1974, p. 18-21.

Business of consumer durables. (Consumer markets) *Conference Board record*, v. 12, Feb. 1975, p. 16-19.

Consumer prices under inflation. (Consumer markets) *Conference Board record*, v. 12, June 1975, p. 26-9.

Retail roundup - 1974. (Consumer markets) *Conference Board record*, v. 12, Jan. 1975, p. 62-4.

Retail sales - midyear 1975. (Consumer markets) *Conference Board record*, v. 12, July 1975, p. 3-5.

LINDEN, JACK.

Ivan Bull - AICPA chairman 1975-76. (Profile) *Journal of accountancy*, v. 140, Dec. 1975, p. 35-6.

Larry Brown, first graduate of the Minnesota Society's minority scholarship/internship program. (Profile) *Journal of accountancy*, v. 139, April 1975, p. 26, 28, 30-2.

Mary A. Finan, national firm partner. (Profile) *Journal of accountancy*, v. 140, July 1975, p. 34-6.

LINDENMUTH, W. E.

Changing role of the multinational oil company. *Columbia journal of world business*, v. 9, Fall 1974, p. 18-21.

LINDLAND, ROGER K.

Climate for S&L mergers. (In Haskins & Sells. *Selected papers* 1973. New York, c1974. p. 289-97.) [110 H]

LINDO, DAVID K.

Put those reports to work. *Burroughs clearing house*, v. 59, Feb. 1975, p. 24-5, 59-61.

LINDOW, WESLEY.

Lessons of the money market strains of 1974. *Banking*, v. 67, June 1975, p. 50, 52, 58, 60.

LINDQUIST, JAY D.

Meaning of image - a survey of empirical and hypothetical evidence. *Journal of retailing* v. 50, Winter 1974-1975, p. 29-38, 116.

LINDQUIST, JOHN R.

Pension remodeling act of 1974. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 873-80.

LINDSAY, R. F.

More about the debt limit, by R. F. Lindsay and R. A. Friesen. *Canadian tax journal*, v. 23, May-June 1975, p. 223-30.

LINE-OF-BUSINESS reporting. (Auditing & reporting) *CPA journal*, v. 45, Jan. 1975, p. 59.

LINE OF BUSINESS REPORTING

See Diversified Companies - Reports And Statements

LINE-OF-BUSINESS reporting: problems in the formulation of a data program.

Bock, Betty. Line-of-business reporting: problems in the formulation of a data program. New York, Conference Board, c1975. 109 p. (*Conference Board report*, no. 654.) [*223.1 B]

LINEAR PROGRAMMING

See Mathematical Programming

LINEBERGER, DONALD R.

Training programs for commercial lending officers. *Journal of commercial bank lending*, v. 57, Aug. 1975, p. 49-57.

LINEBERGER, R. A.

Anaheim '75. *Management accounting* (NAA), v. 56, April 1975, p. 57-8.

LINETT, E. S.

Assistance payments under National housing act not taxable, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 574.

Churches operating discriminatory religious schools are not tax-exempt, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 568-9.

CPA professional service corp. may avoid PHC status, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 573-4.

Fees paid pro rata to shareholders to guarantee loans are nondeductible dividends, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 562-3.

FOIA: excise tax private rulings subject to disclosure, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 559-61.

IRAs: final regs. will differ from those proposed, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 561-2.

IRS approves retention of microfilmed books of account, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 565.

IRS extends time to elect full absorption method, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 563-4.

NOLs: Sec. 351 stock acquisition not purchase under Sec. 382, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 567-8.

Partial liquidations of sub. and distribution of assets may qualify, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 566-7.

Payment to old-age home as condition for admission is not charitable contribution, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 571-2.

REIT: payments for subordination agreement are rents from real property, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 574.

Sec. 306 stock: simultaneous disposition with pro rata portion of underlying common doesn't preclude tax avoidance, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 565-6.

Sec. 1031: land acquired and factory built solely for exchange not business or investment property, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 570-1.

Sec. 1034(a): separate residences replaced by single residence upon marriage, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 570.

Self-insurer's liability for uncontested workmen's comp. claims fixed at time of injury, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 564-5.

Stock options: approval by shareholders holding less than majority of stock insufficient, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 569-70.

Unrealized appreciation relevant in allocating trust termination fees to exempt income, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 572-3.

LING, ROBERT F.

IDA: an approach to interactive data analysis in teaching and research, by Robert F. Ling and Harry V. Roberts. *Journal of business* (U. of Chicago), v. 48, July 1975, p. 411-51.

LINK, CHARLES R.

Graduate education, school quality, experience, student ability, and earnings. *Journal of business* (U. of Chicago), v. 48, Oct. 1975, p. 477-91.

LINK FINANCING

See Banks And Banking-Link Financing

LINKE, CHARLES M.

More on the weighted average cost of capital: a comment and analysis, by Charles M. Linke and Moon K. Kim. *Journal of financial and quantitative analysis*, v. 9, Dec. 1974, p. 1069-80.

LINOWES, DAVID F.

Approach to socio-economic accounting. *Accounting forum*, v. 44, May-Dec. 1974, p. 1-6.

Where the great society stumbled on its way to utopia. *Laventhol & Horwath perspective*, v. 1, Spring 1975, p. 2-7.

LINOWES, HARRY M.

Why and how of corporate buy-out agreements. (Estate planning) *Tax adviser*, v. 6, Nov. 1975, p. 654-8.

LINSKY, ARNOLD S.

Stimulating responses to mailed questionnaires: a review. *Public opinion quarterly*, v. 39, Spring 1975, p. 82-101.

LINTNER, JOHN.

Inflation and security returns. *Journal of finance*, v. 30, May 1975, p. 259-80.

LINTON, DAVID M.

One way to beat unemployment. *Pension world*, v. 11, Oct. 1975, p. 45-7.

LIPMAN, FREDERICK D.

SEC's reluctant police force: a new role for lawyers. *New York University law review*, v. 49, Oct. 1974, p. 437-77.

LIPNICK, ELTON S.

Tax consequences of starting, operating, and liquidating a closely-held corporation, by Elton S. Lipnick and Jerome P. Lipnick. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 228-35.

LIPNICK, JEROME P.

Lipnick, Elton S. Tax consequences of starting, operating, and liquidating a closely-held corporation, by Elton S. Lipnick and Jerome P. Lipnick. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 228-35.

LIPOFF, NORMAN H.

Scope of professional responsibility in tax practice is fraught with confusion, uncertainty, by Norman H. Lipoff and Bruce H. Bokor. (Practice) *Taxation for accountants*, v. 15, Oct. 1975, p. 234-8.

LIPPE, BERNARD.

Knittle, Norman P. Accounting for claims due to construction disruptions, by Norman P. Knittle and Bernard Lippe. (Auditing & reporting) *CPA journal*, v. 45, March 1975, p. 34-7.

LIPPMAN, RUSSEL A.

Comparison of financial and tax accounting rules for business combinations, by Russel A. Lippman and Gerald W. LaFleur. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 943-1002.) [750.2 S]

LIPPMAN, STEVEN A.

Applying a new device in the optimization of exponential queuing systems. *Operations research*, v. 23, July-Aug. 1975, p. 687-710.

LIPSCOMB, DAVID M.

Coping with noise - an industrial concern. *Risk management*, v. 22, May 1975, p. 25-6, 28, 30.

LIPSON, BARRY J.

Legality of refusals to deal. *Practical lawyers*, v. 21, April 15, 1975, p. 77-84.

LIPSON, DAVID E.

U.K.: still a tax haven for American expatriates? By David E. Lipson and Lynn D. Lotka. *Tax adviser*, v. 6, May 1975, p. 262-9.

LIPSON, HARRY A.

Do corporate executives plan for social responsibility? *Business and society review*, Winter 1974-75, no. 12, p. 80-1.

LIPSON, STEPHEN H.

Heda, Shyam S. Dealing with a 13-period year, by Shyam S. Heda and Stephen H. Lipson. *Hospital financial management*, v. 28, Dec. 1974, p. 54-9.

LIPTON, MARTIN.

Analysis of SEC Rule 144. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972. p. 27-70.) [724 C]

Notes are not always securities, by Martin Lipton and George A. Katz. *Business lawyer*, v. 30, April 1975, p. 763-71.

LIQUEFIED NATURAL GAS

Heiney, J. W. Developments in synthetic natural gas. *Public utilities fortnightly*, v. 95, Feb. 13, 1975, p. 15-18.

LIQUIDATING the subchapter S corporation.

Storror, Phillip P. Liquidating the subchapter S corporation. *Tax adviser*, v. 6, Dec. 1975, p. 742-50.

LIQUIDATION of sub can qualify as F reorg says TC. (Corporations, stockholders) *Journal of taxation*, v. 42, Jan. 1975, p. 34.

LIQUIDATIONS AND RECEIVERSHIPS

See Also Bankruptcy

Insolvencies

Liquidations And Receiverships

Bruce, Charles M. Liquidations and reorganizations: Madison Square Garden and Kass. *Tax law review*, v. 30, Spring 1975, p. 303-55.

Dalton, Mark F. An examination of some considerations relating to the adoption and use of the last-in, first-out (LIFO) inventory accounting method. (Notes) *Vanderbilt law review*, v. 28, April 1975, p. 521-60.

Norton, Joseph Jude. Relationship of shareholders to corporate creditors upon dissolution: nature and implications of the trust fund doctrine of corporate assets. *Business lawyer*, v. 30, July 1975, p. 1061-79.

Schlenger, Jacques T. ABC's of complete liquidations, by Jacques T. Schlenger and Harry D. Shapiro. *Practical accountant*, v. 8, May-June 1975, p. 44-53.

Waters, David F. Remedies to insolvent situations. *South African chartered accountant*, v. 11, July 1975, p. 245-6.

Womack, Robert D. Sec. 334(b)(2) - planning and pitfalls for subsidiary's debt to parent. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 213.

Accounting

Harvey, P. W. Insolvency - receivers and liquidators, by P. W. Harvey and E. R. Smail. (Practitioners forum) *Chartered accountant in Australia*, v. 45, March 1975, p. 35-7.

Great Britain

Hartigan, P. W. J. Workers' rights in liquidation. *Accountant* (Eng.), v. 172, Feb. 20, 1975, p. 248-9.

Taxation

See Taxation, United States-Liquidations

LIQUIDITY

See Also Money

Boland, Thomas E. Asset and risk management. *Journal of commercial bank lending*, v. 57, June 1975, p. 49-55.

Buckley, Adrian. Company liquidity in 1974. (Finance) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 68, 70, 72.

Costanzo, G. A. International liquidity and the recycling of petrodollars - myths and realities. *Trusts & estates*, v. 114, April 1975, p. 250-3, 273-4.

Crosse, Howard D. Bank liquidity revisited. *Bankers magazine*, v. 158, Spring 1975, p. 37-41.

Ivanetic, Mirjan. Borrowed liquidity: signal of corporate distress. (Ideas for action) *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 6-8.

Jay, Jeffrey. Liquidity crisis. *Cost and management* (Can.), v. 49, May-June 1975, p. 14-17.

Jay, Jeffrey. Liquidity crisis. *Accountants' journal* (N.Z.), v. 54, Sept. 1975, p. 285-8. (Reproduced from *RIA cost & management*, May/June 1975, the Journal of the Society of Industrial Accountants of Canada.)

Kaufman, Henry. Economic recovery, liquidity and interest rates. *Journal of commercial bank lending*, v. 57, Aug. 1975, p. 2-10.

Kaufman, Henry. Financial roadblocks to a new economic expansion. *Trusts & estates*, v. 114, Feb. 1975, p. 98-101, 117-19.

Nicholls, F. A. Liquidity and profit. *Certified accountant* (Eng.), March 1975, p. 153-4, 157.

Nicol, Barry D. Maintaining liquidity in times of inflation. *CA magazine* (Can.), v. 106, Jan. 1975, p. 27-30.

Olsen, Robert A. Effect of interest-rate risk on liquidity premiums: an empirical investigation. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 901-10.

Robinson, Christopher H. Living with inflation - Brazilian style. *Touche Ross tempo*, v. 21, no. 1, 1975, p. 18-20.

Sivamani, S. Diseases of a manufacturing concern revealed by its balance sheet and remedial measures for treatment of these diseases. *Management accountant* (India), v. 9, Dec. 1974, p. 931-7.

Sizer, John. Five actions in the fight for company survival. *Management accounting* (Eng.), v. 53, Feb. 1975, p. 48, 56.

Sizer, John. What we should be doing about the company liquidity and profitability crisis. *Management accounting* (Eng.), v. 53, Oct. 1975, p. 316-20, 326.

Sprenkle, Case M. Overdue note on some ancient but popular literature. *Journal of finance*, v. 29, Dec. 1974, p. 1577-80.

Watt, Ian G. Problems of liquidity, part 1. (Student roundabout) *Accountant* (Eng.), v. 173, Nov. 20, 1975, p. 592-3.

West, Richard R. Corporate finance and the changing stock market, by Richard R. West and Seha M. Tinic. *Financial management*, v. 3, Autumn 1974, p. 14-23.

Wright, Robert F. Liquidity. *Arthur Andersen chronicle*, v. 35, Oct. 1975, p. 24-30.

Zwick, Burton. Effect of interest-rate risk on liquidity premiums: an empirical investigation. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 911-13.

Great Britain

Sizer, John. Company liquidity crisis. *Accountant* (Eng.), v. 171, Dec. 5, 1974, p. 744-6.

LIQUOR

See Also Beverages
Bottling
Breweries
Distilled Spirits Industry
Wineries

LIRIO, RICARDO P.

Simplified discounted cash flow approach for investment decision-making. *Accountants' journal* (P.I.), v. 24, no. 2, 1974, p. 41-3, 73.

LISSIMAN, K. H.

Price level accounting. *Chartered accountant in Australia*, v. 46, Aug. 1975, p. 21-4.

LITCHMAN, RONALD J.

Government contracts. (Recent decisions) *George Washington law review*, v. 43, Jan. 1975, p. 647-62.

LITTLE, JANE S.

Morris, Frank E. Role of the Eurodollar, by Frank E. Morris and Jane S. Little. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 98-125.) [600 P]

LITTLE, JOHN D. C.

Bell, David E. Market share theorem, by David E. Bell, Ralph L. Keeney and John D. C. Little. *Journal of marketing research*, v. 12, May 1975, p. 136-41.

BRANDAID: a marketing-mix model, part 1: structure. *Operations research*, v. 23, July-Aug. 1975, p. 628-55.

BRANDAID: a marketing-mix model, part 2: implementation, calibration, and case study. *Operations research*, v. 23, July-Aug. 1975, p. 656-73.

LITTLE, ROBERT.

Phonies, frauds and flakes. *Viewpoint* (Main Lafrentz & Co.), 2nd ed., 1974, p. 18-21.

LITTLE, ROYAL.

Listen to the painful lessons of 1920. (Opinion) *Fortune*, v. 91, Feb. 1975, p. 72-3.

LITTLETON, A. C.

Bedford, Norton M. Contributions of A.C. Littleton to accounting thought and practice, by Norton M. Bedford and Richard E. Ziegler. *Accounting review*, v. 50, July 1975, p. 435-43.

LITZENBERGER, ROBERT H.

Decentralized capital budgeting decisions and shareholder wealth maximization, by Robert H. Litzenberger and O. Maurice Joy. *Journal of finance*, v. 30, Sept. 1975, p. 993-1002.

LIVESTOCK

See Also Horse Breeding Farms
Livestock Auction Markets
Ranches
Stockyards
Taxation, United States-Ranches

Bankers give high marks to hogs. *Banking*, v. 67, Oct. 1975, p. 214, 250.

Birkes, Sherman W. FmHA expands livestock loan options. *Banking*, v. 67, Oct. 1975, p. 114, 225.

Harsham, Philip. Could you resist this sales pitch for a cattle tax shelter? *Medical economics*, v. 52, June 9, 1975, p. 69-77.

Kelley, Donald H. Estate planning for the livestock raiser. *Trusts & estates*, v. 22, July 1975, p. 482-5, 510-11.

Accounting

Hill, Jack. Livestock accounting. *Management accounting* (NAA), v. 57, Oct. 1975, p. 43-6.

LIVESTOCK AUCTION MARKETS

See Also Stockyards

LIVING with inflation. *Accountant* (Eng.), v. 171, Dec. 19/26, 1974, p. 844.

LIVINGSTON, DAVID.

Labor unions and full employment. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 122-6.

LIVINGSTONE, J. LESLIE.

Motivation and management control systems, by J. Leslie Livingstone and Joshua Ronen. *Decision sciences*, v. 6, April 1975, p. 360-75.

Ronen, J. Expectancy theory approach to the motivational impacts of budgets, by J. Ronen and J. L. Livingstone. *Accounting review*, v. 50, Oct. 1975, p. 671-85.

LLOYD, BRUCE.

Identification and assessment of political risk in the international environment. *Long range planning*, v. 7, Dec. 1974, p. 24-32.

LLOYD, P. J.

Substitution effects and biases in nontrue price indices. *American economic review*, v. 65, June 1975, p. 301-13.

LLOYD, WILLIAM P.

Note on the use of the two-stage least squares estimator in financial models. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 143-9.

Test of the complementarity of securities from a common industry. *Quarterly review of economics and business*, v. 14, Winter 1974, p. 77-82.

LOAN COMPANIES

See Also Banks And Banking, Loan And Credit Departments
Factoring
Finance Companies
Loans
Savings And Loan Associations

Swift, John R. Lender's approach to the evaluation of a consumer finance company. *Journal of commercial bank lending*, v. 58, Sept. 1975, p. 27-47.

Data processing

Ehlers, Robert J. Mortgage banking firm uses computer as tool for survival and expansion. *Mortgage banker*, v. 35, June 1975, p. 18-21.

Taxation

See Taxation, United States-Loan Companies

LOAN DEPARTMENTS

See Banks And Banking, Loan And Credit Departments

LOAN to a client that turns sour may not be business bad debt. *Taxation for accountants*, v. 15, Dec. 1975, p. 349-50.

LOANS

See Also Credit
Government Loans And Grants

- Archibald, John C. Loans and discounts. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 126-45.) [600 P]
- Beevor, John. Financing of growth. *Accountancy* (Eng.), v. 86, March 1975, p. 56, 58.
- Behrens, Robert H. Salvaging the problem loan. *Bankers magazine*, v. 158, Spring 1975, p. 74-8.
- Big bank stocks - views of analysts, by Warren R. Marcus and others. *Bankers monthly*, v. 92, Feb. 15, 1975, p. 16-19, 37.
- Boyer, Robert. How to convince your banker you're a good risk. *Laventhol & Horwath perspective*, v. 1, Fall-Winter 1975, p. 32-7.
- Castle, Grover R. Project financing - guidelines for the commercial banker. *Journal of commercial bank lending*, v. 57, April 1975, p. 14-30.
- Chesser, Delton L. Determination of the break-even interest rate. *Journal of commercial bank lending*, v. 57, March 1975, p. 37-43.
- Cooper, P. J. Four P's for lending (shaking the dust off the four C's of credit). *Journal of commercial bank lending*, v. 57, July 1975, p. 46-50.
- Dauten, Carl A. Principles of finance, by Carl A. Dauten and Merle T. Welshans. 4th ed. Cincinnati, Southwestern Pub. Co., c1975. 689 p. [205 D]
- Davis, Richard G. Monetary and credit restraint in 1973 and early 1974. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 733-41.
- Elkins, Scott W. Profile of the commercial loan officer. *Journal of commercial bank lending*, v. 58, Sept. 1975, p. 48-55.
- Fegan, Thomas H. Condominium financing. *St. John's law review*, v. 48, May 1974, p. 799-816.
- Feld, Lipman G. Real estate as security in business credit. *Burroughs clearing house*, v. 60, Nov. 1975, p. 23, 44, 46.
- Financing needs for current operations. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975. p. 309-45.) [223.5 P]
- Frome, Robert L. Letter stock as loan security. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972. p. 175-83.) [724 C]
- Gable, L. G. Asset and liability management - a supervisor's view. *Journal of commercial bank lending*, v. 57, Aug. 1975, p. 23-40.
- Gallagher, Robert P. Protecting the construction loan. *Real estate review*, v. 5, Spring 1975, p. 114-17.
- Goldberg, Stuart Charles. Restricted and control securities: the new collateral. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972. p. 107-34.) [724 C]
- Goodwin, John R. Rule of 78's - now a business law topic. (Notes) *American business law journal*, v. 12, Fall 1974, p. 181-4.
- Haley, John C. Pricing commercial loans today. *Banking*, v. 67, March 1975, p. 84, 86.
- Hickey, J. Gregory. Evaluating portfolio collectibility and loan-loss reserves. *Journal of commercial bank lending*, v. 57, June 1975, p. 40-8.
- Higgins, Thomas E. SBA's role in the present tight money market. *Practical accountant*, v. 8, March-April 1975, p. 33-5.
- Holman, John F. Problem loans: centralized vs. decentralized approaches, by John F. Holman, Ralph B. Fifield and F. Walker Lockett. *Journal of commercial bank lending*, v. 57, June 1975, p. 11-28.
- Houget, George R. Techniques of term loan analysis. *Journal of commercial bank lending*, v. 57, March 1975, p. 30-6.
- Hueter, Gary L. Plight of the pledgee under rule 144. *Securities regulation law journal*, v. 3, Summer 1975, p. 111-56.
- Hunn, Paul H. Big trouble - managing major problem loans. *Bankers magazine*, v. 158, Autumn 1975, p. 22-32.
- Isaac, William M. Loan participations and the securities laws. *Journal of commercial bank lending*, v. 58, Oct. 1975, p. 50-6.

- Joehnk, Michael D. How to use the rule of 78s to determine interest earned, by Michael D. Joehnk and George R. McGrail. (Accounting shortcuts) *Practical accountant*, v. 8, Jan.-Feb. 1975, p. 51-2.
- Jones, Laffin C. Policy loans: a perspective on increased interest rates. *CLU journal*, v. 29, Oct. 1975, p. 11-19.
- Judson, C. James. Impact of state taxation on small banks, part 2. *Magazine of bank administration*, v. 51, June 1975, p. 37-9.
- Kalish, Lionel. Monetary and credit restraint in 1973 and early 1974. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 753-5.
- Matthews, William M. Loan indexing: a way to preserve capital? *Journal of commercial bank lending*, v. 57, April 1975, p. 2-5.
- McConnell, John J. Profit/loss evaluation model has varied applications, part 2. *Mortgage banker*, v. 35, May 1975, p. 12-15, 17.
- McGarraugh, Charles T. Changing accounting aspects: bane or boon? *Journal of commercial bank lending*, v. 57, June 1975, p. 2-10.
- McGarraugh, Charles T. Changing accounting aspects: bane or boon. *Accounting forum*, v. 45, May 1975, p. 9-16.
- Nagan, Peter S. What analysts are saying now about the interest-rate outlook: will going longer still pay? (Investments) *Banking*, v. 67, June 1975, p. 12, 95.
- Newman, Barry I. Anatomy of commercial financing. (World of finance) *American Bar Association journal*, v. 61, March 1975, p. 352-5.
- Rosen, Martin. Employer loans from a qualified plan - past, present, and future. *Pension and profit-sharing tax journal*, v. 1, Winter (Dec.) 1974, p. 58-62.
- Sinclair, Alford C. Problem loans - at the eyeball-to-eyeball level. *Journal of commercial bank lending*, v. 57, June 1975, p. 29-39.
- Skelton, Roberta A. Outlook for loanable funds problems and prospects. *Financial forum*, v. 14, June 1975, p. 6-9.
- Starke, John W. Pricing policy needed to cope with increase in spot loan competition. *Mortgage banker*, v. 36, Oct. 1975, p. 35, 37-8, 40.
- Steinheimer, Roy L. Address - summary prejudgment creditors' remedies and due process of law: continuing uncertainty after Mitchell v. W. T. Grant Company. *Washington and Lee law review*, v. 32, Winter 1975, p. 79-96.
- Whitehead, Donald E. Government financing of hospitality investments. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 2-5.
- Wiggin, Charles E. Doing business in the secondary mortgage market. *Real estate review*, v. 5, Summer 1975, p. 84-95.
- Yellon, Donald J. Problem loans in the '70's: some legal pitfalls in drafting and collection. *Journal of commercial bank lending*, v. 57, April 1975, p. 6-13.
- Youngquist, A. M. What banker panel sees ahead. *Bankers monthly*, v. 92, Jan. 15, 1975, p. 7-10, 12-13, 31.
- Zimmerman, Charles S. Approach to writing loan agreement covenants. *Journal of commercial bank lending*, v. 58, Nov. 1975, p. 2-17.

Accounting

- American Institute Of Certified Public Accountants. Accounting Standards Division. Accounting practices of real estate investment trusts: recommendation to Financial Accounting Standards Board. New York, 1975. 22 p. (*Statement of position*, 75-2, June 27, 1975.) [*111.1 A]
- Coen, Charles D. Maturity control system for accruing loan income. *Magazine of bank administration*, v. 51, Aug. 1975, p. 18-26.
- Matthews, Trevvett. Mortgage banking heads towards specialized accounting. *Mortgage banker*, v. 35, June 1975, p. 31-3, 35-6.
- Stinson, C. David. Trusts: requiring mortgage loan escrow holders to account for profits earned on tax and insurance prepayments. (Notes and comments) *Oklahoma law review*, v. 28, Winter 1975, p. 213-22.

Canada

Poapst, J. V. Canada plans federal exchange to stimulate secondary market. *Mortgage banker*, v. 35, May 1975, p. 23-4, 26.

Government regulation

O'Malley, J. Terence. Late-payment charges: meeting the requirements of liquidated damages. (Notes) *Stanford law review*, v. 27, April 1975, p. 1133-48.

Wrocklage, Frances E. State usury law ceilings: Do they do more harm than good? *Banking*, v. 67, April 1975, p. 60, 62.

Insurance

Blood, Roger. Private insurer deemed partner to mortgage banker. *Mortgage banker*, v. 35, May 1975, p. 48-52.

Japan

Higuchi, Yoshimichi. In Japan, the sun also sets. *Pension world*, v. 11, April 1975, p. 72-6.

Statistics

Greer, Douglas F. Rate ceilings, market structure, and the supply of finance company personal loans. *Journal of finance*, v. 29, Dec. 1974, p. 1363-82.

LOANS, CONSTRUCTION

Gill, William J. Hospital loan defaults, foreclosures prove minimal. *Mortgage banker*, v. 35, Dec. 1974, p. 24-5.

Roberts, Paul E. Working out the construction mortgage loan. *Real estate review*, v. 5, Summer 1975, p. 50-7.

LOBBYING

See Also Taxation, United States-Lobbying Expenses
Washington Representatives

LOCAL assistance centers help minority contractors get more construction jobs. (Domestic business report) *Commerce today*, v. 5, June 9, 1975, p. 13.

LOCAL firm quality review program.

Bruschi, William C. Institute's local firm quality review program. New York, American Institute of CPAs, 1974. 4 p. (Reprinted from the members' section, *Journal of Accountancy*, March 1974.) [*250 Acc]

LOCAL GOVERNMENT

See Counties
Municipalities

LOCAL public school expenses and state aid in Connecticut: school years 1969-70 through 1973-74.

Connecticut Public Expenditure Council. Local public school expenses and state aid in Connecticut: school years 1969-70 through 1973-74. Hartford, Conn. 1975. 43 p. [*250 Sch]

LOCAL transportation costs must be substantiated too. *Taxation for accountants*, v. 15, July 1975, p. 51-2.

LOCKE, JOHN W.

Identifying product-safety priorities. *Operations research*, v. 22, Nov.-Dec. 1974, p. 1206-23.

LOCKERS

See Also Cold Storage Lockers

LOCKETT, A. GEOFFREY.

Multistage capital budgeting under uncertainty, by A. Geoffrey Lockett and Anthony E. Gear. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 21-36.

LOCKETT, F. WALKER.

Holman, John F. Problem loans: centralized vs. decentralized approaches, by John F. Holman, Ralph B. Fifield and F. Walker Lockett. *Journal of commercial bank lending*, v. 57, June 1975, p. 11-28.

LOCKETT, PETER P.

Capitalization of interest in the light of recent SEC developments. *CPA journal*, v. 45, Jan. 1975, p. 31-5.

LOCKHEED AIRCRAFT CORP.

Higaki, K. Robert. Upgrading to graphic arts COM. *Information & records management*, v. 9, May 1975, p. 35, 38, 41.

LOCKYER, K. G.

Critical path analysis. *Accountants digest* (Eng.), no. 4, Winter 1973/4, 26 p.

LODGE, GEORGE CABOT.

Martin, William F. Our society in 1985 - business may not like it, by William F. Martin and George Cabot Lodge. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 143-52.

LODISH, LEONARD M.

Note on modeling the relationship of diminishing returns to media overlap for the media planning problem. (Notes) *Management science*, v. 22, Sept. 1975, p. 111-15.

Sales territory alignment to maximize profit. *Journal of marketing research*, v. 12, Feb. 1975, p. 30-6.

Zufryden, Fred S. Examining the pattern of response behavior in a media model. *Management science*, v. 22, Sept. 1975, p. 116-24.

LOEB, JOHN.

Kaplan, Gilbert E. John Loeb on the end of an era. *Institutional investor*, v. 8, Dec. 1974, p. 90-1, 93-4, 96, 98.

LOEB, JUDY GERMAN.

International Foodservice Manufacturers Association: what is it and what does it do for you? *Hospitality* (Food and lodging), v. 13, Oct. 1974, p. R116, R118, R120.

LOEB, MARTIN.

Comments on budget forecasting and operating performance. (Capsules and comments) *Journal of accounting research*, v. 12, Autumn 1974, p. 362-6.

LOEB, STEPHEN E.

Auditor-firm conflict of interests: its implications for independence: a comment. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 844-7.

Bedingfield, James P. Selected reporting issues: a survey, by James P. Bedingfield and Stephen E. Loeb. (Auditing & reporting) *CPA journal*, v. 45, Feb. 1975, p. 57-9.

Goldman, Arieh. Auditor-firm conflict of interests: its implications for independence: a reply, by Arieh Goldman and Ben Zion Barlev. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 848-53.

Hermanson, Roger H. CPAs' views on mandatory quality review by outsiders, by Roger H. Hermanson, Stephen E. Loeb and Martin E. Taylor (Administration of accountants practice) *CPA journal*, v. 45, April 1975, p. 82-4.

Quality review - an interprofessional comparison, by Stephen E. Loeb, Roger H. Hermanson and Martin E. Taylor. *Federal accountant*, v. 24, Sept. 1975, p. 62-5.

LOEBBECKE, JAMES K.

Burns, David C. Internal control evaluation: how the computer can help, by David C. Burns and James K. Loebbecke. *Journal of accountancy*, v. 140, Aug. 1975, p. 60-70.

Impact and implementation of the auditing statement on internal control. (Accounting & auditing) *Journal of accountancy*, v. 139, May 1975, p. 80-3.

LOEVINGER, LEE.

Morality of mergers. *Mergers & acquisitions*, v. 10, Spring 1975, p. 16-30.

LOEWS CORPORATION.

Moeller, Philip. Social responsibility hits the dust at Tisch-controlled CNA. *Business and society review*, Fall 1975, p. 87-90.

LOFI INVENTORIES

See Inventories - Lowest Obtainable Final Inventory Method

LOFTHOUSE, STEPHEN.

Fildes, Robert. Market share strategy and the product life cycle: a comment, by Robert Fildes and Stephen Loft-house. (Marketing notes and communications) *Journal of marketing*, v. 39, Oct. 1975, p. 57-9.

LOGAN, FRANK H.

Equity market, Canada - 1975. *Conference Board record*, v. 11, Dec. 1974, p. 54-6.

LOGAN, JOHN A.

Discount incentive yields cash. (Practical pointers) *Hospital financial management*, v. 29, Aug. 1975, p. 40-2.

LOGAN, RICHARD W.

Cost saving through areawide planning, by Richard W. Logan and Norris V. Clayton. *Hospitals*, v. 49, Feb. 1, 1975, p. 65-7, 70-1.

LOGGING

See Lumber Industry
Lumber Manufacturers

LOGUE, DENNIS E.

Barnea, A. Effect of risk on the market maker's spread, by Amir Barnea and Dennis E. Logue. *Financial analysts journal*, v. 31, Nov.-Dec. 1975, p. 45-9.

Market-making and the assessment of market efficiency. *Journal of finance*, v. 30, March 1975, p. 115-23.

Optimal leasing policy for the development of outer continental shelf hydrocarbon resources, by Dennis E. Logue, Richard James Sweeney and Thomas D. Willett. *Land economics*, v. 51, Aug. 1975, p. 191-207.

LOH, WALLACE D.

Brakel, Samuel J. Regulating the multistate practice of law, by Samuel J. Brakel and Wallace D. Loh. *Washington law review*, v. 50, June 1975, p. 699-738.

LOKEN, MARK K.

Effective protection of Canadian exporting industry. *Quarterly review of economics & business*, v. 15, Spring 1975, p. 65-76.

LOMBRA, RAYMOND E.

Monetary policy and the modeling of money stock determination, by Raymond E. Lombra and Raymond G. Torto. *Quarterly review of economics and business*, v. 15, Summer 1975, p. 71-9.

LOMOND, FRED.

Versatile competition faces the system 32. *Law office economics and management*, v. 16, Summer 1975, p. 227-31.

LONDON, JORDAN.

Brody, Paul E. How costly is a strike? By Paul E. Brody and Jordan London. *Hospitals*, v. 49, Sept. 16, 1975, p. 53-6.

LONDON, PAUL.

Rene Dubos, the eternal optimist. *Business and society review*, Winter 1974-75, no. 12, p. 4-11.

LONDON AND DISTRICT SOCIETY OF CHARTERED ACCOUNTANTS.

Advising the smaller client. *Accountant* (Eng.), v. 172, Feb. 27, 1975, p. 274-6.

Problems of building societies. *Accountant* (Eng.), v. 172, May 15, 1975, p. 625-6.

Rees-Mogg, William. Finances of Fleet Street. *Accountant* (Eng.), v. 172, Feb. 27, 1975, p. 276-7.

LONDON STOCK EXCHANGE.

Girmes, D. H. Random walk hypothesis for 543 stocks and shares registered on the London stock exchange, by D. H. Girmes and Anne E. Benjamin. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 135-45.

LONG, DAVID F.

Mergers of groupwork activities in the seventies, part 1. *Social agency management and better camp management*, v. 1, Fall 1975, p. 6-7.

LONG, DOUGLAS F.

Mechanics of computation, part 1, by Douglas F. Long and Larry F. Portnoy. (State/local tax clinic) *Michigan CPA*, v. 27, Nov.-Dec. 1975, p. 39-43.

LONG, ROBERT H.

EFTS: a look at the future, by Robert H. Long and Jon C. Poppen. *Magazine of bank administration*, v. 51, Feb. 1975, p. 16-21.

Regulation and experimentation. (Central file) *Magazine of bank administration*, v. 50, Dec. 1974, p. 6-7.

LONG-FORM REPORTS

See Reports, Accountants'-Long-Form

LONG-RANGE PLANNING

See Business Planning

LONG-TERM CONTRACTS

See Contractors-Long-Term Contracts

LONG-TERM financing. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975. p. 347-79.) [223.5 P]

LONG-TERM LEASES

See Leases-Long-Term

LONGBRAKE, WILLIAM A.

Economics of scale in banking, by William A. Longbrake and Marcia K. Johnson. *Magazine of bank administration*, v. 51, July 1975, p. 32-8.

Financial management of banks and bank holding companies. *Financial management*, v. 3, Winter 1974, p. 10-24.

LONGENECKER, JUSTIN G.

Broom, H. N. Small business management, by H.N. Broom and Justin G. Longenecker. 4th ed. Cincinnati, South-Western Pub. Co., c1975. 558 p. [209.5 B]

LONNSTEDT, LARS.

Factors related to the implementation of operations research solutions. *Interfaces*, v. 5, part 1, Feb. 1975, p. 23-30.

LOOK at the responsibility gap.

Olson, Wallace E. Look at the responsibility gap. *Journal of accountancy*, v. 139, Jan. 1975, p. 52-7.

LOOKING forward (without thinking backwards). *South African chartered accountant*, v. 10, Oct. 1974, p. 357-9.

LOOMIS, CAROL J.

For the utilities, it's a fight for survival. *Fortune*, v. 91, Mar. 1975, p. 97-101, 184-9.

Inflation: this time we can't give up. *Fortune*, v. 90, Dec. 1974, p. 112-15, 215-17.

LOOMIS, PHILIP A.

Director responsibility. (Management advisory services) *CPA (NYSS)*, v. 45, Aug. 1975, p. 52-3. (Excerpt from *Week in review* (Haskins & Sells), April 25, 1975.)

LOOSE-LEAF RECORDS

See Bookkeeping-Loose Leaf

LOOSE-LEAF VOLUME PUBLISHERS

See Publishers

LOPEZ, FELIX M.

Employment opportunity - how equal can it be? *Conference Board record*, v. 12, Sept. 1975, p. 41-6.

LORANGE, PETER.

Framework for management control systems, by Peter Lorange and Michael S. Scott Morton. *Sloan management review*, v. 16, Fall 1974, p. 41-56.

Strategic planning in diversified companies. *Accountant (Eng.)*, v. 172, June 5, 1975, p. 723-4.

Vancil, Richard F. Strategic planning in diversified companies, by Richard F. Vancil and Peter Lorange. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 81-90.

LORE, MARTIN M.

Assistant commissioner of EPO: other IRS personnel, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, April 1975, p. 230.

Attorney-CPA can't be tax specialist says Calif. Bar, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, March 1975, p. 188.

CA-3 bars taxpayer's novel discovery procedure: reverses district court, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 43, Nov. 1975, p. 30-6.

Commissioner Alexander questions use of IRS personnel for other than tax functions, edited by Martin M. Lore and Laurence Goldfein. (Procedures) *Journal of taxation*, v. 43, Aug. 1975, p. 117-18.

Courts move to limit IRS power to classify material, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 43, Sept. 1975, p. 181.

Courts split on taxpayers rights to non-filer lists, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, May 1975, p. 309.

Executor's duties may not end with tax discharge, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 43, Dec. 1975, p. 376-7.

Government's admissions overcome revocation ruling, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, March 1975, p. 186-7.

How Internal Revenue Service's DIF computer program selects returns, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 43, Sept. 1975, p. 180.

Internal Revenue Service to continue to discuss ruling requests, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, June 1975, p. 378.

IRS broadens its return information disclosure rules, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, April 1975, p. 224.

IRS eases access to manuals and documents, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, April 1975, p. 224.

IRS revises prime issues list; new items are added, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, March 1975, p. 187-8.

More and more of IRS manuals becoming public, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, March 1975, p. 187.

New Treasury and IRS officials are named, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, March 1975, p. 187.

Petition filed more than 90 days late okayed in tax court, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, March 1975, p. 186.

Standards of professional conduct to be scrutinized, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, April 1975, p. 230-1.

Supreme Court Justices vote about 2 to 1 in favor of the IRS in tax cases, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 43, Dec. 1975, p. 376.

Tax Court examines discovery rules; permits access against Revenue Service, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, May 1975, p. 308.

LORENSEN, LEONARD.

Changing informational needs: reply to Betty T. McGill. (Letters) *Journal of accountancy*, v. 139, Feb. 1975, p. 41.

Changing informational needs: reply to Burton L. Zempsky. (Letters) *Journal of accountancy*, v. 139, Feb. 1975, p. 40.

Gross profit method and interim financial information. *Journal of accountancy*, v. 140, Dec. 1975, p. 56-64.

LORENZ, WERNER.

Some comparative aspects of the European unification of the law of products liability. *Cornell law review*, v. 60, Aug. 1975, p. 1005-26.

LOSEY, F. RICHARD.

California community property: yesterday and today. *California CPA quarterly*, v. 42, March 1975, p. 22-4, 26-8.

LOSS COMPANIES AND DIVISIONS

See Also Taxation, United States-Loss Companies

LOSSES

Arnold, Ralph W. Living with unfair claims practices acts. (Losses and claims) *Best's review* (Property/liability ed.), v. 76, June 1975, p. 32-4, 36.

Balcarek, R. J. Loss reserve deficiencies and underwriting results. *Best's review* (Property/liability ed.), v. 76, July 1975, p. 20, 22, 88.

Financial Accounting Standards Board. Statement of financial accounting standards no. 5 - accounting for contingencies. (Official releases) *Journal of accountancy*, v. 139, June 1975, p. 74-81.

Keintz, Richard J. Accounting for future losses: the risk management problem, by Richard J. Keintz and J. Finley Lee. *Risk management*, v. 22, Jan. 1975, p. 6-10, 12, 14.

Kizorek, William L. Defeating fraudulent claims. (Losses and claims) *Best's review* (Property/liability ed.), v. 76, June 1975, p. 38, 40.

Rubin, Harvey W. Increasing profits through risk management. *Atlanta economic review*, v. 25, Sept.-Oct. 1975, p. 41-3.

Rubin, Harvey W. Insuring the nuclear reactor, by Harvey W. Rubin and Stephen H. Andrick. *Risk management*, v. 22, Jan. 1975, p. 28-30, 32.

Seidler, Lee J. FASB standard no. 5: no more general reserves. *Accounting issues* (Bear Stearns & Co.), Aug. 6, 1975, p. 6-12. (Reprint file, *A)

Accounting

FASB loss contingency statement. *Best's review* (Property/liability ed.), v. 76, June 1975, p. 94, 96.

Financial Accounting Standards Board. Accounting for future losses - dated March 13, 1974. Stamford, Conn., 1974. 2 v. (Public record, v. 3, Discussion Memorandum. Pt. I, Section A: Position papers submitted in respect of Discussion Memorandum. - Section B: Transcript of public hearing - held May 13, 1974.) [*111.1 F]

LOSSETT, RONALD D.

Nature of the demand for doctorates in accounting, by Ronald D. Lossett and Mohamed Moustafa. (Education research) *Accounting review*, v. 50, Oct. 1975, p. 874-81.

LOTKA, LYNN D.

Lipson, David E. U.K.: still a tax haven for American expatriates? By David E. Lipson and Lynn D. Lotka. *Tax adviser*, v. 6, May 1975, p. 262-9.

LOUBET, JEFFREY.

Willful failure to supply information: the service's weapons v. taxpayers' rights. (Fraud & negligence) *Journal of taxation*, v. 42, March 1975, p. 154-6.

LOUDERBACK, PETER D.

Electronic funds transfer systems. *World* (PMM & Co.), v. 9, Spring 1975, p. 9-14.

Modern bank auditor in an EDP environment. *Management controls* (PMM & Co.), v. 22, April-May 1975, p. 62-3.

LOURENS, ROY.

Principles, profits - and problems. *South African chartered accountant*, v. 11, May 1975, p. 162-5.

LOURY, EVERETT.

Cooperation between tax practitioners and IRS examiners key to prompt and accurate taxpayer audits. (Federal taxation) *Nebraska CPA*, v. 10, Fall 1975, p. 6, 24.

IRS and ERISA. (Federal taxation) *Nebraska CPA*, v. 10, Spring 1975, p. 6-7.

LOUWERS, PIETER C.

European public accountant: a different view. *Management accounting* (NAA), v. 57, Sept. 1975, p. 43-6.

LOVE, DOUGLAS A.

Use and abuse of leverage. *Financial analysts journal*, v. 31, March/April 1975, p. 51-9, 88.

LOVE, RICHARD D.

Opportunities in tax planning trusts. by Richard D. Love and Steven W. Sweet. *Ohio CPA*, v. 33, Autumn 1974, p. 148-52.

LOVELAND, LAUREN K.

Income averaging with community income. *Community property journal*, v. 2, Summer 1975, p. 188-90.

LOVELL, P. A.

Reflections on a unified estate and gift tax regime - II. *British tax review*, no. 4, 1974, p. 240-8.

LOW, A. R.

Inflation and deflation. *Accountants' journal* (N.Z.), v. 54, May 1975, p. 125-8.

LOWE, HOWARD D.

Auditor's responsibility for the discovery, evaluation, and disclosure of non-arm's-length transactions. by Howard D. Lowe and Jay M. Smith. *California CPA quarterly*, v. 43, Sept. 1975, p. 7-10, 13, 15.

LOWE, JOHN W.

Financial markets in developing countries. *Finance and development*, v. 11, Dec. 1974, p. 38-41.

LOWE, RONALD E.

Bailouts: their role in corporate planning. *Tax law review*, v. 30, Spring 1975, p. 357-418.

LOWE, SHELDON.

Herzog, Asa S. Herzog's bankruptcy forms and practice, by Asa S. Herzog, Sheldon Lowe and Joel B. Zweibel. 5th ed. New York, Clark Boardman, c1974. 2 v. (looseleaf) [242.81 U]

LOWEST common denominator. *Accountant* (Eng.), v. 173, Sept. 11, 1975, p. 279-80.

LOWRIE, GERALD M.

Putting an act into action: banker's input needed. *Banking*, v. 67, Feb. 1975, p. 31-2, 66.

LOWRY, ALBERT J.

Human side of property management. *Journal of property management*, v. 40, Jan.-Feb. 1975, p. 21-2.

LOWRY, GEORGE S.

Discovering hidden literary assets in the estate. *Trusts & estates*, v. 114, June 1975, p. 398-400.

LOWRY, PETER H.

New pension law filing requirements postponed, by Peter H. Lowry and Joseph A. Boehret. *Association management*, v. 27, Aug. 1975, p. 85-7.

LUBAR, SHELDON.

Matthews, Trevvett. Lubar expresses confidence in future role of FHA. *Mortgage banker*, v. 35, Feb. 1975, p. 19-21, 24.

LUBELL, HAROLD A.

Smith, Charles C. Lenders and easements, by Charles C. Smith and Harold A. Lubell. (Real estate financing) *Real estate review*, v. 5, Summer 1975, p. 7-9.

Smith, Charles C. Permanent mortgage loan commitment, by Charles C. Smith and Harold A. Lubell. (Real estate financing) *Real estate review*, v. 4, Winter 1975, p. 7-10.

Smith, Charles C. Protecting the lender with title insurance, by Charles C. Smith and Harold A. Lubell. *Real estate review*, v. 5, Spring 1975, p. 14-16.

Smith, Charles C. Real estate financing: careful drafting anticipates possible defaults, by Charles C. Smith and Harold A. Lubell. *Real estate review*, v. 5, Fall 1975, p. 13-15.

LUBELL, MYRON S.

Masters degree in taxation: an academic survey, by Myron S. Lubell and Barry C. Broden. (Education research) *Accounting review*, v. 50, Jan. 1975, p. 170-6.

LUBORE, STEPHEN H.

Ratliff, H. Donald. Finding the most vital links in flow networks, by H. Donald Ratliff, G. Thomas Sicilia and S. H. Lubore. *Management science*, v. 21, Jan. 1975, p. 531-9.

LUCADO, WILLIAM E.

Energy situation: implications for strategic planning. *Business horizons*, v. 18, April 1975, p. 26-30.

LUCAS, HENRY C.

Performance and the use of an information system. *Management science*, v. 21, April 1975, p. 908-19.

Sales response as a function of territorial potential and sales representative workload, by Henry C. Lucas, Charles B. Weinberg and Kenneth W. Clowes. *Journal of marketing research*, v. 12, Aug. 1975, p. 298-305.

Toward creative systems design. New York, Columbia University Press, c1974. 147 p. [201.8 L]

Use of an accounting information system, action and organizational performance. *Accounting review*, v. 50, Oct. 1975, p. 735-46.

LUCAS, LOUIS.

Using the skills of other professional disciplines. *GAO review*, v. 10, Summer 1975, p. 17-22.

LUCAS, WILLIAM L.

Agribusiness: operating as a corporation, by William L. Lucas and Arthur O. Wilkonson. *Tax adviser*, v. 6, Nov. 1975, p. 678-84.

LUCHANGCO, GUILLERMO D.

What about public disclosures of business forecasts? *SGV group journal*, no. 3, 1974, p. 14-23.

LUCHSINGER, L. L.

Luchsinger, V. P. Transactional analysis for managers, or how to be more OK with OK organizations, by V.P. Luchsinger and L. L. Luchsinger. *MSU business topics*, v. 22, Spring 1974, p. 5-12.

LUCHSINGER, V. P.

Transactional analysis for managers, or how to be more OK with OK organizations, by V.P. Luchsinger and L. L. Luchsinger. *MSU business topics*, v. 22, Spring 1974, p. 5-12.

LUCIANOVIC, WILLIAM M.

Lee, Robert D. Personnel management information systems for state and local governments, by Robert D. Lee and William M. Lucianovic. *Public personnel management*, v. 4, March-April 1975, p. 84-9.

LUCKE, THOMAS W.

Nineteen seventy relocation assistance provisions. *Practical lawyer*, v. 21, March 1, 1975, p. 67-72.

LUDLOW, HOPE T.

First come, first served. *Conference Board record*, v. 12, Aug. 1975, p. 50-5.

LUDWIN, WILLIAM G.

Small town asset replacement financing. *Governmental finance*, v. 4, Nov. 1975, p. 21-2.

LUGGAGE

See Leather Goods
Trunks

LUKE, ROBERT A.

Matching the individual and the organization. (Keeping informed) *Harvard business review*, v. 53, May-June 1975, p. 17-18, 20, 24, 28, 30, 32, 34, 165.

LUMBER INDUSTRY

See Also Depreciation, Depletion And Obsolescence
- Timberlands
Forests And Forestry
Timberlands
Trees

Costs

Pritchett, James C. Cost control in a logging operation. *Management accounting (NAA)*, v. 57, Sept. 1975, p. 51-3.

LUMBER MANUFACTURERS

See Also Plywood Manufacturers

LUMBER RETAILERS

See Also Building Material Retailers

LUMBER WHOLESALEERS

See Also Building Material Wholesalers

LUMER, MARC.

Weiner, David P. Accountants for the public interest: a brief history, by David P. Weiner and Marc Lumer. *CPA journal*, v. 45, March 1975, p. 18-20.

LUMP-SUM settlements of sick pay can destroy tax break. *Taxation for accountants*, v. 14, May 1975, p. 309.

LUMSDEN, HOWARD H.

Brookshire, Michael L. Women, jobs and mobility, by Michael L. Brookshire and Howard H. Lumsden. *Journal of college placement*, v. 35, Spring 1975, p. 75-9.

LUND, LEONARD.

Energy: update and outlook - November 1974, edited by Leonard Lund. New York, Conference Board, c1975. 54 p. (*Conference Board report*, no. 663.) [*250 Fue]
Optimum regional growth - a problem for planners. *Conference Board record*, v. 12, June 1975, p. 50-3.

LUND, ROBERT T.

Inverse seniority: timely answer to the layoff dilemma? By Robert T. Lund, Dennis C. Bumstead and Sheldon Friedman. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 65-72.

LUNDIN, ROLF A.

Planning horizons for the dynamic lot size model: Zabel vs. protective procedures and computational results, by Rolf A. Lundin and Thomas E. Morton. *Operations research*, v. 23, July-Aug. 1975, p. 711-34.

LUNDY, DANIEL F.

Foreign investment study act of 1974: reporting requirements. *Tax adviser*, v. 6, Feb. 1975, p. 102.

LUNDY, TODD S.

Flamholtz, Eric G. Human resource accounting for CPA firms, by Eric Flamholtz and Todd S. Lundy. *CPA (NYSS)*, v. 45, Oct. 1975, p. 45-51.

LURIE, ALVIN D.

Liles, Kenneth H. Lurie calls for cooperation with states in regulating charitable organizations, edited by Kenneth H. Liles. (Tax-exempt institutions) *Journal of taxation*, v. 43, July 1975, p. 58-60.

Lore, Martin M. Assistant commissioner of EPO: other IRS personnel, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, April 1975, p. 230.

Opinion of counsel: considerations involved in company financing of shares purchased under stock options, and switching from statutory to nonstatutory options. *Journal of corporate taxation*, v. 1, Summer 1974, p. 127-33.

LURIE, ARLENE J.

How promptly do corporations disclose their problems? by Arlene J. Lurie and Victor S. Pastena. *Financial analysts journal*, v. 31, Sept.-Oct. 1975, p. 55-61.

LUSA, JOHN.

Industry, colleges speak to each other, by John Lusa, Ron Iscoff and Laton McCartney. *Infosystems*, v. 22, Oct. 1975, p. 39-40, 42.

LUSCOME, NELSON.

That's why the lady is a president. *CA magazine* (Can.), v. 106, Feb. 1975, p. 15-17.

LUSHT, KENNETH M.

Viewpoint on appraiser roles and responsibilities in income property valuation. *Appraisal journal*, v. 43, Jan. 1975, p. 29-36.

LUSK, EDWARD J.

Abdel-khalik, A. Rashad. Transfer pricing - a synthesis: a reply, by A. Rashad Abdel-khalik and Edward J. Lusk. (Correspondence) *Accounting review*, v. 50, April 1975, p. 355-8.

Emergency service - how do you measure its financial impact? By Edward J. Lusk, Alfred G. Novak and Roger G. Roux. *Hospital financial management*, v. 5, March 1975, p. 52-6.

Planning dimension of a data base information system, by Edward J. Lusk and Arthur E. Wolf. *Managerial planning*, v. 23, Jan.-Feb. 1975, p. 36-40.

Ronen, J. Transfer pricing - a synthesis: a comment. (Correspondence) *Accounting review*, v. 50, April 1975, p. 351-4.

Validating a simulation. *Singapore accountant*, v. 9, 1974, p. 62-3.

LUSS, HANAN.

Allocation of effort resources among competing activities, by Hanan Luss and Shiv K. Gupta. (Technical notes) *Operations research*, v. 23, March-April 1975, p. 360-6.

LUSZTIG, PETER.

Units of account and the international bond market, by Peter Lusztig and Bernhard Schwab. *Columbia journal of world business*, v. 10, Spring 1975, p. 74-9.

LUTHANS, FRED.

Chapman, J. Brad. Female leadership dilemma, by J. Brad Chapman and Fred Luthans. *Public personnel management*, v. 4, May-June 1975, p. 173-79.

LUTTON, WILLIAM R.

Style of Louis XV: assimilated exoticism and graceful sensuality. *Valuation*, v. 21, Oct. 1974, p. 96-114.

LUTZ, RICHARD J.

Bettman, James R. Cognitive algebra in multi-attribute attitude models, by James R. Bettman, Noel Capon and Richard J. Lutz. *Journal of marketing research*, v. 12, May 1975, p. 151-64.

LUVERA, PAUL N.

How to avoid legal malpractice. *Law office economics and management*, v. 16, Summer 1975, p. 249-57.

LUX, MICHAEL S.

Fifteen practical tax research tips for the non-specialist. *Practical accountant*, v. 8, Jan.-Feb. 1975, p. 61-4.

LYALL, DAVID.

Opening the books to the workers. *Accountancy* (Eng.), v. 86, Feb. 1975, p. 42-4.

Overhead cost analysis. *Accountant* (Eng.), v. 173, Aug. 21, 1975, p. 205-6.

LYDEN, FREMONT JAMES.

Using Parsons' functional analysis in the study of public organizations. *Administrative science quarterly*, v. 20, March 1975, p. 59-70.

LYMAN, PETER.

Barrows, David. Foreign ownership and corporate behavior in Canada, by David Barrows and Peter Lyman. *MSU business topics*, v. 23, Spring 1975, p. 13-20.

LYNCH, JOHN F.

Kayton, Irving. Fraud in patent procurement: genuine and sham charges, by Irving Kayton, John F. Lynch and Richard H. Stern. *George Washington law review*, v. 43, Nov. 1974, p. 1-151.

LYNCH, JOHN KENNEDY.

Actions IRS will take when it foresees potential threat to collection of tax due. (Procedure) *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 90-2.

LYNCH, THOMAS D.

Finance (no. 2) bill. *Accountant's magazine* (Scot.), v. 79, June 1975, p. 207-10.

Taxation reform - 1: reform past. *Accountant's magazine* (Scot.), v. 79, Nov. 1975, p. 380-2.

LYNCH, THOMAS EDWARD.

Accounting for investments in equity securities by the equity and market value methods. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 62-9.

LYNETTE, ANDREW H.

Corporate liquidating distributions - income to stockholder's estate? *Taxes - the tax magazine*, v. 53, Nov. 1975, p. 661-7.

LYNN, BERNARD B.

Auditing contractor compliance with cost accounting standards. *Journal of accountancy*, v. 139, June 1975, p. 60-70.

LYNN, EDWARD S.

Introduction to fund accounting, by Edward S. Lynn and Joan W. Thompson. Reston, Va., Reston Pub. Co., c1974. 134 p. [341 L]

LYNN, NAOMI B.

Challenge of men in a woman's world: part 2 - attitudes of male and female administrators, by Naomi B. Lynn, Allene G. Vaden and Richard E. Vaden. *Public personnel management*, v. 4, Jan.-Feb. 1975, p. 12-17.

Challenges of men in a woman's world: part I - attitudes of male and female nurses, by Naomi B. Lynn, Allene G. Vaden and Richard E. Vaden. *Public personnel management*, v. 4, Jan.-Feb. 1975, p. 4-12.

LYNN, ROBERT S.

Computer auditing - a broader perspective. *Chartered accountant in Australia*, v. 45, Feb. 1975, p. 15-18.

LYON, GEORGE C.

Fixed characteristics of variable costs. (Management services) *CPA journal*, v. 45, May 1975, p. 70-4. (Reprinted from *Management accounting* (NAA), Oct. 1973.)

LYON, ROBERT A.

U.S. oil accounting: one man's view. *Accountant's magazine* (Scot.), v. 79, Nov. 1975, p. 386-8.

LYONS, HENRY E.

Abramovitz, Alan L. How one city inventoried its federal grants, by Alan L. Abramovitz and Henry E. Lyons. *Governmental finance*, v. 4, Feb. 1975, p. 35-8.

LYONS, HOWARD M.

Financial control of catering. *Public finance & accountancy*, v. 1, Oct. 1974, p. 334-8.

LYONS, LESTER.

Income tax planning by executors. *Trusts & estates*, v. 114, Sept. 1975, p. 598-601, 689-92.

LYONS, NORMAN R.

Resource planning for randomly arriving stochastic jobs. *Management science*, v. 21, April 1975, p. 931-6.

LYONS, P. HOWARD.

Accounting for inflation in other countries. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 45-53.) [110 H]

LYONS, TIMOTHY B.

NOLs: consolidated return regs. may defeat Sec. 382 (a). (Tax clinic) *Tax adviser*, v. 6, Nov. 1975, p. 674-5.

LYTHGOE, IAN GORDON.

Kelly, Margaret. Society's newly elected president, profile of Ian Gordon Lythgoe. *Accountants' journal* (N.Z.), v. 53, Nov. 1974, p. 152-3.

M

MA, JAMES C.

Accounts receivable financing. *Credit and financial management*, v. 76, Dec. 1974, p. 28-31.

Investors' services study: how trust institutions use and evaluate outside research, by James C. Ma and Joseph S. Black. *Trusts & estates*, v. 114, Oct. 1975, p. 722-4, 726, 765.

MA, RONALD.

Chambers, R. J. Third thoughts. *Abacus*, v. 10, Dec. 1974, p. 129-37.

Grinyer, John R. Lease evaluation solution: a comment and alternative. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 231-5.

On Chambers' second thoughts. *Abacus*, v. 10, Dec. 1974, p. 124-8. (Response to: R. J. Chambers, Second thoughts on continuously contemporary accounting. *Abacus*, Sept. 1970, p. 39.)

MAAS, ROLAND.

WHTCs and the consolidated foreign tax credit. *International tax journal*, v. 1, Feb. 1975, p. 141-7.

MABERT, VINCENT A.

Forecasting - a systematic modeling methodology, by Vincent A. Mabert and Robert C. Radcliffe. *Financial management*, v. 3, Autumn 1974, p. 59-67.

MACAN, WILLIAM A.

Factors fatal to a tax-free acquisitive reorganization - special hidden bootproblems.... (In Institute On Federal Taxation, 32nd. New York University, 1973. *Proceedings*. New York, c1974. p. 549-91.) [751 N]

MACAVOY, PAUL W.

Joskow, Paul L. Regulation and the financial condition of the electric power companies in the 1970's, by Paul L. Joskow and Paul W. MacAvoy. *American economic review*, v. 65, May 1975, p. 295-301.

MACAW, N. R.

Partnership structure - admission and retirement of partners. (Practitioners) *Chartered accountant in Australia*, v. 45, Nov. 1974, p. 45-9.

MACCALLUM, JOHN S.

Marketing social security direct deposit service. *Magazine of bank administration*, v. 51, Sept. 1975, p. 24-7.

MacDONALD, GRAEME.

Academic perspective of accounting. *Accountancy* (Eng.), v. 86, Oct. 1975, p. 60-1.

Debate on stock profits. *Accountancy* (Eng.), v. 86, March 1975, p. 64, 66.

Gray, S. J. Further comment on asset values and income measurement, by S.J. Gray and M.C. Wells. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 91-5.

MACDONALD, H. IAN.

Mythology of Canadian fiscal policy. *Canadian business review*, v. 2, Spring 1975, p. 14-15.

MACDONALD, NEIL.

Computer programming languages in use in business -- a survey, edited by Neil Macdonald. *Computers and people*, v. 24, Oct. 1975, p. 22-5.

MACDONALD, RAY W.

Transition of the Burroughs. *University of Michigan business review*, v. 27, May 1975, p. 1-8.

MACDONALD, ROBERT C.

Balkanization of Canadian taxes: a summary of the 1975 provincial budgets. (Tax talk) *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 40-3.

Tax shelters - movie films and equipment. (Tax talk) *Cost and management* (Can.), v. 49, May-June 1975, p. 46-8.

MACDONALD, WILLIAM A.

Constitutional aspects of revenue sharing. *Canadian business review*, v. 2, Autumn 1975, p. 34-7.

MacDONALD ALLEN, D. G.

Spain's liberalized investment laws. *Accountant* (Eng.), v. 172, April 3, 1975, p. 428-9.

MacDOUGALL, R. DONALD.

Impact of inflation on the employee benefits manager. *Risk management*, v. 22, Aug. 1975, p. 24-6.

MACE, MYLES L.

Legal guidelines for directors. (From the boardroom) *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 18-20, 24, 168.

Management information systems for directors, edited by Myles L. Mace. (From the boardroom) *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 14-16, 18, 22, 24, 166, 168.

MACH, JOSEPH D.

Keogh plans and individual retirement accounts under the Pension reform act. *Massachusetts CPA review*, v. 49, July-Aug. 1975, p. 20-2, 24-6.

MACHADO, ARLETTE L.

Higa, Isamu. Waiting time in an (S-I,S) inventory system, by Isamu Higa, Arlin M. Feyerherm and Arlette L. Machado. *Operations research*, v. 23, July-Aug. 1975, p. 674-80.

MACHINE ACCOUNTING

See Data Processing

MACHINE TOOL MANUFACTURERS

Green, Richard G. Machines for 1975 - delays down, but prices up. *Automation*, v. 23, Jan. 1975, p. 54-60.

MACHINE TOOLS

Green, Richard G. Machines for 1975 - delays down, but prices up. *Automation*, v. 23, Jan. 1975, p. 54-60.

MACHINERY AND EQUIPMENT

See Also Agricultural Machinery And Equipment
Construction Equipment
Electric Equipment
Office Machinery And Equipment
Plant And Equipment

- Chanin, Arthur J. Appraising machinery and equipment in Southeast Asia. *Valuation*, v. 21, Oct. 1974, p. 90-5.
Considerations in microform housing. *Information & records management*, v. 9, Nov. 1975, p. 18, 20-2, 24.
Green, Richard G. Machines for 1975 - delays down, but prices up. *Automation*, v. 23, Jan. 1975, p. 54-60.
Middlesworth, Chester Paul. Establishing guidelines for purchase vs. repair. *Newspaper controller*, v. 28, Feb. 1975, p. 2-3.
Shore, Barry. Replacement decisions under capital budgeting constraints. *Engineering economist*, v. 20, Summer 1975, p. 243-56.
Wear, James O. Elements of an instrumentation repair shop, by James O. Wear, Jerry M. Wilkinson and Raymond W. Raible. (*Engineering Hospitals*), v. 49, May 1, 1975, p. 55-7.

Costs

- Harshfield, Edward G. Equipment financing. *Credit and financial management*, v. 76, Nov. 1974, p. 14, 37.

Financing

- Barmore, Elden G. Various methods of financing the heavy construction equipment distributor. *Journal of commercial bank lending*, v. 57, March 1975, p. 44-55.
Byrne, Des. Financing equipment - the best way. *Management (Irish)*, Transport and distribution supplement, Spring 1975, p. 28, 30.

MACHINERY AND EQUIPMENT MANUFACTURERS

- Coming battle at the supermarket counter. *Fortune*, v. 92, Sept. 1975, p. 105, 182.
Green, Richard G. Machines for 1975 - delays down, but prices up. *Automation*, v. 23, Jan. 1975, p. 54-60.
Hegland, Donald E. Machine components - end of the famine? *Automation*, v. 23, Jan. 1975, p. 76-80.

MACHINERY AND EQUIPMENT RENTAL

See Also Leasing Companies

- Harris, Milton M. Does equipment leasing have a place in your bank? - part II. *Journal of commercial bank lending*, v. 58, Oct. 1975, p. 57-60.
Harshfield, Edward G. Equipment leasing riding a boom. *CGA (Can.)*, v. 9, April-May 1975, p. 6-10.
How to make leasing decisions. (Finance) *Modern healthcare*, v. 3, May 1975, p. 16p.
Malernee, James K. Secured residual values in bank leasing arrangements, by James K. Malernee and Andrew J. Senchack. *Journal of commercial bank lending*, v. 58, Sept. 1975, p. 56-61.
Shapiro, Harvey D. Lease financing's moment of truth. (Corporate financing) *Institutional investor*, v. 9, May 1975, p. 85-7, 89-90, 120.

Statistics

- American Rental Association. Cost-of-doing-business survey, for calendar year 1973 (or most recent fiscal year), prepared by Dean C. Coddington, Eugene K. Ogier and Joyce McCorkle. Moline, Ill., c1974. 60 p. (*250 Lea 2)

MACHTINGER, SIDNEY J.

- New attacks on tax shelters by the courts, the administration, and the Internal Revenue Service. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 623-67.) [750.2 S]

MacINTOSH, R. M.

- Oil outlook. *Conference Board record*, v. 12, Nov. 1975, p. 41-6.

MacKAY, KAREN K.

- Trapp, James M. How to pay estate tax with qualifying U.S. treasury bonds, by James M. Trapp and Karen K. MacKay. *Trusts & estates*, v. 114, Aug. 1975, p. 522-5, 578-80.

MacKENZIE, GRAHAME G.

- Oil and gas taxation in the UK, by Grahame G. MacKenzie and J. S. MacLeod. *Accountants' magazine (Scott.)*, v. 79, Feb. 1975, p. 62-4.

MACKENZIE, R. ALEC.

- Managing your time. *Club management*, v. 54, April 1975, p. 47, 62.

MACKENZIE, R. M.

- All in good time: TDMA. *Computers and people*, v. 24, June 1975, p. 24-6.

MacKINNON, JOHN H.

- Starting a business: a view from the CPA's vantage point, by John H. MacKinnon and Alan J. Ritter. *Price Waterhouse review*, v. 20, no. 1, 1975, p. 32-9.

MacLACHLAN, WILLIAM L.

- Economics of the CBOE options market. *Attorney - CPA*, Dec. 1974, p. 5-9.

MacLEAN, JOHN A.

- Janson, Ernest C. Financial reporting and tax practices in nonferrous mining, by Ernest C. Janson, John A. MacLean and David T. Wright. 3rd ed. New York, Coopers & Lybrand, c1974. 127 p. [280 J]

MacLEISH, JAMES D.

- Updating procedures to capitalize on better accounting equipment. *Newspaper controller*, v. 28, July/Aug. 1975, p. 4-5, 12.

MacLEOD, JAMES S.

- Capital transfer tax - II: exemptions, exclusions and reliefs. *Accountant's magazine (Scott.)*, v. 79, Oct. 1975, p. 351-3.
Capital transfer tax - I. *Accountant's magazine (Scott.)*, v. 79, June 1975, p. 218-20.
MacKenzie, Grahame G. Oil and gas taxation in the UK, by Grahame G. MacKenzie and J. S. MacLeod. *Accountants' magazine (Scott.)*, v. 79, Feb. 1975, p. 62-4.
Second finance bill. *Accountant's magazine (Scott.)*, v. 79, Jan. 1975, p. 10-13.
Tax changes in the U.K. *Bulletin for international fiscal documentation*, v. 29, Jan. 1975, p. 19-23.

MacMAHON, JAMES.

- Draper, John. Slash manufacturing costs with better cutting, by John Draper and James MacMahon. *Automation*, v. 22, Sept. 1975, p. 66-9.

MacMILLAN, IAN C.

- Strategy and flexibility in the smaller business. *Long range planning*, v. 8, June 1975, p. 62-3.

MacNABB, G. M.

- Energy policy planning: the current environment. *Canadian business review*, v. 2, Autumn 1975, p. 2-6.

MACNAIR, H. S. A.

- Capital transfer tax. *Accountant (Eng.)*, v. 172, April 24, 1975, p. 526-8.

- Capital transfer tax - II. *Accountant* (Eng.), v. 172, May 15, 1975, p. 628-30.
- Capital transfer tax - 3; exemptions. *Accountant* (Eng.), v. 172, June 12, 1975, p. 749-51.
- Finance (no. 2) act 1975 - 1: on the nail. *Accountant* (Eng.), v. 173, Aug. 28, 1975, p. 231-2.
- Finance (no. 2) act 1975 - 2: off the hook. *Accountant* (Eng.), v. 173, Sept. 25, 1975, p. 346-7.
- Inflation accounting and stock: the Finance (no. 2) act 1975 - 3. *Accountant* (Eng.), v. 173, Oct. 16, 1975, p. 439-41.
- Outlining the wealth tax. *Accountant* (Eng.), v. 72, May 1, 1975, p. 558-9.
- Relief for interest payable, part 3, private residences. *Accountant* (Eng.), v. 171, Nov. 7, 1974, p. 617-8.
- Relief for interest payable, part 4, business loans. *Accountant* (Eng.), v. 171, Dec. 5, 1974, p. 747-8.
- Stock values - relief or penalty? *Accountant* (Eng.), v. 172, Jan. 9, 1975, p. 35-6.

MacNEIL, C. ELLEN.

- Siegel, Norman S. Effect of new tax law on investment credit, other corporate changes, personal tax plans, by Norman S. Siegel and C. Ellen MacNeil. (Accounting) *Journal of taxation*, v. 42, June 1975, p. 322-6.

MACRI, L. G.

- Post acquisition and the systems executive. (Spectrum) *Infosystems*, v. 22, Feb. 1975, p. 52-3.

MACROACCOUNTING

See Also Income-National
Social Accounting

MADAN, J. B.

- Planning and action for sales management. *Chartered accountant* (India), v. 24, Nov. 1975, p. 288-90.

MADDEN, CARL H.

- Current issues in a mixed economy. *Atlanta economic review*, v. 25, May-June 1975, p. 40-7.

MADISON, MICHAEL T.

- Modest proposal: how multi-use condominiums may avoid double taxation of outside income. *Journal of real estate taxation*, v. 2, Spring 1975, p. 292-319.
- Multi-use condominiums: tax planning to avoid double taxation of outside income. *William and Mary law review*, v. 16, Fall 1974, p. 37-69.

MADISON SQUARE GARDEN CORP.

- Bruce, Charles M. Liquidations and reorganizations: Madison Square Garden and Kass. *Tax law review*, v. 30, Spring 1975, p. 303-55.

MADRICK, JEFFREY G.

- How the fund managers let you down. *Money*, v. 4, Sept. 1975, p. 27-9.
- Swapping municipals for a tax break. (Inside Wall Street) *Business week*, Dec. 1, 1975, p. 58.
- What the big investment managers expect next. *Money*, v. 3, Dec. 1974, p. 44-7.

MADWAY, DAVID M.

- Mortgage forms and foreclosure practices: time for reform, by David M. Madway and Daniel D. Pearlman. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 560-8.

MAERTZ, WILLIAM E.

- Reduction in progress. *Production and inventory management*, v. 16, First quarter 1975, p. 67-73.

MAGAZINE, M. J.

- When the greedy solution solves a class of knapsack problems, by M. J. Magazine, G. L. Nemhauser and L. E. Trotter. *Operations research*, v. 23, March-April 1975, p. 207-17.

MAGAZINE DISTRIBUTORS

See Newspaper And Magazine Distributors

MAGAZINE PUBLISHERS

See Also Taxation, United States - Publishers

- Braudy, Sidney M. Consumer magazines. *Viewpoint* (Main Lafrentz & Co.), 1st ed., 1974, p. 2-6.
- Hentoff, Nat. Survey of publishers. *Business and society review*, Summer 1975, p. 9-13.
- Hoffer, William. Magazine publishing: what structure works best for your association? *Association management*, v. 27, Aug. 1975, p. 49-51.

MAGEE, C. C.

- Financial resources in the hospital service. *Accountant* (Eng.), v. 172, May 1, 1975, p. 560-2.
- Health service priorities: more cost-benefit information needed. *Accountant* (Eng.), v. 173, Nov. 27, 1975, p. 602-4.

MAGEE, GARY.

- Real time inventory management system. *Production and inventory management*, v. 16, Third quarter 1975, p. 39-47.

MAGEE, ROBERT.

- Coates, Robert. Predictive content of interim reports - a time series analysis. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. Chicago, 1974, p. 132-55.) [*102 C]
- Industry-wide commonalities in earnings. *Journal of accounting research*, v. 12, Autumn 1974, p. 270-87.

MAGNUSON, WARREN G.

- Role of the consumer under the Consumer product safety act, by Warren G. Magnuson and Edward B. Cohen. *Journal of contemporary business*, v. 4, Winter 1975, p. 21-37.

MAHAR, JAMES F.

- Hochberg, Moe. Recognition of key economic factors may avoid or minimize tax problems, by Moe Hochberg and James F. Mahar. *Taxes - the tax magazine*, v. 53, April 1975, p. 196-211.

MAHAR, LAWRENCE W.

- Set ad budget priorities by sorting out visible vs. invisible elements. *Industrial marketing*, v. 60, June 1975, p. 70, 72.

MAHN, JOHN E.

- Techniques and application of profit planning. *Managerial planning*, v. 24, Nov./Dec. 1975, p. 25-32.

MAHON, RAYMOND T.

- Privileged communications and self-incrimination. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974, p. 1251-87.) [751 N]

MAHONEY, MICHAEL J.

- Interpretation: recordkeeping, valuations, termination. *Pension world*, v. 11, June 1975, p. 37-40.

MAHONEY, THOMAS A.

- Justice and equity: a recurring theme in compensation. *Personnel*, v. 52, Sept./Oct. 1975, p. 60-6.

MAIL ORDER BUSINESS

MAIL ORDER BUSINESS

See Also Direct Mail Advertising

MAILANDT, PETER.

Alternative to transfer pricing. *Business horizons*, v. 19, Oct. 1975, p. 81-6.

MAIN, JEREMY.

Striking it rich in the oil business. *Money*, v. 4, Nov. 1975, p. 48-52. (Prepared with the assistance of the AICPA Public Relations Division.)

MAIN LAFRENTZ & CO.

Lafrentz, Ferdinand W. Seventy-fifth anniversary for the firm. *Viewpoint* (Main Lafrentz & Co.), 1st ed., 1974, p. 22-9.

MAINPRICE, H. H.

Multi-rate VAT in the United Kingdom. *British tax review*, no. 4, 1975, p. 201-5.

MAINPRICE, HUGH.

Estimated assessments for VAT. *Accountant* (Eng.), v. 173, Nov. 20, 1975, p. 576-7.

MAINS, JOHN D.

Insurance accounting, by John D. Mains and Donald P. Bedel. (Letters) *Journal of accountancy*, v. 139, April 1975, p. 34, 38.

Upton, Joe. Insurance accounting. (Letters) *Journal of accountancy*, v. 139, April 1975, p. 34.

MAINTENANCE AND REPAIRS

See Also Service Departments

Bank Of America. Building maintenance services. San Francisco, c1974. 20 p. (*Small business reporter*, v. 12, no. 3) [*165.5 B]

Costs edge upward, but rate is slower. (Maintenance cost index) *Factory*, v. 8, Feb. 1975, p. 67.

Gopalan, M. N. Probabilistic analysis of a system with two dissimilar units subject to preventive maintenance and a single service facility, by M. N. Gopalan and C. A. D'Souza. *Operations research*, v. 23, May-June 1975, p. 534-48.

Haber, Sheldon E. Optimal inventory model for the intermediate echelon when repair is possible, by Sheldon E. Haber and Rosedith Sitgreaves. *Management science*, v. 21, Feb. 1975, p. 638-48.

McDaniel, Robert J. Preservation and restoration of older buildings. *Journal of property management*, v. 40, July/Aug. 1975, p. 171-4.

Stankiewicz, Napoleon. How to be a hero and squeeze more production from your machine tools: maintenance - make or break factor in drilling machine performance. *Automation*, v. 22, Sept. 1975, p. 86-7.

Accounting

Reynolds, R. P. Helping the engineer to get the best value from maintenance expenditure. *Management accounting* (Eng.), v. 52, Dec. 1974, p. 329-34.

Costs

Bank Of America. Building maintenance services. San Francisco, c1974. 20 p. (*Small business reporter*, v. 12, no. 3) [*165.5 B]

Gutow, Bernard S. Maintenance control. *Journal of property management*, v. 40, July/Aug. 1975, p. 149-55.

Inflationary pace slows a bit. (Maintenance cost index) *Factory*, v. 7, Dec. 1974, p. 67.

Middleworth, Chester Paul. Establishing guidelines for purchase vs. repair. *Newspaper controller*, v. 28, Feb. 1975, p. 2-3.

Reynolds, R. P. Helping the engineer to get the best value from maintenance expenditure. *Management accounting* (Eng.), v. 52, Dec. 1974, p. 329-34.

ACCOUNTANTS' INDEX 1975

Ruhlin, Robert R. Roll back your operating costs in '75. *Buildings*, v. 69, Feb. 1975, p. 66-71.

Data processing

No job is left to chance or chaos. *Factory*, v. 8, Oct. 1975, p. 48-50.

Management

Hardy, S. T. Simulation of interactive maintenance decisions, by S. T. Hardy and L. J. Krajewski. *Decision sciences*, v. 6, Jan. 1975, p. 92-105.

MAIR, WILLIAM C.

Parallel simulation - a technique for effective verification of computer programs. *Edpacs*, v. 2, April 1975, p. 1-5.

MAIZELS, STEPHEN.

Improve your recruiting record, by Stephen Maizels and Duane E. Sharp. *CA magazine* (Can.), v. 107, Aug. 1975, p. 30-4.

MAJOR events in evolution of EFTS are occurring with rising frequency. *Banking*, v. 67, May 1975, p. 79-80, 82, 84, 114.

MAJOR tax planning for 1974...

Southern California Tax Institute, 26th, *University of Southern California Law Center*, 1974. Major tax planning for 1974... Dudley M. Lang, Chairman. New York, Matthew Bender, c1974. 1268 p. [750.2 S]

MAJORITY of NYSE firms now give 10-K data to stockholders. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 28-9.

MAKE OR BUY

Duncan, Ian D. Make-or-buy decisions. (Accounting principles and practice) *Cost and management* (Can.), v. 49, Sept.-Oct. 1975, p. 44-9.

MAKING a gift in contemplation of death is still advantageous.

Taxation for lawyers, v. 3, May-June 1975, p. 383.

MAKING document storage and retrieval easier. *Information & records management*, v. 9, April 1975, p. 16-17, 37-8.

MAKING performance appraisal work. (Management information) *Accountant* (Eng.), v. 173, Aug. 14, 1975, p. 182-3.

MAKING the most of management consulting services.

Fuchs, Jerome H. Making the most of management consulting services. New York, AMACOM, c1975. 214 p. [200.81 F]

MALBOURNE, MICHAEL J.

Effective cash management. *Australian accountant*, v. 45, Jan.-Feb. 1975, p. 6-9, 12-14.

MALCOM, ROBERT E.

Kratchman, Stanley H. Comparison of alternative income concepts: a reply, by Stanley H. Kratchman, Robert E. Malcom and Richard D. Twark. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 865-8.

Liao, Shu S. Comparison of alternative income concepts: a comment. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 860-4.

MALERNEE, JAMES K.

Secured residual values in bank leasing arrangements, by James K. Malernee and Andrew J. Senchack. *Journal of commercial bank lending*, v. 58, Sept. 1975, p. 56-61.

MALLEY, DEBORAH DEWITT.

Lawrence Klein and his forecasting machine. *Fortune*, v. 91, March 1975, p. 152-7.

MALLOY, JOHN M.

Careful debt planning can save Subchapter S net operating loss passthrough, by John M. Malloy and Eugene Willis. *Taxes - the tax magazine*, v. 53, June 1975, p. 373-8.

Critical tax and financial factors that must be considered when planning a private annuity, by John M. Malloy and Richard Bufkin. *Estate planning*, v. 3, Autumn 1975, p. 2-6.

How to meet the tough tests for deducting the cost of special schooling as amedical expense. *Taxation for lawyers*, v. 3, March/April 1975, p. 315-18.

How to meet the tough tests for deducting the cost of special schooling as amedical expense. (Personal) *Taxation for accountants*, v. 14, May 1975, p. 310-13.

Interim financial reporting: a survey of attitudes of chartered financial analysts, by John M. Malloy, J. Timothy Sale and Eugene Willis. *Ohio CPA*, v. 34, Spring 1975, p. 61-9.

MALONE, ERWIN L.

Non-linear systems experiment in participative management. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 52-64.

MALONE, FRANK W.

Word processing - at Atomic Energy Commission. *Records management journal*, v. 13, Spring 1975, p. 18-19.

Word processing - deciding application objectives. *Records management journal*, v. 12, Winter 1974, p. 9-10.

Word processing - production and morale in W.P. centers. *Records management journal*, v. 13, Autumn 1975, p. 6-10.

Word processing use of consultants. *Records management journal*, v. 12, Autumn 1974, p. 10-11.

MALONEY, JAMES P.

What is or is not a product within the meaning of section 402A. *Marquette law review*, v. 57, no. 4, 1974, p. 625-48.

MALLOY, THOMAS M.

Is continuing inflation inevitable? *Atlanta economic review*, v. 25, May-June 1975, p. 52-4.

MALPRACTICE relief from Congress: how much, how soon?

Medical economics, v. 52, May 12, 1975, p. 99-100, 104, 106, 108.

MANAGEMENT

See Also Accountancy Profession-Relation To Business And Management

Executives
Internal Control
Management Accounting
Management Audit
Management Control
Office Management
Operations Research

Abrahamse, Leonard G. Delegation in a diversified corporate group. *South African chartered accountant*, v. 11, June 1975, p. 205-10.

Ackoff, Russell L. Systems revolution. *Long range planning*, v. 7, Dec. 1974, p. 2-20.

Aiken, Maxwell E. Modeling behavioral interdependencies for stewardship reporting, by Maxwell E. Aiken, Lawrence A. Blackett and Geoffrey Isaacs. *Accounting review*, v. 50, July 1975, p. 544-62.

Aines, Ronald. Management-planning tomorrow. *Managerial planning*, v. 23, May-June 1975, p. 1-4.

Aldag, Ramon J. Managerial framework for social decision making, by Ramon J. Aldag and Donald W. Jackson. *MSU business topics*, v. 23, Spring 1975, p. 33-40.

Appraising management skills. *Accountant* (Eng.), v. 171, Nov. 7, 1974, p. 620-1.

Argenti, John. Corporate growth and organisation structure. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 151-61.) [223.8 M]

Ashton, David. Planning for management development. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 67-84.) [223.8 M]

Athanassiades, John C. Myths of women in management: what every businessman ought to know but may be afraid to ask. *Atlanta economic review*, v. 25, May-June 1975, p. 4-9.

Becker, Charles E. Deciding when it's time for a change in organizational climate. *Personnel*, v. 52, May-June 1975, p. 25-31.

Benke, Ralph Louis. Human behavior and control. *Managerial planning*, v. 24, July-Aug. 1975, p. 18-23.

Bennett, Dudley. Transactional analysis in management. *Personnel*, v. 52, Jan.-Feb. 1975, p. 34-44.

Berger, Irwin. Organizational study. *Virginia accountant*, v. 27, Sept. 1975, p. 30-1.

Biagioni, Louis F. Impact of accounting on managerial performance, by Louis F. Biagioni and Joseph A. Lavelly. *Managerial planning*, v. 24, July-Aug. 1975, p. 30-4.

Boettinger, Henry M. Is management really an art? *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 54-64.

Boettinger, Henry M. New directions for management and consultants. *Conference Board record*, v. 12, March 1975, p. 53-6.

Boulden, Larry L. Test yourself - do you have what it takes to manage people? *Automation*, v. 22, June 1975, p. 50-6.

Bray, Douglas W. Management development without frills. *Conference Board record*, v. 12, Sept. 1975, p. 47-50.

Bridgewater, B. A. Competition game has changed, by B.A. Bridgewater, Donald K. Clifford and Thomas Hardy. *Business horizons*, v. 19, Oct. 1975, p. 5-20.

Brooker, W. Michael A. Eliminating intergroup conflicts through interdepartmental problem solving. *Advanced management journal*, v. 40, Spring 1975, p. 16-25.

Brown, Paul I. Coincidence of interest. (Ideational items) *Business horizons*, v. 17, Dec. 1974, p. 32-4.

Buchanan, Bruce. Building organizational commitment: the socialization of managers in work organizations. *Administrative science quarterly*, v. 19, Dec. 1974, p. 533-46.

Buchanan, Bruce. To walk an extra mile: the whats, whens, and whys of organizational commitment. (Research) *Organizational dynamics*, v. 3, Spring 1975, p. 67-80.

Burck, Charles G. Intricate politics of the corporation. *Fortune*, v. 91, April 1975, p. 109-12, 188, 190, 192.

Burke, Ronald J. How to make better management decisions, by Ronald J. Burke and Tamara Weir. *CA magazine* (Can.), v. 107, July 1975, p. 47-53.

Burns, Joseph H. Managing of the profit of conflict. *Management accounting* (NAA), v. 57, Dec. 1975, p. 21-4.

Camillus, J. C. Performance standards for planning and control: the managerial perspective. *Management accountant* (India), v. 9, Dec. 1974, p. 885-92.

Carlson, Edward E. Visible management at United Airlines: an interview with Edward E. Carlson. *Harvard business review*, v. 53, July-Aug. 1975, p. 90-7.

Chapman, J. Brad. Female leadership dilemma, by J. Brad Chapman and Fred Luthans. *Public personnel management*, v. 4, May-June 1975, p. 173-79.

Chatterjee, B. K. Management information system - a conceptual framework. *Management accountant* (India), v. 9, Aug. 1974, p. 585-7.

Chen, Rosita S. Social and financial stewardship. *Accounting review*, v. 50, July 1975, p. 533-43.

Cherrington, David J. Participation, performance, and appraisal, by David J. Cherrington and J. Owen Cherrington. *Business horizons*, v. 17, Dec. 1974, p. 35-44.

Clarke, Phil. Reviewing your organisation structure. *Management* (Irish), v. 22, Jan. 1975, p. 60-1.

- Cleland, David I. Systems analysis and project management, by David I. Cleland and William R. King. 2nd ed. New York, McGraw-Hill, c1975. 398 p. [201.8 C]
- Clewett, Richard M. Shifting role of the product manager, by Richard M. Clewett and Stanley F. Stasch. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 65-73.
- Corfield, K. G. How internal audit serves management. *Internal auditor*, v. 32, Nov./Dec. 1975, p. 14-18.
- Cummings, T. G. Intervention strategies for improving productivity and the quality of work life, by T. G. Cummings, Edmond S. Molloy and Roy H. Glen. (Research) *Organizational dynamics*, v. 4, Summer 1975, p. 52-68.
- Dale, Alan J. Planned approach to organisational development. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 111-26.) [223.8 M]
- Davis, Stanley M. Two models of organization: unity of command versus balance of power. *Sloan management review*, v. 16, Fall 1974, p. 29-40.
- Deming, W. Edwards. On some statistical aids toward economic production. *Interfaces*, v. 5, Aug. 1975, p. 1-15.
- Derr, C. Brooklyn. Conflict: a neglected resource. *Conference Board record*, v. 12, March 1975, p. 39-42.
- Diamond, Jay. Introduction to contemporary business, by Jay Diamond and Gerald Pintel. Englewood Cliffs, N.J., Prentice-Hall, c1975. 437 p. (Includes bibliographies) [200 D]
- Dill, William R. Integrating planning and management development. *Long range planning*, v. 8, Oct. 1975, p. 8-12.
- Dill, William R. Public participation in corporate planning - strategic management in a kibitzer's world. *Long range planning*, v. 8, Feb. 1975, p. 57-63.
- Dobbie, John W. Strategic planning in large firms - some guidelines. *Long range planning*, v. 8, Feb. 1975, p. 81-6.
- Dowling, William F. At General Motors: system 4 builds performance and profits. *Organizational dynamics*, v. 3, Winter 1975, p. 23-38.
- Dowling, William F. Corning approach to organization development. *Organizational dynamics*, v. 3, Spring 1975, p. 16-34.
- Drucker, Peter F. Management: tasks, responsibilities, practices. New York, Harper & Row, c1973. 1974. 839 p. [201 D]
- Edwards, James Don. Administrative control and the managerial accountant, by James Don Edwards and Richard Kelsey. *Managerial planning*, v. 23, Jan.-Feb. 1975, p. 32-5.
- Exton, William. Techniques for overcoming adverse effects of systemization. *CGA (Can.)*, v. 8, Oct.-Nov. 1974, p. 14-18.
- Farmer, Ray. Progress in human resource accounting - a review. *Certified accountant (Eng.)*, Oct. 1975, p. 549-50, 553-4.
- Farris, George F. Chicken, eggs, and productivity in organizations. *Organizational dynamics*, v. 3, Spring 1975, p. 2-15.
- Ferguson, Charles R. Measuring corporate strategy. Homewood, Ill., Dow Jones-Irwin, c1974. 120 p. [201 F]
- Fiedler, Fred E. Contingency model - new directions for leadership utilization. *Journal of contemporary business*, v. 3, Autumn 1974, p. 65-79.
- Findlay, M. Chapman. Beyond shareholder wealth maximization, by M. Chapman Findlay and G.A. Whitmore. *Financial management*, v. 3, Winter 1974, p. 25-35.
- Fischer, John A. Compensation in 1975. (Methods and management) *Best's review (Property/liability ed.)*, v. 76, July 1975, p. 89-92.
- Flamholtz, Eric G. Human resource accounting. Encino, Calif., Dickenson Pub. Co., c1974. 382 p. [110 F]
- Fox, Harold W. Operational interdependence: a challenge to management. *Cost and management (Canada)*, v. 49, Jan.-Feb. 1975, p. 20-3.
- Franklin, Jerome L. Down the organization: influence processes across levels of hierarchy. *Administrative science quarterly*, v. 20, June 1975, p. 153-64.
- French, Peter H. Return of the standard. (Management services) *CA magazine (Can.)*, v. 106, April 1975, p. 57-9.
- Frischknecht, Federico. Structure of management decision systems. *Interfaces*, v. 5, Nov. 1974, p. 11-18.
- Gannon, Martin J. Attitudes of government executives toward management training. *Public personnel management*, v. 4, Jan.-Feb. 1975, p. 63-8.
- Gruber, William H. Science-technology-utilization relationship in management, by William H. Gruber and John S. Niles. *Management science*, v. 21, April 1975, p. 956-63.
- Guy, Jeffrey R. MIS necessity. *Data management*, v. 13, July 1975, p. 38-40.
- Hackman, J. Richard. Is job enrichment just a fad? *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 129-38.
- Haimann, Theo. Management in the modern organization, by Theo Haimann and William G. Scott. 2nd ed. Boston, Houghton Mifflin Co., c1974. 583 p. [201 H]
- Hampton, Peter J. Qualities most needed for success in management. *Association management*, v. 27, March 1975, p. 47-9.
- Hanan, Mack. Day the pieces finally fell into place. (How manpower management helps sales) *Sales management*, v. 114, Jan. 20, 1975, p. 35-6.
- Hanson, Walter E. Coping with management fraud. (Auditing & reporting) *CPA journal*, v. 45, May 1975, p. 49-50. (Excerpt from Focus on fraud: the new ethic, by Walter E. Hanson, *World (Peat, Marwick, Mitchell)*, Autumn 1974, p. 3-4.)
- Hanson, Walter E. Focus on fraud. *Financial executive*, v. 43, March 1975, p. 14-19.
- Harlow, Rex F. Management, public relations and the social sciences. *Public relations quarterly*, v. 20, Spring 1975, p. 8-14.
- Harvey, Michael. Informing employees for better relations. (Management services) *CPA journal*, v. 45, Feb. 1975, p. 53-4. (Reprinted from *Accountancy age*, May 31, 1974.)
- Hawthorne revisited: the legend and the legacy. *Organizational dynamics*, v. 3, Winter 1975, p. 66-80.
- Hayes, James L. Making the most of every management opportunity. (The young manager) *Advanced management journal*, v. 40, Spring 1975, p. 50-2.
- Hayes, James L. Negotiation: not for labor only. *Modern healthcare*, v. 4, Oct. 1975, p. 57.
- Heard, Craig P. Planning for profit. *Journal of systems management*, v. 26, Jan. 1975, p. 7-11.
- Heisler, W. J. Patterns of OD in practice. *Business horizons*, v. 18, Feb. 1975, p. 77-84.
- Hershey, Robert. Planning for the unthinkable. (Ideas for action) *Harvard business review*, v. 53, July-Aug. 1975, p. 20, 24.
- Hodge, Bartow. Computer in management information and control systems. *Data management*, v. 12, Dec. 1974, p. 26-30.
- Hoffer, William. Leadership program blends environment with educational experience. *Association management*, v. 27, May 1975, p. 44-9.
- Holloman, Charles R. What McGregor really said. (Book notes and reviews) *Business horizons*, v. 17, Dec. 1974, p. 87-92.
- Holmes, John P. Build employees' confidence and self-esteem, by John P. Holmes and Paul D. Kwiecinski. *Personnel*, v. 52, July-Aug. 1975, p. 45-9.
- Hopwood, Anthony G. Accounting system and managerial behaviour. Lexington, Mass., Lexington Books, D.C. Heath & Co., c1973. 237 p. [110 H]
- Hostage, G. M. Quality control in a service business. *Harvard business review*, v. 53, July-Aug. 1975, p. 98-106.
- House, Robert J. Path-goal theory of leadership, by Robert J. House and Terence R. Mitchell. *Journal of contemporary business*, v. 3, Autumn 1974, p. 81-97.
- Huberman, John. Discipline without punishment lives. (Ideas for action) *Harvard business review*, v. 53, July-Aug. 1975, p. 6-8.
- Hughes, Charles L. Toward existentialism in management, by Charles L. Hughes and Vincent S. Flowers. *Conference Board record*, v. 12, Sept. 1975, p. 60-4.
- Imberman, A. A. Low road to higher productivity. *Conference Board record*, v. 12, Jan. 1975, p. 29-37.
- Involving managers in computer model-building. *Accountant (Eng.)*, v. 173, Oct. 23, 1975, p. 470.
- Irwin, Patrick H. Towards better strategic management. *Long range planning*, v. 7, Dec. 1974, p. 64-7.

- Jackson, Donald W. Managing the sales force by objectives, by Donald W. Jackson and Ramon J. Aldag. *MSU business topics*, v. 22, Spring 1974, p. 53-9.
- Johnson, Paul D. Statistical analysis for management decision-making. *Air force comptroller*, v. 9, July 1975, p. 37.
- Kast, Fremont E. Organization and management: a systems approach, by Fremont E. Kast and James E. Rosenzweig. 2nd ed. New York, McGraw-Hill, c1974. 655 p. [201 K]
- Katzell, Raymond A. Improving productivity and job satisfaction, by Raymond A. Katzell and Daniel Yankelovich. (Research) *Organizational dynamics*, v. 4, Summer 1975, p. 69-80.
- Kaumeyer, Richard A. Forgotten management system. (Systems insights) *Journal of systems management*, v. 26, March 1975, p. 36-7.
- Kay, Emanuel. Local 4 - united middle managers of America. *University of Michigan business review*, v. 27, Jan. 1975, p. 24-31.
- Kearney, William J. Management development programs can pay off. *Business horizons*, v. 18, April 1975, p. 81-8.
- King, William R. New method for strategic systems planning, by William R. King and David I. Cleland. *Business horizons*, v. 18, Aug. 1975, p. 55-64.
- Kochan, Thomas A. Determinants of intraorganizational conflict in collective bargaining in the public sector, by Thomas A. Kochan, George P. Huber and L. L. Cummings. *Administrative science quarterly*, v. 20, March 1975, p. 10-23.
- Konczal, Edward F. Models are for managers, not mathematicians. *Journal of systems management*, v. 26, Jan. 1975, p. 12-15.
- Koprowski, Eugene J. What managers can learn from artists. *Business horizons*, v. 18, June 1975, p. 83-90.
- Kramer, Hugh. Good management and the golden mean. *Conference Board record*, v. 12, March 1975, p. 48-51.
- Kreitner, Robert. PM - a new method of behavior change. *Business horizons*, v. 18, Dec. 1975, p. 79-86.
- La Londe, Bernard J. Managing in uncertain economic times: the case for planning, by Bernard J. La Londe and Paul H. Zinszer. *Long range planning*, v. 8, Oct. 1975, p. 18-22.
- Lancioni, Richard A. Reorganization for physical distribution. *Long range planning*, v. 8, Aug. 1975, p. 46-52.
- Laufer, Arthur C. Operations management. Cincinnati, South-Western Pub. Co., c1975. 548 p. [201.8 L]
- Laverdiere, Raymond G. Information systems and management, by Raymond G. Laverdiere and Ephraim P. Smith. *Managerial planning*, v. 23, May-June 1975, p. 20-3.
- Law, Donald E. Managing for productivity. *Arthur Young journal*, Summer-Autumn 1975, p. 2-13.
- Lawson, Terry. Effectively utilizing employees today. *Club management*, v. 54, April 1975, p. 34-5.
- Lazer, Robert I. Behavior modification as a managerial technique. *Conference Board record*, v. 12, Jan. 1975, p. 22-5.
- Lewis, John W. Management team development: will it work for you? *Personnel*, v. 52, July-Aug. 1975, p. 11-25.
- Likert, Rensis. Improving cost performance with cross-functional teams. *Conference Board record*, v. 12, Sept. 1975, p. 51-9.
- Lucas, Henry C. Toward creative systems design. New York, Columbia University Press, c1974. 147 p. [201.8 L]
- Luchsinger, V. P. Transactional analysis for managers, or how to be more OK with OK organizations, by V.P. Luchsinger and L. L. Luchsinger. *MSU business topics*, v. 22, Spring 1974, p. 5-12.
- Luke, Robert A. Matching the individual and the organization. (Keeping informed) *Harvard business review*, v. 53, May-June 1975, p. 17-18, 20, 24, 28, 30, 32, 34, 165.
- Mace, Myles L. Management information systems for directors, edited by Myles L. Mace. (From the boardroom) *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 14-16, 18, 22, 24, 166, 168.
- Making performance appraisal work. (Management information) *Accountant* (Eng.), v. 173, Aug. 14, 1975, p. 182-3.
- Malone, Erwin L. Non-linear systems experiment in participative management. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 52-64.
- Managing your time. *Club management*, v. 54, April 1975, p. 47, 62.
- Manley, T. Roger. Have you tried project management? *Public personnel management*, v. 4, May-June 1975, p. 180-8.
- Marsh, John J. Operations analysis and employee-management relations. *Public personnel management*, v. 4, May-June 1975, p. 160-4.
- McKelvey, Bill. Organization design: a participative multi-variate approach, by Bill McKelvey and Ralph H. Kilmann. *Administrative science quarterly*, v. 20, March 1975, p. 24-36.
- McNally, Graeme M. Accounting for human resources: a survey and synthesis. *Singapore accountant*, v. 9, 1974, p. 70-81.
- McNulty, Nancy G. And now, professional codes for the practice of management. *Conference Board record*, v. 12, April 1975, p. 21-4.
- McRae, Thomas Watson. Designing an EDP application. (Management services) *CPA journal*, v. 45, Feb. 1975, p. 54-6. (Reprinted from *Accountancy age*, May 24, 1974.)
- Mears, Peter. Manpower evaluation and reporting system. *Managerial planning*, v. 23, May-June 1975, p. 29-31.
- Meikle, Giles R. Managing your business. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 353-63.) [110 H]
- Miller, Clair R. Command and control: replacement for management information systems. *Data management*, v. 13, Nov. 1975, p. 12-15.
- Miller, J. Irwin. Interview with J. Irwin Miller. (Conversation) *Organizational dynamics*, v. 4, Summer 1975, p. 31-48.
- Miller, J. V. Stretching skills - protect tomorrow in today's cutbacks. *Automation*, v. 23, Jan. 1975, p. 72-4.
- Mills, D. Quinn. Managing human relationships among organizations. *Organizational dynamics*, v. 3, Spring 1975, p. 35-50.
- Mills, Ted. Human resources - why the new concern? *Harvard business review*, v. 53, March-April 1975, p. 120-34.
- Moore, Michael L. Management changes and discretionary accounting decisions. *Journal of accounting research*, v. 11, Spring 1973, p. 100-7.
- Moskowitz, Louis. Business management in a shortage economy. *Credit and financial management*, v. 76, Dec. 1974, p. 14-15, 32.
- Ornati, Oscar A. Recession layoffs can be discriminatory, by Oscar A. Ornati and Edward J. Giblin. *Management review*, v. 64, May 1975, p. 25-33.
- O'Toole, James. Lordstown: three years later. *Business and society review*, Spring 1975, p. 64-71.
- Paretta, Robert L. Designing management information systems: an overview. *Journal of accountancy*, v. 139, April 1975, p. 42-7.
- Patz, Alan L. Development of managerial ability: a mathematical analysis. *Interfaces*, v. 5, May 1975, p. 29-35.
- Patz, Alan L. Performance appraisal: useful but still resisted. *Harvard business review*, v. 53, May-June 1975, p. 74-80.
- Pearse, Robert F. Manager to manager: what managers think of management development. New York, AMACOM, c1974. 52 p. [*201 P]
- Perham, Allan. Delegation promotes participation. *CGA*, v. 8, Oct.-Nov. 1974, p. 38.
- Perigoe, J. Rae. Middle management malaise. *CGA* (Can.), v. 8, Oct.-Nov. 1974, p. 6-7, 9.
- Peslar, Emil F. Five guidelines for creating a winning manufacturing team. *Automation*, v. 22, July 1975, p. 50-1.
- Plachy, Roger J. Understanding problem employees. (Leadership practices) *Modern healthcare*, v. 3, June 1975, p. 78.
- Poblador, Niceto S. Modern business research. *SGV Group journal* (P.I.), no. 4, 1974, p. 18-23.
- Poppleton, John. Dictation made easy. *South African chartered accountant*, v. 10, Nov. 1974, p. 398-9.
- Powell, Robert M. Management by anticipation. *Air force comptroller*, v. 9, Oct. 1975, p. 24-6.
- Ranganadha, A. S. Management organisation. *Management accountant* (India), v. 9, Aug. 1974, p. 628-30.
- Reddin, Bill. How to become more effective. *South African chartered accountant*, v. 11, March 1975, p. 86-8.
- Reddin, W. J. Is flexibility always good? (Management accounting) *Accountants' journal* (N.Z.), v. 53, Oct. 1974, p. 113-14.

- Reynolds, Mike. Effects of training interventions on management relationships. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 190-7.) [223.8 M]
- Richardson, F. L. W. Anthropological alternative. *Conference Board record*, v. 12, Feb. 1975, p. 52-4.
- Rimler, George W. Humor in management: sad commentary on training efforts, by G. Warren Rimler and Richard E. Ballard. *University of Michigan business review*, v. 27, May 1975, p. 19-23.
- Ritt, Thomas C. Checklist for young managers. (The young manager) *Advanced management journal*, v. 40, Spring 1975, p. 53-62.
- Roach, John M. Giving top management the message at jobholder meetings. *Personnel*, v. 52, July-Aug. 1975, p. 26-32.
- Roos, Leslie L. Rotation designs and field experiments: a causal modeling approach. *Administrative science quarterly*, v. 20, March 1975, p. 71-86.
- Sadler, Philip. Management and the social environment. *Long range planning*, v. 8, Aug. 1975, p. 18-22.
- Sass, C. Joseph. MIS - are you missing the plane? (Spectrum) *Infosystems*, v. 22, March 1975, p. 50-1, 64.
- Schein, Edgar H. In defense of theory Y. *Organizational dynamics*, v. 4, Summer 1975, p. 17-30.
- Schleh, Edward C. Managing for success: capitalizing on each individual. *Advanced management journal*, v. 40, Winter 1975, p. 13-21.
- Schon, Donald A. Deutro-learning in organizations: learning for increased effectiveness. *Organizational dynamics*, v. 4, Summer 1975, p. 2-16.
- Schonberger, Richard J. Dual-managership phenomenon. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 500-9.
- Schultz, Duane. Managing the middle-aged manager. *Personnel*, v. 51, Nov.-Dec. 1974, p. 8-17.
- Selfridge, Richard J. Comprehensive view of organization development, by Richard J. Selfridge and Stanley L. Sokolik. *MSU business topics*, v. 23, Winter 1975, p. 46-61.
- Senger, John. Organizational problem solving and creativity. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 536-44.
- Sheehy, Morgan. Do you know where you're going? *Management (Irish)*, v. 22, April 1975, p. 20-3.
- Shycon, Harvey N. All around the model: perspectives on MS applications, by Harvey N. Shycon and Robert L. Schuldenfrei. *Interfaces*, v. 5, Aug. 1975, p. 70-3.
- Sikula, Andrew F. Current competency quiz for managers. *Akron business and economic review*, v. 6, Spring 1975, p. 17-20.
- Smith, Ephraim P. Accountant's socio-emotional orientation, by Ephraim P. Smith and Louis R. Desfosses. *Akron business and economic review*, v. 6, Spring 1975, p. 33-7.
- Soden, John V. Understanding MIS failures. *Data management*, v. 13, July 1975, p. 29-33, 46.
- Stander, A. Oracle that failed, by A. Stander and T. Rickards. *Long range planning*, v. 8, Oct. 1975, p. 13-17.
- Stephens, James C. Aristotle and contemporary management thought vs. the management system in the Orient. *Armed forces comptroller*, v. 20, Winter 1975, p. 6-8, 35-6.
- Stone, Marvin L. Delegation simplified. *Accountancy Ireland*, v. 7, April 1975, p. 27.
- Strategies to improve cash flow. *Accountant (Eng.)*, v. 173, Oct. 2, 1975, p. 381.
- Tannenbaum, Arnold S. Control and participation, by Arnold S. Tannenbaum and Robert A. Cooke. *Journal of contemporary business*, v. 3, Autumn 1974, p. 35-46.
- Thatcher, Ralph H. Designing a productivity control process. *Business horizons*, v. 18, Dec. 1975, p. 62-8.
- Tosi, Henry L. Human effects of budgeting systems on management. *MSU business topics*, v. 22, Autumn 1974, p. 53-63.
- Tubb, A. J. Why the management accountant must change - and how. *Management accounting (Eng.)*, v. 53, Feb. 1975, p. 53-5.
- Tunstall, Kenneth W. Systematic unravelling will undo any knotty problem. *CGA*, v. 8, Oct.-Nov. 1974, p. 34-5.
- Twedt, Dik. Management handbooks for continuing education. *Harvard business review*, v. 53, July-Aug. 1975, p. 36-8, 40, 44, 46, 161.
- Van Fleet, David D. Span of control: a review and restatement. *Akron business and economic review*, v. 5, Winter 1974, p. 34-42.
- van Maanen, R. Towards a profession of management. *Management (Irish)*, v. 22, Jan. 1975, p. 42-5.
- Vroom, Victor H. Decision making and the leadership process. *Journal of contemporary business*, v. 3, Autumn 1974, p. 47-64.
- Wall, James A. Managing negotiators. *Business horizons*, v. 18, Feb. 1975, p. 41-4.
- Walters, Roy W. Keeping workers happy and productive in a down economy. *Automation*, v. 23, Jan. 1975, p. 70-2.
- Warden, Norman. Management by objectives: the key to organizational effectiveness, by Norman Warden and Fred Burrell. *Armed forces comptroller*, v. 20, Winter 1975, p. 3-5, 33-5.
- Watson, Charles H. Outline of the principles of management. *International accountant (Eng.)*, v. 45, no. 2, 1975, p. 5-10.
- Weisse, Peter D. What a chief - or group - executive cannot delegate. *Management review*, v. 64, May 1975, p. 4-8.
- Wheelwright, Steven C. Management by model during inflation. *Business horizons*, v. 18, June 1975, p. 33-42.
- Whitsett, David A. Making sense of management theories. *Personnel*, v. 52, May-June 1975, p. 44-52.
- Whyte, William F. Interview with William F. Whyte. (Conversation) *Organizational dynamics*, v. 3, Spring 1975, p. 51-66.
- Wisch, Herbert H. Increasing the effectiveness of employees. *Magazine of bank administration*, v. 50, Dec. 1974, p. 28-31.
- Wolek, Francis W. Implementation and the process of adopting managerial technology. *Interfaces*, v. 5, May 1975, p. 38-46.
- Yorks, Lyle. I speak your language: developing and maintaining effective communication. *Data management*, v. 13, Sept. 1975, p. 34-5.
- Young, Lewis H. Scenario for survival. *Conference Board record*, v. 12, March 1975, p. 61-4.
- Zink, D. W. Business management in a period of high inflation. *Australian accountant*, v. 45, April 1975, p. 141-3.
- Zlatkovich, Charles. Accounting under inflation and its implications for management. *Industrial accountant (Pakistan)*, v. 14, July-Sept. 1975, p. 113-25.
- Zoffer, H. J. Impact of changing values and lifestyles on the selection of managers. *Personnel*, v. 52, Jan.-Feb. 1975, p. 25-33.

Bangladesh

- Habibullah, M. Management audit. *Cost and management (Bangladesh)*, v. 1, July-Dec. 1974, p. 4-7.

Brazil

- Araujo, Jorge Marinho de. Accounting for inflation. *Industrial accountant (Pakistan)*, v. 14, Jan.-March 1975, p. 29-40, 28.

Data processing

- Carlson, Arthur E. Teaching management information systems - a practicum-oriented, cross-disciplinary basis. *College news and views*, v. 28, Spring 1975, p. 5-7.
- Spangle, Clarence W. Operational systems for informing management. *Computers and people*, v. 24, May 1975, p. 23-5, 31.

Germany

- Mclsaac, George S. Codetermination: a hidden noose for MNCs, by George S. Mclsaac and Herbert Henzler. *Columbia journal of world business*, v. 9, Winter 1974, p. 67-74.

Great Britain

- Ashton, David. Planning for management development. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 67-84.) [223.8 M]

- India**
 Rao, N. T. V. Ranga. Inter and intra professionalisation in the modern management process. *Management accountant* (India), v. 9, Oct. 1974, p. 746-50.
- Ireland**
 Johnson, Paul. Brotherhood of national misery: trade unions. *Management* (Irish), v. 22, June-July 1975, p. 20-2, 24-5.
- Japan**
 Keegan, Warren J. Productivity: lessons from Japan. *Long range planning*, v. 8, April 1975, p. 61-71.
 Kraar, Louis. Japanese are coming - with their own style of management. *Fortune*, v. 91, Mar. 1975, p. 116-21, 160-1, 164.
 Sethi, S. Prakash. Japanese management practices: part I. *Columbia journal of world business*, v. 9, Winter 1974, p. 94-104.
 Sethi, S. Prakash. Why Japanese business is losing its halo. *Business and society review*, Winter 1974-75, no. 12, p. 35-43.
 Stephens, James C. Aristotle and contemporary management thought vs. the management system in the Orient. *Armed forces controller*, v. 20, Winter 1975, p. 6-8, 35-6.
 Werther, William B. Manpower implications of direct Japanese investment. *Akron business and economic review*, v. 5, Winter 1974, p. 5-9.
- Teaching**
 Appelbaum, Stephen H. Experiential case study of organizational suboptimization and problem solving. *Akron business and economic review*, v. 6, Fall 1975, p. 13-16.
 Buzenberg, Mildred E. Training and development of women executives: a model. *Collegiate news and views*, v. 29, Fall 1975, p. 19-22.
 Dale, Alan J. Planned approach to organisational development. (In Margerison, Charles J. *Planning for human resources*. London, c1974, p. 111-26.) [223.8 M]
 Kiesey, Douglas T. Trends in management education for CPAs, by Douglas T. Kiesey and Ernest J. Pavlock. *Journal of accountancy*, v. 139, May 1975, p. 48-53.
 Margerison, Charles J. Behavioural theories and training systems for organisational improvement. (In Margerison, Charles J. *Planning for human resources*. London, c1974, p. 96-110.) [223.8 M]
 McNulty, Nancy G. European management education comes of age. *Conference Board record*, v. 12, Dec. 1975, p. 38-43.
 Reynolds, Mike. Effects of training interventions on management relationships. (In Margerison, Charles J. *Planning for human resources*. London, c1974, p. 190-7.) [223.8 M]
 Robinson, R. S. In-company management courses as an aid to dealing with change. (In Margerison, Charles J. *Planning for human resources*. London, c1974, p. 127-33.) [223.8 M]
- MANAGEMENT ACCOUNTANTS**
 See Accountants-Cost And Industrial
- MANAGEMENT ACCOUNTING**
 See Also Controllers
- Adamsons, Uldis. Certificate in management accounting. *GAO review*, v. 10, Fall 1975, p. 82-5.
 Anthony, Robert N. Fundamentals of management accounting, by Robert N. Anthony and Glenn A. Welsch. Homewood, Ill., Richard D. Irwin, c1974. 558 p. [110 A]
 Anthony, Robert N. Management accounting for the future. *Sloan management review*, v. 13, Spring 1972, p. 17-34. (Reprint file, *S)
 Armstrong, J. D. Too much emphasis on new ways, not enough on applying the old. *Management accounting* (Eng.), v. 53, Feb. 1975, p. 49-50.
 Beyer symposium looks at management accounting. *Management accounting* (NAA), v. 57, Dec. 1975, p. 57-8.
 Bhatia, M. L. Decision-making process and the role of accounting data. *Management accountant* (India), v. 9, Oct. 1974, p. 810-14.
 Brenner, George J. CPAs: do you speak management accounting? *Management accounting* (NAA), v. 57, Sept. 1975, p. 29-30.
 Copeland, Ronald M. Managerial accounting: an introduction to planning, information processing, and control, by Ronald M. Copeland and Paul E. Dascher. Santa Barbara, Calif., Hamilton Pub. Co., c1974. 533 p. [110 C]
 Diaz, Luis C. First NAA regional conference in Asia. *Management accounting* (NAA), v. 56, Jan. 1975, p. 62-3.
 Edwards, James B. People problems and human solutions. *Management accounting* (NAA), v. 56, Feb. 1975, p. 32-4.
 Edwards, James Don. Impact of new dimensions in financial reporting - on management, the management accountant and the auditor. *Industrial accountant* (Pakistan), v. 14, Jan.-March 1975, p. 11-27. (Reprinted from *Cost and management* (Can.), March-April 1974.)
 Flamholtz, Eric G. Metaphysics of human resource accounting and its implications for managerial accounting. *Accounting forum*, v. 45, Dec. 1975, p. 51-61.
 Freeman, J. M. Management accounting systems - benefactor or troublemaker. (Management accounting) *Accountants' journal* (N.Z.), v. 54, Sept. 1975, p. 305-7.
 Gonedes, Nicholas J. Improving subjective probability assessment for planning and control in team-like organizations, by Nicholas J. Gonedes and Yuji Ijiri. *Journal of accounting research*, v. 12, Autumn 1974, p. 251-69.
 Goodlad, J. B. Importance of management accounting. *Australian accountant*, v. 45, April 1975, p. 170-2.
 Gupta, Gouri S. Managerial accounting and behavioural sciences - a review. *Chartered accountant* (India), v. 24, Sept. 1975, p. 172-5.
 Hopwood, Anthony G. Accounting system and managerial behaviour. Lexington, Mass., Lexington Books, D.C. Heath & Co., c1973. 237 p. [110 H]
 Institute of Cost And Management Accountants. Terminology of management and financial accountancy. 3rd ed. London, c1974. 95 p. [*114 I]
 Jones, D. M. C. Evolution of accounting as management aid. (Accounts world) *Management accountant* (India), v. 9, Dec. 1974, p. 904-10.
 Kratchman, Stanley H. Management's decision to discontinue a product, by Stanley H. Kratchman, Richard T. Hise and Thomas A. Ulrich. *Journal of accountancy*, v. 139, June 1975, p. 50-4.
 May, Robert G. Brief introduction to managerial and social uses of accounting, by Robert G. May, Gerhard G. Mueller and Thomas H. Williams. Englewood Cliffs, N.J., Prentice-Hall, c1975. 128 p. [*110 M]
 McRae, Thomas Watson. Designing an EDP application. (Management services) *CPA journal*, v. 45, Feb. 1975, p. 54-6. (Reprinted from *Accountancy age*, May 24, 1974.)
 Northcote, E. F. Inflation accounting for management. *Management accounting* (Eng.), v. 53, Sept. 1975, p. 285-7.
 Pittman, Clarence R. Organizational behavior and the management accountant. (In Haskins & Sells. *Selected papers* 1973. New York, c1974, p. 89-96.) [110 H]
 Schattke, Rudolph W. Managerial accounting: concepts and uses, by Rudolph W. Schattke, Howard G. Jensen and Virginia L. Bean. Boston, Allyn and Bacon, c1974. 641 p. [110 S]
 Siegel, Joel. Concepts of managerial accounting as applied to marketing management, by Joel Siegel and Jae K. Shim. *Retail control*, v. 43, Nov. 1974, p. 45-52.
 Sizer, John. Five actions in the fight for company survival. *Management accounting* (Eng.), v. 53, Feb. 1975, p. 48, 56.
 Smith, Ephraim P. Accountant's socio-emotional orientation, by Ephraim P. Smith and Louis R. Desfosses. *Akron business and economic review*, v. 6, Spring 1975, p. 33-7.
 Swami, B. N. Management accounting techniques in N.C.C. *Management accountant* (India), v. 9, Sept. 1974, p. 710-19.
 Tsuiji, Atsuo. Shades of the past budgeting in early 1900s. *Managerial planning*, v. 23, March/April 1975, p. 23-9.
 Tubb, A. J. Why the management accountant must change - and how. *Management accounting* (Eng.), v. 53, Feb. 1975, p. 53-5.

- Walsh, C. A. Growth equilibrium, balancing stability and profit. *Management accounting* (Eng.), v. 53, March 1975, p. 91-5.
- Watson, David J. H. Transfer pricing: a behavioral context, by David J.H. Watson and John V. Baumler. *Accounting review*, v. 50, July 1975, p. 466-73.

Canada

- Baird, R. G. Management accounting in the banking system. *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 211.

Developing countries

- Mohiuddin, M. Importance of management accountancy in modern industry. *Cost and management* (Bangladesh), v. 1, July-Dec. 1974, p. 17-19.

Great Britain

- Blacker, N. Management accounting in the gas industry. *Public finance & accountancy* (Eng.), v. 2, April 1975, p. 119-23.
- Goodlad, J. B. Importance of management accounting. *Australian accountant*, v. 45, April 1975, p. 170-2.

India

- Sengupta, S. Management accounting in practice. *Management accountant* (India), v. 9, Nov. 1974, p. 821-6.

MANAGEMENT ADVISORY SERVICES GUIDELINE SERIES

- Forecast guidelines published. (News report) *Journal of accountancy*, v. 139, May 1975, p. 18.
- Lieberman, George. Projections and forecasts. (SEC commentary) *CPA journal*, v. 45, Dec. 1975, p. 55-8.

MANAGEMENT AUDIT

- Bauer, Raymond A. Auditing the management process for social performance, by Raymond A. Bauer, L. Terry Caut-horn and Ranne P. Warner. *Business and society review*, Fall 1975, p. 39-45.
- Bennet, William E. Internal auditor's responsibilities and opportunities with respect to tax liabilities. *Taxation for accountants*, v. 14, March 1975, p. 148-51.
- Caldwell, Kenneth S. Operational auditing in state and local government. *Governmental finance*, v. 4, Nov. 1975, p. 36-43.
- Carlin, F. Taylor. Operational auditing and the questionnaire. (Education and practice) *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 69-75.
- Daddio, John P. Balanced audit reporting - a service to management. *Federal accountant*, v. 24, Sept. 1975, p. 42-5.
- Darou, Glen B. Audit management system, by Glen B. Darou and James G. Miller. (Education and practice) *Internal auditor*, v. 32, Jan.-Feb. 1975, p. 68-72.
- Deters, J. R. Renovation and innovation in internal auditing. *Internal auditing*, v. 32, May-June 1975, p. 28-35.
- Dilley, Steven C. Expanded scope audits - untapped opportunities? *CPA journal*, v. 45, Dec. 1975, p. 30-5.
- Edds, John A. Managerial auditing calls for management perspective. *CGA* (Can.), v. 9, Oct. 1975, p. 14-17.
- Edds, John A. Whatever became of operational auditing? *CA magazine* (Can.), v. 106, March 1975, p. 44-8.
- Ferguson, Charles R. Measuring corporate strategy. Home-wood, Ill., Dow Jones-Irwin, c1974. 120 p. [201 F]
- Guy, Dan M. Inclusion of performance auditing concepts in the auditing course. (Education and practice) *Internal auditor*, v. 32, March-April 1975, p. 68-72.
- Habibullah, M. Management audit. *Cost and management* (Bangladesh), v. 1, July-Dec. 1974, p. 4-7.
- Lamoreaux, Ralph W. Training in operational auditing. *GAO review*, v. 10, Fall 1975, p. 67-72.
- Levy, Walter K. Professional management - a matter of size or design. *Retail control*, v. 44, Nov. 1975, p. 2-14.
- Polimeni, Ralph S. Operational audit of quality control. *Internal auditor*, v. 32, Jan.-Feb. 1975, p. 37-50.
- Reeve, John T. Auditing a research division. *Internal auditor*, v. 32, Jan.-Feb. 1975, p. 23-8.

- Rennie, R. M. Internal auditors can improve financial report-ing. *Internal auditor*, v. 32, May-June 1975, p. 48-55.
- Ringwood, Robert R. Operational auditing in the state of Wisconsin. *Wisconsin CPA*, Dec. 1974, p. 14, 16.
- Sayers, John G. Operational auditing is alive and well. *CA magazine* (Can.), v. 106, April 1975, p. 28-31.
- Waide, Patrick J. Operational auditing function and its place in the bank structure. (In Haskins & Sells. *Selected papers 1973*. New York, c1974, p. 153-8.) [110 H]
- Wolman, Basil. Potential extensions of the attest function. *South African chartered accountant*, v. 11, March 1975, p. 93-7.

MANAGEMENT BY CONTRACT

- See Hotels - Management By Contract
Real Estate - Management By Contract

MANAGEMENT BY EXCEPTION

- Beatty, Richard W. Case for positive reinforcement, by Richard W. Beatty and Craig Eric Schneier. *Business horizons*, v. 18, April 1975, p. 57-66.
- Keithley, John P. Improved use of exception reporting. (Education and practice) *Internal auditor*, v. 32, May-June 1975, p. 61-3.
- Ranganadha, A. S. Management organisation. *Management accountant* (India), v. 9, Aug. 1974, p. 628-30.
- Ronen, J. Expectancy theory approach to the motivational impacts of budgets, by J. Ronen and J. L. Livingstone. *Accounting review*, v. 50, Oct. 1975, p. 671-85.

MANAGEMENT BY OBJECTIVES

- Barrett, F. Derm. Metamorphosis by MBO. *CA magazine* (Can.), v. 107, Aug. 1975, p. 35-41.
- Beatty, Richard W. Case for positive reinforcement, by Richard W. Beatty and Craig Eric Schneier. *Business horizons*, v. 18, April 1975, p. 57-66.
- Brittain, W. Bruce. Management by objectives: planning, programming and budgeting. *Governmental finance*, v. 4, Nov. 1975, p. 32-5.
- Cherrington, David J. Participation, performance, and appraisal, by David J. Cherrington and J. Owen Cherrington. *Business horizons*, v. 17, Dec. 1974, p. 35-44.
- Drucker, Peter F. MBO - tool or master? *Federal accountant*, v. 24, Sept. 1975, p. 23-9.
- Edwards, Morris O. Creativity solves management problems. *Journal of systems management*, v. 26, June 1975, p. 14-20.
- Fournies, Ferdinand F. No praise for salesmen's appraisal. *Sales management*, v. 114, March 3, 1975, p. 40, 42, 44.
- French, Peter H. Return of the standard. (Management services) *CA magazine* (Can.), v. 106, April 1975, p. 57-9.
- Gazell, James A. MBO in the public sector. *University of Michigan business review*, v. 27, July 1975, p. 29-35.
- Giegold, William C. MBO after all these years. *Conference Board record*, v. 12, July 1975, p. 49-52.
- Hamre, James C. Accountant's role in productivity im-provement. (MAS) *Journal of accountancy*, v. 140, Sept. 1975, p. 40, 42, 44, 46, 48.
- Hand, Herbert H. Tailoring MBO to hospitals, by Herbert H. Hand and A. Thomas Hollingsworth. *Business horizons*, v. 18, Feb. 1975, p. 45-52.
- Hasler, William A. For S&L's - management by objectives, by William A. Hasler and Ronald A. Warren. *Management controls* (PMM & Co.), v. 22, March 1975, p. 34-9.
- Huberman, John. Management with objectives - or by reaction. (Ideas for action) *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 10, 12, 166.
- Humble, John. How to manage by objectives. New York, AMACOM, 1972. 173. 150 p. [223.8 H]
- Ivancevich, John M. Changes in performance in a manage-ment by objectives program. *Administrative science quar-terly*, v. 19, Dec. 1974, p. 563-74.
- Jackson, Donald W. Managing the sales force by objectives, by Donald W. Jackson and Ramon J. Aldag. *MSU business topics*, v. 22, Spring 1974, p. 53-9.
- Managing the unexpected. *Accountant* (Eng.), v. 172, Jan. 2, 1975, p. 11-12.

- McIntyre, Gordon. Auditing for management control. *Internal auditor*, v. 32, May-June 1975, p. 36-42, 47-8.
- Odiorne, George S. Managing the public accounting practice by objectives. *Massachusetts CPA review*, v. 48, Nov.-Dec. 1974, p. 20-2.
- Patz, Alan L. Performance appraisal: useful but still resisted. *Harvard business review*, v. 53, May-June 1975, p. 74-80.
- Pelissier, Raymond F. MBO comes to Federal agencies. *Armed forces comptroller*, v. 20, Winter 1975, p. 10-11, 36.
- Ranganadha, A. S. Management organisation. *Management accountant* (India), v. 9, Aug. 1974, p. 628-30.
- Rogers, Robert T. Performance appraisals: why don't they work better? *GAO review*, v. 10, Fall 1975, p. 73-81.
- Sarma, G. R. Management by objectives - a systems concept. (Students' section) *Management accountant* (India), v. 10, Feb. 1, 1975, p. 150-2.
- Smith, Robert M. Communications, auditing stressed at eleventh annual AICPA computer conference. (News feature) *Journal of accountancy*, v. 140, July 1975, p. 24, 26, 28, 30, 32.
- Ward, Geoffrey H. Get the most from your partnership team. *Accountants' journal* (N.Z.), v. 54, Aug. 1975, p. 254-8.
- Warden, Norman. Management by objectives: the key to organizational effectiveness, by Norman Warden and Fred Burrell. *Armed forces comptroller*, v. 20, Winter 1975, p. 3-5, 33-5.
- Werther, William B. Refining MBO through negotiations, by William B. Werther and Heinz Weihrich. *MSU business topics*, v. 23, Summer 1975, p. 53-9.

MANAGEMENT CONSULTANTS

See Business Consultants

MANAGEMENT consultants must register under new S.D. act. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 24, 26.

MANAGEMENT CONTROL

See Also Controllers

Factories-Management
Internal Control
Management Accounting

- Anthony, Robert N. Fundamentals of management accounting, by Robert N. Anthony and Glenn A. Welsch. Homewood, Ill., Richard D. Irwin, c1974. 558 p. [110 A]
- Bettauer, Arthur. External control - a necessary supplement to internal control. *CPA* (NYSS), v. 45, Aug. 1975, p. 21-3.
- Burns, Joseph H. Managing of the profit of conflict. *Management accounting* (NAA), v. 57, Dec. 1975, p. 21-4.
- Copeland, Ronald M. Managerial accounting: an introduction to planning, information processing, and control, by Ronald M. Copeland and Paul E. Dascher. Santa Barbara, Calif., Hamilton Pub. Co., c1974. 533 p. [110 C]
- Fairairzl, Alan F. Corporate planning system, by Alan F. Fairairzl and Satinder K. Mullick. *Management accounting* (NAA), v. 57, Dec. 1975, p. 13-17, 20.
- Gonedes, Nicholas J. Improving subjective probability assessment for planning and control in team-like organizations, by Nicholas J. Gonedes and Yuji Ijiri. *Journal of accounting research*, v. 12, Autumn 1974, p. 251-69.
- Hewitt, Leroy A. Control system design. *Burroughs clearing house*, v. 60, Oct. 1975, p. 16-17, 36.
- Lorange, Peter. Framework for management control systems, by Peter Lorange and Michael S. Scott Morton. *Sloan management review*, v. 16, Fall 1974, p. 41-56.
- McIntyre, Gordon. Auditing for management control. *Internal auditor*, v. 32, May-June 1975, p. 36-42, 47-8.
- Robbins, Richard L. Accounting and administrative controls. (Practitioners forum) *Journal of accountancy*, v. 140, July 1975, p. 85-6.

Philippines

- Endriga, Baltazar N. Computer: a powerful tool for management control. *Accountants' journal* (P.I.), v. 24, no. 2, 1974, p. 66-70.

MANAGEMENT develops human resource - key hospital personnel. (Idea forum) *Hospitals*, v. 48, Dec. 1, 1974, p. 32, 36.

MANAGEMENT GAMES

See Business Games

MANAGEMENT in the modern organization.

- Haimann, Theo. Management in the modern organization, by Theo Haimann and William G. Scott. 2nd ed. Boston, Houghton Mifflin Co., c1974. 583 p. [201 H]

MANAGEMENT INFORMATION SYSTEMS

See Information Systems

MANAGEMENT LETTER TO CLIENT

See Reports, Accountants'-Supplementary Letter To Client

MANAGEMENT of capital expenditures - post-completion audits. (Management services) *CPA journal*, v. 45, April 1975, p. 71-2. (Excerpt from *Week in review* (Haskins & Sells), Nov. 23, 1973.)

MANAGEMENT problem-solving with APL: a guide to the solution of typical accounting and finance problems through APL time-sharing, by John W. Buckley and others. Los Angeles, Melville Pub. Co., c1974. 1 v. (various pagings) [203.9 B]

MANAGEMENT SCIENCE

See Also Computer Science
Mathematical Models
Operations Research

- Aldrich, Carole. Optimal funding paths for a class of risky R&D projects, by Carole Aldrich and Thomas E. Morton. *Management science*, v. 21, Jan. 1975, p. 491-500.
- Blumberg, Lewis F. Operations research and bank planning, by Lewis F. Blumberg and Lawrence Cotter. *Long range planning*, v. 8, Oct. 1975, p. 29-38.
- Braunstein, Daniel N. Meaning in measurement and management science. *Interfaces*, v. 5, May 1975, p. 26-8.
- Braunstein, Daniel N. Relating the logic of management science to executive decision-making. *Interfaces*, v. 5, part 1, Feb. 1975, p. 44-6.
- Catchwords become a management technique. (Management) *Business week*, Dec. 15, 1975, p. 77, 79.
- Chervany, Norman L. Structure of a student project course, by Norman L. Chervany and J. Stephen Heinen. *Decision sciences*, v. 6, Jan. 1975, p. 174-83.
- Dale, Alan J. Planned approach to organisational development. (In Margerison, Charles J. *Planning for human resources*. London, c1974, p. 111-26.) [223.8 M]
- Debanne, J. G. Management science in energy policy - a case history and success story. *Interfaces*, v. 5, part 2, Feb. 1975, p. 1-21.

- Epstein, Marc. Annotated bibliography of scientific management and standard costing to 1920, by Marc J. Epstein and Joanne B. Epstein. *Abacus*, v. 10, Dec. 1974, p. 165-74.
- Gehrlein, William V. Sequencing for assembly lines with integer task times, by William V. Gehrlein and James H. Patterson. *Management science*, v. 21, May 1975, p. 1064-70.
- Gruber, William H. Science-technology-utilization relationship in management, by William H. Gruber and John S. Niles. *Management science*, v. 21, April 1975, p. 956-63.
- Hussey, David E. Corporate planning theory and practice. Oxford, Eng., Pergamon Press, c1974. 399 p. (Bibliography: p. 333-85. Kettlewell, P. J. European bibliography of corporate planning 1961-1972.) [200.81 H]
- Johnson, Thomas E. Optimizing university admissions planning: comment. *Decision sciences*, v. 6, Jan. 1975, p. 190-1.
- Lee, Sang M. Optimizing university admissions planning: reply to comment, by Sang M. Lee and Laurence J. Moore. *Decision sciences*, v. 6, Jan. 1975, p. 192-3.
- Luke, Robert A. Matching the individual and the organization. (Keeping informed) *Harvard business review*, v. 53, May-June 1975, p. 17-18, 20, 24, 28, 30, 32, 34, 165.
- Margerison, Charles J. Behavioural theories and training systems for organisational improvement. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 96-110.) [223.8 M]
- Mitroff, Ian I. On management myth-information systems, by Ian I. Mitroff, John Nelson and Richard O. Mason. *Management science*, v. 21, Dec. 1974, p. 371-82.
- Optner, Stanford L. Systems analysis for business management. 3rd ed. Englewood Cliffs, N.J., Prentice-Hall, c1975. 381 p. [201.8 O]
- Ramsing, Kenneth D. Motivation, model perversion, and the management science team, by Kenneth D. Ramsing and Dennis J. Moberg. *Interfaces*, v. 5, Nov. 1974, p. 44-7.
- Schrage, Linus. Minimizing the time-in-system variance for a finite jobset. *Management science*, v. 21, Jan. 1975, p. 540-3.
- Schultz, Randall L. Legitimacy of management science. *Interfaces*, v. 5, Aug. 1975, p. 26-8.
- Shycon, Harvey N. All around the model: perspectives on MS applications, by Harvey N. Shycon and Robert L. Schuldenfrei. *Interfaces*, v. 5, Aug. 1975, p. 70-3.
- Shycon, Harvey N. Perspectives on MS applications. *Interfaces*, v. 5, part 1, Feb. 1975, p. 79-82.
- Subrahmanyam, V. V. Net-work techniques for cost control. *Chartered accountant (India)*, v. 23, June 1975, p. 573-6.
- Ward, T. B. Controlling change - the role of management services. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 134-50.) [223.8 M]
- Watson, Charles H. Outline of the principles of management. *International accountant (Eng.)*, v. 45, no. 2, 1975, p. 5-10.
- Wolek, Francis W. Implementation and the process of adopting managerial technology. *Interfaces*, v. 5, May 1975, p. 38-46.
- Zeleny, Milan. Managers without management science? *Interfaces*, v. 5, Aug. 1975, p. 35-42.

MANAGEMENT SERVICES

- See Accountants' Office-Services
Business Consultants
Data Processing Consultants
Professional Ethics-Management Services

MANAGEMENT: tasks, responsibilities, practices.

- Drucker, Peter F. Management: tasks, responsibilities, practices. New York, Harper & Row, c1973, 1974. 839 p. [201 D]

MANAGER to manager: what managers think of management development.

- Pearse, Robert F. Manager to manager: what managers think of management development. New York, AMACOM, c1974. 52 p. [*201 P]

MANAGERIAL accounting: a short course for non-financial managers.

- Korn, S. Winton. Managerial accounting: a short course for non-financial managers, by S. Winton Korn and Thomas Boyd. New York, John Wiley & Sons, c1975. 295 p. [110 K]

MANAGERIAL accounting: an introduction to planning, information processing, and control.

- Copeland, Ronald M. Managerial accounting: an introduction to planning, information processing, and control, by Ronald M. Copeland and Paul E. Dascher. Santa Barbara, Calif., Hamilton Pub. Co., c1974. 533 p. [110 C]

MANAGERIAL accounting: concepts and uses.

- Schatte, Rudolph W. Managerial accounting: concepts and uses, by Rudolph W. Schatte, Howard G. Jensen and Virginia L. Bean. Boston, Allyn and Bacon, c1974. 641 p. [110 S]

MANAGERS

- Abrahamse, Leonard G. Delegation in a diversified corporate group. *South African chartered accountant*, v. 11, June 1975, p. 205-10.
- Anundsen, Kristin. Assessment center at work. *Personnel*, v. 52, March-April 1975, p. 29-36.
- Appraising management skills. *Accountant (Eng.)*, v. 171, Nov. 7, 1974, p. 620-1.
- Barnett, Gavin G. Identifying managerial potential for manpower planning. *Long range planning*, v. 8, Oct. 1975, p. 66-75.
- Begosh, Donald G. Career planning: not leaving the future to chance. *Advanced management journal*, v. 40, Spring 1975, p. 43-9.
- Benke, Ralph Louis. Human behavior and control. *Managerial planning*, v. 24, July-Aug. 1975, p. 18-23.
- Bennett, Dudley. Transactional analysis in management. *Personnel*, v. 52, Jan.-Feb. 1975, p. 34-44.
- Biagioni, Louis F. Impact of accounting on managerial performance, by Louis F. Biagioni and Joseph A. Lavelly. *Managerial planning*, v. 24, July-Aug. 1975, p. 30-4.
- Birch, Philip. Accountants - their value as managers. (Student roundabout) *Accountant (Eng.)*, v. 173, Aug. 28, 1975, p. 245-6.
- Boettinger, Henry M. Is management really an art? *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 54-64.
- Boulden, Larry L. Test yourself - do you have what it takes to manage people? *Automation*, v. 22, June 1975, p. 50-6.
- Brown, Paul I. Coincidence of interest. (Ideational items) *Business horizons*, v. 17, Dec. 1974, p. 32-4.
- Buchanan, Bruce. Building organizational commitment: the socialization of managers in work organizations. *Administrative science quarterly*, v. 19, Dec. 1974, p. 533-46.
- Buchanan, Bruce. To walk an extra mile: the whats, whens, and whys of organizational commitment. (Research) *Organizational dynamics*, v. 3, Spring 1975, p. 67-80.
- Burck, Charles G. Intricate politics of the corporation. *Fortune*, v. 91, April 1975, p. 109-12, 188, 190, 192.
- Burke, Ronald J. How to make better management decisions, by Ronald J. Burke and Tamara Weir. *CA magazine (Can.)*, v. 107, July 1975, p. 47-53.
- Burns, Joseph H. Managing of the profit of conflict. *Management accounting (NAA)*, v. 57, Dec. 1975, p. 21-4.
- Caldwell, John. Effective reports crisis. *Journal of systems management*, v. 26, June 1975, p. 7-12.
- Calhoon, Richard P. First-level supervisory training needs and organizational development, by Richard P. Calhoon and Thomas H. Jerdee. *Public personnel management*, v. 4, May-June 1975, p. 196-200.
- Carroll, Archie B. Managerial ethics: a post-Watergate view. *Business horizons*, v. 18, April 1975, p. 75-80.
- Catchwords become a management technique. (Management) *Business week*, Dec. 15, 1975, p. 77, 79.
- Chapman, J. Brad. Female leadership dilemma, by J. Brad Chapman and Fred Luthans. *Public personnel management*, v. 4, May-June 1975, p. 173-79.

- Crotty, Philip T. Development programs for mature managers. *Business horizons*, v. 17, Dec. 1974, p. 80-6.
- Drucker, Peter F. Management: tasks, responsibilities, practices. New York, Harper & Row, c1973, 1974. 839 p. [201 D]
- Edwards, James B. Corporate planner and creativity. *Managerial planning*, v. 23, March/April 1975, p. 12-19.
- Farris, George F. Chicken, eggs, and productivity in organizations. *Organizational dynamics*, v. 3, Spring 1975, p. 2-15.
- Ferris, Kenneth R. Profit forecast disclosure: the effect on managerial behaviour. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 133-9.
- First job: the expectations of managers-to-be. (Young manager) *Advanced management journal*, v. 40, Winter 1975, p. 54-8.
- Franklin, Jerome L. Down the organization: influence processes across levels of hierarchy. *Administrative science quarterly*, v. 20, June 1975, p. 153-64.
- Gannon, Martin J. Attitudes of government executives toward management training. *Public personnel management*, v. 4, Jan.-Feb. 1975, p. 63-8.
- Gibbons, Charles C. Marks of a mature manager. *Business horizons*, v. 19, Oct. 1975, p. 54-6.
- Gluck, Frederick W. Managing technological change: a box of cigars for Brad, by Frederick W. Gluck and Richard N. Foster. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 139-50.
- Glueck, William F. Managers, mobility, and morale. *Business horizons*, v. 17, Dec. 1974, p. 65-70.
- Gottfried, Ira S. Path to top management. *Data management*, v. 13, Sept. 1975, p. 32-3.
- Granick, David. Use of corporate and divisional headquarters: a peculiar American innovation. *MSU business topics*, v. 22, Autumn 1974, p. 9-17.
- Haimann, Theo. Management in the modern organization, by Theo Haimann and William G. Scott. 2nd ed. Boston, Houghton Mifflin Co., c1974. 583 p. [201 H]
- Hamner, W. Clay. Comparison of alternative production management coefficient decision rules, by W. Clay Hamner and Phillip L. Carter. *Decision sciences*, v. 6, April 1975, p. 324-36.
- Hampton, Peter J. Qualities most needed for success in management. *Association management*, v. 27, March 1975, p. 47-9.
- Hanan, Mack. Self-evaluation: we're good at what we think we have to be good at. (Manpower management) *Sales management*, v. 113, Dec. 9, 1974, p. 40-1.
- Harvey, Michael. Informing employees for better relations. (Management services) *CPA journal*, v. 45, Feb. 1975, p. 53-4. (Reprinted from *Accountancy* age, May 31, 1974.)
- Hayes, James L. Making the most of every management opportunity. (The young manager) *Advanced management journal*, v. 40, Spring 1975, p. 50-2.
- Heard, Craig P. Planning for profit. *Journal of systems management*, v. 26, Jan. 1975, p. 7-11.
- Hellriegel, Don. Managerial problem-solving styles, by Don Hellriegel and John W. Slocum. *Business horizons*, v. 18, Dec. 1975, p. 29-37.
- Henry, Porter. Manage your sales force as a system. *Harvard business review*, v. 53, March-April 1975, p. 85-95.
- Hershey, Robert. Planning for the unthinkable. (Ideas for action) *Harvard business review*, v. 53, July-Aug. 1975, p. 20, 24.
- Hession, Enda. Risk takers - made or born? *Management (Irish)*, v. 21, Nov. 1974, p. 54-6.
- Hoffer, William. Leadership program blends environment with educational experience. *Association management*, v. 27, May 1975, p. 44-9.
- Holloman, Charles R. What McGregor really said. (Book notes and reviews) *Business horizons*, v. 17, Dec. 1974, p. 87-92.
- Hopwood, Anthony G. Empirical study of the role of accounting data in performance evaluation. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. Chicago, 1974, p. 156-93.) [102 C]
- Hostage, G. M. Quality control in a service business. *Harvard business review*, v. 53, July-Aug. 1975, p. 98-106.
- Huberman, John. Discipline without punishment lives. (Ideas for action) *Harvard business review*, v. 53, July-Aug. 1975, p. 6-8.
- Huberman, John. Management with objectives - or by reaction. (Ideas for action) *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 10, 12, 166.
- Humble, John. How to manage by objectives. New York, AMACOM, 1972. 150 p. [223.8 :H]
- Jackson, Donald W. Managing the sales force by objectives, by Donald W. Jackson and Ramon J. Aldag. *MSU business topics*, v. 22, Spring 1974, p. 53-9.
- Jones, Larry D. Analysis of behavior and performance in the food retailing industry using experimental business gaming, by Larry D. Jones and Emerson M. Babb. *Decision sciences*, v. 6, July 1975, p. 541-55.
- Kay, Emanuel. Local 4 - united middle managers of America. *University of Michigan business review*, v. 27, Jan. 1975, p. 24-31.
- Kay, M. Jane. What do those women want? *University of Michigan business review*, v. 27, May 1975, p. 9-12.
- Kearney, William J. Management development programs can pay off. *Business horizons*, v. 18, April 1975, p. 81-8.
- Kohn, Mervin. What off-campus interviewers look for in young job seekers. (Young manager) *Advanced management journal*, v. 40, Winter 1975, p. 59-62.
- Konczal, Edward F. Models are for managers, not mathematicians. *Journal of systems management*, v. 26, Jan. 1975, p. 12-15.
- Koprowski, Eugene J. What managers can learn from artists. *Business horizons*, v. 18, June 1975, p. 83-90.
- Lam, Wai P. Management representation on audit committees. *CPA (NYSS)*, v. 45, Nov. 1975, p. 33-7.
- Lancioni, Richard A. Reorganization for physical distribution. *Long range planning*, v. 8, Aug. 1975, p. 46-52.
- Leonard, Colin R. Accountants as managers? *Australian accountant*, v. 44, Dec. 1974, p. 674-6.
- Lewis, John W. Management team development: will it work for you? *Personnel*, v. 52, July-Aug. 1975, p. 11-25.
- Liao, Shu S. Shareholder-oriented managers versus entity-oriented managers. *Financial analysts journal*, v. 31, Nov.-Dec. 1975, p. 62-71.
- Luchsinger, V. P. Transactional analysis for managers, or how to be more OK with OK organizations, by V.P. Luchsinger and L. L. Luchsinger. *MSU business topics*, v. 22, Spring 1974, p. 5-12.
- Luke, Robert A. Matching the individual and the organization. (Keeping informed) *Harvard business review*, v. 53, May-June 1975, p. 17-18, 20, 24, 28, 30, 32, 34, 165.
- Marsh, John J. Operations analysis and employee-management relations. *Public personnel management*, v. 4, May-June 1975, p. 160-4.
- McNulty, Nancy G. And now, professional codes for the practice of management. *Conference Board record*, v. 12, April 1975, p. 21-4.
- Miewald, Robert D. Conflict and harmony in the public service. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 531-5.
- Miller, J. Irwin. Interview with J. Irwin Miller. (Conversation) *Organizational dynamics*, v. 4, Summer 1975, p. 31-48.
- Mills, D. Quinn. Managing human relationships among organizations. *Organizational dynamics*, v. 3, Spring 1975, p. 35-50.
- Mintzberg, Henry. Manager's job: folklore and fact. *Harvard business review*, v. 53, July-Aug. 1975, p. 49-61.
- Newstrom, John W. Ethics of management and the management of ethics, by John W. Newstrom and William A. Ruch. *MSU business topics*, v. 23, Winter 1975, p. 29-37.
- Patz, Alan L. Development of managerial ability: a mathematical analysis. *Interfaces*, v. 5, May 1975, p. 29-35.
- Pearse, Robert F. Manager to manager: what managers think of management development. New York, AMACOM, c1974. 52 p. [201 P]
- Perigoe, J. Rae. Middle management malaise. *CGA (Can.)*, v. 8, Oct.-Nov. 1974, p. 6-7, 9.
- Purcell, Theodore V. Practical guide to ethics in business. *Business and society review*, Spring 1975, p. 43-50.

- Quick, Thomas L. Putting responsibility for training where it belongs. *Personnel*, v. 52, March-April 1975, p. 45-51.
- Rawls, James R. Identifying strategic managers, by James R. Rawls, Donna J. Rawls and Raymond Radosevich. *Business horizons*, v. 18, Dec. 1975, p. 74-8.
- Reddin, Bill. How to become more effective. *South African chartered accountant*, v. 11, March 1975, p. 86-8.
- Reddin, W. J. Is flexibility always good? (Management accounting) *Accountants' journal* (N.Z.), v. 53, Oct. 1974, p. 113-14.
- Reynolds, Mike. Effects of training interventions on management relationships. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 190-7.) [223.8 M]
- Rimler, George W. Humor in management: sad commentary on training efforts, by G. Warren Rimler and Richard E. Ballard. *University of Michigan business review*, v. 27, May 1975, p. 19-23.
- Ritt, Thomas C. Checklist for young managers. (The young manager) *Advanced management journal*, v. 40, Spring 1975, p. 53-62.
- Roach, John M. Giving top management the message at jobholder meetings. *Personnel*, v. 52, July-Aug. 1975, p. 26-32.
- Roos, Leslie L. Rotation designs and field experiments: a causal modeling approach. *Administrative science quarterly*, v. 20, March 1975, p. 71-86.
- Roseman, Ed. Hire salesmen or future managers? *Sales management*, v. 115, Oct. 6, 1975, p. 42-4.
- Rue, Leslie W. Dangers inherent in growth objectives, by Leslie W. Rue and Thomas B. Clark. *Managerial planning*, v. 23, May-June 1975, p. 24-8.
- Sackman, Morris. Make your own simulations to train public managers in collective bargaining. *Public personnel management*, v. 4, July-Aug. 1975, p. 231-7.
- Schaub, Alfred R. Poor communications: pathway to power? *Association management*, v. 27, Oct. 1975, p. 45-6.
- Schein, Edgar H. In defense of theory Y. *Organizational dynamics*, v. 4, Summer 1975, p. 17-30.
- Schleh, Edward C. Managing for success: capitalizing on each individual. *Advanced management journal*, v. 40, Winter 1975, p. 13-21.
- Schonberger, Richard J. Dual-managership phenomenon. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 500-9.
- Schultz, Duane. Managing the middle-aged manager. *Personnel*, v. 51, Nov.-Dec. 1974, p. 8-17.
- Schuster, Jay R. Management-compensation policy and the public interest. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 510-23.
- Shirley, Robert C. Values in decision making: their origin and effects. *Managerial planning*, v. 23, Jan.-Feb. 1975, p. 1-5.
- Sikula, Andrew F. Current competency quiz for managers. *Akron business and economic review*, v. 6, Spring 1975, p. 17-20.
- Smith, Ephraim P. Accountant's socio-emotional orientation, by Ephraim P. Smith and Louis R. Desfosses. *Akron business and economic review*, v. 6, Spring 1975, p. 33-7.
- Stephens, James C. Aristotle and contemporary management thought vs. the management system in the Orient. *Armed forces controller*, v. 20, Winter 1975, p. 6-8, 35-6.
- Student, Kurt R. Coping with psychological responsibilities. *Conference Board record*, v. 12, July 1975, p. 61-4.
- Swieringa, Robert J. Behavioral approach to participative budgeting. *Management accounting* (NAA), v. 56, Feb. 1975, p. 35-9.
- Swieringa, Robert J. Relationship between managers' budget-oriented behavior and selected attitude, position, size, and performance measures, by Robert J. Swieringa and Robert H. Moncur. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. Chicago, 1974. p. 194-214.) [*102 C]
- Tannenbaum, Arnold S. Control and participation, by Arnold S. Tannenbaum and Robert A. Cooke. *Journal of contemporary business*, v. 3, Autumn 1974, p. 35-46.
- Trethowan, J. Charles. Making of a manager. *Australian accountant*, v. 45, June 1975, p. 284-5.
- Tunstall, Kenneth W. Systematic unravelling will undo any knotty problem. *CGA*, v. 8, Oct.-Nov. 1974, p. 34-5.
- Twedt, Dik. Management handbooks for continuing education. *Harvard business review*, v. 53, July-Aug. 1975, p. 36-8, 40, 44, 46, 161.
- Van Fleet, David D. Span of control: a review and restatement. *Akron business and economic review*, v. 5, Winter 1974, p. 34-42.
- van Maanen, R. Towards a profession of management. *Management* (Irish), v. 22, Jan. 1975, p. 42-5.
- von Koschimbahr, John C. Put the blame on professional managers? *Pension world*, v. 11, Oct. 1975, p. 19-20, 22.
- Wall, James A. Managing negotiators. *Business horizons*, v. 18, Feb. 1975, p. 41-4.
- Warren, E. Kirby. Case of the plateaued performer, by E. Kirby Warren, Thomas P. Ference and James A. F. Stoner. (Problems in review) *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 30-2, 34, 36, 38, 146-8.
- Young, Thomas C. How to get the most out of each working day. *Association management*, v. 27, May 1975, p. 78-9.
- Zeleny, Milan. Managers without management science? *Interfaces*, v. 5, Aug. 1975, p. 35-42.
- Zoffer, H. J. Impact of changing values and lifestyles on the selection of managers. *Personnel*, v. 52, Jan.-Feb. 1975, p. 25-33.
- Japan**
- Stephens, James C. Aristotle and contemporary management thought vs. the management system in the Orient. *Armed forces controller*, v. 20, Winter 1975, p. 6-8, 35-6.
- Werther, William B. Manpower implications of direct Japanese investment. *Akron business and economic review*, v. 5, Winter 1974, p. 5-9.
- MANAGING in a service economy.** *Journal of systems management*, v. 26, July 1975, p. 12-19.
- MANAGING the unexpected.** *Accountant* (Eng.), v. 172, Jan. 2, 1975, p. 11-12.
- MANAGING your time.** *Club management*, v. 54, April 1975, p. 47, 62.
- MANCE, JOSEPH F.**
- Montgomery, Douglas C. Economic design of fraction defective control charts, by Douglas C. Montgomery, Russell G. Heikes and Joseph F. Mance. *Management science*, v. 21, July 1975, p. 1272-84.
- MANCHESTER CHARTERED ACCOUNTANTS STUDENTS' SOCIETY.**
- Manchester students' annual dinner. (Student roundabout) *Accountant* (Eng.), v. 172, Feb. 27, 1975, p. 297-8.
- MANCHESTER students' annual dinner.** (Student roundabout) *Accountant* (Eng.), v. 172, Feb. 27, 1975, p. 297-8.
- MANCKE, RICHARD B.**
- Future of OPEC. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 11-19.
- MANDELKER, GERSHON.**
- Honeycutt, T. Crawford. Microeconomic consequences of corporate mergers: a comment. *Journal of business* (U. of Chicago), v. 48, April 1975, p. 267-74.
- Lev, Baruch. Rejoinder to Reid and Honeycutt, by Baruch Lev and Gershon Mandelker. *Journal of business* (U. of Chicago), v. 48, April 1975, p. 281-2.

Reid, Samuel Richardson. Microeconomic consequences of corporate mergers: comment. *Journal of business* (U. of Chicago), v. 48, April 1975, p. 275-80.

MANEGOLD, JAMES.

Beaver, William. Association between market-determined and accounting-determined measures of systematic risk: some further evidence, by William Beaver and James Manegold. *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 231-84.

MANELSKI, JOSEPH A.

Professional tax service seen as aid to lenders. *Mortgage banker*, v. 35, June 1975, p. 37-9.

MANGOLETIS, I. D.

Microeconomics of indirect finance. *Journal of finance*, v. 30, Sept. 1975, p. 1055-63.

MANHOURS

See Hours Of Labor

MANI, R. H. S.

Beneficiaries under the convertibility option of financial institutions? *Chartered accountant* (India), v. 23, April 1975, p. 481-4.

MANIHA, JOHN K.

Universalism and particularism in bureaucratizing organizations. *Administrative science quarterly*, v. 20, June 1975, p. 177-90.

MANKOFF, RONALD M.

Freedom of information act as a taxpayer's tool. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 273-96.) [750.2 T]

MANLEY, PETER.

Return of rights issues. *Accountant* (Eng.), v. 172, April 17, 1975, p. 492-4.

MANLEY, SALLIE.

AHA research capsules - no. 17. *Hospitals*, v. 49, July 1, 1975, p. 82-4.

MANLEY, T. ROGER.

Have you tried project management? *Public personnel management*, v. 4, May-June 1975, p. 180-8.

MANN, ARTHUR J.

Andic, Fuat M. Redesigning Puerto Rico's tax system: an overview, by Fuat M. Andic and Arthur J. Mann. *Bulletin for international fiscal documentation*, v. 29, May 1975, p. 186-99.

MANN, BRUCE ALAN.

Investment securities. *Business lawyer*, v. 30, April 1975, p. 885-91.

MANN, DON H.

Optimal theoretic advertising stock models: a generalization incorporating the effects of delayed response from promotional expenditure. *Management science*, v. 21, March 1975, p. 823-32.

MANN, H. M.

Structural antitrust cases: the benefit-cost underpinnings, by H. M. Mann and J. W. Meehan. *George Washington law review*, v. 42, Aug. 1974, p. 921-6.

MANN, HERSCHEL M.

Guy, Dan M. Resurging problem of revenue recognition, by Dan M. Guy and Herschel M. Mann. *National public accountant*, v. 20, March 1975, p. 24-9.

MANN, LOWELL E.

Rev. Proc. 74-17 diminishes chances of favorable ruling on limited partnership. (Partnerships and Subchapter S) *Journal of taxation*, v. 42, Jan. 1975, p. 16-20.

MANN, M. HERSCHEL.

Use of the funds statement. *Cooperative accountant*, v. 28, Spring 1975, p. 31-40.

MANN, MAURICE.

Re-politicization of the Fed. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 757-9.

MANN, PHILLIP L.

New leveraged lease guidelines, by Phillip L. Mann and Henry W. Schmidt. *Tax adviser*, v. 6, July 1975, p. 390-6.

MANN, WARREN C.

Does your hospital need renovating? *Veterinary economics*, v. 16, April 1975, p. 62, 64, 67.

MANNE, ALAN S.

What happens when our oil and gas run out? *Harvard business review*, v. 53, July-Aug. 1975, p. 123-37.

MANNETTE, ARTHUR W.

Automatic gages check machining costs. *Automation*, v. 21, Dec. 1974, p. 45-9.

MANNING, AMELIA.

Paper shortage - it's no paper tiger. *Records management journal*, v. 12, Autumn 1974, p. 18-20.

MANNING, HERBERT.

Expense and budget control at Proffitt's. *Retail control*, v. 42, Aug. 1974, p. 2-10.

MANPOWER

See Also Employment
Labor Supply
Military And Government Service

Anundsen, Kristin. Assessment center at work. *Personnel*, v. 52, March-April 1975, p. 29-36.

Barnett, Gavin G. Identifying managerial potential for manpower planning. *Long range planning*, v. 8, Oct. 1975, p. 66-75.

Bezdek, Roger H. State of the art - long range economic and manpower forecasting. *Long range planning*, v. 8, Feb. 1975, p. 31-42.

Brecker, Richard L. Ten common mistakes in college recruiting - or how to try without really succeeding. *Personnel*, v. 52, March-April 1975, p. 19-28.

Burton, Billy J. Manpower estimating for systems projects. *Journal of systems management*, v. 26, Jan. 1975, p. 29-33.

Butler, John. Manpower planning. *Public finance & accountability* (Eng.), v. 2, Feb. 1975, p. 49-50.

Carson, John J. Interchange Canada: the federal manpower exchange program. *Canadian business review*, v. 2, Winter 1975, p. 8-10.

Donald, B. L. Manpower and a planned future. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 14-34.) [223.8 M]

Furstenberg, Frank F. Counting the jobless: the impact of job rationing on the measurement of unemployment, by Frank F. Furstenberg and Charles A. Thrall. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 45-59.

- Gross, Bertram M. Full employment growthmanship and the expansion of labor supply, by Bertram M. Gross and Jeffrey D. Straussman. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 1-12.
- Hanan, Mack. Day the pieces finally fell into place. (How manpower management helps sales) *Sales management*, v. 114, Jan. 20, 1975, p. 35-6.
- Isaacman, Ted. Manpower, medicine and money. *Modern healthcare*, v. 4, Dec. 1975, p. 16n-16o.
- Kahalas, H. Manpower planning model for organizational effectiveness, by Harvey Kahalas and Wayne E. Leininger. *Long range planning*, v. 8, Aug. 1975, p. 85-90.
- Lilien, Gary L. Model for manpower management, by Gary L. Lilien and Ambar G. Rao. *Management science*, v. 21, Aug. 1975, p. 1447-57.
- Ludlow, Hope T. First come, first served. *Conference Board record*, v. 12, Aug. 1975, p. 50-5.
- Margerison, Charles J. Planning for human resources, edited by Charles J. Margerison and David Ashton. London, Longman, c1974. 205 p. [223.8 M]
- Mears, Peter. Manpower evaluation and reporting system. *Managerial planning*, v. 23, May-June 1975, p. 29-31.
- Moses, Stanley. Labor supply concepts: the political economy of conceptual change. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 26-44.
- Newton, D. Manpower planning. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 35-54.) [223.8 M]
- Schneider, Donald P. Optimum manpower utilization model for health maintenance organizations, by Donald P. Schneider and Kerry E. Kilpatrick. *Operations research*, v. 23, Sept.-Oct. 1975, p. 869-89.
- Shiskin, Julius. Problems in measuring unemployment, by Julius Shiskin and Robert L. Stein. *Monthly labor review*, v. 98, Aug. 1975, p. 3-10.
- Werther, William B. Manpower implications of direct Japanese investment. *Akron business and economic review*, v. 5, Winter 1974, p. 5-9.
- Werther, William B. Part-timers: overlooked and undervalued. *Business horizons*, v. 18, Feb. 1975, p. 13-20.
- Wirtz, Willard. Measurement and analysis of work training, by Willard Wirtz and Harold Goldstein. *Monthly labor review*, v. 98, Sept. 1975, p. 19-26.
- Wurr, A. M. Developing personnel strategy, by A.M. Wurr and T.G.P. Rogers. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 1-13.) [223.8 M]

MANSFIELD, EDWIN.

- Costs of industrial product innovations, by Edwin Mansfield and John Rapoport. *Management science*, v. 21, Aug. 1975, p. 1380-6.
- Organizational and strategic factors associated with probabilities of success in industrial R & D, by Edwin Mansfield and Samuel Wagner. *Journal of business* (U. of Chicago), v. 48, April 1975, p. 179-98.

MANSO, GARY A.

- Disclosure under the Freedom of information act. (Administrative law) *St. John's law review*, v. 49, Winter 1975, p. 225-38.

MANTEL, SAMUEL J.

- Social service measurement model, by Samuel J. Mantel and others. *Operations research*, v. 23, March-April 1975, p. 218-39.

MANTELL, EDMUND H.

- Statistical estimator in a problem of stochastic dominance. *Management science*, v. 21, Nov. 1974, p. 326-9.

MANUALS

- Coleman, George R. How we published a successful OSHA manual for our industry. (Case report) *Association management*, v. 27, Jan. 1975, p. 44-5.

- Peters, William E. Uniform appraisal manuals. (Nebraska taxation) *Nebraska CPA*, v. 9, Spring 1974, p. 8, 23.
- Rylander, James H. Getting it all together. *Retail control*, v. 42, Aug. 1974, p. 52-64.
- Whyte, Jack. Painless job description manuals. (MAS) *Journal of accountancy*, v. 140, July 1975, p. 70-4.

MANUFACTURE OR PURCHASE

See Make Or Buy

MANUFACTURERS

See Also Cost Accounting, Industry,
And Special Kind Of Manufacturer,
E.G., Electric Equipment Manufacturers

- Bateman, Fred. Market structure before the age of big business: concentration and profit inequity Southern manufacturing, by Fred Bateman and Thomas Weiss. *Business history review*, v. 49, Autumn 1975, p. 312-36.
- Comparative international study of growth, profitability, and risk as determinants of corporate debt ratios in the manufacturing sector, by Norman Toy and others. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 875-86.
- Kellogg, Douglas E. How to buy a small manufacturing business. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 92-102.
- New feature: output of 420 industries. (Survey of industrial purchasing power preview) *Sales management*, v. 114, March 17, 1975, p. 7.
- Webster, George D. What new consumer product warranty act means to you. (Legal) *Association management*, v. 27, March 1975, p. 24, 26-8.
- Westfall, Steven. How to get out of the banking business. *Financial executive*, v. 43, April 1975, p. 32, 37-8.

Accounting

- Sivamani, S. Diseases of a manufacturing concern revealed by its balance sheet and remedial measures for treatment of these diseases. *Management accountant* (India), v. 9, Dec. 1974, p. 931-7.

Budgeting

- Administering a budget program. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975. p. 129-40.) [223.5 P]

Costs

- Greer, Howard. Manufacturing and product planning. *Management* (Irish), v. 22, Feb. 1975, p. 57-9.
- McVay, H. L. Detailed cost planning in a manufacturing environment. *Managerial planning*, v. 23, Jan.-Feb. 1975, p. 30-1, 35.

Data processing

- Badler, Mitchell M. Who doesn't use microfilm? *Information & records management*, v. 9, March 1975, p. 38, 40, 66, 68-70.
- Computer-based manufacturing control system. (Management services) *CPA journal*, v. 45, May 1975, p. 74-5. (Excerpt from *Week in review* (Haskins & Sells), Feb. 15, 1974.)
- McRainey, John H. Understanding CAM - its pitfalls and promises. *Automation*, v. 22, April 1975, p. 58-63.
- Organizing for computer-aided manufacturing. (Management services) *CPA journal*, v. 45, May 1975, p. 76. (Excerpt from *Week in review* (Haskins & Sells), Jan. 4, 1974.)
- Rickert, Jerome P. On-line support for manufacturing. *Datamation*, v. 21, July 1975, p. 46-8.

Finance

- Industry and size as debt ratio determinants in manufacturing internationally, by Lee Remmers and others. *Financial management*, v. 3, Summer 1974, p. 24-32.

Financial planning

McVay, H. L. Detailed cost planning in a manufacturing environment. *Managerial planning*, v. 23, Jan.-Feb. 1975, p. 30-1, 35.

Management

Computer-based manufacturing control system. (Management services) *CPA journal*, v. 45, May 1975, p. 74-5. (Excerpt from *Week in review* (Haskins & Sells), Feb. 15, 1974.)

Grider, Douglas T. Personnel practices in Georgia manufacturing companies - development and compensation, by Douglas T. Grider and Arthur G. Bedeian. *Atlanta economic review*, v. 25, May-June 1975, p. 36-9.

Organizing for computer-aided manufacturing. (Management services) *CPA journal*, v. 45, May 1975, p. 76. (Excerpt from *Week in review* (Haskins & Sells), Jan. 4, 1974.)

Said, Kamal el Dien. Managerial applications of learning functions. *Management accountant* (India), v. 10, Jan. 2, 1975, p. 7-15.

Sivamani, S. Diseases of a manufacturing concern revealed by its balance sheet and remedial measures for treatment of these diseases. *Management accountant* (India), v. 9, Dec. 1974, p. 931-7.

White, Richard S. Four key steps to manufacturing improvements. *Automation*, v. 21, Dec. 19, 1974, p. 40-1.

Reports and statements

Bock, Betty. Line-of-business reporting: problems in the formulation of a data program. New York, Conference Board, c1975. 109 p. (*Conference Board report*, no. 654.) [223.1 B]

Statistics

Taylor, Thayer C. Why the survey is all-important for you. *Sales management*, v. 114, April 21, 1975, Entire issue.

MANUFACTURING COSTS

Anthony, Robert N. Fundamentals of management accounting, by Robert N. Anthony and Glenn A. Welsch. Homewood, Ill., Richard D. Irwin, c1974. 558 p. [110 A]

Cossin, David H. Better feeding boosts blanking output. *Automation*, v. 22, Sept. 1975, p. 71-2.

Draper, John. Slash manufacturing costs with better cutting, by John Draper and James MacMahon. *Automation*, v. 22, Sept. 1975, p. 66-9.

Lyon, George C. Fixed characteristics of variable costs. (Management services) *CPA journal*, v. 45, May 1975, p. 70-4. (Reprinted from *Management accounting* (NAA), Oct. 1973.)

Mannette, Arthur W. Automatic gages check machining costs. *Automation*, v. 21, Dec. 1974, p. 45-9.

Mills, Robert B. Trim shearing costs with better handling. *Automation*, v. 22, Sept. 1975, p. 69-71.

Natarajan, S. Cost reduction. (Students' section) *Management accountant* (India), v. 9, Nov. 1974, p. 865-8.

MANUS, PETER C.

Earnings erosion during inflation, by Peter C. Manus and Charles F. Phillips. *Public utilities fortnightly*, v. 95, May 8, 1975, p. 17-22.

MANVEL, ALLEN D.

Fiscal impact of revenue sharing. *Annals of the American Academy of Political and Social Science*, v. 419, May 1975, p. 36-49.

MANY advantages of COM. (Computer commentary) *Accountant* (Eng.), v. 172, June 12, 1975, p. 766.

MAO, JAMES C. T.

Controlling risk in accounts receivable management, by James C. T. Mao and Carl Erik Sarndal. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 395-403.

MARAGHY, PATRICK B.

Recent tax incentives for doing business in Massachusetts. *Massachusetts CPA review*, v. 48, Nov.-Dec. 1974, p. 6-8.

MARANTO, JOSEPH A.

Keleti, Stephen L. Planning a full-scale audit of the small business administration, by Stephen L. Keleti and Joseph A. Maranto. *GAO review*, v. 10, Fall 1975, p. 51-9.

MARBUT, ROBERT G.

Mace, Myles L. Management information systems for directors, edited by Myles L. Mace. (From the boardroom) *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 14-16, 18, 22, 24, 166, 168.

MARCIS, RICHARD G.

Efficient estimation of multivariate financial relationships, by Richard G. Marcis and V. Kerry Smith. *Journal of finance*, v. 29, Dec. 1974, p. 1415-23.

Sullivan, James A. Forecasting consumer installment credit: an application of parametric time series modeling, by James A. Sullivan and Richard G. Marcis. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 98-107.

MARCUS, SANFORD A.

Time has come to bargain for higher incomes. *Medical economics*, v. 52, March 17, 1975, p. 204-5, 207, 209, 211-12, 214.

MARCUS, WARREN R.

Big bank stocks - views of analysts, by Warren R. Marcus and others. *Bankers monthly*, v. 92, Feb. 15, 1975, p. 16-19, 37.

MARGERISON, CHARLES J.

Behavioural theories and training systems for organisational improvement. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 96-110.) [223.8 M]

Planning for human resources, edited by Charles J. Margerison and David Ashton. London, Longman, c1974. 205 p. [223.8 M]

MARGINAL ANALYSIS

Wycoff, David W. Profitability measurement in margin dollars per hour. *Management accounting* (NAA), v. 56, June 1975, p. 37-8.

MARGINAL COSTS

See Also Direct Costs
Fixed Costs
Increment And Decrement Costs
Original Costs
Standard Costs
Variable Costs

Anthony, Robert N. Fundamentals of management accounting, by Robert N. Anthony and Glenn A. Welsch. Homewood, Ill., Richard D. Irwin, c1974. 558 p. [110 A]

Areeda, Phillip. Predatory pricing and related practices under section 2 of the Sherman act, by Phillip Areeda and Donald F. Turner. *Harvard law review*, v. 88, Feb. 1975, p. 697-733.

Sanderson, D. J. Pricing policies. *Public finance & accountancy* (Eng.), v. 1, Nov. 1974, p. 366-7.

Wycoff, David W. Profitability measurement in margin dollars per hour. *Management accounting* (NAA), v. 56, June 1975, p. 37-8.

MARGINAL INCOME

See Income-Marginal

MARIENTHAL, LOUIS B.

Small computers for small businesses. *Datamation*, v. 21, June 1975, p. 62-3, 65, 67, 71-2, 77-8.

MARINAS

See Boat Basins

MARINE, DAVID E.

Role of philanthropy in financing health care. (Focus on finance) *Hospitals*, v. 48, Dec. 1, 1974, p. 39.
Wouldn't it be nice if we had only one bill? Now we do: UB 16. *Hospital financial management*, v. 5, April 1975, p. 16-21.

MARINE INSURANCE

See Insurance, Marine

MARINE LOANS

See Loans, Marine

MARINER, E. THOMAS.

How do you rate? *Hospitality* (Food and lodging), v. 14, Feb. 1975, p. L60-L61.

MARITAL DEDUCTION

See Taxation, United States-Husbands And Wives

MARITIME CARRIERS

See Ships And Shipping

MARITIME LIENS

See Liens, Maritime

MARK, BERNARD.

Legal expenses of stock appraisal proceedings: watch out for the tax treatment. *Taxes - the tax magazine*, v. 53, March 1975, p. 181-4.

MARKELL, WILLIAM.

University of Delaware. (Education notes) *Delaware CPA*, v. 1, May 1974, p. 27.

MARKET MIX

El-Ansary, Adel I. Societal marketing: a strategic view of the marketing mix in the 1970's. *Journal of the Academy of Marketing Science*, v. 2, Fall 1974, p. 553-66.

MARKET RESEARCH

Adams, William James. Market structure and corporate power: the horizontal dominance hypothesis reconsidered. *Columbia law review*, v. 74, Nov. 1974, p. 1276-97.

Bagozzi, Richard P. Marketing as exchange. *Journal of marketing*, v. 39, Oct. 1975, p. 32-9.

Bassford, Gerald. Practical market research for executive decisions, by Gerald Bassford and John L. Schlacter. *Akron business and economic review*, v. 5, Winter 1974, p. 22-7.

Beckwith, Neil E. Importance of halo effects in multi-attribute attitude models, by Neil E. Beckwith and Donald R. Lehmann. *Journal of marketing research*, v. 12, Aug. 1975, p. 265-75.

Bell, David E. Market share theorem, by David E. Bell, Ralph L. Keeney and John D. C. Little. *Journal of marketing research*, v. 12, May 1975, p. 136-41.

Bettman, James R. Cognitive algebra in multi-attribute attitude models, by James R. Bettman, Noel Capon and Richard J. Lutz. *Journal of marketing research*, v. 12, May 1975, p. 151-64.

Bryant, Barbara E. Respondent selection in a time of changing household composition. *Journal of marketing research*, v. 12, May 1975, p. 129-35.

Buzzell, Robert D. Market share - a key to profitability, by Robert D. Buzzell, Bradley T. Gale and Ralph G. M. Sultan. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 97-106.

Cadbury, N. D. When, where, and how to test market. *Harvard business review*, v. 53, May-June 1975, p. 96-105.

Catry, Bernard. Market share strategy: the concept and the evidence, by Bernard Catry and Michel Chevalier. (Marketing notes and communications) *Journal of marketing*, v. 39, Oct. 1975, p. 59-60.

Chambers, John C. Executive's guide to forecasting, by John C. Chambers, Satinder K. Mullick and Donald D. Smith. New York, John Wiley & Sons, c1974. 308 p. [201.8 C]

Chatfield, Christopher. Results concerning brand choice, by Christopher Chatfield and Gerald Goodhardt. (Research notes and communications) *Journal of marketing research*, v. 12, Feb. 1975, p. 110-13.

Cornell University. Hotel Research and Development. Consumer habits in the hospitality industry. *Cornell hotel and restaurant administration quarterly*, v. 16, Aug. 1975, p. 8-13.

Cox, Eli P. Family purchase decision making and the process of adjustment. *Journal of marketing research*, v. 12, May 1975, p. 189-95.

Day, Robert L. Comment on Ethics in marketing research. (Research notes and communications) *Journal of marketing research*, v. 12, May 1975, p. 232-3.

Doyle, Peter. Planning and estimation in advertising, by Peter Doyle and Ian Fenwick. *Journal of marketing research*, v. 12, Feb. 1975, p. 1-6.

Feldman, Laurence P. Identifying buyers of a major automotive innovation, by Laurence P. Feldman and Gary M. Armstrong. *Journal of marketing*, v. 39, Jan. 1975, p. 47-53.

Feldman, Laurence P. Reply to Peat, Gentry, and Brown, by Laurence P. Feldman and Gary M. Armstrong. (Marketing notes and communications) *Journal of marketing*, v. 39, Oct. 1975, p. 63-4.

Fildes, Robert. Market share strategy and the product life cycle: a comment, by Robert Fildes and Stephen Loft-house. (Marketing notes and communications) *Journal of marketing*, v. 39, Oct. 1975, p. 57-9.

Gardner, David M. Deception in advertising: a conceptual approach. *Journal of marketing*, v. 39, Jan. 1975, p. 40-6.

Gelb, Betsy D. Incentives to increase survey returns: social class considerations. (Research notes and communications) *Journal of marketing research*, v. 12, Feb. 1975, p. 107-9.

Gensch, Dennis H. Testing the consistency of attribute meaning in empirical concept testing, by Dennis H. Gensch and Thomas F. Golob. (Research notes and communications) *Journal of marketing research*, v. 12, Aug. 1975, p. 348-54.

Glasser, Gerald J. National estimates of nonlisted telephone households and their characteristics, by Gerald J. Glasser and Gale D. Metzger. (Research notes and communications) *Journal of marketing research*, v. 12, Aug. 1975, p. 359-61.

Goldmark, Francis M. Strategy: worldwide long-range market analysis. *Columbia journal of world business*, v. 9, Winter 1974, p. 50-3.

Goldstucker, Jac L. How scientific is marketing? What do marketing executives think? By Jac L. Goldstucker, Barnett A. Greenberg and Danny N. Bellenger. *MSU business topics*, v. 22, Spring 1974, p. 35-43.

Gordon, Theodore J. Changing technology and the future of marketing. *Conference Board record*, v. 11, Dec. 1974, p. 22-6.

Green, Paul E. Brand-features congruence mapping, by Paul E. Green, Yoram Wind and Henry J. Claycamp. *Journal of marketing research*, v. 12, Aug. 1975, p. 306-13.

Green, Paul E. Marketing applications of MDS: assessment and outlook. *Journal of marketing*, v. 39, Jan. 1975, p. 24-31.

Green, Paul E. New way to measure consumers' judgments, by Paul E. Green and Yoram Wind. *Harvard business review*, v. 53, July-Aug. 1975, p. 107-17.

- Green, Robert T. Cross-national comparison of consumer habits and innovator characteristics, by Robert T. Green and Eric Langeard. *Journal of marketing*, v. 39, July 1975, p. 34-41.
- Green, Robert T. Feminine role perception and family purchasing decisions, by Robert T. Green and Isabella C. M. Cunningham. *Journal of marketing research*, v. 12, Aug. 1975, p. 325-32.
- Hanna, Nessim. Marketing strategy under conditions of economic scarcity, by Nessim Hanna, A. H. Kizilbash and Albert Smart. *Journal of marketing*, v. 39, Jan. 1975, p. 63-7.
- Houston, Michael J. Negative effects of personalization on response patterns in mail surveys, by Michael J. Houston and Robert W. Jefferson. (Research notes and communications) *Journal of marketing research*, v. 12, Feb. 1975, p. 114-17.
- Hugues, Michel. Empirical study of media comparison. (Research notes and communications) *Journal of marketing research*, v. 12, May 1975, p. 221-3.
- Hulbert, James. Information processing capacity and attitude measurement. (Research notes and communications) *Journal of marketing research*, v. 12, Feb. 1975, p. 104-6.
- Hulbert, James. Reducing error in question and scale design: a conceptual framework, by James Hulbert and Donald R. Lehmann. *Decision sciences*, v. 6, Jan. 1975, p. 166-73.
- Iuso, Bill. Concept testing: an appropriate approach. (Research notes and communications) *Journal of marketing research*, v. 12, May 1975, p. 228-31.
- Johnson, Keith H. Note on estimating expenditure elasticities in metropolitan areas, by Keith H. Johnson and Michael J. Etzel. *Journal of the Academy of Marketing Science*, v. 2, Summer 1974, p. 488-95.
- Jones, D. Frank. Survey technique to measure demand under various pricing strategies. (Applied marketing) *Journal of marketing*, v. 39, July 1975, p. 75-7.
- Jones, J. J. Lighting a candle or cursing the darkness? *Management (Irish)*, v. 22, March 1975, p. 33-4.
- King, James R. Market forecasting with binomial plotting graph papers. *Journal of the Academy of Marketing Science*, v. 2, Summer 1974, p. 496-507.
- Krugman, Herbert E. What makes advertising effective? *Harvard business review*, v. 53, March-April 1975, p. 96-103.
- Lambin, Jean-Jacques. What is the real impact of advertising? *Harvard business review*, v. 53, May-June 1975, p. 139-47.
- Lawrence, Raymond J. Consumer brand choice - a random walk? *Journal of marketing research*, v. 12, Aug. 1975, p. 314-24.
- Levine, Phil. Locating your customers in a segmented market. (Applied marketing) *Journal of marketing*, v. 39, Oct. 1975, p. 72-3.
- Martilla, John A. Four subtle sins in marketing research, by John A. Martilla and Davis W. Carvey. *Journal of marketing*, v. 39, Jan. 1975, p. 8-15.
- McNutt, George. Good market research, like charity, should begin at home. *Industrial marketing*, v. 60, Sept. 1975, p. 74, 81-2.
- Meagher, John F. Market research - the myths and the reality. *Management (Irish)*, v. 22, March 1975, p. 28-30.
- Montgomery, David B. New product distribution: an analysis of supermarket buyer decisions. *Journal of marketing research*, v. 12, Aug. 1975, p. 255-64.
- Moriarty, Mark. Cross-sectional, time-series issues in the analysis of marketing decision variables. *Journal of marketing research*, v. 12, May 1975, p. 142-50.
- Narayana, Chem L. Consumer behavior and product performance: an alternative conceptualization, by Chem L. Narayana and Rom J. Markin. *Journal of marketing*, v. 39, Oct. 1975, p. 1-6.
- Newman, Joseph W. Automobile brand loyalty, by Joseph W. Newman and Richard A. Werbel. *Journal of the Academy of Marketing Science*, v. 2, Fall 1974, p. 593-601.
- Nystrom, Harry. Experiment in price generalization and discrimination, by Harry Nystrom, Hans Tamsons and Robert Thams. *Journal of marketing research*, v. 12, May 1975, p. 177-81.
- Pasold, Peter W. Effectiveness of various modes of sales behavior in different markets. *Journal of marketing research*, v. 12, May 1975, p. 171-6.
- Peat, Nancy C. Comment on: Identifying buyers of a major automotive innovation, by Nancy C. Peat, James W. Gentry and Thomas L. Brown. (Marketing notes and communications) *Journal of marketing*, v. 39, Oct. 1975, p. 61-2.
- Perreault, William D. Unequal cell sizes in marketing experiments: use of the general linear hypothesis, by William D. Perreault and William R. Darden. *Journal of marketing research*, v. 12, Aug. 1975, p. 333-42.
- Prasad, V. Kanti. Socioeconomic product risk and patronage preferences of retail shoppers. *Journal of marketing*, v. 39, July 1975, p. 42-7.
- Rao, Vithala R. Taxonomy of television programs based on viewing behavior. (Research notes and communications) *Journal of marketing research*, v. 12, Aug. 1975, p. 355-8.
- Ritchie, J. R. Brent. Marketing research and public policy: a functional perspective, by J. R. Brent Ritchie and Roger J. LaBrecque. *Journal of marketing*, v. 39, July 1975, p. 12-19.
- Rosch, J. Thomas. Marketing research and the legal requirements of advertising. (Applied marketing) *Journal of marketing*, v. 39, July 1975, p. 69-72.
- Roshwalb, Irving. Consideration of probability estimates provided by respondents. (Research notes and communications) *Journal of marketing research*, v. 12, Feb. 1975, p. 100-3.
- Rubens, William S. Camouflage can be made to do double work. *Journal of marketing*, v. 39, Jan. 1975, p. 81-4.
- Russo, J. Edward. Effective display of unit price information, by J. Edward Russo, Gene Krieser and Sally Miyashita. *Journal of marketing*, v. 39, April 1975, p. 11-19.
- Ryans, John K. Marketing theory: a current status report, by John K. Ryans, Willem Van't Spijker and J. Lawrence Bergin. *Journal of the Academy of Marketing Science*, v. 2, Fall 1974, p. 620-8.
- Samli, A. Coskun. Use of segmentation index to measure store loyalty. *Journal of retailing*, v. 51, Spring 1975, p. 51-60, 113-14.
- Shilliff, Karl A. Determinants of consumer price sensitivity for selected supermarket products: an empirical investigation. *Akron business and economic review*, v. 6, Spring 1975, p. 26-32.
- Shuchman, Abe. Correlates of persuasibility: the Crest case, by Abe Shuchman and Peter C. Riesz. *Journal of marketing research*, v. 12, Feb. 1975, p. 7-11.
- Singson, Ricardo L. Multidimensional scaling analysis of store image and shopping behavior. *Journal of retailing*, v. 51, Summer 1975, p. 38-52.
- Small, Robert J. Marketing researcher as a decision maker: myth or reality? By Robert J. Small and Larry J. Rosenberg. *Journal of marketing*, v. 39, Jan. 1975, p. 2-7.
- So you think you're customer oriented. *Sales management*, v. 114, Jan. 20, 1975, p. 14-15.
- Steichen, C. Everett. Market evaluation. *Retail control*, v. 44, Sept. 1975, p. 2-8.
- Swan, John E. Drawing power of retail eating establishments as a function of perceived quality, by John E. Swan and Henry O. Pruden. *Akron business and economic review*, v. 6, Fall 1975, p. 24-9.
- Tauber, Edward M. Discovering new product opportunities with problem inventory analysis. *Journal of marketing*, v. 39, Jan. 1975, p. 67-70.
- Tauber, Edward M. Why concept and product tests fail to predict new product results. (Applied marketing) *Journal of marketing*, v. 39, Oct. 1975, p. 69-71.
- Tolley, B. Stuart. Identifying users through a segmentation study. *Journal of marketing*, v. 39, April 1975, p. 69-71.
- Twedt, Dik. Authorization, control, and evaluation of marketing research projects. (Research notes and communications) *Journal of marketing research*, v. 12, Feb. 1975, p. 86-92.
- Tybout, Alice M. Reply to comments on Ethics in marketing research: their practical relevance, by Alice M. Tybout and Gerald Zaltman. (Research notes and communications) *Journal of marketing research*, v. 12, May 1975, p. 234-7.

- Voorhees, F. D. Research as a planning/marketing tool. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 76-82.
- Waldo, Charles N. Marketing executives want more help from the computer, by Charles N. Waldo and Ik-Whan Kwon. *Data management*, v. 13, April 1975, p. 18-20.
- Walter, C. K. Stockout cost models: empirical tests in a retail situation, by C. K. Walter and John R. Grabner. (Marketing notes and communications) *Journal of marketing*, v. 39, July 1975, p. 56-60.
- Weinstein, David. Market segmentation and parameter inequalities in a buyer behavior model, by David Weinstein and John U. Farley. *Journal of business* (U. of Chicago), v. 48, Oct. 1975, p. 526-40.
- Wells, William D. Psychographics: a critical review. *Journal of marketing research*, v. 12, May 1975, p. 196-213.
- Westin, Richard B. Reported and revealed preferences as determinants of mode choice behavior, by Richard B. Westin and Peter L. Watson. *Journal of marketing research*, v. 12, Aug. 1975, p. 282-9.
- Wheeler, David R. Brand loyalties: qualitative, quantitative or both? *Journal of the Academy of Marketing Science*, v. 2, Fall 1974, p. 651-8.
- Wilkes, Robert E. Husband-wife influence in purchase decisions - a confirmation and extension. (Research notes and communications) *Journal of marketing research*, v. 12, May 1975, p. 224-7.
- Wilkie, William L. Comparison advertising: problems and potential, by William L. Wilkie and Paul W. Farris. *Journal of marketing*, v. 39, Oct. 1975, p. 7-15.
- Young, Shirley. Using the benefit chain for improved strategy formulation, by Shirley Young and Barbara Feigin. (Applied marketing) *Journal of marketing*, v. 39, July 1975, p. 72-4.
- Zarecor, William D. High-technology product planning. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 108-15.

MARKETING

See Also Industrial Marketing

- Alberts, William W. Profitability standards for entry decisions. *Journal of contemporary business*, v. 4, Spring 1975, p. 91-114.
- Assael, Henry. Product classification and the theory of consumer behavior. *Journal of the Academy of Marketing Science*, v. 2, Fall 1974, p. 539-52.
- Bagozzi, Richard P. Marketing as exchange. *Journal of marketing*, v. 39, Oct. 1975, p. 32-9.
- Beckwith, Neil E. Importance of halo effects in multi-attribute attitude models, by Neil E. Beckwith and Donald R. Lehmann. *Journal of marketing research*, v. 12, Aug. 1975, p. 265-75.
- Bessom, Richard M. Service retailing: a strategic marketing approach, by Richard M. Bessom and Donald W. Jackson. *Journal of retailing*, v. 51, Summer 1975, p. 75-84.
- Bettman, James R. Cognitive algebra in multi-attribute attitude models, by James R. Bettman, Noel Capon and Richard J. Lutz. *Journal of marketing research*, v. 12, May 1975, p. 151-64.
- Bobrow, Edwin E. How to price your way into the mass merchandiser's heart. *Sales management*, v. 115, Sept. 8, 1975, p. 57-9.
- Briscoe, G. Further appreciation of demand forecasting models: some methods based on survey information, by G. Briscoe and M. Hirst. *Long range planning*, v. 8, Feb. 1975, p. 87-97.
- Britt, Stuart Henderson. Applying learning principles to marketing. *MSU business topics*, v. 23, Spring 1975, p. 5-12.
- Bryant, Barbara E. Respondent selection in a time of changing household composition. *Journal of marketing research*, v. 12, May 1975, p. 129-35.
- Cadbury, N. D. When, where, and how to test market. *Harvard business review*, v. 53, May-June 1975, p. 96-105.
- Clark, Harold F. Successful international marketing depends on centralized leadership. *Industrial marketing*, v. 60, March 1975, p. 54, 56, 58.
- Connelly, Francis J. Life cycle concept as a long term forecasting model, by Francis J. Connelly and George Daignault. *Journal of the Academy of Marketing Science*, v. 2, Summer 1974, p. 455-64.
- Cravens, David W. Marketing strategy positioning. *Business horizons*, v. 18, Dec. 1975, p. 53-61.
- El-Ansary, Adel I. Societal marketing: a strategic view of the marketing mix in the 1970's. *Journal of the Academy of Marketing Science*, v. 2, Fall 1974, p. 553-66.
- Enrick, Norbert Lloyd. Development of models for marketing decisions. *Journal of the Academy of Marketing Science*, v. 2, Summer 1974, p. 465-77.
- Frank, Jerry S. How to use a saturation sales campaign to penetrate new industrial markets. *Industrial marketing*, v. 60, Jan. 1975, p. 48, 50, 52, 55-6.
- Goldstucker, Jac L. How scientific is marketing? What do marketing executives think? By Jac L. Goldstucker, Barnett A. Greenberg and Danny N. Bellenger. *MSU business topics*, v. 22, Spring 1974, p. 35-43.
- Gordon, Theodore J. Changing technology and the future of marketing. *Conference Board record*, v. 11, Dec. 1974, p. 22-6.
- Great rebate debate. *Sales management*, v. 114, April 7, 1975, p. 24, 28, 30.
- Green, Paul E. Brand-features congruence mapping, by Paul E. Green, Yoram Wind and Henry J. Claycamp. *Journal of marketing research*, v. 12, Aug. 1975, p. 306-13.
- Hannaford, William J. Contractually integrated systems for the marketing of industrial supplies. *Journal of the Academy of Marketing Science*, v. 2, Fall 1974, p. 567-81.
- Henry, Walter A. Time and accuracy measures for alternative multidimensional scaling data collection methods, by Walter A. Henry and Robert V. Stumpf. *Journal of marketing research*, v. 12, May 1975, p. 165-70.
- Hise, Richard T. Marketing curriculum: does it reflect the recommendations of marketing educators? *Collegiate news and views*, v. 28, Spring 1975, p. 11-16.
- Hugues, Michel. Empirical study of media comparison. (Research notes and communications) *Journal of marketing research*, v. 12, May 1975, p. 221-3.
- Jaffe, Eugene D. Societal issues and the marketing curriculum: an assessment. *Akron business and economic review*, v. 6, Spring 1975, p. 44-8.
- Jain, Subhash. Translating experience into growth. *Managerial planning*, v. 23, March/April 1975, p. 1-5, 29.
- Kangun, Norman. Selling urban transit, by Norman Kangun and William A. Staples. *Business horizons*, v. 18, Feb. 1975, p. 57-66.
- Legal developments in marketing. *Journal of marketing*, v. 39, Jan. 1975, p. 93-104.
- Leitch, Robert Alan. Marketing strategy and the optimal production schedule. *Management science*, v. 21, Nov. 1974, p. 302-12.
- Levitt, Theodore. Marketing myopia. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 26-8, 33-4, 38-9, 44, 173-4, 175-81.
- Little, John D. C. BRANDAID: a marketing-mix model, part 2: implementation, calibration, and case study. *Operations research*, v. 23, July-Aug. 1975, p. 656-73.
- Little, John D. C. BRANDAID: a marketing-mix model, part 1: structure. *Operations research*, v. 23, July-Aug. 1975, p. 628-55.
- Mansfield, Edwin. Organizational and strategic factors associated with probabilities of success in industrial R & D, by Edwin Mansfield and Samuel Wagner. *Journal of business* (U. of Chicago), v. 48, April 1975, p. 179-98.
- Marketing: a critical task for the accountant. (Management services) *CPA journal*, v. 45, April 1975, p. 72-3. (Excerpt from *Accountancy age* (Eng.), Sept. 20, 1974.)
- Milne, R. J. Why advertise during a slump? *Management (Irish)*, v. 22, March 1975, p. 26-7.
- Montgomery, David B. New product distribution: an analysis of supermarket buyer decisions. *Journal of marketing research*, v. 12, Aug. 1975, p. 255-64.
- Morein, Joseph A. Shift from brand to product line marketing. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 56-64.

- Moriarty, Mark. Cross-sectional, time-series issues in the analysis of marketing decision variables. *Journal of marketing research*, v. 12, May 1975, p. 142-50.
- Morita, Akio. Moving up in marketing by getting down to basics. (Company case) *Conference Board record*, v. 11, Dec. 1974, p. 46-9.
- Moyer, M. S. Toward more responsive marketing channels. *Journal of retailing*, v. 51, Spring 1975, p. 7-19, 112.
- Musgrave, Philip J. Make your marketing communications system sell. *Advanced management journal*, v. 40, Summer 1975, p. 23-30.
- Nineteen seventy-five survey of buying power, part 2. *Sales management*, v. 115, Oct. 20, 1975, entire issue.
- Perreault, William D. Unequal cell sizes in marketing experiments: use of the general linear hypothesis, by William D. Perreault and William R. Darden. *Journal of marketing research*, v. 12, Aug. 1975, p. 333-42.
- Pessemier, Edgar A. Market structure analysis of new product and market opportunities. *Journal of contemporary business*, v. 4, Spring 1975, p. 35-67.
- Racette, George A. Choosing among means of entry into new markets and industries. *Journal of contemporary business*, v. 4, Spring 1975, p. 69-90.
- Ritchie, J. R. Brent. Marketing research and public policy: a functional perspective, by J. R. Brent Ritchie and Roger J. LaBrecque. *Journal of marketing*, v. 39, July 1975, p. 12-19.
- Robinson, Dwight E. Style changes: cyclical, inexorable, and foreseeable. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 121-31.
- Ryans, John K. Marketing theory: a current status report, by John K. Ryans, Willem Van't Spijker and J. Lawrence Bergin. *Journal of the Academy of Marketing Science*, v. 2, Fall 1974, p. 620-8.
- Sanderson, Richard L. U.S. Steel precious stone mailer backs ballast line. *Industrial marketing*, v. 60, Feb. 1975, p. 53.
- Shilliff, Karl A. Determinants of consumer price sensitivity for selected supermarket products: an empirical investigation. *Akron business and economic review*, v. 6, Spring 1975, p. 26-32.
- Shuptrine, F. Kelly. Marketing's changing role: expanding or contracting? By F. Kelly Shuptrine and Frank A. Osmanski. *Journal of marketing*, v. 39, April 1975, p. 58-66.
- Taylor, Thayer C. Why the survey is all-important for you. *Sales management*, v. 114, April 21, 1975, Entire issue.
- Tesar, George. Role of marketing in the introduction of technologically new products: the case of the electric car, by George Tesar, Gerald G. Udell and G.M. Naidu. *Journal of the Academy of Marketing Science*, v. 2, Fall 1974, p. 642-50.
- U.S. consumer goods sales outlook strong in Far Eastern countries. *Commerce today*, v. 5, April 28, 1975, p. 8-10.
- Wasem, George. Marketing for profits and nonprofits. *Bankers monthly*, v. 92, March 15, 1975, p. 23-4, 26-7.
- Wells, William D. Psychographics: a critical review. *Journal of marketing research*, v. 12, May 1975, p. 196-213.
- Westin, Richard B. Reported and revealed preferences as determinants of mode choice behavior, by Richard B. Westin and Peter L. Watson. *Journal of marketing research*, v. 12, Aug. 1975, p. 282-9.
- Wheeler, David R. Brand loyalties: qualitative, quantitative or both? *Journal of the Academy of Marketing Science*, v. 2, Fall 1974, p. 651-8.
- Wilkes, Robert E. Husband-wife influence in purchase decisions - a confirmation and extension. (Research notes and communications) *Journal of marketing research*, v. 12, May 1975, p. 224-7.
- Wright, J. William. How to organize a successful overseas exhibit: plan early, know the rules, by J. William Wright and Raymond G. Hanobik. *Industrial marketing*, v. 60, Oct. 1975, p. 98, 102, 104.
- Houston, Franklin S. Cumulative advertising effects: the role of serial correlation, by Franklin S. Houston and Doyle L. Weiss. *Decision sciences*, v. 6, July 1975, p. 471-81.
- Data processing**
- Falor, Ken. Sales prospecting via the computer. (Spectrum) *Infosystems*, v. 22, May 1975, p. 58-9.
- Waldo, Charles N. Marketing executives want more help from the computer, by Charles N. Waldo and Ik-Whan Kwon. *Data management*, v. 13, April 1975, p. 18-20.
- Winer, Leon. Putting the computer to work in marketing management. *Business horizons*, v. 17, Dec. 1974, p. 71-9.
- Developing countries**
- Nielsen, Richard P. Marketing and development in LDCs. *Columbia journal of world business*, v. 9, Winter 1974, p. 46-9.
- Walter, Henry G. Marketing in developing countries. *Columbia journal of world business*, v. 9, Winter 1974, p. 29-30.
- Weber, John A. Worldwide strategies for market segmentation. *Columbia journal of world business*, v. 9, Winter 1974, p. 31-7.
- Government regulation**
- Burley, James R. Territorial restriction in distribution systems: current legal developments. (Marketing notes and communications) *Journal of marketing*, v. 39, Oct. 1975, p. 52-6.
- Werner, Ray O. Legal developments in marketing, edited by Ray O. Werner. *Journal of marketing*, v. 39, Oct. 1975, p. 74-90.
- India**
- Assistance in the area of marketing. *Finance and commerce (India)*, v. 17, Nov.-Dec. 1974, p. 453-5.
- International**
- Behr, Louis J. Review of the Clark approach to international marketing. (International) *Industrial marketing*, v. 59, Dec. 1974, p. 50, 52, 54, 56.
- Bird, Reginald. Competition, economic demands make Europe a tougher market. (Perspectives) *Industrial marketing*, v. 59, Dec. 1974, p. 46.
- Britt, Stuart Henderson. Standardizing advertising for the international market. *Columbia journal of world business*, v. 9, Winter 1974, p. 39-45.
- Burton, Gene E. Credit services for the exporter. *Credit and financial management*, v. 77, March 1975, p. 28-31.
- Davidson, Terry. European ad exec gives pros, cons of centralizing literature production in overseas markets. (International) *Industrial marketing*, v. 59, Dec. 1974, p. 58, 60.
- de la Torre, Jose. Product life cycle as a determinant of global marketing strategies. *Atlanta economic review*, v. 25, Sept.-Oct. 1975, p. 9-14.
- Heaton, N. T. Selling to world markets. *Industrial marketing*, v. 59, Dec. 1974, p. 39-40, 42, 44, 61.
- Sawyer, Howard G. How to select international media, or, what's the German word for bleed? (Perspectives) *Industrial marketing*, v. 59, Dec. 1974, p. 36, 38.
- Sorenson, Ralph Z. How multinationals view marketing standardization, by Ralph Z. Sorenson and Ulrich E. Wichmann. (Probing opinions) *Harvard business review*, v. 53, May-June 1975, p. 38-40, 42-4, 48, 50, 54, 166-7.
- Suzman, Cedric L. Changing nature of export management. *Atlanta economic review*, v. 25, Sept.-Oct. 1975, p. 15-20.
- Management**
- Aaker, David A. Interactive marketing models, by David A. Aaker and Charles B. Weinberg. *Journal of marketing*, v. 39, Oct. 1975, p. 16-23.
- Bauer, Judith. Balanced marketing planning in a period of sudden change. *Conference Board record*, v. 12, May 1975, p. 14-17.
- Bloom, Paul N. Strategies for high market-share companies, by Paul N. Bloom and Philip Kotler. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 63-72.
- Costs**
- Blankenship, A. B. Will shortages bankrupt the marketing concept? By A. B. Blankenship and John H. Holmes. *MSU business topics*, v. 22, Spring 1974, p. 13-18.

- Britt, Stuart Henderson. How Weber's law can be applied to marketing. *Business horizons*, v. 18, Feb. 1975, p. 21-9.
- Consumerism and marketing management, by Norman Kangun and others. *Journal of marketing*, v. 39, April 1975, p. 3-10.
- Cullwick, David. Positioning demarketing strategy. *Journal of marketing*, v. 39, April 1975, p. 51-7.
- Everett, Martin. Rewards of hanging in there. *Sales management*, v. 113, Nov. 25, 1974, p. 19-24.
- Green, Paul E. New way to measure consumers' judgments, by Paul E. Green and Yoram Wind. *Harvard business review*, v. 53, July-Aug. 1975, p. 107-17.
- Hanan, Mack. Now it's your very own fire storm, by Mack Hanan and Arnold Amstutz. *Sales management*, v. 113, Nov. 25, 1974, p. 29-31.
- Hanna, Nessim. Marketing strategy under conditions of economic scarcity, by Nessim Hanna, A. H. Kizilbash and Albert Smart. *Journal of marketing*, v. 39, Jan. 1975, p. 63-7.
- Healy, Denis F. Environmental pressures and marketing in the 1970's. *Long range planning*, v. 8, June 1975, p. 41-5.
- Jensen, Walter. Legal reform of prison industries: new opportunities for marketing managers, by Walter Jensen, Edward M. Mazze and Neal Miller. *American business law journal*, v. 12, Fall 1974, p. 173-80.
- Kratchman, Stanley H. Management's decision to discontinue a product, by Stanley H. Kratchman, Richard T. Hise and Thomas A. Ulrich. *Journal of accountancy*, v. 139, June 1975, p. 50-4.
- Little, John D. C. BRANDAID: a marketing-mix model, part 2: implementation, calibration, and case study. *Operations research*, v. 23, July-Aug. 1975, p. 656-73.
- Little, John D. C. BRANDAID: a marketing-mix model, part 1: structure. *Operations research*, v. 23, July-Aug. 1975, p. 628-55.
- Martilla, John A. Four subtle sins in marketing research, by John A. Martilla and Davis W. Carvey. *Journal of marketing*, v. 39, Jan. 1975, p. 8-15.
- Murphy, Pat. Let's hear the case against brand X, by Pat Murphy and Ben M. Enis. *Business and society review*, Winter 1974-75, no. 12, p. 82-9.
- Siegel, Joel. Concepts of managerial accounting as applied to marketing management, by Joel Siegel and Jae K. Shim. *Retail control*, v. 43, Nov. 1974, p. 45-52.
- Sizer, John. Accounting information for marketing management. *Accountant* (Eng.), v. 172, Jan. 16, 1975, p. 67-70.
- Small, Robert J. Marketing researcher as a decision maker: myth or reality? By Robert J. Small and Larry J. Rosenberg. *Journal of marketing*, v. 39, Jan. 1975, p. 2-7.
- Stevens, Edward. M. Success of publicity can be tested with ad measurement techniques. *Industrial marketing*, v. 60, Feb. 1975, p. 54, 56-7.
- Urban, Glen L. Perceptor: a model for product positioning. *Management science*, v. 21, April 1975, p. 858-71.
- Walker, Orville C. Organizational determinants of the industrial salesman's role conflict and ambiguity, by Orville C. Walker, Gilbert A. Churchill and Neil M. Ford. *Journal of marketing*, v. 39, Jan. 1975, p. 32-9.
- Wiechmann, Ulrich. Integrating multinational marketing activities. *Columbia journal of world business*, v. 9, Winter 1974, p. 7-16.
- Winer, Leon. Putting the computer to work in marketing management. *Business horizons*, v. 17, Dec. 1974, p. 71-9.
- Ziegenhagen, Milo E. Now is good time to turn ad function into communications. *Industrial marketing*, v. 60, Feb. 1975, p. 63-5.

Philippines

- Changing pattern of the Philippine consumer market. *SGV group journal* (P.I.), no. 1 - 1975, p. 2-9.

Poland

- Walters, J. Hart. Marketing in Poland in the 1970s: significant progress. *Journal of marketing*, v. 39, Oct. 1975, p. 47-51.

Statistics

- Martilla, John A. Four subtle sins in marketing research, by John A. Martilla and Davis W. Carvey. *Journal of marketing*, v. 39, Jan. 1975, p. 8-15.
- Strong, Sally. Inflation-plus ad budgets planned. *Industrial marketing*, v. 60, Feb. 1975, front cover, p. 58, 60, 62.
- Weinstein, David. Market segmentation and parameter inequalities in a buyer behavior model, by David Weinstein and John U. Farley. *Journal of business* (U. of Chicago), v. 48, Oct. 1975, p. 526-40.

MARKETING: a critical task for the accountant. (Management services) *CPA journal*, v. 45, April 1975, p. 72-3. (Excerpt from *Accountancy age* (Eng.), Sept. 20, 1974.)

MARKETING control. *Public utilities fortnightly*, v. 96, Oct. 9, 1975, p. 74, 76-8, 80.

MARKETING for the 70's. *Hospitality* (Food and lodging), v. 13, Oct. 1974, p. L102-L107.

MARKHAM, JESSE W.

- Conglomerate enterprise and public policy. Boston, Harvard University, Graduate School of Business Administration, Division of Research, c1973. 218 p. [223.1 M]

MARKIN, ROM J.

- Narayana, Chem L. Consumer behavior and product performance: an alternative conceptualization, by Chem L. Narayana and Rom J. Markin. *Journal of marketing*, v. 39, Oct. 1975, p. 1-6.
- Sales managers get what they expect, by Rom J. Markin and Charles M. Lillis. *Business horizons*, v. 18, June 1975, p. 51-8.

MARKLAND, ROBERT E.

- Analyzing multi-commodity distribution networks having milling-in-transit features. *Management science*, v. 21, Aug. 1975, p. 1405-16.

MARKOV CHAINS

- Beja, Avraham. Relevant policies for Markovian queueing systems with many types of service, by Avraham Beja and Ariela Teller. *Management science*, v. 21, May 1975, p. 1049-54.
- Brooking, S. A. Inventory policies for returnable parts in the capital goods industry, by S. A. Brooking, M. J. Fox and A. R. Burgess. *Production and inventory management*, v. 16, First quarter 1975, p. 53-66.
- Churchill, Neil C. Accounting for affirmative action programs: a stochastic flow approach, by Neil C. Churchill and John K. Shank. *Accounting review*, v. 50, Oct. 1975, p. 643-56.
- Cinlar, Erhan. Markov renewal theory: a survey. *Management science*, v. 21, March 1975, p. 727-52.
- Crane, Michael A. Simulating stable stochastic systems; III. Regenerative processes and discrete-event simulations, by Michael A. Crane and Donald L. Iglehart. *Operations research*, v. 23, Jan.-Feb. 1975, p. 33-45.
- Deshmukh, S. D. Computational delays. *Management science*, v. 21, Nov. 1974, p. 330-40.
- Ezzati, Ali. Forecasting market shares of alternative home-heating units by Markov process using transition probabilities estimated from aggregate time series data. *Management science*, v. 21, Dec. 1974, p. 462-73.
- Fielitz, Bruce D. On the stationarity of transition probability matrices of common stocks. *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 327-39.
- Kahalas, H. Manpower planning model for organizational effectiveness, by Harvey Kahalas and Wayne E. Leininger. *Long range planning*, v. 8, Aug. 1975, p. 85-90.

- Lavenberg, Stephen S. Steady-state queueing time distribution for the M/G/1 finite capacity queue. *Management science*, v. 21, Jan. 1975, p. 501-6.
- Lembersky, Mark R. Counterexample in continuous Markov decision chains, by Mark R. Lembersky and Melvin L. Ott. (Notes) *Management science*, v. 21, Nov. 1974, p. 358-9.
- Lembersky, Mark R. Preferred rules in continuous time Markov decision processes. *Management science*, v. 21, Nov. 1974, p. 348-57.
- Lemoine, Austin J. Queueing system with heterogeneous servers and autonomous traffic control. *Operations research*, v. 23, July-Aug. 1975, p. 681-6.
- Miller, Bruce L. Dispatching from depot repair in a recoverable item inventory system: on the optimality of a heuristic rule. *Management science*, v. 21, Nov. 1974, p. 316-25.
- Moore, S. C. Approximating the behavior of nonstationary single-server queues. *Operations research*, v. 23, Sept.-Oct. 1975, p. 1011-32.
- Porteus, Evan L. Bounds and transformations for discounted finite Markov decision chains. *Operations research*, v. 23, July-Aug. 1975, p. 761-84.
- Reynolds, Gary H. M/M/m/n queue for the shortest distance priority machine interference problem. *Operations research*, v. 23, March-April 1975, p. 325-41.
- Rothblum, Uriel G. Normalized Markov decision chains 1: sensitive discount optimality. *Operations research*, v. 23, July-Aug. 1975, p. 785-95.
- Sackrowitz, Harold. Inspection procedures for Markov chains, by Harold Sackrowitz and Ester Samuel-Cahn. *Management science*, v. 21, Nov. 1974, p. 261-70.
- Solberg, James J. Graph theoretic formula for the steady state distribution of finite Markov processes. *Management science*, v. 21, May 1975, p. 1040-8.
- Trinkl, Frank H. Stochastic analysis of programs for the mentally retarded. *Operations research*, v. 22, Nov.-Dec. 1974, p. 1175-91.
- Zaldivar, Miguel. Rapid convergence techniques for Markov decision processes, by Miguel Zaldivar and Thom J. Hodgson. *Decision sciences*, v. 6, Jan. 1975, p. 14-24.
- MARKOVITS, RICHARD S.**
Oligopolistic pricing suits, the Sherman act, and economic welfare, part 3. *Stanford law review*, v. 27, Jan. 1975, p. 307-31.
Some preliminary notes on the American antitrust laws' economic tests of legality. *Stanford law review*, v. 27, Feb. 1975, p. 841-58.
- MARKOWITZ MODEL**
Ahlers, David M. Investment decision making system. *Interfaces*, v. 5, part 2, Feb. 1975, p. 72-90.
Close, Nicholas. Price reaction to large transactions in the Canadian equity markets. *Financial analysts journal*, v. 31, Nov.-Dec. 1975, p. 50-7.
Morris, R. C. Evidence of the impact of inflation accounting on share prices. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 82-90.
Petersen, Russell J. Portfolio analysis of general price level restatement. *Accounting review*, v. 50, July 1975, p. 525-32.
- MARKSBURY, HENRY.**
FASB close-up: accounting for contingencies. *Arthur Young journal*, Spring 1975, p. 24-7.
Portrait of the FASB at age two. *Arthur Young journal*, Spring 1975, p. 18, 22-3, 26-7.
- MARKUSEN, ANN R.**
Inflation, recession and metropolitan public sector structure. *Governmental finance*, v. 4, Aug. 1975, p. 8-13.
- MARKWALDER, ALICE SCHLEEF.**
Employee or not? - the dilemma of certain minor children and spouses, by Alice Schlee Markwalder and Dale L. Davison. *Atlanta economic review*, v. 25, May-June 1975, p. 21-3.
- MARLEY-CLARK, B.**
Delphi method and urbanization. *Long range planning*, v. 7, Dec. 1974, p. 81-3.
- MARLING, WILLIAM.**
Fortune directory of the fifty largest commercial-banking companies, life-insurance companies, diversified-financial companies, retailing companies, transportation companies, utilities. *Fortune*, v. 92, July 1975, p. 114-15.
- MARLOW, RICHARD A.**
Payouts by the matrix method. *Mergers & acquisitions*, v. 9, Winter 1975, p. 4-18.
- MARMON GROUP.**
Fred Manning of the Marmon group: in-house management with a twist. (Pension profile) *Institutional investor*, v. 9, Jan. 1975, p. 27-8.
- MARON, STANLEY E.**
Zarky, Hilbert P. Stock redemptions as an estate planning tool, by Hilbert P. Zarky and Stanley E. Maron. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974, p. 181-214.) [750.2 S]
- MAROULIS, GEORGE E.**
How cash management affects profits. *CA magazine* (Can.), v. 106, May 1975, p. 28-32.
- MARQUETTE, R. PENNY.**
Tax incentives for oil exploration: a help or a hindrance? *Akron business and economic review*, v. 6, Summer 1975, p. 17-27.
- MARRACK, ALEXANDER C.**
Understanding liens. *Credit and financial management*, v. 76, Nov. 1974, p. 10-11, 36.
- MARSH, JOHN J.**
Operations analysis and employee-management relations. *Public personnel management*, v. 4, May-June 1975, p. 160-4.
- MARSHALL, A. JOHN.**
Public accounting & multinationalism. *CA magazine* (Can.), v. 105, Dec. 1974, p. 35-40.
- MARSHALL, CY.**
Randall, Robert F. Forty three years of Cy Marshall. *Management accounting* (NAA), v. 57, Nov. 1975, p. 52-5.
- MARSHALL, DENIS.**
Elliott, Norman Cassleton. Joint audits - from three viewpoints: the accountant's view, the lawyer's view and the insurance aspects, by Norman Cassleton, Denis Marshall and William Batchelor. *Accountancy* (Eng.), v. 86, June 1975, p. 34-6.
- MARSHALL, GEORGE.**
Clinical program may effect savings. *Hospitals*, v. 48, Dec. 1, 1974, p. 79-80, 102.

MARSHALL, RONALD M.

Interpreting the API. *Accounting review*, v. 50, Jan. 1975, p. 99-111.

MARSHALL, SAM A.

Clowes, George A. Control engineering framework for planning, by George A. Clowes and Sam A. Marshall. *Long range planning*, v. 8, Aug. 1975, p. 70-80.

MARSHALL, WILLIAM H.

George's business problems. *Management accounting* (NAA), v. 57, Aug. 1975, p. 17-19.

MARSHALL, WILLIAM J.

Yawitz, Jess B. Use of average maturity as a risk proxy in investment portfolios, by Jess B. Yawitz, George H. Hempel and William J. Marshall. *Journal of finance*, v. 30, May 1975, p. 325-33.

MARSLAND, P. W.

In pursuit of Pacioli: from Venice to London. *Accountant* (Eng.), v. 172, Jan. 23, 1975, p. 103-4.

Pacioli 1973: the London scene. *Australian accountant*, v. 45, Jan.-Feb. 1975, p. 38-9.

MARSTEN, R. E.

BOXSTEP method for large-scale optimization, by R. E. Marsten, W. W. Hogan and J. W. Blankenship. *Operations research*, v. 23, May-June 1975, p. 389-405.

MARTI, MARY MERCEDES.

Brazilian tax incentives to exporters: U.S. aspects. *Tax executive*, v. 27, Jan. 1975, p. 171-92.

Credit for taxes on undistributed corporate profits. *International tax journal*, v. 1, Feb. 1975, p. 123-40.

Distinction between lease and sale in South America. *International tax journal*, v. 1, May 1975, p. 243-48.

Tax aspects of licensing in Latin America. *Tax management international journal*, May 1975, p. 7-11.

Taxation of oil in Latin America. *International tax journal*, v. 1, Summer (Aug.) 1975, p. 370-7.

MARTILLA, JOHN A.

Four subtle sins in marketing research, by John A. Martilla and Davis W. Carvey. *Journal of marketing*, v. 39, Jan. 1975, p. 8-15.

MARTIN, CLAUDE R.

Future for electronic business systems. *Business horizons*, v. 19, Oct. 1975, p. 69-74.

MARTIN, DONALD D.

Data processing managers need to know accounting. *Data management*, v. 13, Nov. 1975, p. 26-8.

MARTIN, JACK D.

Medical problem that's becoming a legal headache. *Medical economics*, v. 52, March 3, 1975, p. 186, 189, 190, 192.

MARTIN, JOHN D.

Discriminant analysis of the corporate debt-equity decision, by John D. Martin and David F. Scott. *Financial management*, v. 3, Winter 1974, p. 71-9.

Evidence of heteroscedasticity in the market model, by John D. Martin and Robert C. Klemkosky. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 81-6.

Klemkosky, Robert C. Adjustment of beta forecasts, by Robert C. Klemkosky and John D. Martin. *Journal of finance*, v. 30, Sept. 1975, p. 1123-8.

Klemkosky, Robert C. Effect of market risk on portfolio diversification, by Robert C. Klemkosky and John D. Martin. *Journal of finance*, v. 30, March 1975, p. 147-54.

MARTIN, LINDA GRANT.

Five hundred: a report on two decades. *Fortune*, v. 91, May 1975, p. 238-41.

MARTIN, MERLE P.

Instant analyst. *Journal of systems management*, v. 26, Feb. 1975, p. 12-19.

MARTIN, NEIL A.

How Japanese investors are coping with an economic slowdown. *Institutional investor*, v. 9, Oct. 1975, p. 99-100, 102-4.

MARTIN, NORMAN.

Practical aspects of running a practice. *Australian accountant*, v. 45, Aug. 1975, p. 408-14.

MARTIN, PATRICK J.

Computer scheduling. *Data management*, v. 13, Sept. 1975, p. 30-1.

MARTIN, PHILIP P.

California inheritance taxation of inter-spousal transfers, by Philip P. Martin and Richard R. Kinney. *Community property journal*, v. 2, Winter 1975, p. 6-8.

MARTIN, R. EDEN.

Hochfelder - possible consequences for the accounting profession. *Arthur Andersen chronicle*, v. 35, Jan. 1975, p. 10-15.

MARTIN, R. W.

Hopwood, Anthony G. Empirical study of the role of accounting data in performance evaluation. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. Chicago, 1974, p. 156-93.) [*102 C]

MARTIN, RANDALL P.

Boyles, Harlan E. Statewide accounting system for local government, by Harlan E. Boyles and Randall P. Martin. *Management controls* (PMM & Co.), v. 22, June 1975, p. 93-5.

MARTIN, SPENCER J.

Factors used in valuation of closely-held stock. *National public accountant*, v. 20, May 1975, p. 12-16.

Factors used in valuation of closely-held stock. (Management services) CPA (NYSS), v. 45, July 1975, p. 61-2. (Excerpt from *National public accountant*, May 1975, p. 13-14.)

MARTIN, WARREN S.

Reynolds, Fred D. Developing an image of the store-loyal customer - a life-style analysis to probe a neglected market, by Fred D. Reynolds, William R. Darden and Warren S. Martin. *Journal of retailing*, v. 50, Winter 1974-1975, p. 73-84.

MARTIN, WENDELL H.

Tax shelter and the real estate analyst. *Appraisal journal*, v. 43, Jan. 1975, p. 17-28.

MARTIN, WILLIAM F.

Our society in 1985 - business may not like it, by William F. Martin and George Cabot Lodge. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 143-52.

MARTIN, WILLIAM W.

Technology and new merchandise information systems. *Retail control*, v. 43, April-May 1975, p. 39-55.

MARTINEZ, WILFRED J.

Procedures for auditing the records management program. *Newspaper controller*, v. 28, Feb. 1975, p. 8-9.

MARTINEZ GUERRERO, ROBERTO.

Acquisition of real property, investment in corporations and probate law in Mexico: I. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 427-46.

MARTYN, A. S.

Some problems in managing complex development projects. *Long range planning*, v. 8, April 1975, p. 13-26.

MARUYAMA, TAKAO.

Grossman, Elliot S. Timing the contributions of capital expansion to recovery, by Elliot S. Grossman and Takao Maruyama. *Conference Board record*, v. 12, Dec. 1975, p. 8-12.

MARVIN, STEPHEN W.

How to advise individual clients on use of new tax-sheltered personal pension plans. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 208-16.

MAS annual meeting urges multidisciplinary approach. (MAS) *Journal of accountancy*, v. 139, Jan. 1975, p. 76-80.

MASIMORE, KENNETH L.

Audit of pension funds - an opportunity and a responsibility. *Nebraska CPA*, v. 9, Spring 1974, p. 18-20.

MASON, CHARLES S.

Proper tableware handling. *Hospitality* (Food and lodging), v. 13, Nov. 1974, p. R73-R74, R76, R78.

MASON, ELI.

Proposal for restructuring our profession. *CPA* (NYSS), v. 45, July 1975, p. 19-22.

MASON, IDA W.

Psychology and the systems analyst. *Data management*, v. 13, March 1975, p. 29-31.

MASON, J. BARRY.

Food industry sanitary practices: guidelines in regulation, by J. Barry Mason and Morris L. Mayer. *MSU business topics*, v. 23, Summer 1975, p. 47-52.

MASON, JOHN O.

Management information systems - the auditor's role. *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 40-8.

MASON, JOSEPH BARRY.

Power and channel conflicts in shopping center development. *Journal of marketing*, v. 39, April 1975, p. 28-35.

MASON, PERRY.

Bryson, Roscoe Eugene. Perry Mason. (Profile) *Accounting historian*, v. 2, Summer 1975, p. 8.

MASON, RICHARD O.

Mitroff, Ian I. On management myth-information systems, by Ian I. Mitroff, John Nelson and Richard O. Mason. *Management science*, v. 21, Dec. 1974, p. 371-82.

MASON, ROBERT S.

Professional PR skills: how to harness them for your association. *Association management*, v. 27, Jan. 1975, p. 38-42.

MASON, W. BEVERLEY.

Independent FHA could help ease housing crisis. *Mortgage banker*, v. 35, Dec. 1974, p. 12, 14, 16-18.

MASON, W. L.

Cost estimates: are they for budgets, too? *Air force comptroller*, v. 9, July 1975, p. 38.

MASS INFORMATION UTILITIES

See Computer Utilities

MASS storage system for on-line users increases capability. (Operations) *Savings & loan news*, v. 95, Dec. 1974, p. 74-5.

MASSACHUSETTS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS.

Cohen, Victor. Diamond anniversary. (From our president) *Massachusetts CPA review*, v. 49, Jan.-Feb. 1975, p. 5.

Corsini, Louis S. History of the Massachusetts Society of CPA's 1930-1940. *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 7-8, 11, 12, 37.

Donahue, Richard B. New society billing and information system. (Management services) *Massachusetts CPA review*, v. 49, Jan.-Feb. 1975, p. 27, 29-30.

Dupre, Donald R. Committee plans and objectives. (Management of an accounting practice) *Massachusetts CPA review*, v. 48, Nov.-Dec. 1974, p. 23.

Kistler, Linda H. History of the Massachusetts Society of CPA's 1910-1930. *Massachusetts CPA review*, v. 49, July-Aug. 1975, p. 7-8, 11-14.

MASSARO, VINCENT G.

Controlling money in 1975. *Conference Board record*, v. 12, May 1975, p. 10-13.

Is the U.S. facing a capital shortage? *Conference Board record*, v. 12, Jan. 1975, p. 41-3.

MASSOUD, MARCOS F.

Planning and control in public mass transportation, by Marcos F. Massoud and J. Donald Weinrauch. *Governmental finance*, v. 4, Nov. 1975, p. 44-6.

MAST, R. STEVE.

Flesher, Dale L. Accounting for insurers, by Dale L. Flesher and R. Steve Mast. *National public accountant*, v. 20, June 1975, p. 8-10.

MASTER OF ACCOUNTANCY PROGRAMS

Demand for master's degrees less among accounting grads. *Oregon certified public accountant*, v. 27, May 1975, p. 5.

Silvoso, Joseph A. School of accountancy coming to Mizzou. *Asset* (Missouri Society of CPAs), v. 23, Jan.-Feb. 1975, p. 3, 12.

Williams, Doyle Z. Changes in accounting education: 1967-72. (Education) *Journal of accountancy*, v. 139, March 1975, p. 94-102.

MASTER plan for nonattest legislation urged by Olson. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 22, 24.

MASTIN, THOMAS W.

Vanderwicken, Peter. Lubrizol ignores the management manuals. *Fortune*, v. 91, Feb. 1975, p. 132-7, 140.

MATCHING CONCEPT

Thomas, Arthur L. Allocation fallacy and financial analysis. *Financial analysts journal*, v. 31, Sept.-Oct. 1975, p. 37-41, 68.

Vangermeersch, Richard. Accountants must shatter the illusions that many hold about accounting. *National public accountant*, v. 20, Feb. 1975, p. 8-15.

MATERIALITY

- Beresford, Dennis R. Materiality being studied by the FASB, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) *Financial executive*, v. 43, June 1975, p. 10.
- Dyer, Jack L. Toward the development of objective materiality norms. *Arthur Andersen chronicle*, v. 35, Oct. 1975, p. 38-49.
- Lambert, Samuel Joseph. Basic assumptions in accounting construction. (Accounts world) *Management accountant* (India), v. 9, Aug. 1974, p. 599-608.
- Mace, Myles L. Legal guidelines for directors. (From the boardroom) *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 18-20, 24, 168.
- Materiality criteria. (News & views) *CPA* (NYSS), v. 45, Nov. 1975, p. 11-13. (Excerpt from *Executive news briefs* (Arthur Andersen & Co.), Aug. 1975.)
- Pattillo, James W. Materiality: the (formerly) elusive standard. *Financial executive*, v. 18, Aug. 1975, p. 20-7.
- Siegel, Joel. Concept of materiality, by Joel Siegel and Leon Lebensbaum. *Accountant* (Eng.), v. 173, Aug. 28, 1975, p. 233-5.
- Siegel, Joel. Materiality, by Joel Siegel and Jae Shim. *Cooperative accountant*, v. 27, Winter 1974, p. 37-9, 62-3.
- Statement no. 4 sets rules for gains on debt repurchases. (News report) *Journal of accountancy*, v. 139, May 1975, p. 9.
- Statement of accounting standards: DS7 materiality in financial statements. *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 12-14.
- van Pelt, John V. Materiality. *Management accounting* (NAA), v. 56, June 1975, p. 13-15, 24.
- Waters, Edwin D. Materiality - a valuation decision. *Georgia CPA*, v. 16, Summer 1975-76, p. 18-22, 30.
- Woolsey, Sam M. Materiality in financial reports. *Management accounting* (NAA), v. 56, Feb. 1975, p. 23-6.

MATERIALITY criteria. (News & views) *CPA* (NYSS), v. 45, Nov. 1975, p. 11-13. (Excerpt from *Executive news briefs* (Arthur Andersen & Co.), Aug. 1975.)

MATERIALS

See Also Inventories

Control

See Also Merchandise Control

- Collier, David A. Lead time analysis for purchased items. *Production and inventory management*, v. 16, First quarter 1975, p. 25-34.
- Ganesan, M. K. Control and management of surplus inventory. *Management accountant* (India), v. 10, Jan. 2, 1975, p. 16-20.
- Hall, Jeremy. Forecasting what your business system will do. *Advanced management journal*, v. 40, Summer 1975, p. 40-51.
- Kapoor, S. S. Accounting models for stock level control. *International accountant* (Eng.), v. 45, no. 3, 1975, p. 4-6.
- Karsh, R. S. Inventory management. (Education and practice) *Internal auditor*, v. 32, July-Aug. 1975, p. 69-75.
- McCarthy, Thomas J. Controlling and accounting for supplies, by Thomas J. McCarthy and Thomas L. Morison. New York, National Association of Accountants, c1975. 55 p. (First in a series designed to replace *Accounting practice reports*, nos. 1-16 initially issued as separate sections of the *NAA bulletin*.) [*142.4 M]
- Meitz, A. A. How to cope with supply shortages, by A. A. Meitz and Breaux B. Castleman. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 91-6.
- Miller, Jeffrey G. Behind the growth in materials requirements planning, by Jeffrey G. Miller and Linda G. Sprague. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 83-91.
- Mulkern, Harlan J. Controlling storekeeping for the manufacturing operation. *Production and inventory management*, v. 16, Third quarter 1975, p. 87-9.

- Orlicky, Joseph A. Closing the loop with pegged requirements and the firm planned order. *Production and inventory management*, v. 16, First quarter 1975, p. 35-45.
- Physical assets: to tag or not to tag. *Valuation consultant*, v. 11, Nov. 1974, p. 1-4.
- Piepgas, John J. How to live with a shortage economy. *Business horizons*, v. 18, June 1975, p. 75-82.
- State-of-the-art survey: a preliminary analysis. *Production and inventory management*, v. 15, no. 4, 1974, p. 1-11.
- Zeyher, Lewis R. Plan for better materials control. *Advanced management journal*, v. 40, Winter 1975, p. 50-3.

Cost accounting

- CASB proposes a standard for material acquisition. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 28.
- Controlling production costs. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975. p. 185-213.) [223.5 P]

Costs

- Costs edge upward, but rate is slower. (Maintenance cost index) *Factory*, v. 8, Feb. 1975, p. 67.

Management

- Berry, W. L. Research perspectives for material requirements planning systems, by W. L. Berry and D. Clay Whybark. *Production and inventory management*, v. 16, second quarter 1975, p. 19-26.
- Ganesan, M. K. Control and management of surplus inventory. *Management accountant* (India), v. 10, Jan. 2, 1975, p. 16-20.
- New, Christopher C. Lot-sizing in multi-level requirements planning systems. *Production and inventory management*, v. 15, no. 4, 1974, p. 57-71.
- New, Colin. Safety stocks for requirements planning. *Production and inventory management*, v. 16, second quarter 1975, p. 1-18.
- Tomasch, Mark R. Production materials - temporary improvement in 1975. *Automation*, v. 23, Jan. 1975, p. 65-9.

MATHEMATICAL modeling optimization and simulation improve large-scale finished goods inventory management, by Michael S. Salvador and others. *Production and inventory management*, v. 16, second quarter 1975, p. 51-65.

MATHEMATICAL MODELS

See Also Accounting Models

Decision Models
Financial Models
Management Science
Operations Research
Stochastic Models

- Aldrich, Carole. Optimal funding paths for a class of risky R&D projects, by Carole Aldrich and Thomas E. Morton. *Management science*, v. 21, Jan. 1975, p. 491-500.
- Ashton, Robert H. User prediction models in accounting: an alternative use. *Accounting review*, v. 50, Oct. 1975, p. 710-22.
- Babayan, Djangir A. Mathematical models for optimal timing of drilling on multilayer oil and gasfields. *Management science*, v. 21, Aug. 1975, p. 1361-9.
- Babcock, Daniel L. Continuing education of professional employees - a benefit-cost model. *Engineering economist*, v. 20, Summer 1975, p. 281-93.
- Barchi, R. H. Production, inventory and capacity expansion scheduling with integer variables, by R. H. Barchi, F. T. Sparrow and R. R. Vemuganti. *Management science*, v. 21, March 1975, p. 783-93.
- Bell, David E. Market share theorem, by David E. Bell, Ralph L. Keeney and John D. C. Little. *Journal of marketing research*, v. 12, May 1975, p. 136-41.
- Bezdek, Roger H. State of the art - long range economic and manpower forecasting. *Long range planning*, v. 8, Feb. 1975, p. 31-42.

- Binswanger, Hans P. Measurement of technical change biases with many factors of production. *American economic review*, v. 64, Dec. 1974, p. 964-76.
- Chiang, Alpha C. Fundamental methods of mathematical economics. 2nd ed. New York, McGraw-Hill, c1974. 784 p. [933 C]
- Cinlar, Erhan. Markov renewal theory: a survey. *Management science*, v. 21, March 1975, p. 727-52.
- Clarke, G. P. Model making minus the mystique of mathematics. *Management accounting* (Eng.), v. 53, Jan. 1975, p. 14-16.
- Connelly, Francis J. Life cycle concept as a long term forecasting model, by Francis J. Connelly and George Daignault. *Journal of the Academy of Marketing Science*, v. 2, Summer 1974, p. 455-64.
- Dorsey, Robert C. Network approach to a multi-facility, multi-product production scheduling problem without backordering, by Robert C. Dorsey, Thom J. Hodgson and H. Donald Ratliff. *Management science*, v. 21, March 1975, p. 813-22.
- Ecker, J. G. Geometric programming model for optimal allocation of stream dissolved oxygen. *Management science*, v. 21, Feb. 1975, p. 658-68.
- Enrick, Norbert Lloyd. Development of models for marketing decisions. *Journal of the Academy of Marketing Science*, v. 2, Summer 1974, p. 465-77.
- Flynn, James. Retaining productive units: a dynamic programming model with a steady state solution. *Management science*, v. 21, March 1975, p. 753-64.
- Frair, Les. Economic optimization of offshore petroleum development, by Les Frair and Mike Devine. *Management science*, v. 21, Aug. 1975, p. 1370-9.
- Gonedes, Nicholas J. Properties of accounting numbers: models and tests. *Journal of accounting research*, v. 2, Autumn 1973, p. 212-37.
- Goyal, Suresh Kumar. Determination of optimum packaging frequency of items jointly replenished. *Management science*, v. 21, Dec. 1974, p. 436-43.
- Gurry, Edward James. Retail decisions that make cents. *CGA* (Can.), v. 9, April-May 1975, p. 37-41.
- Horodowich, Peter. Model for the planning of aggregate finished goods inventory. *Production and inventory management*, v. 16, second quarter 1975, p. 27-40.
- Houston, Franklin S. Cumulative advertising effects: the role of serial correlation, by Franklin S. Houston and Doyle L. Weiss. *Decision sciences*, v. 6, July 1975, p. 471-81.
- Involving managers in computer model-building. *Accountant* (Eng.), v. 173, Oct. 23, 1975, p. 470.
- Johnson, Timothy E. Effectiveness of earnings per share forecasts, by Timothy E. Johnson and Thomas G. Schmitt. *Financial management*, v. 3, Summer 1974, p. 64-72.
- Kalyon, Basil A. Optimization algorithm for a linear model of a simulation system. *Management science*, v. 21, Jan. 1975, p. 516-30.
- Keller, Thomas F. Optimal financial structure, cost of capital, and the lease-or-buy decision, by Thomas F. Keller and Russell J. Petersen. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 405-14.
- Koot, Ronald S. Factor analytic approach to an empirical definition of money. *Journal of finance*, v. 30, Sept. 1975, p. 1081-9.
- Kydland, Finn. Hierarchical decomposition in linear economic models. *Management science*, v. 21, May 1975, p. 1029-39.
- Lev, Baruch. Multiperiod adjustment model for the firm's capital structure, by Baruch Lev and Dov Pekelman. *Journal of finance*, v. 30, March 1975, p. 75-91.
- Levhari, David. Effect of risk on the investment in human capital, by David Levhari and Yoram Weiss. *American economic review*, v. 64, Dec. 1974, p. 950-63.
- Lilien, Gary L. Model for manpower management, by Gary L. Lilien and Ambar G. Rao. *Management science*, v. 21, Aug. 1975, p. 1447-57.
- Lodish, Leonard M. Note on modeling the relationship of diminishing returns to media overlap for the media planning problem. (Notes) *Management science*, v. 22, Sept. 1975, p. 111-15.
- Lodish, Leonard M. Sales territory alignment to maximize profit. *Journal of marketing research*, v. 12, Feb. 1975, p. 30-6.
- Mann, Don H. Optimal theoretic advertising stock models: a generalization incorporating the effects of delayed response from promotional expenditure. *Management science*, v. 21, March 1975, p. 823-32.
- Marcis, Richard G. Efficient estimation of multivariate financial relationships, by Richard G. Marcis and V. Kerry Smith. *Journal of finance*, v. 29, Dec. 1974, p. 1415-23.
- Markland, Robert E. Analyzing multi-commodity distribution networks having milling-in-transit features. *Management science*, v. 21, Aug. 1975, p. 1405-16.
- Mathematical modeling optimization and simulation improve large-scale finished goods inventory management, by Michael S. Salvador and others. *Production and inventory management*, v. 16, second quarter 1975, p. 51-65.
- May, J. Gaylord. Linear program for economic lot sizes using labor priorities. *Management science*, v. 21, Nov. 1974, p. 277-85.
- McArthur, Donald S. Operations research. *Management accounting* (NAA), v. 57, July 1975, p. 45-8, 52.
- McLure, Charles E. Simplified exposition of the Harberger model, I: tax incidence, by Charles E. McLure and Wayne R. Thirsk. *National tax journal*, v. 28, March 1975, p. 1-27.
- Naert, Philippe A. Model of a distribution network aggregate performance, by Philippe A. Naert and Alain V. Bultez. *Management science*, v. 21, June 1975, p. 1102-12.
- Nelson, Charles R. Rational expectations and the predictive efficiency of economic models. *Journal of business* (U. of Chicago), v. 48, July 1975, p. 331-43.
- Pekelman, Dov. Production smoothing with fluctuating price. *Management science*, v. 21, Jan. 1975, p. 576-90.
- Pinkus, Charles E. Optimal design of multi-product multi-echelon inventory systems. *Decision sciences*, v. 6, July 1975, p. 492-507.
- Rao, Vithala R. Subjective evaluations for product design decisions, by Vithala R. Rao and Geoffrey N. Soutar. *Decision sciences*, v. 6, Jan. 1975, p. 120-34.
- Reynolds, Gary H. M/M/m/n queue for the shortest distance priority machine interference problem. *Operations research*, v. 23, March-April 1975, p. 325-41.
- Robinson, Bruce. Dynamic price models for new-product planning, by Bruce Robinson and Chet Lakhani. *Management science*, v. 21, June 1975, p. 1113-22.
- Salamon, Gerald L. Models of the relationship between the accounting and internal rate of return: an examination of the methodology. (Research reports) *Journal of accounting research*, v. 2, Autumn 1973, p. 296-303.
- Schenkerman, Stanley. Constrained decision criteria. *Decision sciences*, v. 6, Jan. 1975, p. 42-50.
- Schneider, Donald P. Optimum manpower utilization model for health maintenance organizations, by Donald P. Schneider and Kerry E. Kilpatrick. *Operations research*, v. 23, Sept.-Oct. 1975, p. 869-89.
- Sharp, J. Franklin. Effects of income taxes on linear programming models. *Decision sciences*, v. 6, July 1975, p. 462-70.
- Shetterly, Brian R. Mathematical modeling and operations research in government. *Business and public administration student review*, v. 10, Spring 1974, p. 49-56.
- Shim, Jae. Automated method in inventory planning, by Jae K. Shim and Joel Siegel. *Management accounting* (Eng.), v. 53, Nov. 1975, p. 363-4.
- Stiglitz, Joseph E. On the irrelevance of corporate financial policy. *American economic review*, v. 64, Dec. 1974, p. 851-66.
- Sundem, Gary L. Evaluating capital budgeting models in simulated environments. *Journal of finance*, v. 30, Sept. 1975, p. 977-92.
- Thomas, Joseph. Bayesian models for new product pricing, by Joseph Thomas and Prem Chhabria. *Decision sciences*, v. 6, Jan. 1975, p. 51-64.
- Zufryden, Fred S. Examining the pattern of response behavior in a media model. *Management science*, v. 22, Sept. 1975, p. 116-24.

MATHEMATICAL PROGRAMMING

- Babayev, Djangir A. Mathematical models for optimal timing of drilling on multilayer oil and gasfields. *Management science*, v. 21, Aug. 1975, p. 1361-9.
- Barchi, R. H. Production, inventory and capacity expansion scheduling with integer variables, by R. H. Barchi, F. T. Sparrow and R. R. Vemuganti. *Management science*, v. 21, March 1975, p. 783-93.
- Barr, Donald R. Strong optimality of the shoot-adjust-shoot strategy. *Operations research*, v. 22, Nov.-Dec. 1974, p. 1252-7.
- Black, D. I. Talk to management in linear programme language. *Management accounting* (Eng.), v. 53, Jan. 1975, p. 11-13.
- Blau, Roger A. Random-payoff two-person zero-sum games. *Operations research*, v. 22, Nov.-Dec. 1974, p. 1243-51.
- Carter, E. Eugene. Portfolio aspects of capital budgeting. Lexington, Mass., Lexington Books, c1974. 222 p. [205.4 C]
- Chateau, Jean-Pierre D. Capital budgeting problem under conflicting financial policies. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 83-103.
- Chiang, Alpha C. Fundamental methods of mathematical economics. 2nd ed. New York, McGraw-Hill, c1974. 784 p. [933 C]
- Cook, W. D. Infinite linear programming in games with partial information, by W. D. Cook, C. A. Field and M. J. L. Kirby. *Operations research*, v. 23, Sept.-Oct. 1975, p. 996-1010.
- Decell, Henry P. Generalized inverse, with nonlinear regression and mathematical programming applications, by Henry P. Decell and Elic N. McHenry. *Decision sciences*, v. 6, April 1975, p. 346-59.
- Dorsey, Robert C. Production-scheduling problem with batch processing, by Robert C. Dorsey, Thom J. Hodgson and H. Donald Ratliff. (Technical notes) *Operations research*, v. 22, Nov.-Dec. 1974, p. 1271-9.
- Erlenkotter, Donald. Dynamic programming approach to capacity expansion with specialization. (Notes) *Management science*, v. 21, Nov. 1974, p. 360-2.
- Faaland, Bruce H. Accelerated bound-and-scan algorithm for integer programming, by Bruce H. Faaland and Frederick S. Hillier. *Operations research*, v. 23, May-June 1975, p. 406-25.
- Flynn, James. Retaining productive units: a dynamic programming model with a steady state solution. *Management science*, v. 21, March 1975, p. 753-64.
- Freeland, James R. Note on a resource directive algorithm for allocation of resources in a decentralized organization. *Decision sciences*, v. 6, Jan. 1975, p. 186-9.
- Gal, Thomas. Rim multiparametric linear programming. *Management science*, v. 21, Jan. 1975, p. 567-75.
- Glassey, C. Roger. Linear programming analysis of paper recycling, by C. Roger Glassey and Virendra K. Gupta. *Management science*, v. 21, Dec. 1974, p. 392-408.
- Glover, Fred. Pitfalls of rounding in discrete management decision problems, by Fred Glover and David C. Sommer. *Decision sciences*, v. 6, April 1975, p. 211-20.
- Glover, Fred. Surrogate constraint duality in mathematical programming. *Operations research*, v. 23, May-June 1975, p. 434-51.
- Gurry, Edward James. Retail decisions that make cents. *CGA* (Can.), v. 9, April-May 1975, p. 37-41.
- Haegert, Lutz. Analysis of the Kuhn-Tucker conditions of stochastic programming with reference to the estimation of discount rates and risk premia. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 319-33.
- Hallbauer, Rosalie C. Statistics and management science - their impact on standard costs. *Cost and management* (Can.), v. 49, May-June 1975, p. 18-27.
- Hausman, Warren H. Stochastic cash balance problem with average compensating-balance requirements, by Warren H. Hausman and Antonio Sanchez-Bell. *Management science*, v. 21, April 1975, p. 849-57.
- Interactive procedure for the school boundary problem with declining enrollment, by Charles A. Holloway and others. *Operations research*, v. 23, March-April 1975, p. 191-206.
- Itami, Hiroyuki. Expected objective value of a stochastic linear program and the degree of uncertainty of parameters. *Management science*, v. 21, Nov. 1974, p. 291-301.
- Johnson, Thomas E. Optimizing university admissions planning: comment. *Decision sciences*, v. 6, Jan. 1975, p. 190-1.
- Kappauf, Charles H. Note on the equivalence of integer programs to constrained recursive systems. (Notes) *Management science*, v. 21, Aug. 1975, p. 1471-6.
- Kydland, Finn. Hierarchical decomposition in linear economic models. *Management science*, v. 21, May 1975, p. 1029-39.
- Lockett, A. Geoffrey. Multistage capital budgeting under uncertainty, by A. Geoffrey Lockett and Anthony E. Gear. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 21-36.
- Lyons, Norman R. Resource planning for randomly arriving stochastic jobs. *Management science*, v. 21, April 1975, p. 931-6.
- May, J. Gaylord. Linear program for economic lot sizes using labor priorities. *Management science*, v. 21, Nov. 1974, p. 277-85.
- McKenzie, Patrick B. Multiple optima and sensitivity analysis in the product mix problem. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 213-21.
- Merville, Larry J. Long-range financial planning, by L. J. Merville and L. A. Tavis. *Financial management*, v. 3, Summer 1974, p. 56-63.
- Mifflin, Robert. Subproblem and overall convergence for a method-of-centers algorithm. *Operations research*, v. 23, July-Aug. 1975, p. 796-809.
- Rao, Ashok. Counterexamples for the location of emergency service facilities. (Technical notes) *Operations research*, v. 22, Nov.-Dec. 1974, p. 1259-61.
- Ricketts, Donald E. Dynamic optimization model for planning in a multi-product environment, by Donald E. Ricketts and Robert K. Zimmer. *Decision sciences*, v. 6, April 1975, p. 274-83.
- Schenkerman, Stanley. Constrained decision criteria. *Decision sciences*, v. 6, Jan. 1975, p. 42-50.
- Schneider, Donald P. Optimum manpower utilization model for health maintenance organizations, by Donald P. Schneider and Kerry E. Kilpatrick. *Operations research*, v. 23, Sept.-Oct. 1975, p. 869-89.
- Sharp, J. Franklin. Effects of income taxes on linear programming models. *Decision sciences*, v. 6, July 1975, p. 462-70.
- Sully, J. M. Linear programming. (Student roundabout) *Accountant* (Eng.), v. 172, April 24, 1975, p. 544-6.
- Swoveland, Cary. Deterministic multi-period production planning model with piecewise concave production and holding-backorder costs. *Management science*, v. 21, May 1975, p. 1007-13.
- Toregas, Constantine. Reply to Rao's note on the location of emergency service facilities, by Constantine Toregas, Charles ReVelle and Ralph Swain. (Technical notes) *Operations research*, v. 22, Nov.-Dec. 1974, p. 1262-7.
- Toyoda, Yoshiaki. Simplified algorithm for obtaining approximate solutions to zero-one programming problems. *Management science*, v. 21, Aug. 1975, p. 1417-27.
- Trippi, Robert R. Warehouse location formulation as a special type of inspection problem. *Management science*, v. 21, May 1975, p. 986-8.
- Truemper, Klaus. Note on finite convergence of exterior penalty functions. (Notes) *Management science*, v. 21, Jan. 1975, p. 600-6.
- Tucker, Marvin W. Sensitivity analysis for linear programming. *Management accounting* (Eng.), v. 53, Oct. 1975, p. 324-6.
- Zaldivar, Miguel. Rapid convergence techniques for Markov decision processes, by Miguel Zaldivar and Thom J. Hodgson. *Decision sciences*, v. 6, Jan. 1975, p. 14-24.
- Zimmermann, H. J. Probability distribution function of the optimum of a 0-1 linear program with randomly distributed coefficients of the objective function and the right-hand-side, by H. J. Zimmermann and M. A. Pollatschek. *Operations research*, v. 23, Jan.-Feb. 1975, p. 137-49.

MATHEMATICS

Kalmanson, Kenneth. Calculus: a practical approach, by Kenneth Kalmanson and Patricia C. Kenschaft. New York, Worth, c1975. 335 p. [193 K]

MATHEWS, ARTHUR F.

Liabilities of lawyers under the Federal securities laws. *Business lawyer*, v. 30, March 1975, p. 105-55.

MATHEWS, JAMES B.

Planning for HIS. *Modern healthcare*, v. 4, Dec. 1975, p. 36-8.

MATHIS, MARYLIN G.

How (and where) thrifts are making gains in providing third-party payment services. *Banking*, v. 66, Dec. 1974, p. 32, 36, 38.

Money-market mutual funds. *Banking*, v. 67, July 1975, p. 60, 62, 64.

MATONEY, JOSEPH P.

Brandon, Charles H. Social responsibility financial statement, by Charles H. Brandon and Joseph P. Matoney. *Management accounting* (NAA), v. 57, Nov. 1975, p. 31-4.

MATRIX ALGEBRA

Chiang, Alpha C. Fundamental methods of mathematical economics. 2nd ed. New York, McGraw-Hill, c1974. 784 p. [933 C]

Corcoran, A. Wayne. Isolating accounting variances via partitioned matrices, by A. Wayne Corcoran and Wayne E. Leininger. (Education research) *Accounting review*, v. 50, Jan. 1975, p. 184-8.

Han, K. H. Process costing and sensitivity analysis. *Singapore accountant*, v. 9, 1974, p. 65-8.

MATRIX BOOKKEEPING

See Bookkeeping-Matrix

MATRIX MANAGEMENT

Jahng, Frederick F. Skills matrixing. *Datamation*, v. 21, Sept. 1975, p. 71-3, 76.

Likert, Rensis. Improving cost performance with cross-functional teams. *Conference Board record*, v. 12, Sept. 1975, p. 51-9.

Manley, T. Roger. Have you tried project management? *Public personnel management*, v. 4, May-June 1975, p. 180-8.

Parsons, James A. Self-adapting exponential smoothing. (Matrix methods) *Journal of systems management*, v. 26, March 1975, p. 42-3.

Parsons, James A. Sequencing jobs to minimize total tardiness cost. (Matrix methods) *Journal of systems management*, v. 26, April 1975, p. 42-3.

MATRIX THEORY

Aft, Lawrence S. Scheduling 7-day weeks poses equity problems, by Lawrence S. Aft, John R. Watt and Charles Y. Thomason. *Hospitals*, v. 49, Sept. 1, 1975, p. 93-6.

Kelly, J. Patrick. Decision matrix for adoption of bank credit cards, by J. Patrick Kelly and Paul J. Solomon. *Retail control*, v. 44, Nov. 1975, p. 15-25.

Marlow, Richard A. Payouts by the matrix method. *Mergers & acquisitions*, v. 9, Winter 1975, p. 4-18.

Smith, Milton L. Flowshop sequencing problem with ordered processing time matrices, by M. L. Smith, S. S. Panwalkar and R. A. Dudek. *Management science*, v. 21, Jan. 1975, p. 544-9.

Torkelson, Juanita. Cross-impact analysis applied to forecasts in urban development. *Business and public administration student review*, v. 10, Spring 1974, p. 35-48.

MATRONE, VINCENT A.

Bank relations: an essential to effective cash management. *Governmental finance*, v. 4, Nov. 1975, p. 16-19.

MATSUMOTO, KEISHIRO.

Upson, Roger B. Portfolio diversification strategies, by Roger B. Upson, Paul F. Jessup and Keishiro Matsumoto. *Financial analysts journal*, v. 31, May-June 1975, p. 86-8.

MATTHEWS, EDWARD C.

All American marine slip - new force in the international market. (World insurance forum) *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 46, 48.

MATTHEWS, JOHN.

Formula for profit sharing: a step towards industrial harmony. *Cost & management* (Can.), v. 49, March-April 1975, p. 18-22.

MATTHEWS, TREVETT.

Budget-computer dictates orderly management techniques. *Mortgage banker*, v. 35, April 1975, p. 4-7.

Business condo has bright future for purchasers and developers. *Mortgage banker*, v. 35, Feb. 1975, p. 38, 40-2.

Electronic funds transfer an economical move for mortgage bankers, others. *Mortgage banker*, v. 36, Oct. 1975, p. 93-5.

Lubar expresses confidence in future role of FHA. *Mortgage banker*, v. 35, Feb. 1975, p. 19-21, 24.

Mortgage banking heads towards specialized accounting. *Mortgage banker*, v. 35, June 1975, p. 31-3, 35-6.

Possible GNMA futures market should alert mortgage bankers to workings of commodity exchanges. *Mortgage banker*, v. 35, July 1975, p. 11, 14, 16-18.

MATTHEWS, VICTOR.

Upgrading to a smaller machine, by Victor Matthews and Joanna V. Pomeranz. *Datamation*, v. 21, May 1975, p. 73-6.

MATTHEWS, WILLIAM M.

Loan indexing: a way to preserve capital? *Journal of commercial bank lending*, v. 57, April 1975, p. 2-5.

MATTHIES, ELLEN.

Matthies, Leslie. How to pick the top training methods, by Leslie Matthies and Ellen Matthies. *Journal of systems management*, v. 25, Dec. 1974, p. 18-22.

MATTHIES, LESLIE.

How to pick the top training methods, by Leslie Matthies and Ellen Matthies. *Journal of systems management*, v. 25, Dec. 1974, p. 18-22.

MATTINGLY, JOSEPH M.

Condominiums and zoning. *St. John's law review*, v. 48, May 1974, p. 957-63.

MATTLIN, EVERETT.

Is long-term debt living on borrowed time? *Institutional investor*, v. 9, July 1975, p. 41-4, 46-7.

MATULICH, SERGE.

Four investment strategies: a test of validity. *Akron business and economic review*, v. 6, Summer 1975, p. 28-34.

MATZNER, HANS L.

Milwaukee is midwife to shopping complex. *Management accounting* (NAA), v. 56, Feb. 1975, p. 55-6.

MAURER, CHARLES W.

Discard those Article 5A statements. (SEC commentary) *CPA* (NYSS), v. 45, Oct. 1975, p. 72-3.

Increased disclosure requirements on delinquent reports. (SEC commentary) *CPA* (NYSS), v. 45, Oct. 1975, p. 73-4.

MAURER, ED.

Motel/hotel architecture: the state of the art, interview with Ed Maurer and Harry R. Pearson. *Motel/ motor inn journal*, v. 38, April 1975, p. 12-14, 16-18, 38-9, 41.

Motel/hotel architecture: the state of the art, part two: designing efficiency, safety and security into new and existing buildings and a look at the future. *Motel/ motor inn journal*, v. 38, May 1975, p. 42-8.

MAURER, WALTER F.

Bennett, Robert E. Approach to auditing EDP system testing, by Robert E. Bennett and Walter F. Maurer. (EDP systems) *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 65-8.

Bennett, Robert E. Look at base-case testing, by Robert E. Bennett and Walter F. Maurer. (EDP systems) *Internal auditor*, v. 32, July-Aug. 1975, p. 64-8.

MAUTZ, ROBERT K.

FTC line of business reporting program, by Robert K. Mautz and W. G. May. *Financial executive*, v. 43, Jan. 1975, p. 14-22, 24.

Problems in the development of accounting standards. *Virginia accountant*, v. 27, Sept. 1975, p. 25-7. (Presented before the Twenty-seventh Southeast Regional Group Meeting, American Accounting Association.)

MAXWELL, RICHARD C.

Some recent mineral-royalty cases - micro-law in a macro-world. *Oklahoma law review*, v. 28, Summer 1975, p. 545-53.

MAY, ELEANOR G.

Practical applications of recent retail image research. *Journal of retailing*, v. 50, Winter 1974-1975, p. 15-20, 116.

MAY, GORDON S.

Continuing education syndrome. (Professional notes) *Journal of accountancy*, v. 139, April 1975, p. 85-6.

Continuing professional education - required or voluntary? (Education) *Journal of accountancy*, v. 140, Aug. 1975, p. 110-13.

Relevance of goodwill as an asset. *National public accountant*, v. 20, Oct. 1975, p. 22-5.

MAY, J. GAYLORD.

Linear program for economic lot sizes using labor priorities. *Management science*, v. 21, Nov. 1974, p. 277-85.

MAY, L. CHESTER.

Managing the multinationals' international exchange risks. *Conference Board record*, v. 12, Oct. 1975, p. 45-8.

MAY, ROBERT G.

Brief introduction to managerial and social uses of accounting, by Robert G. May, Gerhard G. Mueller and Thomas H. Williams. Englewood Cliffs, N.J., Prentice-Hall, c1975. 128 p. [*110 M]

MAY, W. G.

Mautz, Robert K. FTC line of business reporting program, by Robert K. Mautz and W. G. May. *Financial executive*, v. 43, Jan. 1975, p. 14-22, 24.

MAYER, HARRY O.

Cost accounting standards. *Management accounting* (NAA), v. 57, Oct. 1975, p. 17-20.

MAYER, LAWRENCE A.

First aid for recession's victims. *Fortune*, v. 91, Feb. 1975, p. 74-7, 158, 160.

MAYER, MARTIN A.

Agents or employees - the payroll tax maze, by Martin A. Mayer and Bruce F. Hubbell. *Best's review* (Property-liability ed.), v. 75, Feb. 1975, p. 32, 34, 77-9. .

MAYER, MORRIS L.

Mason, J. Barry. Food industry sanitary practices: guidelines in regulation, by J. Barry Mason and Morris L. Mayer. *MSU business topics*, v. 23, Summer 1975, p. 47-52.

MAYER, THOMAS.

Keehn, Richard H. Note on the cost of trade credit and the discriminatory effects of monetary policy. *Journal of finance*, v. 29, Dec. 1974, p. 1581-2.

MAYNARD, HILDEGARD M.

Deciding which group disability policy is best. *Medical economics*, v. 52, May 26, 1975, p. 101, 104-6, 108.

Don't get crunched by the new pension law's penalties. *Medical economics*, v. 52, Jan. 6, 1975, p. 156-7, 159.

Is your tax adviser really earning his fee? *Medical economics*, v. 52, Feb. 3, 1975, p. 70-4.

MAYOR, THOMAS H.

Rate of discount in bond refunding, by Thomas H. Mayor and Kenneth G. McCain. *Financial management*, v. 3, Autumn 1974, p. 54-8.

MAYORSHI, FRANK B.

We dig coal, by Frank B. Mayorshi and Kenneth L. Prickitt. *Virginia accountant*, v. 27, Sept. 1975, p. 15-22.

MAZUR, EDWARD J.

CPAs take part in White House conference. (News feature) *Journal of accountancy*, v. 140, Aug. 1975, p. 30, 32-4, 36, 38-9.

MAZZA, GILBERTO.

Some aspects of the new Italian fiscal system with particular relevance to the taxing of business income. *Journal UEC*, v. 10, Oct. 1975, p. 257-64.

MAZZE, EDWARD M.

Jensen, Walter. Legal reform of prison industries: new opportunities for marketing managers, by Walter Jensen, Edward M. Mazze and Neal Miller. *American business law journal*, v. 12, Fall 1974, p. 173-80.

MAZZOLINI, RENATO.

Creating Europe's multinationals: the international merger route. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 39-51.

European corporate strategies. *Columbia journal of world business*, v. 10, Spring 1975, p. 98-108.

McALISTER, E. RAY.

Impact of method of assessing finance charges on revolving credit. *Retail control*, v. 43, Jan. 1975, p. 42-63.

McALMON, GEORGE A.

Corporate boardroom: a closed circle. *Business and society review*, Winter 1974-75, no. 12, p. 64-71.

McANALLY, JAMES L.

Organizing for nuclear power, by James L. McAnally and Denton L. Peoples. *Public utilities fortnightly*, v. 95, March 27, 1975, p. 31-8.

McANDREW, P. J.

Accountant and price applications. *Accountancy Ireland*, v. 7, Feb. 1975, p. 25-9.

McANLY, HERBERT T.

How Life began. *Management accounting* (NAA), v. 56, May 1975, p. 24-6.

McARTHUR, DONALD S.

Operations research. *Management accounting* (NAA), v. 57, July 1975, p. 45-8, 52.

McAULEY, JOHN McD.

Browne, P. Anthony. Australia: tax consequences of domestic and foreign interests establishing corporations as joint ventures, by P. Anthony Browne and John McD. McAuley. *Bulletin for international fiscal documentation*, v. 28, Nov. 1974, p. 447-61.

McAULIFFE, THOMAS.

True auditor: virtues of a receptive ear. *Accountant* (Eng.), v. 172, March 27, 1975, p. 405.

McBRIDE, HOWARD J.

Benefit-cost analysis and local government decision-making. *Governmental finance*, v. 4, Feb. 1975, p. 31-4.

McCABE, JOHN F.

Management of the tax administration function. *Tax executive*, v. 27, Oct. 1974, p. 45-51, 81-4.

McCABE, JOHN J.

Ross, Jack R. Section 463 - accrual of vacation pay, edited by Jack R. Ross, John J. McCabe and Milton Pickman. (Federal taxation) *CPA journal*, v. 45, Dec. 1975, p. 37-8.

Ross, Jack R. Using options to increase contributions deductions, edited by Jack R. Ross, John J. McCabe and Milton Pickman. (Federal taxation) *CPA journal*, v. 45, Dec. 1975, p. 38-40.

McCAFFREY, CARLYN S.

Business property casualty loss regulations held valid, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 512-13.

Capital gains achieved by real estate dealers, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Spring 1975, p. 394-5.

Deductibility of interest payments depends on primary liability except in special situations, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 508-9.

Developments in the office-at-home expense deduction area this quarter, cost of maintaining office at home characterized as personal and deduction disallowed, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 497-501.

Donee's agreement to pay gift tax does not make gift of appreciated land a taxable event, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 511-12.

Limited partnership owns land where title is in one partner - partners' basis includes loan for which one partner is liable, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 510-11.

Mortgages not held primarily for sale when sold to remedy a liquidity problem, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Spring 1975, p. 391-2.

No gift tax imposed on transfer of remainder interests to children in exchange for cash and vendor's lien notes, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 505-7.

Partial interest deduction allowed for payments made on land purchase loan from taxpayers' parents, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 507-8.

Payment by lessee in satisfaction of its obligation to restore premises denied Section 1231 treatment, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 509-10.

Property transferred from husband to wife but managed by husband taxed in husband's estate, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Spring 1975, p. 388-9.

REIT's corporate co-owner does not qualify as independent contractor absent adequate compensation, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 504-5.

REIT's investment advisor cannot also qualify as an independent contractor, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Spring 1975, p. 392-3.

Sale of residence three years after it was vacated qualifies for nonrecognition of gain within Section 1034, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 502-4.

Section 183 applies when house rented for less than fair rental value, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 501-2.

Taxpayer permitted deduction for maintenance expenses on former vacation home listed for sale, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Spring 1975, p. 385-7.

Two recent decisions highlight the tax importance of the manner in which complete and partial liquidations are accomplished, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 495-7.

McCALLUM, JOHN S.

Expected holding period return, uncertainty and the term structure of interest rates. *Journal of finance*, v. 30, May 1975, p. 307-23.

Financial lease: a profitable contract? *CGA magazine* (Can.), v. 9, Aug. 1975, p. 33-5.

McCARRAN-FERGUSON ACT

Krischer, David E. Truth in insurance premium financing. *Business lawyer*, v. 30, April 1975, p. 969-85.

McCARTHY, CHARLES.

Indexation and the forthcoming pay talks. *Management* (Irish), v. 21, Oct. 1974, p. 26-7, 29.

McCARTHY, CHRISTOPHER M.

Rule 10b-5 - expanding insider liability. (Securities law) *St. John's law review*, v. 49, Winter 1975, p. 405-15.

McCARTHY, JAMES E.

Law beyond the three-mile limit. *Conference Board record*, v. 12, Jan. 1975, p. 12-17.

Trade act of 1974. *Conference Board record*, v. 12, March 1975, p. 18-23.

McCARTHY, JAMES J.

Two new approaches to bank auditing. *Magazine of bank administration*, v. 51, July 1975, p. 29-31.

McCARTHY, THOMAS J.

Controlling and accounting for supplies; by Thomas J. McCarthy and Thomas L. Morison. New York, National Association of Accountants, c1975. 55 p. (First in a series designed to replace *Accounting practice reports*, nos. 1-16 initially issued as separate sections of the *NAA bulletin*.) [*142.4 M]

McCARTNEY, LATON.

Avoiding the traps in tax-saving gifts for your kids. *Medical economics*, v. 52, April 14, 1975, p. 90-2, 96-7.
Coming out on top in a rock-bottom real estate market. *Medical economics*, v. 52, June 23, 1975, p. 90-3, 96-7, 101-2.
How good are the ITT alumni? *Dun's review*, v. 104, Dec. 1974, p. 76-8.
Lusa, John. Industry, colleges speak to each other, by John Lusa, Ron Iscoff and Laton McCartney. *Infosystems*, v. 22, Oct. 1975, p. 39-40, 42.

New way to plant your pension funds in solid ground. *Medical economics*, v. 52, April 14, 1975, p. 143.

McCASLIN, JACK W.

Federal tax considerations in exploration and development financing arrangements for the petroleum industry. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 167-82.) [110 H]

McCLAIN, MALCOLM E.

Brockett, Donald C. Case-tracking/evaluation system for law office, by Donald C. Brockett and Malcolm E. McClain. *Journal of systems management*, v. 26, Aug. 1975, p. 38-44.

McCLOY, B. W.

Financing the small business. (Mainly for students) *Accountants' journal* (N.Z.), v. 53, Feb. 1975, p. 37-40.

McCOLOUGH, C. PETER.

Corporation and its obligations. *Harvard business review*, v. 53, May-June 1975, p. 127-38.

McCOMB, D.

Assessing service charges by probability sample. *Management accounting* (Eng.), v. 53, April 1975, p. 132-4.

McCONNELL, JOHN.

Mild measures to meet the storm. *Management* (Irish), v. 22, Jan. 1975, p. 5-6.

McCONNELL, JOHN J.

Profit/loss evaluation model has varied applications, part 2. *Mortgage banker*, v. 35, May 1975, p. 12-15, 17.

McCONNELL, NIALL F.

Subject: product evaluation - a pre-requisite to market development. *Management* (Irish), v. 22, June-July 1975, p. 48-50.

McCONNELL, RICHARD M. M.

Why not give banks a wider role in the capital markets? *Banking*, v. 67, Jan. 1975, p. 31-2, 98.

McCORD, JOHN H.

Nontaxable corporate acquisitions, by John H. McCord and others. *Practical lawyer*, v. 21, Jan. 15, 1975, p. 53-68.

McCORD, THOM.

Direct deposit of federal recurring payments begins new banking service. *Magazine of bank administration*, v. 51, Aug. 1975, p. 34-7.

McCORKLE, JOYCE.

American Rental Association. Cost-of-doing-business survey, for calendar year 1973 (or most recent fiscal year), prepared by Dean C. Coddington, Eugene K. Ogier and Joyce McCorkle. Moline, Ill., c1974. 60 p. [*250 Lea 2]

McCORMACK, WILLIAM J.

Justice for all? *Appraisal journal*, v. 43, Jan. 1975, p. 72-9.

McCORMICK, EDMUND J.

Sharpening the competitive edge for profits. *Financial executive*, v. 43, Apr. 1975, p. 22-7.

McCORMICK, ROBERT S.

Truth in lending act litigation: concurrent recourse to rescission and the civil penalty. (Notes) *George Washington law review*, v. 43, March 1975, p. 840-77.

McCOY, CHARLES A.

Cooper, Benjamin S. Multi-discipline design teams and the Delphi technique for transportation planning, by Benjamin S. Cooper, Charles A. McCoy and Wayne K. Talley. (Reports and comments) *Land economics*, v. 50, Nov. 1974, p. 419-21.

McCRACKEN, GEORGE F.

National health insurance: what Canada can teach us. *Hospital financial management*, v. 28, Dec. 1974, p. 10-12, 14, 16.

McCRACKEN, M. C.

Window: a critical time for Canada. *Canadian business review*, v. 2, Spring 1975, p. 1-3.

McCRARY, MAX.

Insurance coverage of cooperatives. *Cooperative accountant*, v. 28, Summer 1975, p. 37-41.

McCRAW, THOMAS K.

Regulation in America: a review article. *Business history review*, v. 49, Summer 1975, p. 159-83.

McCROHAN, JIM.

Energy/Ireland: where are we going? *Management* (Irish), v. 21, Nov. 1974, p. 33-5.

McCRORY, FRED H.

Farr, Bob. Computer handles routine credit reviews, by Bob Farr and Fred H. McCrory. *Credit and financial management*, v. 77, Sept. 1975, p. 28-9, 38.

McCULLOCH, J. D.

Deferred income reserves - improving cash flow. (Taxation) *CA magazine* (Can.), v. 106, April 1975, p. 51-3.
Preparing corporate tax returns. (Taxation) *CA magazine* (Can.), v. 106, Feb. 1975, p. 53-6.
Taxing look at the provinces. (Taxation) *CA magazine* (Can.), v. 106, June 1975, p. 50-3.

McCULLOCH, J. HUSTON.

Tax-adjusted yield curve. *Journal of finance*, v. 30, June 1975, p. 811-30.

McDANIEL, PAUL R.

Earnings and profits: more than a cold accounting concept: additions to and subtractions from. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 445-87.) [751 N]

McDANIEL, ROBERT J.

Preservation and restoration of older buildings. *Journal of property management*, v. 40, July/Aug. 1975, p. 171-4.

McDIARMID, FERGUS J.

Rise and decline of electric utility credit. *Public utilities fortnightly*, v. 95, June 19, 1975, p. 19-22.

McDONALD, DANIEL.

Vacation from inflation. (Seriously now) *CA magazine* (Can.), v. 106, Jan. 1975, p. 13.

Walsham, Geoff. Effect of taxation on DCF investment appraisal, by Geoff Walsham and Daniel McDonald. *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 20-3.

McDONALD, JOHN G.

Investment objectives: diversification, risk and exposure to surprise. *Financial analysts journal*, v. 31, March/April 1975, p. 42-50.

McDONALD, ROBERT J.

For the foreign manager in business in the U.S. - tax considerations. *Conference Board record*, v. 12, Feb. 1975, p. 55-8.

Inflation: concepts of income, tax reform. *Tax lawyer*, v. 28, Spring 1975, p. 533-53.

McDONNELL, JULIAN B.

Rapid decline of privity in the modern law of commercial paper. *Business lawyer*, v. 30, Nov. 1974, p. 203-28.

McDONNELL, T. E.

Through the looking glass darkly: surplus distributions and the 1974-1975 amendments, by T. E. McDonnell and E. J. Richardson. *Canadian tax journal*, v. 23, May-June 1975, p. 276-314.

McDONOGH, G. F.

Elevator safety in fire emergencies. *Skyscraper management*, v. 60, July-Aug. 1975, p. 24-5.

Service improvement proves energy saver. *Skyscraper management*, v. 60, March/April 1975, p. 12-13, 34.

McDOUGALL, FRED M.

Factors influencing the outcome of take-over offers. *Abacus*, v. 10, Dec. 1974, p. 111-23.

Pricing shares issued as consideration in a takeover bid. *Australian accountant*, v. 45, June 1975, p. 260-6.

McDOUGALL, G. H. G.

Combining two methods of image measurement - semantic differential and open-end technique, by G. H. G. McDougall and J. N. Fry. *Journal of retailing*, v. 50, Winter 1974-1975, p. 53-61.

McDOWELL, MOORE.

Index-linking - problem or solution. *Accountancy Ireland*, v. 6, Dec. 1974, p. 27-9.

McENERNEY, THOMAS W.

Fraudulent material is entitled to copyright protection in action for injunctive relief and damages. (Recent development) *Columbia law review*, v. 74, Nov. 1974, p. 1351-9.

McEOWN, JOHN H.

Employee benefits: cafeteria approaches. *Risk management*, v. 22, March 1975, p. 26-8, 30, 32.

McFARLAND, DALTON E.

From the corporate state to managed pluralism. *Conference Board record*, v. 12, July 1975, p. 14-20.

McFARLANE, JOHN G.

Developing new business. (Practitioners' forum) *CA magazine* (Can.), v. 106, Feb. 1975, p. 66-7.

McGARRAUGH, CHARLES T.

Changing accounting aspects: bane or boon? *Journal of commercial bank lending*, v. 57, June 1975, p. 2-10.

Changing accounting aspects: bane or boon. *Accounting forum*, v. 45, May 1975, p. 9-16.

McGEE, DEAN.

Five best-managed companies. *Dun's review*, v. 104, Dec. 1974, p. 43-56.

McGEE, R. S.

Discrepancy hunt. *CGA*, (Can.), v. 9, Jan.-Feb. 1975, p. 4-8.

McGEE, ROBERT W.

T.D. 7352: new rules on application of sick pay exclusion to disability pension payments. *Taxes - the tax magazine*, v. 53, July 1975, p. 436-41.

McGILL, BETTY T.

Changing informational needs. (Letters) *Journal of accountancy*, v. 139, Feb. 1975, p. 40.

GAAP ego trip can we afford it? *Ohio CPA*, v. 34, Spring 1975, p. 89-93.

Lorensen, Leonard. Changing informational needs: reply to Betty T. McGill. (Letters) *Journal of accountancy*, v. 139, Feb. 1975, p. 41.

On being small. (Practitioners forum) *Journal of accountancy*, v. 139, June 1975, p. 104.

McGINN, DANIEL F.

Update on ERISA: what was left out ... and some sleepers that stayed in. *Pension world*, v. 11, Aug. 1975, p. 39-41.

Urgent need for actuaries to adopt their own code of principles and practices. *Pension and profit-sharing tax journal*, v. 2, Winter (Dec.) 1975, p. 3-10.

McGINNIS, KELLY.

Oestreich, Herbert. Are faculty references still worth the effort? By Herbert Oestreich, Edward W. Clements, and Kelly McGinnis. *Journal of college placement*, v. 35, Winter 1975, p. 56-8, 60.

McGINNIS, MICHAEL A.

Hise, Richard T. Evaluating the effect of a follow-up request on mail survey results, by Richard T. Hise and Michael A. McGinnis. *Akron business and economic review*, v. 5, Winter 1974, p. 19-21.

Hise, Richard T. Product elimination: practices, policies, and ethics, by Richard T. Hise and Michael A. McGinnis. *Business horizons*, v. 18, June 1975, p. 25-32.

McGLINCHEY, RICHARD F.

EDP: efficiency on welfare. *Pension world*, v. 11, March 1975, p. 30, 60.

McGOUGH, PETER J.

Time value of money and investment decision making. *GAO review*, v. 10, Spring 1975, p. 50-4.

McGOUGH, THOMAS P.

Evaluation of a company as a going concern, by Thomas P. McGough and Edward I. Altman. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 107-20.) [110 H]

McGOVERN, PHILIP C.

Transfer of lump-sum distribution into individual plan can avoid immediate tax. (Compensation) *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 86-9.

Transfer of lump sum distribution into individual plan can avoid immediate tax. *Taxation for accountants*, v. 15, Aug. 1975, p. 68-71.

McGOVERN, T. K.

Depreciation and price control. *Accountancy Ireland*, v. 7, Feb. 1975, p. 31-6.

McGOVERN, TOM E.

Advent of the mini. *Accountancy Ireland*, v. 7, Aug. 1975, p. 25-7.

McGOWAN, JAMES R.

Salter, Lester H. Tax treatment of payment to lessor in lieu of restoration: what Sirbo Holdings, Inc., will decide, by Lester H. Salter and James R. McGowan. *Journal of real estate taxation*, v. 2, Winter 1975, p. 145-62.

Salter, Lester H. What Sirbo Holdings decided: a postscript, by Lester H. Salter and James R. McGowan. *Journal of real estate taxation*, v. 2, Summer 1975, p. 459-62.

McGRAIL, GEORGE R.

Accountant's image. *National public accountant*, v. 20, April 1975, p. 30-4.

Joehnk, Michael D. How to use the rule of 78s to determine interest earned, by Michael D. Joehnk and George R. McGrail. (Accounting shortcuts) *Practical accountant*, v. 8, Jan.-Feb. 1975, p. 51-2.

McGRATH, JAMES W.

Insurance coverage for the condominium board of directors. (Condominium world) *Real estate review*, v. 5, Summer 1975, p. 20.

Insurance pointers for condominium directors. (Condominium world) *Real estate review*, v. 5, Spring 1975, p. 33-5.

What to look for in a condominium fire insurance program. (Insurance) *Condominium world*, v. 1, Winter 1975, p. 16.

What to look for in a condominium liability insurance program. (Condominium world) *Real estate review*, v. 5, Fall 1975, p. 36-7.

McGRATH, M. E.

Control over the allocation of discretionary resources. *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 14, 16, 19.

McGRATH, PHYLISS S.

Communicating with professional investors. New York, Conference Board, c1974. 66 p. (*Conference Board report*, no. 644.) [*209.3 M]

Communicating with professional investors. New York, Conference Board, c1974. 66 p. (*Conference Board report*, no. 644.) [*223.4 M]

McGRATH, TOM.

Apitude testing for accountancy. *Accountancy Ireland*, v. 6, Oct. 1974, p. 33-6.

McGREGOR, DOUGLAS.

Schein, Edgar H. In defense of theory Y. *Organizational dynamics*, v. 4, Summer 1975, p. 17-30.

McGREW, WILLIAM C.

Social/environmental accounting. *Federal accountant*, v. 23, Dec. 1974, p. 20-3.

McGUINNESS, CATHERINE.

Women - living down the stereotypes. *Management (Irish)*, v. 22, March 1975, p. 20-2.

McGUINNESS, JAMES.

Top-down programmer training. *Data management*, v. 13, March 1975, p. 14-6.

McGUIRE, E. PATRICK.

Product recall and the facts of business life. (Just managing) *Conference Board record*, v. 12, Feb. 1975, p. 13-15.

McGUIRE, HELEN.

New laws and regulations must focus on continuity of care. *Hospitals*, v. 49, Oct. 16, 1975, p. 63-7.

McGUIRE, JOHN A.

What will be the effect of the decisions in LaCroix and Sandor on tax shelters? (Real estate) *Journal of taxation*, v. 42, Feb. 1975, p. 118-24.

McHENRY, ELRIC N.

Decell, Henry P. Generalized inverse, with nonlinear regression and mathematical programming applications, by Henry P. Decell and Elric N. McHenry. *Decision sciences*, v. 6, April 1975, p. 346-59.

McILWAIN, DAVID.

Dividend scheduling by computer. *Accountant (Eng.)*, v. 172, Feb. 20, 1975, p. 250-2.

McINTYRE, EDWARD V.

Effects of restating financial statements for price-level changes: a reply. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 815-17.

McINTYRE, GORDON.

Auditing for management control. *Internal auditor*, v. 32, May-June 1975, p. 36-42, 47-8.

McINTYRE, J. LAWRENCE.

Cashing in after the reorganization: federal securities law considerations. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 673-96.) [751 N]

McINTYRE, THOMAS J.

Not just a healthy economy, but a fair economy. *National public accountant*, v. 19, Dec. 1974, p. 8-12.

McISAAC, GEORGE S.

Codetermination: a hidden noose for MNCs, by George S. McIsaac and Herbert Henzler. *Columbia journal of world business*, v. 9, Winter 1974, p. 67-74.

McKAY, ROBERT B.

Common concerns and interests of accountants and lawyers. (Guest editorial) *CPA (NYSS)*, v. 45, Aug. 1975, p. 5-6.

ACCOUNTANTS' INDEX 1975

McKEE, DAVID L.

McKEE, DAVID L.

Metropolitan service employment in the Fourth Federal Reserve District. *Akron business and economic review*, v. 6, Fall 1975, p. 30-4.

McKEE, JAMES W.

Corporation and ERISA: for now and for the future, by James W. McKee and Lee P. Hindenach. *Financial executive*, v. 43, June 1975, p. 16-22.

McKEE, WILLIAM S.

Partnership allocations in real estate ventures: Crane, Kresser and Orrisch. *Tax law review*, v. 30, Fall 1974, p. 1-46.

McKELVEY, BILL.

Organization design: a participative multivariate approach, by Bill McKelvey and Ralph H. Kilmann. *Administrative science quarterly*, v. 20, March 1975, p. 24-36.

McKELVEY, VINCENT E.

World energy reserves and resources. *Public utilities fortnightly*, v. 96, Sept. 25, 1975, p. 27-33.

McKENNA, RONALD F.

Blending the formal with the informal system. *Journal of systems management*, v. 26, June 1975, p. 38-41.

McKENZIE, P. D.

Professional liability: the company auditor to the prospective investor. *Accountants' journal* (N.Z.), v. 54, Aug. 1975, p. 245-8.

McKENZIE, PATRICK B.

Multiple optima and sensitivity analysis in the product mix problem. *Accounting and business research* (Eng.) v. 5, Summer 1975, p. 213-21.

McKEON, ASHLEY.

Financial advice bureaux. (From our London correspondent) *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 26-7.

McKEOWN, JAMES C.

Comparative application of market and cost based accounting models. *Journal of accounting research*, v. 11, Spring 1973, p. 62-99.

McKESSY, STEVEN W.

Corporate and individual tax reform considered from a state and local viewpoint. *National tax journal*, v. 28, Sept. 1975, p. 377-81.

McKIE, A. B.

Canadian tax commentary: a question of residence. *Tax executive*, v. 27, April 1975, p. 263-74.

McKINNELL, ROBERT L.

FASB and its role in the development of accounting principles in the United States. (Accounting principles and practice) *Cost and management* (Can.), v. 49, May-June 1975, p. 51-5.

McKINNEY, GEORGE W.

Motion or progress? (Economics & finance) *Bankers monthly*, v. 92, Feb. 15, 1975, p. 4, 6-7.

McKINNEY, JAMES E.

Section 401(j) - a new tool in comparing unlike retirement plans? *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 23-6.

McKNIGHT, JOHN L.

Hospitals must work to change image. *Hospitals*, v. 49, May 16, 1975, p. 72-4.

McKNIGHT, JOSEPH W.

Management, control and liability of Texas marital property. *Community property journal*, v. 2, Spring 1975, p. 76-84.

McKOY, LAWRENCE W.

Barrack, John B. How to determine correct price for goods valued under last-in-first-out method, by John B. Barrack and Lawrence W. McKoy. *Taxation for accountants*, v. 15, July 1975, p. 34-6.

McLAIN, KENNETH L.

Developing an effective data base with questionnaires. *GAO review*, Winter 1975, p. 50-4.

McLAREN, DONALD G.

Combining behavioural science and industrial engineering for operating improvements. (Management services) *CA magazine* (Can.), v. 106, Feb. 1975, p. 48-9.

McLAUGHLIN, DAVID J.

Money and taxes: you and your shadow. *Financial executive*, v. 43, May 1975, p. 32, 37-42.

McLAUGHLIN, FRANK C.

Investing as a prudent expert. *Financial executive*, v. 43, June 1975, p. 23-9.
Using simulation to chart the way. *Pension world*, v. 11, Sept. 1975, p. 15-18.

McLAUGHLIN, JOHN.

How to restore the reputation of business. *Association management*, v. 27, March 1975, p. 64-71.

McLAUGHLIN, RICHARD A.

IBM 704: 36-bit floating-point money-maker. *Datamation*, v. 21, Aug. 1975, p. 45-8, 50.
Nineteen seventy-five DP budgets. *Datamation*, v. 21, March 1975, p. 63-5, 70, 74.

McLEAN, ALASDAIR T.

Accounting for business combinations and goodwill. Edinburgh, Scot., Accountants' Pub. Co. for the Institute of Chartered Accountants of Scotland, c1972. 85 p. [*231 M]

McLEAN, JAMES H.

Close corporations must be careful when redeeming preferred stock, by James H. McLean and Ken Bost. *Taxes - the tax magazine*, v. 53, June 1975, p. 370-2.

McLEOD, DONALD.

Walker, James. Flexible working hours in two British government offices, by James Walker, Clive Fletcher and Donald McLeod. *Public personnel management*, v. 4, July-Aug. 1975, p. 216-22.

McLURE, CHARLES E.

Case for integrating the income taxes. *National tax journal*, v. 28, Sept. 1975, p. 257-64.

Gillis, Malcolm. Incidence of world taxes on natural resources with special reference to bauxite, by Malcolm Gillis and Charles E. McLure. *American economic review*, v. 65, May 1975, p. 389-96.

Integration of the personal and corporate income taxes: the missing element in recent tax reform proposals. *Harvard law review*, v. 88, Jan. 1975, p. 532-82.

Simplified exposition of the Harberger model, I: tax incidence, by Charles E. McLure and Wayne R. Thirsk. *National tax journal*, v. 28, March 1975, p. 1-27.

McMAHON, GRAHAM.

On scheduling with ready times and due dates to minimize maximum lateness, by Graham McMahon and Michael Florian. *Operations research*, v. 23, May-June 1975, p. 475-82.

McMAHON, MARGARET MARY.

Legal education in Japan. *American Bar Association journal*, v. 60, Nov. 1974, p. 1376-80.

McMAHON, THOMAS F.

Classroom ethics: a survey of business school courses. *Business and society review*, Summer 1975, p. 21-4.

McMICKLE, PETER L.

Auditing public education: current status and future potential, by Peter L. McMickle and Gene Elrod. Montgomery, Ala., Alabama Dept. of Education, c1974. 255 p. (AIDE project) [250 Sch]

McMILLAN, H. STEWART.

Long-term municipal financing. *Governmental finance*, v. 4, May 1975, p. 16-19.

McMILLAN, MELVILLE.

Open space preservation in developing areas: an alternative policy. (Reports and comments) *Land economics*, v. 50, Nov. 1974, p. 410-18.

McMURRY, FRANK W.

Gunderman, James R. Making project management effective, by James R. Gunderman and Frank W. McMurry. *Journal of systems management*, v. 26, Feb. 1975, p. 7-11.

McMURTRIE, EDWARD C.

Practitioner's guide to federal agency intervention, by Edward C. McMurtrie and Dennis P. O'Reilly. (Notes) *George Washington law review*, v. 42, Aug. 1974, p. 1030-61.

McNALLY, EDWARD T.

Cost of coal - a conjecture. *Conference Board record*, v. 12, Jan. 1975, p. 57-9.

McNALLY, GRAEME M.

Accounting for human resources: a survey and synthesis. *Singapore accountant*, v. 9, 1974, p. 70-81.
Trend statements and graphical information in published company accounts - asurvey 1962-1972. *Accountants' journal*, (N.Z.), v. 53, Oct. 1974, p. 91-5.

McNEILL, I. EUGENE.

Personality tendencies and learning modes in elementary accounting, by I. Eugene McNeill and Frank Collins. (Education research) *Accounting review*, v. 50, Oct. 1975, p. 888-97.

McNICOL, DAVID L.

Two price systems in the copper industry. *Bell journal of economics*, v. 6, Spring 1975, p. 50-73.

McNULTY, NANCY G.

And now, professional codes for the practice of management. *Conference Board record*, v. 12, April 1975, p. 21-4.
European management education comes of age. *Conference Board record*, v. 12, Dec. 1975, p. 38-43.

McNUTT, CHARLES P.

Not-so-perfect case. *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 29-30.

McNUTT, GEORGE.

Good market research, like charity, should begin at home. *Industrial marketing*, v. 60, Sept. 1975, p. 74, 81-2.

McOUAT, WALLACE G.

Tax planning for investment interest. *Journal of real estate taxation*, v. 2, Spring 1975, p. 325-37.

McPHERTERS, LEE R.

Law enforcement expenditures and urban crime, by Lee R. McPheters and William B. Stronge. *National tax journal*, v. 27, Dec. 1974, p. 633-44.

Rule, semirule, and discretion during two decades of monetary policy, by Lee R. McPheters and Milton B. Redman. *Quarterly review of economics & business*, v. 15, Spring 1975, p. 53-64.

McQUADE, WALTER.

Charles Eames isn't resting on his chair. *Fortune*, v. 91, Feb. 1975, p. 96-105, 144-5.

McQUEEN, JOHN J.

Interprofessional relations. *Attorney-CPA*, Fall 1975, p. 1-2.

McRAE, THOMAS W.

Human resource accounting: nature and prospects. *Accounting forum*, v. 45, Dec. 1975, p. 1-8.

McRAE, THOMAS WALTER.

American Institute Of Certified Public Accountants. Accounting for depreciable assets, by Charles W. Lamden, Dale L. Gerboth and Thomas W. McRae. New York. c1975. 189 p. (*Accounting research monograph*, no. 1.) [*111.1 A]
National Association of Black Accountants. *Wisconsin CPA*, March 1975, p. 23.

McRAE, THOMAS WATSON.

Citational analysis of the accounting information network. *Journal of accounting research*, v. 12, Spring 1974, p. 80-92.
Designing an EDP application. (Management services) *CPA journal*, v. 45, Feb. 1975, p. 54-6. (Reprinted from *Accountancy age*, May 24, 1974.)

McRAINEY, JOHN H.

Does anybody really give a damn about productivity? *Automation*, v. 22, Sept. 1975, p. 58-63.
Don't panic in a cutthroat game... change the rules - and win. *Automation*, v. 23, Jan. 1975, p. 48-53.
Understanding CAM - its pitfalls and promises. *Automation*, v. 22, April 1975, p. 58-63.

McREAVIE, K. S.

Retail inventory shrinkage. *Data management*, v. 13, Nov. 1975, p. 20-5.
Retail inventory shrinkage - controllable through EDP? *Retail control*, v. 43, April-May 1975, p. 2-17.

McVAY, H. L.

Detailed cost planning in a manufacturing environment. *Managerial planning*, v. 23, Jan.-Feb. 1975, p. 30-1, 35.

McWHIRTER, F. S.

Lessons we can learn from recent financial collapses. *Management accounting* (Eng.), v. 53, July-Aug. 1975, p. 237-40.

MEAD, MARY A.

Consolidated returns: E&P tax allocations not binding for book purposes. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 289-90.

ACCOUNTANTS' INDEX 1975

MEAD, T. ROY.

MEAD, T. ROY.

Hoppenworth, Gary L. Energy conservation and good plant operations go hand in hand, by Gary L. Hoppenworth and T. Roy Mead. *Hospitals*, v. 49, Nov. 1, 1975, p. 43-6.

MEAD, WILLIAM B.

Federal regulation: the price you pay. *Money*, v. 4, June 1975, p. 38-41.

Help from a consumerist Congress. *Money*, v. 4, April 1975, p. 50-2, 56.

Unreal crisis in real estate. *Money*, v. 3, Dec. 1974, p. 34-7. 1975: will it really be as bad as all that? *Money*, v. 4, Jan. 1975, p. 24-7.

MEAGHER, JOHN F.

Market research - the myths and the reality. *Management (Irish)*, v. 22, March 1975, p. 28-30.

MEANING of present fairly clarified in proposed SAS. (News report) *Journal of accountancy*, v. 139, April 1975, p. 8.

MEARS, PETER.

Manpower evaluation and reporting system. *Managerial planning*, v. 23, May-June 1975, p. 29-31.

MEARY, ANDRE.

Cost/benefit calculations for information systems. *Journal UEC*, v. 10, Jan. 1975, p. 21-4.

MEASUREMENT

See Also Standard Costs

Time And Motion Study
Work Measurement

Carter, M. G. R. Instalment credit accounting. *Accountants' journal (N.Z.)*, v. 54, Sept. 1975, p. 294-8.

Chartered Institute Of Public Finance And Accountancy. Output measurement, 5: monitoring and review. *Public finance & accountancy* (Eng.), v. 2, May 1975, p. 160-1.

Chartered Institute Of Public Finance And Accountancy. Output measurement, 3: standards. *Public finance & accountancy* (Eng.), v. 2, Jan. 1975, p. 18-20.

Chartered Institute Of Public Finance And Accountancy. Output Measurement Working Party. Output measurement - I. Output measurement and decision making. *Public finance & accountancy* (Eng.), v. 1, Oct. 1974, p. 339-42.

Exton, William. Techniques for overcoming adverse effects of systemization. *CGA (Can.)*, v. 8, Oct.-Nov. 1974, p. 14-18.

Hopwood, Anthony G. Empirical study of the role of accounting data in performance evaluation. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1976. *Empirical research in accounting*. Chicago, 1974, p. 156-93.) [*102 C]

Larson, Kermit D. Note on Vickrey's comment, by Kermit D. Larson and R. W. Schattke. (Correspondence) *Accounting review*, v. 50, Jan. 1975, p. 147.

Lewellen, Wilbur G. Conceptual reappraisal of cost of capital. *Financial management*, v. 3, Winter 1974, p. 63-70.

Vickrey, Don. Comment on the Larson-Schattke and Chambers debate over the additivity of CCE. (Correspondence) *Accounting review*, v. 50, Jan. 1975, p. 140-6.

Wilkinson, Joseph W. Meanings of measurements. *Management accounting* (NAA), v. 57, July 1975, p. 49-52.

MEASURING business's social performance: the corporate social audit.

Corson, John J. Measuring business's social performance: the corporate social audit, by John J. Corson and George A. Steiner in collaboration with Robert C. Meehan. New York, Committee for Economic Development, c1974. 75 p. [*179 C]

MEASURING corporate strategy.

Ferguson, Charles R. Measuring corporate strategy. Homewood, Ill., Dow Jones-Irwin, c1974. 120 p. [201 F]

MEAT PACKING

Statistics

American Meat Institute. Dept. of Marketing. Financial facts about the meat packing industry 1973. Washington, c1974. 16 p. [*250 Pac]

MECHANIC, JACK H.

Teaching and using economic analysis. *Air force comptroller*, v. 9, April 1975, p. 36-7.

MECHLING, THOMAS B.

Is public interest public relations practical - and desirable? *Public relations quarterly*, v. 20, Summer 1975, p. 10-22.

MECIMORE, CHARLES D.

Controlling computer operations or controlling operations with computers, by Charles D. Mecimore and J. Timothy Sale. *National public accountant*, v. 20, March 1975, p. 30-4.

MEDDAUGH, E. JAMES.

Bias of cost control charts toward type II errors. *Decision sciences*, v. 6, April 1975, p. 376-82.

MEDHI, J.

Waiting time distribution in a Poisson queue with a general bulk service rule. *Management science*, v. 21, March 1975, p. 777-82.

MEDICAID

Downey, Gregg W. Healthcare planning gets muscles. *Modern healthcare*, v. 3, March 1975, p. 32-7.

Hendricks, James D. How much you can charge. *Medical economics*, v. 52, Sept. 29, 1975, p. 10-18.

Hendricks, James D. What if the mediplans demanded that you pay back \$20,000? *Medical economics*, v. 52, March 17, 1975, p. 33, 37, 39, 41, 45.

Lavoie, Michael R. Geographic overview of Medicaid and Medicare health programs in Georgia, 1972, by Michael R. Lavoie and G. E. Alan Dever. *Atlanta economic review*, v. 25, May-June 1975, p. 24-7.

Reiter, B. P. How seamy can medicine get? Let me tell you. *Medical economics*, v. 52, Oct. 27, 1975, p. 64-9, 73.

MEDICAL AND SURGICAL EQUIPMENT AND SUPPLIES

Holmgren, John H. Number please? What NHRIC does. *Modern healthcare*, v. 4, Sept. 1975, p. 68.

MEDICAL CARE

See Also Health Maintenance Organizations

Accounting for your health: special feature. *Accountant* (Eng.), v. 172, May 15, 1975, p. 640-7.

Boston Consulting Group, Inc. Financial planning in ambulatory health programs. Washington, U.S. Dept. of Health, Education and Welfare, 1973. 243 p. (National Center for Health Services Research and Development, Contract HSM110-73-53.) [*250 Ins 3]

Bromberg, Robert S. Effect of tax policy on the delivery and cost of health care. *Taxes - the tax magazine*, v. 53, Aug. 1975, p. 452-78.

Cathcart, H. Robert. Challenge for change. *Hospitals*, v. 49, Jan. 1, 1975, p. 39-43.

Checkup for the health care industry: a symposium, by William H. Levy and others. *Trusts & estates*, v. 114, Aug. 1975, p. 548-53, 571-4.

Cunningham, R. M. Anybody here want to join an HMO? *Modern healthcare*, v. 3, Feb. 1975, p. 10, 12-13.

Ellwood, Paul. Delivery systems. (Administrative reviews) *Hospitals*, v. 49, April 1, 1975, p. 45-6, 48-9.

- Fergus, Raymond F. Professional standards review organizations. *Hospital financial management*, v. 28, Dec. 1974, p. 18-20, 22-4, 26-8.
- Fitness movement seen curbing high cost of illness to U. S. industry. *Commerce today*, v. 5, Feb. 3, 1975, p. 7-10.
- Foster, Verlyn. Should small hospitals contract for specialty services? *Hospitals*, v. 49, May 16, 1975, p. 69-71.
- Health Service Treasurers' annual conference. *Public finance & accountability* (Eng.), v. 2, Jan. 1975, p. 23-5.
- Howell, James T. Changing concepts in the management of health care. *World (PMM & Co.)*, v. 9, Winter 1975, p. 30-5.
- Isaacman, Ted. Manpower, medicine and money. *Modern healthcare*, v. 4, Dec. 1975, p. 16n-16o.
- Kernaghan, Salvinija G. Health care supply - the industry that grew and grew. *Hospitals*, v. 49, Aug. 1, 1975, p. 53-8.
- Lamden, Richard S. Partnership in outpatient day care, by Richard S. Lamden and Lawrence N. Greenstein. *Hospitals*, v. 49, Oct. 16, 1975, p. 87-9.
- McCracken, George F. National health insurance: what Canada can teach us. *Hospital financial management*, v. 28, Dec. 1974, p. 10-12, 14, 16.
- Merlin, Debrah. Home care project for indigent allows dignified care, cuts costs. *Hospitals*, v. 49, Oct. 16, 1975, p. 77-8.
- Mitchell, Mack. Manpower and education. (Administrative reviews) *Hospitals*, v. 49, April 1, 1975, p. 69-71.
- Montagne, Charles H. Comparative approaches to liability for medical maloccurrences. (Notes) *Yale law journal*, v. 84, April 1975, p. 1141-63.
- Nelson, John A. Development of the HMO concept. *Risk management*, v. 22, Jan. 1975, p. 16-18, 20-1.
- Nineteen seventy-five business outlook. *Modern healthcare*, v. 3, Jan. 1975, p. 27-9.
- O'Donovan, Thomas R. Dynamics of ambulatory surgery. *Hospital administration*, v. 20, Winter 1975, p. 27-39.
- Phillips, Donald F. Some POMR criticism clearly misdirected. (Medical records) *Hospitals*, v. 49, April 16, 1975, p. 58-61.
- Sieverts, Steven. Is P.L. 93-641 concerned with long-term care? It's up to you. *Hospitals*, v. 49, Oct. 16, 1975, p. 69-71.
- Strasser, Alexander L. HMOs and the cost of medical absenteeism. *Personnel*, v. 52, March-April 1975, p. 64-6.
- Ward, Richard A. Licensure of health care professions and health care delivery. *Hospital administration*, v. 20, Spring 1975, p. 47-59.
- Auditing**
- Rosenberg, Charlotte L. What those new J.C.A.H. quality audits mean to you. *Medical economics*, v. 52, Sept. 1, 1975, p. 23-4, 26, 31-3.
- China**
- Roth, Russell B. Health care system in the People's Republic of China. *Hospitals*, v. 49, Sept. 16, 1975, p. 57-60.
- Costs**
- Frerer, Bruce. Hospital cost containment through operations management. *Hospital financial management*, v. 28, Dec. 1974, p. 50-3.
- Grimes, Richard M. Health services and the corporation, by Richard M. Grimes and Michael Decker. *University of Michigan business review*, v. 27, July 1975, p. 16-19.
- Sipe, Edward H. Soaring costs of better health care. *Viewpoint* (Main Lafrentz & Co.), 1st ed., 1975, p. 10-15.
- Data processing**
- Hansen, James V. Progress in health care systems. *Journal of systems management*, v. 26, April 1975, p. 14-21.
- Holmgren, John H. Number please? What NHRIC does. *Modern healthcare*, v. 4, Sept. 1975, p. 68.
- Medical laboratory faces reality. *Infosystems*, v. 22, May 1975, p. 61-2.
- Finance**
- Cathcart, H. Robert. Challenge for change. *Hospitals*, v. 49, Jan. 1, 1975, p. 39-43.
- Garber, Sheldon. Development. (Administrative reviews) *Hospitals*, v. 49, April 1, 1975, p. 61-4.
- Marine, David E. Role of philanthropy in financing health care. (Focus on finance) *Hospitals*, v. 48, Dec. 1, 1974, p. 39.
- Philanthropy in health care, by Salvinija G. Kernaghan and others. *Hospitals*, v. 49, June 1, 1975, p. 47-126 *passim*.
- Government regulation**
- Checkup for the health care industry: a symposium, by William H. Levy and others. *Trusts & estates*, v. 114, Aug. 1975, p. 548-53, 571-4.
- Commerce Clearing House. Health maintenance organizations: Congressional committee report, text of HMO act of 1973, proposed and adopted regulations. Chicago, c1975. 100 p. (*Medicare and Medicaid guide*, no. 146, Feb. 24, 1975. Extra ed.) [*250 Ins 3]
- Curran, William J. Government intervention on increase, by William J. Curran, Richard J. Steele and Ellen W. Ober. (Regulation) *Hospitals*, v. 49, May 16, 1975, p. 57-61.
- Donald, Brian L. Planning and health care - the approach in a reorganized NHS. *Long range planning*, v. 7, Dec. 1974, p. 33-42.
- Downey, Gregg W. Healthcare planning gets muscles. *Modern healthcare*, v. 3, March 1975, p. 32-7.
- Horty, John F. Dress codes for health workers. (Healthcare law) *Modern healthcare*, v. 3, Feb. 1975, p. 58-9.
- Kovener, Ronald R. Will official regulation help or hinder our health care system? (Fellows' forum) *Hospital financial management*, v. 5, May 1975, p. 41-2, 61-2.
- McGuire, Helen. New laws and regulations must focus on continuity of care. *Hospitals*, v. 49, Oct. 16, 1975, p. 63-7.
- National health insurance: reassurance from the left. *Medical economics*, v. 52, June 9, 1975, p. 133, 137-8, 142, 144.
- Rosoff, Arnold J. Health planning and certification of need under the new federal health planning act. *Hospital administration*, v. 20, Summer 1975, p. 60-72.
- Sheldon, Sari S. Dietitians keep pace with changing system. *Hospitals*, v. 49, Jan. 1, 1975, p. 50, 52.
- Shore, Herbert. Long-term care regulations: counterproductive and costly. *Hospitals*, v. 49, Oct. 16, 1975, p. 57, 59-60, 62.
- Sieverts, Steven. Is P.L. 93-641 concerned with long-term care? It's up to you. *Hospitals*, v. 49, Oct. 16, 1975, p. 69-71.
- Simonetti, Gilbert. Congressional scorekeeping: review of the 93rd Congress. (Washington report) *Journal of accountancy*, v. 139, Jan. 1975, p. 35-40.
- Snider, Paul. Health maintenance organizations - a can of worms? *Personnel*, v. 51, Nov.-Dec. 1974, p. 36-44.
- Great Britain**
- Banks, Peter J. Is the British national health service coming unglued? *Medical economics*, v. 52, Feb. 17, 1975, p. 27-8, 32, 36, 38, 40.
- Donald, Brian L. Planning and health care - the approach in a reorganized NHS. *Long range planning*, v. 7, Dec. 1974, p. 33-42.
- Magee, C. C. Health service priorities: more cost-benefit information needed. *Accountant* (Eng.), v. 173, Nov. 27, 1975, p. 602-4.
- Porritt, Arthur. Why the NHS has failed: cost and capitation. *Modern healthcare*, v. 4, Sept. 1975, p. 38-41.
- Roberts, G. G. Current developments in budgeting in the health service. *Public finance & accountability* (Eng.), v. 2, June 1975, p. 196-200.
- Woodson, Dorsey. Britain's new management system. *Modern healthcare*, v. 4, Sept. 1975, p. 33-7.
- Japan**
- Jonas, Steven. Japan strains under complex health system. *Hospitals*, v. 49, Sept. 1, 1975, p. 56-60.
- Management**
- Boissonneau, Robert. Matter of degree: education in health care administration. *Hospital administration*, v. 20, Summer 1975, p. 22-32.
- Cunningham, R. M. Thing about leaders is leading. (Looking around) *Modern healthcare*, v. 3, June 1975, p. 8, 10, 12.

- Donald, Brian L. Planning and health care - the approach in a reorganized NHS. *Long range planning*, v. 7, Dec. 1974, p. 33-42.
- Murphy, David A. Management in the health services - intruder or native? *Management* (Irish), v. 22, Aug./Sept. 1975, p. 55-6.
- Shared laboratory services? what to consider, by Montague Brown and others. (Laboratory) *Hospitals*, v. 49, May 1, 1975, p. 48-51.
- Turner, W. Wilson. Tri-unit complex effects economy. *Hospitals*, v. 49, Sept. 1, 1975, p. 49-52.

Personnel

- Miller, Michael H. PSROs - boon or bust for nursing? *Hospitals*, v. 49, Oct. 1, 1975, p. 81-2, 84.
- Wolford, Dennis A. Hospital-based EMS program serves rural county. *Hospitals*, v. 49, Nov. 1, 1975, p. 51-2, 54, 56.

- MEDICAL** care evaluation studies in the skilled nursing facility. *Nursing homes*, v. 24, Dec. 1974-Jan. 1975, p. 6.

MEDICAL CLINICS

- See Also* Health Maintenance Organizations
Hospital Clinics
Medical Groups
Mental Health Clinics

- Buford, James A. Neighborhood health centers need backup. *Hospitals*, v. 49, July 16, 1975, p. 43-6.
- Clurman, David. Specialized business condominium regimes. *St. John's law review*, v. 48, May 1974, p. 859-71.

MEDICAL ETHICS

- See* Professional Ethics-Physicians

- MEDICAL** expense can include meals and lodging - sometimes. *Taxation for accountants*, v. 15, July 1975, p. 48-50.

MEDICAL GROUPS

- See Also* Health Maintenance Organizations
Medical Clinics

- American Medical Association. Business side of medical practice. Chicago, 1973? 69 p. [*250 Phy]
- Beck, Leif C. Should a group doctor keep his side earnings? *Medical economics*, v. 52, June 23, 1975, p. 81.
- Nelson, John A. Development of the HMO concept. *Risk management*, v. 22, Jan. 1975, p. 16-18, 20-1.
- Snider, Paul. Health maintenance organizations - a can of worms? *Personnel*, v. 51, Nov.-Dec. 1974, p. 36-44.

Finance

- Boston Consulting Group, Inc. Financial planning in ambulatory health programs. Washington, U.S. Dept. of Health, Education and Welfare, 1973. 243 p. (National Center for Health Services Research and Development, Contract HSM110-73-53.) [*250 Ins 3]

Taxation

- See* Taxation, United States-Medical Groups

- MEDICAL** laboratory faces reality. *Infosystems*, v. 22, May 1975, p. 61-2.

- MEDICAL-LEGAL** malpractice dilemma: insurers caught in the middle. *Journal of American insurance*, v. 51, Spring 1975, p. 16-18.

MEDICAL PAYMENT PLANS

- See* Insurance, Medical Payment Plans

MEDICAL PROFESSION

- See* Physicians

- MEDICAL** records administrators. *Information & records management*, v. 9, Nov. 1975, p. 11-12, 14.

MEDICAL SCHOOLS

- See* Schools And Colleges, Medical

MEDICARE

- Downey, Gregg W. Healthcare planning gets muscles. *Modern healthcare*, v. 3, March 1975, p. 32-7.
- Hendricks, James D. What if the mediplans demanded that you pay back \$20,000? *Medical economics*, v. 52, March 17, 1975, p. 33, 37, 39, 41, 45.
- Lavoie, Michael R. Geographic overview of Medicaid and Medicare health programs in Georgia, 1972, by Michael R. Lavoie and G. E. Alan Dever. *Atlanta economic review*, v. 25, May-June 1975, p. 24-7.
- Medicare modernization: the only game in town. *Hospitals*, v. 49, Nov. 1, 1975, p. 27.

Auditing

- Westfall, Donald G. Computer as an audit tool: a case study. *Footnote*, Special issue, 1975, p. 34-5.

Cost reimbursement principles

- David, George H. Can the provider seek justice in reimbursement disputes on medicare. *Hospital financial management*, v. 28, Dec. 1974, p. 30-2, 34, 36-9, 42-3.
- Hendricks, James D. How much you can charge. *Medical economics*, v. 52, Sept. 29, 1975, p. 10-18.

Government regulation

- David, George H. Can the provider seek justice in reimbursement disputes on medicare. *Hospital financial management*, v. 28, Dec. 1974, p. 30-2, 34, 36-9, 42-3.

- MEDICARE** modernization: the only game in town. *Hospitals*, v. 49, Nov. 1, 1975, p. 27.

MEDICINE MANUFACTURERS

- See* Drug Manufacturers

MEDWIG, THOMAS M.

- Let there be more for less. (Committee news) *Pennsylvania CPA spokesman*, v. 46, Nov. 1975, p. 19-22.

MEEHAN, J. W.

- Mann, H. M. Structural antitrust cases: the benefit-cost underpinnings, by H. M. Mann and J. W. Meehan. *George Washington law review*, v. 42, Aug. 1974, p. 921-6.

MEEHAN, ROBERT C.

- Corson, John J. Measuring business's social performance: the corporate social audit, by John J. Corson and George A. Steiner in collaboration with Robert C. Meehan. New York, Committee for Economic Development, c1974. 75 p. [*179 C]

MEETINGS

- See Also* Accountants' Societies
Accounting Conferences
Conferences
Conventions
Corporations-Meetings
Tax Conferences And Institutes

- Andresen, Arden L. How to conduct an annual meeting, by Arden L. Andresen, James A. Farmer and Frank A. Hutson. *Practical lawyer*, v. 21, Sept. 1, 1975, p. 43-56.
- Crawford, John M. How to shorten your board meetings and make them more effective. (Management pointers) *Association management*, v. 27, March 1975, p. 59-61.

MEHTA, ARVIND.

- Individual credit period: a scientific approach towards determining credit period. *Chartered accountant* (India), v. 24, Sept. 1975, p. 178-83.

MEHTA, NARPAT CHAND.

- Tax planning under Surtax act. *Chartered accountant* (India), v. 23, April 1975, p. 475-9.

MEIBURGER, JANET M.

- Current suggestions for gift and estate tax legislation. *Tax law review*, v. 30, Spring 1975, p. 451-64.

MEIGS, ROBERT F.

- Meigs, Walter B. Financial accounting, by Walter B. Meigs, A. N. Mosich and Robert F. Meigs. 2nd ed. New York, McGraw-Hill, c1975. 642 p. [110 M]

MEIGS, WALTER B.

- Financial accounting, by Walter B. Meigs, A. N. Mosich and Robert F. Meigs. 2nd ed. New York, McGraw-Hill, c1975. 642 p. [110 M]

MEIKLE, GILES R.

- Managing your business. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 353-63.) [110 H]

MEINSTER, DAVID R.

- Johnson, Rodney D. Performance of bank holding company acquisitions: a multivariate analysis, by Rodney D. Johnson and David R. Meister. *Journal of business* (U. of Chicago), v. 48, April 1975, p. 204-12.

MEITZ, A. A.

- How to cope with supply shortages, by A. A. Meitz and Breaux B. Castleman. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 91-6.

MELFE, THOMAS A.

- Corrective surgery on the overplanned estate - it's time to simplify. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-15.) [750.2 I]

MELGREN, ERIC N.

- Critical issues in forecasting, by Eric N. Melgren and Robert K. Elliott. *World* (PMM & Co.), v. 9, Winter 1975, p. 12-18.

MELICHER, RONALD W.

- Nuclear liability insurance for electric utilities. *Public utilities fortnightly*, v. 95, May 22, 1975, p. 15-20.
- Risk and return in the electric utility and natural gas industries. *MSU business topics*, v. 23, Spring 1975, p. 48-54.
- Rush, David F. Empirical examination of factors which influence warrant prices, by David F. Rush and Ronald W. Melicher. *Journal of finance*, v. 29, Dec. 1974, p. 1449-66.
- Tallman, Gary D. Competitive versus negotiated underwriting costs for regulated industries, by Gary D. Tallman, David F. Rush and Ronald W. Melicher. *Financial management*, v. 3, Summer 1974, p. 49-55.

MELNICK, EDWARD L.

- Seasonal adjustment for the decision maker, by Edward L. Melnick and John Moussourakis. *Decision sciences*, v. 6, April 1975, p. 252-8.

MELO, JOSE.

- Professional ethics. (Ethics forum) *Accountants' journal* (P.I.), v. 24, no. 2, 1974, p. 76-7, 81.

MEMBERSHIP ORGANIZATIONS

- See Accountants' Societies
Chambers Of Commerce
Clubs
Societies And Associations
Trade Associations

MEMOREX CORP.

- Harmon, George. Simplistic approach - Memorex. *Information & records management*, v. 9, Sept. 1975, p. 48, 54.
- Working its way out of accounting suits. (News in perspective) *Datamation*, v. 21, May 1975, p. 153, 157.

MEMOS, JOHN J.

- Sheppard, Peter T. Gummed labels solved sticky problem, by Peter T. Sheppard, Stephen L. Priest and John J. Memos. *Hospitals*, v. 49, Aug. 1, 1975, p. 77-8.

MENDEL, JOHN C.

- Mathematical evaluation helps gauge servicing value. *Mortgage banker*, v. 35, May 1975, p. 5-6, 10-11.

MENDLESON, JACK L.

- Does your company need outplacement? *Advanced management journal*, v. 40, Winter 1975, p. 4-12.

MENKE, JOHN D.

- Employee stock ownership trust: a new trend in employee benefits and corporate finance. *CLU journal*, v. 29, Jan. 1975, p. 31-6.

MENKE, ROBERT F.

- Placement - the neglected resource for career and curriculum planning, by Robert F. Menke and Diana Regner. *Journal of college placement*, v. 35, Winter 1975, p. 62-5.

MENKUS, BELDEN.

- Give your building a security blanket. *Buildings*, v. 69, March 1975, p. 49-52.

MENTAL HEALTH CLINICS

- See Also Hospital Clinics
Medical Clinics

MENTAL HEALTH INSTITUTIONS

- See Also Non-Profit Organizations, Health Agencies

MENTZ, J. ROGER.

- Using the 30-70 rule for tax planning. *International tax journal*, v. 1, Feb. 1975, p. 162-71.

MENZEFRICKE, ULRICH.

- Perkins, William C. Better additive congruential random number generator? By William C. Perkins and Ulrich Menzefricke. *Decision sciences*, v. 6, Jan. 1975, p. 194-8.

MEPHAM, M. J.

- Applying the limiting-factor rule to cost-plus pricing. *Management accounting* (Eng.), v. 53, Oct. 1975, p. 321-3.
- Payback interpretation of the annuity tables. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 869-70.

MERCHANDISE

- Jolson, Marvin A. Diagrammatic model for merchandising calculations. *Journal of retailing*, v. 51, Summer 1975, p. 3-9, 92.
- Lev, Joseph A. Merchandising management - how much can be mechanized? *Retail control*, v. 43, Oct. 1974, p. 48-62.

Control

See Also Inventories
Materials-Control
Stores Systems And Stock Records

- Creighton, Joseph F. Merchandise identification standards for the retailing industry. *Retail control*, v. 44, Sept. 1975, p. 19-26.
- Martin, William W. Technology and new merchandise information systems. *Retail control*, v. 43, April-May 1975, p. 39-55.
- Moxley, William. Announcement of voluntary standards for the retail industry, part 1. *Retail control*, v. 43, Feb. 1975, p. 34-42.
- Rubner, Hans. Announcement of voluntary standards for the retail industry, part 2. *Retail control*, v. 43, Feb. 1975, p. 43-54.
- Weiser, Norman. Universal vendor marking costs & benefits. *Retail control*, v. 43, Feb. 1975, p. 54-64.

MERCHANDISE COUPONS

See Gift Certificates
Premium Merchandising

MERCHANDISE MANAGEMENT

See Retail Trade-Inventories

MERCHANDISE MANAGEMENT ACCOUNTING

See Retail Trade-Accounting

MERCHANDISE TURNOVER

See Inventories

MERCHANT MARINE ACT OF 1970

Technology gains seen crucial to growing U.S. maritime role. *Commerce today*, v. 5, May 12, 1975, p. 8-10.

MERCK & CO.

- Five best-managed companies. *Dun's review*, v. 104, Dec. 1974, p. 43-56.
- Fox, Joseph M. Strategic planning: a case study. *Managerial planning*, v. 23, May-June 1975, p. 32-8.

MEREDITH, WILLIAM C.

Cox, Talmage E. Applying GAO's auditing standards to local government operations, by Talmage E. Cox and William C. Meredith. *GAO review*, v. 10, Spring 1975, p. 22-8.

MERGERS

See Accountants' Office-Mergers
Accounting Firms
Consolidations And Mergers

MERINO, BARBARA DUBIS.

Profile of Joseph E. Sterrett. *Accounting historian*, v. 2, Spring 1975, p. 8.

MERIT-PAY plans make a comeback. (Employee relations) *Banking*, v. 67, June 1975, p. 16, 64.

MERIT RATING

See Also Job Analysis, Evaluation And Classification

- Rogers, Robert T. Performance appraisals: why don't they work better? *GAO review*, v. 10, Fall 1975, p. 73-81.
- Winstanley, Nathan B. Use of performance appraisal in compensation administration. *Conference Board record*, v. 12, March 1975, p. 43-7.

MERLIN, DEBRAH.

Home care project for indigent allows dignified care, cuts costs. *Hospitals*, v. 49, Oct. 16, 1975, p. 77-8.

MERRETT, A. J.

What Sandilands didn't say, by A. J. Merrett and Allen Sykes. *Accountancy* (Eng.), v. 86, Nov. 1975, p. 42, 44, 46-7.

MERRIAM, KEMPER W.

- What the Tax reduction act of 1975 will mean to you, part one: changes affecting individuals. *Motel/ motor inn journal*, v. 38, June 1975, p. 20, 22, 24.
- What the Tax reduction act of 1975 will mean to you, part two: changes affecting businesses. *Motel/ motor inn journal*, v. 38, July 1975, p. 39-40.

MERRILL, EUGENE S.

Investment quality of utility bonds. *Public utilities fortnightly*, v. 95, Feb. 27, 1975, p. 17-25.

MERRILL, WAYNE T.

Could you justify charging for telephone advice? *Medical economics*, v. 52, March 3, 1975, p. 146-8.

MERRITT, WILLIAM LEE.

LIFO: an overview. *Nebraska CPA*, v. 10, Spring 1975, p. 11-12.

MERRIWETHER, JACOB D.

- Bastable, C. W. Fifo in an inflationary environment, by C. W. Bastable and Jacob D. Merriwether. *Journal of accountancy*, v. 139, March 1975, p. 49-55.
- Distribution efficiency and worldwide productivity, by Jacob D. Merriwether, Gunnar K. Sletmo and Orville K. Goodin. *Columbia journal of world business*, v. 9, Winter 1974, p. 87-93.

MERRYMAN, JOHN HENRY.

Legal education there and here: a comparison. *Stanford law review*, v. 27, Feb. 1975, p. 859-78.

MERTES, JOHN E.

Corporate response to the artist. *MSU business topics*, v. 22, Autumn 1974, p. 45-51.

MERVILLE, LARRY J.

- Jaffe, Jeffrey F. Stock price dependencies and the valuation of risky assets with discontinuous temporal returns, by Jeffrey F. Jaffe and Larry J. Merville. *Journal of finance*, v. 29, Dec. 1974, p. 1437-48.
- Jaffe, Jeffrey F. Value of risk-reducing information, by Jeffrey F. Jaffe and Larry J. Merville. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 697-707.
- Long-range financial planning, by L. J. Merville and L. A. Tavis. *Financial management*, v. 3, Summer 1974, p. 56-63.

MERZ, C. MIKE.

Measuring sales forecast accuracy. *Management accounting* (NAA), v. 57, July 1975, p. 53-4, 58.

MERZ, PAUL E.

Reforming state taxation of wealth transfers at death in Missouri, by Paul E. Merz and David L. Hanon. *National tax journal*, v. 27, Dec. 1974, p. 609-16.

MESERVE, J. ROBERT.

SB 570 and SB 1846: the effects on probate and estate planning of the recent changes in the California probate code relating to community property, by J. Robert Meserve, E. A. Cray and David J. Grant. *Community property journal*, v. 2, Winter 1975, p. 39-46.

MESROP, ALDEN.

Salvaging the tax benefits from a transfer that is found to be an incomplete gift. *Taxation for accountants*, v. 15, Dec. 1975, p. 344-9.

Salvaging the tax benefits from a transfer that is found to be an incomplete gift. (Estate planning) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 176-81.

MESSIER, EDWARD A.

Caution: prospective reimbursement is no panacea. *Hospital financial management*, v. 5, Sept. 1975, p. 22-5.

MESSINGER, MARK.

Datacomm manager: a job prospectus. *Infosystems*, v. 22, March 1975, p. 38-9, 60.

METAL construction firm bridges information gap. (Users report) *Infosystems*, v. 22, Sept. 1975, p. 72, 74.

METAL PRODUCTS MANUFACTURERS

Lamont, Lansing. INCO: a giant learns how to compete. *Fortune*, v. 91, Jan. 1975, p. 104-10, 114, 116.

United States. Dept. of Commerce. Industries keep sharper eye on non-ferrous metal supply. (Industry highlights) *Commerce today*, v. 5, April 28, 1975, p. 18-19.

METAL WORK

See Also Foundries, Brass
Foundries, Iron And Steel
Foundries, Non-Ferrous

METAL WORKING EQUIPMENT MANUFACTURERS

Bott, Joseph C. How to be a hero and squeeze more production from your machine tools: expert opinion - don't baby N/C turning machines. *Automation*, v. 22, Sept. 1975, p. 85-6.

Kegg, Richard L. How to be a hero and squeeze more production from your machine tools: whittling away milling inefficiencies. *Automation*, v. 22, Sept. 1975, p. 82-4.

Stankiewicz, Napoleon. How to be a hero and squeeze more production from your machine tools: maintenance - make or break factor in drilling machine performance. *Automation*, v. 22, Sept. 1975, p. 86-7.

Ziegler, Loren. How to be a hero and squeeze more production from your machine tools: penny-wise, pound-foolish thinking wastes N/C benefits. *Automation*, v. 22, Sept. 1975, p. 84-5.

METCALF, EVAN B.

Secretary Hoover and the emergence of macroeconomic management. *Business history review*, v. 49, Spring 1975, p. 60-80.

METCALFE, DANIEL J.

Civil rights - remedies - to remedy discriminatory public housing practices existing within the confines of a city. (Recent decisions) *George Washington law review*, v. 43, Jan. 1975, p. 663-76.

METHOD of accounting for contractors, by the Construction Contractors Accounting Study Group of the Milwaukee Chapter of the Wisconsin Institute of CPAs. *Wisconsin CPA*, March 1975, p. 16-18.

METHODS AND PROCEDURES

See Accounting Methods
Office Management
Systems And Procedures

METRIC ADVISORY BOARD.

Working in metric units. *Accountants' journal* (N.Z.), v. 53, Oct. 1974, p. 104-6.

METRIC MEASUREMENT

Harper, A. F. A. Metric conversion in Australia: planning and public acceptance. *Canadian business review*, v. 2, Spring 1975, p. 38-40.

Ivie, Robert. Conversion to the metric system. *Cooperative accountant*, v. 27, Winter 1974, p. 27-31, 34-6.

Metric Advisory Board. Working in metric units. *Accountants' journal* (N.Z.), v. 53, Oct. 1974, p. 104-6.

Morgan, W. H. Metric stationery - part 2, by W. H. Morgan and A. S. Omblor. (Practitioners forum) *Accountants' journal* (N.Z.), v. 53, Sept. 1974, p. 82-3.

Phillips, Donald F. Follow the liter. *Hospitals*, v. 49, July 1, 1975, p. 38-40, 43.

Ryder, Richard G. Converting a kitchen to the metric system. *Hospitals*, v. 49, July 1, 1975, p. 45-7.

Willison, Robert B. Inching into metrics. *Viewpoint* (Main Lafrentz & Co.), 1st ed., 1974, p. 16-21.

METRIC SYSTEM

Caldwell, Gregor T. Problems and benefits of metric conversion: Canada measures up. *Canadian business review*, v. 1, Autumn 1974, p. 41-4.

Harper, A. F. A. Metric conversion in Australia: planning and public acceptance. *Canadian business review*, v. 2, Spring 1975, p. 38-40.

Ivie, Robert. Conversion to the metric system. *Cooperative accountant*, v. 27, Winter 1974, p. 27-31, 34-6.

Metric Advisory Board. Working in metric units. *Accountants' journal* (N.Z.), v. 53, Oct. 1974, p. 104-6.

Phillips, Donald F. Follow the liter. *Hospitals*, v. 49, July 1, 1975, p. 38-40, 43.

Ryder, Richard G. Converting a kitchen to the metric system. *Hospitals*, v. 49, July 1, 1975, p. 45-7.

Walsh, Fred B. Metrication. *Accountancy Ireland*, v. 6, Oct. 1974, p. 17-21.

Willison, Robert B. Inching into metrics. *Viewpoint* (Main Lafrentz & Co.), 1st ed., 1974, p. 16-21.

METSCH, JONATHAN M.

Planning integrated comprehensive services, by Jonathan M. Metsch and Frank N. Tilley. *Hospitals*, v. 49, June 16, 1975, p. 63-6.

METZ, DOUGLAS W.

Federal leadership in privacy protection. *American Bar Association journal*, v. 61, July 1975, p. 825-9.

METZGER, GALE D.

Glasser, Gerald J. National estimates of nonlisted telephone households and their characteristics, by Gerald J. Glasser and Gale D. Metzger. (Research notes and communications) *Journal of marketing research*, v. 12, Aug. 1975, p. 359-61.

MEXICO - from the international reference manual.

Coopers & Lybrand. Mexico - from the international reference manual. New York, c1975. 41 p. [*759.1 M]

MEYER, CARL F.

Application of spectral analysis to demonstrate the stochastic distortion in the delta midrange of price series, by Carl F. Meyer and Andre B. Corbeau. *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 221-30.

MEYER, CHARLES F.

Hausz, Walter. Energy conservation: is the heat storage well the key? By Walter Hausz and Charles F. Meyer. *Public utilities fortnightly*, v. 95, April 24, 1975, p. 34-8.

MEYER, DENNIS I.

Avoiding adverse tax consequences in the operation of a closely held corporation. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 731-83.) [751 N]

MEYER, HERBERT E.

How the boss stays in touch with the troops. *Fortune*, v. 91, June 1975, p. 152-5.

MEYER, HERBERT H.

Pays-for-performance dilemma. *Organizational dynamics*, v. 3, Winter 1975, p. 39-50.

MEYER, MILTON E.

Disposition of an estate at death. *Club management*, v. 54, May 1975, p. 24, 46, 48, 50-1.

Planning a personal estate. *Club management*, v. 54, April 1975, p. 49, 64, 66, 68-70.

MEYER, MITCHELL

Profile of employee benefits, by Mitchell Meyer and Harland Fox. New York, Conference Board, c1974. 103 p. (*Conference Board report*, no. 645.) [*208.9 M]

MEYER, PAUL A.

Keynes-Friedman money demand function, by Paul A. Meyer and John A. Neri. *American economic review*, v. 65, Sept. 1975, p. 610-23.

MEYER, PHILIP E.

Accounting for nonmonetary transactions. (Accounting theory and practice) *Massachusetts CPA review*, v. 48, Nov.-Dec. 1974, p. 29.

Accounting principles, circa. 1776. (Accounting theory & practice) *Massachusetts CPA review*, v. 49, Jan.-Feb. 1975, p. 22-3, 26.

Accounting principles, circa 1776. *Woman CPA*, v. 37, Oct. 1975, p. 7-8.

APB's independence and its implications for the FASB. *Journal of accounting research*, v. 12, Spring 1974, p. 188-96.

Five FASB statements: a review. (Accounting theory & practice) *Massachusetts CPA review*, v. 49, July-Aug. 1975, p. 38.

Three new FASB and AICPA pronouncements. (Accounting theory & practice) *Massachusetts CPA review*, v. 49, Nov.-Dec. 1975, p. 28.

Variations in financial statements' format. (Accounting theory & practice) *Massachusetts CPA review*, v. 49, May-June 1975, p. 34-5.

MEYER, ROBERT.

Active business requirement of 355 eased, but E & P bail-out provision tightened. (Corporations, stockholders) *Journal of taxation*, v. 43, Nov. 1975, p. 270-3.

MEYER, ROBERT A.

Monopoly pricing and capacity choice under uncertainty. *American economic review*, v. 65, June 1975, p. 326-37.

MEYER, SIDNEY.

Deduction of foreign taxes: twenty questions. *International tax journal*, v. 1, May 1975, p. 230-4.

MEYERS, HAROLD BURTON.

That incredible economy south of the border. *Fortune*, v. 92, Sept. 1975, p. 112-16, 170, 174, 177.

MEYERS, WARRIN C.

Effect of the TRA on the use of a foreign corporation to shelter shipping income. (International trade) *Journal of taxation*, v. 43, Aug. 1975, p. 90-5, 98.

MIAMI, UNIVERSITY.

— Law Center.

Institute On Estate Planning, 8th, *University of Miami Law Center*, 1974. *Proceedings...*, edited by Philip E. Heckerling. Indianapolis, Newkirk Associates, c1974. 1 v. (various pagings) (Contains cumulative index and tables for volumes 1-8, 1967-1974.) [750.2 I]

MICHAELSON, ARTHUR M.

Income taxation of estates and trusts. rev. ed. New York, Practising Law Institute, c1974. 129 p. (*Estate planning and administration, Practice handbook series*, no. 11.) [755 M]

MICHEL, ALLEN J.

Blanning, Robert W. Response to Michel, Kleijnen and Permut. *Interfaces*, v. 5, May 1975, p. 24-5.

Comment on Blanning's the sources and uses of sensitivity information, by Allen J. Michel and Steven E. Permut. *Interfaces*, v. 5, May 1975, p. 19-23.

MICHELA, WILLIAM.

Defining and analyzing costs - a statistical approach. *Hospital financial management*, v. 29, Jan. 1975, p. 36-41.

MICHELIN CO.

Ball, Robert. Michelin man rolls into Akron's backyard. *Fortune*, v. 90, Dec. 1974, p. 138-43, 186, 188.

MICHIGAN.

— State Housing Development Authority.

Peterson, Barbara L. Has Michigan Housing Authority encroached into private business? *Mortgage banker*, v. 35, Nov. 1974, p. 42-4.

MICKEL, ELLEN.

How to plan your C.I.T. program. *Camping*, v. 47, Feb. 1975, p. 10-12.

MICROCOMPUTERS - mind-boggling potential. *Infosystems*, v. 22, June 1975, p. 54.

MICROFICHE - the chemical reaction to records storage. *Information & records management*, v. 9, Nov. 1975, p. 38-40.

MICROFILM acceptable by IRS as company records. (Administration of accountants practice) *CPA (NYSS)*, v. 45, Nov. 1975, p. 64-6. (Excerpt from IRS Revenue procedure 75-33.)

MICROFILM eases the paper crunch. *Information & records management*, v. 9, March 1975, p. 75, 90-1.

MICROFILM moves to new applications.

MICROFILM moves to new applications. *Bankers monthly*, v. 92, April 15, 1975, p. 32-4.

MICROFILM picture 1975. *Infosystems*, v. 22, April 1975, p. 38-41.

MICROFILM, Rx for hospital headaches. *Information & records management*, v. 8, Nov. 1974, p. 20, 42.

MICROFILMING

See Computer Output Microfilm
Records - Microfilming

MICROGRAPHICS report. *Infosystems*, v. 22, April 1975, p. 33-5.

MID-SIZE trust department in No. 1 funds manager. *Banking*, v. 67, Jan. 1975, p. 101.

MIDDLESWORTH, CHESTER PAUL.

Establishing guidelines for purchase vs. repair. *Newspaper controller*, v. 28, Feb. 1975, p. 2-3.

MIDWEST SECURITIES COMMISSIONERS ASSOCIATION.

Van Camp, Brian. Securities regulation of real estate investments: the California model. *Ohio State law journal*, v. 35, 1974, p. 309-22.

MIER, ROBERT.

Vietorisz, Thomas. Full employment at living wages, by Thomas Vietorisz, Robert Mier and Bennett Harrison. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 94-107.

Vietorisz, Thomas. Subemployment: exclusion and inadequacy indexes, by T. Vietorisz, R. Mier and J. Giblin. *Monthly labor review*, v. 98, May 1975, p. 3-12.

MIEWALD, ROBERT D.

Conflict and harmony in the public service. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 531-5.

MIFFLIN, ROBERT.

Subproblem and overall convergence for a method-of-centers algorithm. *Operations research*, v. 23, July-Aug. 1975, p. 796-809.

MIHALOV, JOSEPH.

Full absorption method and the deemed paid foreign tax credit. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 81.

MIKESELL, JOHN L.

Local legislative behavior in tax substitution. *Quarterly review of economics and business*, v. 14, Winter 1974, p. 83-91.

MILANI, KEN.

Charitable contribution deduction flowchart for corporations, by Ken Milani and James L. Wittenbach. *Taxes - the tax magazine*, v. 53, Aug. 1975, p. 485-8.

LIFO and its limitations. *Management accounting* (NAA), v. 57, Dec. 1975, p. 31-2, 36.

Positive image for accounting - through the newspaper. *Collegiate news and views*, v. 28, Spring 1975, p. 9-11.

Relationships of participation in budget-setting to industrial supervisor performance and attitudes: a field study. *Accounting review*, v. 50, April 1975, p. 274-84.

ACCOUNTANTS' INDEX 1975

MILEAGE ALLOWANCES

See Automobile Operation

MILEAGE rate limited for fully depreciated cars. *Taxation for accountants*, v. 14, March 1975, p. 175.

MILEFSKY, NORMAN R.

How to use a personal holding company as an effective estate, financial planning tool. (Corporations, stockholders) *Journal of taxation*, v. 42, April 1975, p. 202-5.

MILES, CATHERINE E.

Business and personal taxes, by Catherine E. Miles and Joseph E. Lane. 1975 rev. ed. Boston, Allyn and Bacon, c1974. 1 v. (various pagings) [754 M J]

MILITARY AND GOVERNMENT SERVICE

Slavin, Peter. Cruellest discrimination: vets with bad paper discharges. *Business and society review*, Summer 1975, p. 25-33.

MILITARY BUDGETS

See Budgets, Military

MILITARY CONTRACTS

See Contracts, Government

MILITARY PROCUREMENT

See Also Contracts, Government

Holifield, Chet. Federal procurement and contracting reform. *Brooklyn law review*, v. 41, Winter 1975, p. 479-502.

Lynn, Bernard B. Auditing contractor compliance with cost accounting standards. *Journal of accountancy*, v. 139, June 1975, p. 60-70.

MILK DISTRIBUTORS

See Milk Dealers

MILK FARMS

Ghose, P. K. Marginal costing in the dairy industry. *Management accountant* (India), v. 9, Sept. 1974, p. 707-9.

MILK PLANTS

See Creameries
Milk Dealers

MILK producers stack up computer printouts. (Users report) *Infosystems*, v. 22, June 1975, p. 66.

MILK PRODUCTION

See Dairy Farms

MILK PRODUCTS

See Dairy Products

MILLAR, JAMES A.

Wide acceptance marks Farm Credit System's variable rate mortgages, by James A. Millar and Stanley R. Stansell. *Mortgage banker*, v. 35, June 1975, p. 40-1, 43-5.

MILLEN, JAMES.

Accountants find key to commodities. *Accountancy* (Eng.), v. 86, Sept. 1975, p. 44-5, 47.

MILLER, ALAN J.

Prospects for a further recovery in equity prices. *Trusts & estates*, v. 114, Oct. 1975, p. 728-32.

ACCOUNTANTS' INDEX 1975

MILLER, ALAN J.-(Continued)

Prospects for a recovery in equity prices. *Conference Board record*, v. 12, Aug. 1975, p. 39-41.

MILLER, ALLEN C.

Value of sequential information. *Management science*, v. 22, Sept. 1975, p. 1-11.

MILLER, BRUCE L.

Dispatching from depot repair in a recoverable item inventory system: on the optimality of a heuristic rule. *Management science*, v. 21, Nov. 1974, p. 316-25.

MILLER, CLAIR R.

Command and control: replacement for management information systems. *Data management*, v. 13, Nov. 1975, p. 12-15.

MILLER, D. C.

Coker, G. T. Project forethought, by G.T. Coker and D.C. Miller. *Managerial planning*, v. 24, Sept./Oct. 1975, p. 6-10.

MILLER, DANNY.

Conceptual levels and the design of accounting information systems, by Danny Miller and Lawrence A. Gordon. *Decision sciences*, v. 6, April 1975, p. 259-69.

MILLER, DEAN E.

Direction of trust supervision. *Trusts & estates*, v. 114, May 1975, p. 314-17.

MILLER, EUGENE J.

CPA code should be applied to all. *Wisconsin CPA*, Oct. 1975, p. 18.

MILLER, FRED H.

Consumer protection: amendments to Truth in lending act. *Oklahoma law review*, v. 28, Summer 1975, p. 567-77.

MILLER, GERALD W.

Going COM? What to do, what to avoid. (Operations) *Banking*, v. 67, June 1975, p. 8, 98-9.

MILLER, HERBERT E.

Adding credibility to value-based financial statements. *Arthur Andersen chronicle*, v. 35, April 1975, p. 33-8.

Ellis, Loudell O. Accounting education today. (Education) *Woman CPA*, v. 37, July 1975, p. 12-14, 30.

Separate schools issue. *Arthur Andersen chronicle*, v. 35, July 1975, p. 26-35.

MILLER, J. IRWIN.

Interview with J. Irwin Miller. (Conversation) *Organizational dynamics*, v. 4, Summer 1975, p. 31-48.

Multinational corporations: the UN report. *Arthur Andersen chronicle*, v. 35, Oct. 1975, p. 4-12. (Reprinted from *Business Horizons*, Dec. 1974 issue.)

Multinational corporations: the UN report. *Business horizons*, v. 17, Dec. 1974, p. 17-24.

MILLER, J. V.

Stretching skills - protect tomorrow in today's cutbacks. *Automation*, v. 23, Jan. 1975, p. 72-4.

MILLER, JAMES D.

Evidence: the admissibility of intra-corporate documents as admissions of a party-opponent. (Notes and comments) *Oklahoma law review*, v. 28, Winter 1975, p. 151-60.

MILLER, JAMES G.

Darou, Glen B. Audit management system, by Glen B. Darou and James G. Miller. (Education and practice) *Internal auditor*, v. 32, Jan.-Feb. 1975, p. 68-72.

MILLER, JEFFREY G.

Behind the growth in materials requirements planning, by Jeffrey G. Miller and Linda G. Sprague. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 83-91.

MILLER, LIONEL.

Microfilm and the law. *Infosystems*, v. 22, April 1975, p. 57-8.

MILLER, MALCOLM C.

Lease reporting labyrinth, by Malcolm C. Miller and Richard D. Morris. (Points from published accounts) *Chartered accountant in Australia*, v. 45, May 1975, p. 25-9, 31.

MILLER, MICHAEL H.

PSROs - boon or bust for nursing? *Hospitals*, v. 49, Oct. 1, 1975, p. 81-2, 84.

MILLER, NEAL.

Jensen, Walter. Legal reform of prison industries: new opportunities for marketing managers, by Walter Jensen, Edward M. Mazze and Neal Miller. *American business law journal*, v. 12, Fall 1974, p. 173-80.

MILLER, PETER.

Methods of allocating deductions between foreign and U.S. income - a panel discussion of proposed regulations Section 1.861-8, issued June 18, 1973, by Peter Miller, chairman, Gordon D. Henderson and Thomas E. Jenks. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1733-78.) [751 N]

MILLER, R. B.

Mr. Proxmire and Mr. Reuss talk about banking. *Bankers magazine*, v. 158, Autumn 1975, p. 36-42.

MILLER, RALPH GANO.

Buying closely held stock with tax-deductible dollars. *CLU journal*, v. 29, Jan. 1975, p. 8-16.

ESOPs/stock bonus plans: comments on their past, present and future. *Pension and profit-sharing tax journal*, v. 1, Summer (June) 1975, p. 167-90.

Stock bonus plans have enhanced utility in light of the pension reform laws, by Ralph Gano Miller and L. Frederick Williams. (Compensation) *Journal of taxation*, v. 42, Feb. 1975, p. 87-90.

MILLER, RICHARD B.

ABA at age 100. *Bankers magazine*, v. 158, Autumn 1975, p. 74-7.

Everybody's floating the loan rate. *Bankers magazine*, v. 158, Spring 1975, p. 42-5.

Superbankers of the seventies. *Bankers magazine*, v. 158, Winter 1975, p. 38-49.

MILLER, RICHARD H.

Forward exchange facilities in developing countries. *Finance and development*, v. 12, March 1975, p. 12-15.

MILLER, RICHARD L.

Cases on accountants' liability - some rules of safe practice. *Pennsylvania CPA spokesman*, v. 46, Nov. 1975, p. 7-13.

MILLER, RICHARD S.

Occupational safety and health act of 1970 and the law of torts. *Law and contemporary problems*, v. 38, Summer-Autumn 1974, p. 612-40.

MILLER, ROBERT J.

Intangibles: investment credit and amortization - Disney case, by Robert J. Miller and Richard H. Nimmons. (In Southern California Tax Institute, 26th, University of Southern California Law Center. 1974. *Major tax planning for 1974*. New York, c1974. p. 1115-37.) [750.2 S]

MILLER, RUSSELL R.

Determining the fair market value of a privately owned agency. *Best's review* (Property/liability ed.), v. 76, Oct. 1975, p. 14, 16.

MILLER, STEPHEN M.

Measures of risk aversion: some clarifying comments. *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 299-309.

MILLER, STEPHEN R.

Lessons for future counselling of insurers involving ethics, liabilities, and securities regulation, by Stephen R. Miller and John T. Subak. *Business lawyer*, v. 30, Jan. 1975, p. 387-98.

MILLER, TERRY.

Caveat vendor, by Terry Miller and Lynn Bateman. *Modern data*, v. 7, Nov. 1974, p. 24.

Invitation for bids, by Terry Miller and Lynn Bateman. (Government marketing report) *Modern data*, v. 7, Dec. 1974, p. 21.

Request for proposals: the best bet for federal ADP contracting, by Terry Miller and Lynn Bateman. *Modern data*, v. 8, March 1975, p. 24.

True value through the RFP, by Terry Miller and Lynn Bateman. *Modern data*, v. 8, May 1975, p. 33.

MILLER, TERRY J.

Sobol, Ellis J. Pension reform: its affect on closely held corporations and the self-employed, by Ellis J. Sobol and Terry J. Miller. *Colorado CPA report*, v. 39, Winter 1975, p. 15-31.

MILLER, TIMOTHY L.

EDP - a matter of definition. *Internal auditor*, v. 32, July-Aug. 1975, p. 31-8.

MILLER, VANCE C.

Significant gains. (President's letter) *Journal of property management*, v. 39, Nov.-Dec. 1974, p. 244.

MILLER, WALTER R.

Marketing. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 299-319.) [600 P]

MILLER, WILLIAM B.

Effectiveness reporting from decision-making computer-based systems. *Production and inventory management*, v. 16, Third quarter 1975, p. 10-25.

MILLNAMOW, JAMES.

Word processing - from rough ideas to finished print. (Law office memos) *American Bar Association journal*, v. 61, Aug. 1975, p. 987-9.

MILLS, BRYAN.

How accountants can evaluate the needs for the use of computers or computer services. *International accountant*, v. 44, July-Sept. 1974, p. 69-71.

MILLS, D. QUINN.

Managing human relationships among organizations. *Organizational dynamics*, v. 3, Spring 1975, p. 35-50.

Recent experience with wage and price controls. *Sloan management review*, v. 16, Fall 1974, p. 17-20.

Some lessons of price controls in 1971-1973. *Bell journal of economics*, v. 6, Spring 1975, p. 3-49.

MILLS, EDWIN S.

Environmental quality: the first five years, by Edwin S. Mills and Frederick M. Peterson. *American economic review*, v. 65, June 1975, p. 259-68.

MILLS, ROBERT A.

California's new community property probate legislation. *Community property journal*, v. 2, Fall 1975, p. 225-32, 272.

MILLS, ROBERT B.

Trim shearing costs with better handling. *Automation*, v. 22, Sept. 1975, p. 69-71.

MILLS, TED.

Human resources - why the new concern? *Harvard business review*, v. 53, March-April 1975, p. 120-34.

MILNE, DAVID.

Capital gains tax changes. *British tax review*, no. 4, 1975, p. 213-21.

MILNE, R. J.

Why advertise during a slump? *Management* (Irish), v. 22, March 1975, p. 26-7.

MILLO, RALPH.

Lenrow, Gerald I. Current tax trends in the insurance industry, by Gerald I. Lenrow and Ralph Milo. New York, Coopers & Lybrand, 1974. 32 p. [*400.1]

MILTON, JEFFREY J.

Federal securities aspects of the resort condominium. *St. John's law review*, v. 48, May 1974, p. 933-46.

Resort condominium - a treacherous tax shelter. *Journal of real estate taxation*, v. 2, Winter 1975, p. 200-11.

Rise and fall of public real estate tax shelters, by Jeffrey J. Milton and John J. Mooney. *Journal of real estate taxation*, v. 2, Summer 1975, p. 463-81.

MILUTINOVICH, JUGOSLAV.

Organizing the MIS department, by Yugoslav Milutinovich and Howard A. Kanter. *Journal of systems management*, v. 26, April 1975, p. 36-41.

MINCH, ROLAND.

Chen, Raymond S. Treasury stock method and conventional method in reciprocal stockholdings - an amalgamation: a comment. (Correspondence) *Accounting review*, v. 50, April 1975, p. 359-64.

Petri, Enrico. Treasury stock method and conventional method in reciprocal stockholdings - an amalgamation: a reply, by Enrico Petri and Roland Minch. (Correspondence) *Accounting review*, v. 50, April 1975, p. 365-9.

Reporting income for reciprocal parent-subsidiary stockholdings, by Roland A. Minch and Enrico Petri. *CPA* (NYSS), v. 45, July 1975, p. 36-40.

MINDES, MARVIN W.

Lawyer specialty certification: the monopoly game. *American Bar Association journal*, v. 61, Jan. 1975, p. 42-6.

MINDLIN, SERGIO E.

Interorganizational dependence: a review of the concept and a reexamination of the findings of the Aston group, by Sergio E. Mindlin and Howard Aldrich. *Administrative science quarterly*, v. 20, Sept. 1975, p. 382-92.

ACCOUNTANTS' INDEX 1975

MINERAL EXPLORATION FUNDS

See Funds - Exploration

Taxation, United States - Exploration Funds

MINERAL RIGHTS

Maxwell, Richard C. Some recent mineral-royalty cases - micro-law in a macro-world. *Oklahoma law review*, v. 28, Summer 1975, p. 545-53.

MINETTI, ROBERT.

System achieves optimal staffing, by Robert Minetti and Joseph Hutchinson. (Nursing) *Hospitals*, v. 49, May 1, 1975, p. 61-2, 64.

MINGES, PETER W.

Highlights of the Tax reduction act of 1975, by Peter W. Minges and Charles R. Scheper. (Tax forum) *Woman CPA*, v. 37, July 1975, p. 24-5.

MINGO, JOHN J.

Capital management and profitability of prospective holding company banks. *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 191-203.

Chase, Samuel B. Regulation of bank holding companies, by Samuel B. Chase and John J. Mingo. *Journal of finance*, v. 30, May 1975, p. 281-92.

Heggestad, Arnold A. Capital management by holding company banks, by Arnold A. Heggestad and John J. Mingo. *Journal of business* (U. of Chicago), v. 48, Oct. 1975, p. 500-5.

Regulatory influence on bank capital investment. *Journal of finance*, v. 30, Sept. 1975, p. 1111-21.

MINICH, QUAID.

Energy conservation - or conversation? *Skyscraper management*, v. 60, March/April 1975, p. 11, 33.

Updating of fire and building codes in high-rise buildings. *Skyscraper management*, v. 59, Nov.-Dec. 1974, p. 13-14.

MINICOMPUTER compatible peripherals. (Product update)

Modern data, v. 7, Dec. 1974, p. 49-55.

MINICOMPUTER systems: organization and programming (PDP-11).

Eckhouse, Richard H. Minicomputer systems: organization and programming (PDP-11). Englewood Cliffs, N.J., Prentice-Hall, c1975. 343 p. [203.9 E]

MINIMAL INVENTORY PLAN

See Inventories-Minimal Plan

MINIMIZING TAXES

See Tax Avoidance

MINIMUM fee schedules - the battle and the war: Goldfarb at the Fourth Circuit. *Virginia law review*, v. 60, Dec. 1974, p. 1415-42.

MINIMUM tax reduction: proposed regulations. (Federal taxation) *CPA journal*, v. 45, Jan. 1975, p. 39.

MINING AND METALLURGY

Drechsler, Herbert D. Mining industry and scarcity of minerals, by Herbert D. Drechsler and Malcolm T. Wane. *Columbia journal of world business*, v. 9, Fall 1974, p. 65-70.

Janson, Ernest C. Financial reporting and tax practices in nonferrous mining, by Ernest C. Janson, John A. MacLean and David T. Wright. 3rd ed. New York, Coopers & Lybrand, c1974. 127 p. [280 J]

MINERAL EXPLORATION FUNDS

Sassoon, David M. Financing the mining sector: the bank's role. *Finance & development*, v. 12, Sept. 1975, p. 21-3, 41.

Selected business forecasts for 1975, by S. Fred Singer and others. *Conference Board record*, v. 11, Dec. 1974, p. 33-45.

United States. Dept. of Commerce. Industries keep sharper eye on non-ferrous metal supply. (Industry highlights) *Commerce today*, v. 5, April 28, 1975, p. 18-19.

Accounting

Janson, Ernest C. Financial reporting and tax practices in nonferrous mining, by Ernest C. Janson, John A. MacLean and David T. Wright. 3rd ed. New York, Coopers & Lybrand, c1974. 127 p. [280 J]

Lourens, Roy. Principles, profits - and problems. *South African chartered accountant*, v. 11, May 1975, p. 162-5.

Mayorshi, Frank B. We dig coal, by Frank B. Mayorshi and Kenneth L. Prickett. *Virginia accountant*, v. 27, Sept. 1975, p. 15-22.

Canada

Strain, William J. Stormy weather for the mining industry, by William J. Strain and John A. Broley. *CA magazine* (Can.), v. 106, Jan. 1975, p. 37-42.

Cost accounting

Nethercott, L. J. Full cost accounting in the mining industry. *Australian accountant*, v. 45, Nov. 1975, p. 572-7.

Finance

Janson, Ernest C. Financial reporting and tax practices in nonferrous mining, by Ernest C. Janson, John A. MacLean and David T. Wright. 3rd ed. New York, Coopers & Lybrand, c1974. 127 p. [280 J]

Great Britain

West, Richard. British multinational in hot water. *Business and society review*, Spring 1975, p. 76-9.

Inventories

Janson, Ernest C. Financial reporting and tax practices in nonferrous mining, by Ernest C. Janson, John A. MacLean and David T. Wright. 3rd ed. New York, Coopers & Lybrand, c1974. 127 p. [280 J]

Law

Maxwell, Richard C. Some recent mineral-royalty cases - micro-law in a macro-world. *Oklahoma law review*, v. 28, Summer 1975, p. 545-53.

Strauss, Peter L. Rules, adjudications, and other sources of law in an executive department: reflections on the Interior Department's administration of the mining law. *Columbia law review*, v. 74, Nov. 1974, p. 1231-75.

Philippines

Philippine Institute Of Certified Public Accountants. Preview of 1975: industry prospects. *Accountants' journal* (P.I.), v. 24, no. 4, 1974, entire issue.

Reports and statements

Janson, Ernest C. Financial reporting and tax practices in nonferrous mining, by Ernest C. Janson, John A. MacLean and David T. Wright. 3rd ed. New York, Coopers & Lybrand, c1974. 127 p. [280 J]

Valuation

Paschall, Robert H. Appraisal of mineral-producing properties. *Valuation*, v. 21, Oct. 1974, p. 2-9.

MINING AND METALLURGY, BAUXITE

Gillis, Malcolm. Incidence of world taxes on natural resources with special reference to bauxite, by Malcolm Gillis and Charles E. McLure. *American economic review*, v. 65, May 1975, p. 389-96.

MINING AND METALLURGY, COAL

- Ezra, Derek. Long term planning for coal. *Long range planning*, v. 7, Dec. 1974, p. 21-3.
- Haas, Albert. Switching to coal is buying trouble. *Business and society review*, Winter 1974-75, no. 12, p. 52-7.
- Hill, Robert. Coal: when? where? how? how much? (Washington and the utilities) *Public utilities fortnightly*, v. 96, Sept. 11, 1975, p. 11-12.
- MacNabb, G. M. Energy policy planning: the current environment. *Canadian business review*, v. 2, Autumn 1975, p. 2-6.
- Mayorshi, Frank B. We dig coal, by Frank B. Mayorshi and Kenneth L. Prickitt. *Virginia accountant*, v. 27, Sept. 1975, p. 15-22.
- McNally, Edward T. Cost of coal - a conjecture. *Conference Board record*, v. 12, Jan. 1975, p. 57-9.
- Tomasch, Mark R. Production materials - temporary improvement in 1975. *Automation*, v. 23, Jan. 1975, p. 65-9.
- Whitman, George E. State industry at the crossroads - III. *Certified accountant* (Eng.), Feb. 1975, p. 67-8, 74-6.

MINING AND METALLURGY, COPPER

- McNicol, David L. Two price systems in the copper industry. *Bell journal of economics*, v. 6, Spring 1975, p. 50-73.
- United States. Dept. of Commerce. Industries keep sharper eye on non-ferrous metal supply. (Industry highlights) *Commerce today*, v. 5, April 28, 1975, p. 18-19.

MINING AND METALLURGY, GOLD

- Smith, Paula. Engelhard's gold. *Dun's review*, v. 105, April 1975, p. 43-7, 101-4.

- MINIS move in a rugged world. *Infosystems*, v. 22, April 1975, p. 54-5.

MINISTERS

See Clergy

MINMIER, GEORGE S.

- Garbutt, Douglas. Incremental, planned-programmed and zero-base budgeting, by Douglas Garbutt and George S. Minmier. *Public finance & accountancy* (Eng.), v. 1, Nov. 1974, p. 350-7.

MINNESOTA MINING & MANUFACTURING CO.

- Shift to microfiche benefits service program. *Information and records management*, v. 9, Sept. 1975, p. 36-8.

MINNESOTA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS.

- Linden, Jack. Larry Brown, first graduate of the Minnesota Society's minority scholarship/internship program. (Profile) *Journal of accountancy*, v. 139, April 1975, p. 26, 28, 30-2.

MINNICH, MARLENE K.

- Legal responsibility - unaudited statements. *Ohio CPA*, v. 34, Winter 1975, p. 11-26.

MINORITY ENTERPRISE

See Also Banks And Banking, Minority Banks
Black Capitalism

- Bates, Timothy. Government as financial intermediary for minority entrepreneurs: an evaluation. *Journal of business* (U. of Chicago), v. 48, Oct. 1975, p. 541-57.
- Doctors, Samuel I. Impact of minority banks on communities, by Samuel I. Doctors, Allan R. Drebin and Edward D. Irons. *Bankers magazine*, v. 158, Spring 1975, p. 84-91.
- Edelstein, Robert H. Improving the selection of credit risks: an analysis of a commercial bank minority lending program. *Journal of finance*, v. 30, March 1975, p. 67-55.

- Gibson, Frank K. Trends in the federal employment of blacks, by Frank K. Gibson and Samuel Yeager. *Public personnel management*, v. 4, May-June 1975, p. 189-95.

- Information service provides assistance to minority businesses. *Commerce today*, v. 5, March 31, 1975, p. 11-12.

- Koehn, Hank E. Emerging minority worker. *Journal of systems management*, v. 26, Sept. 1975, p. 6-11.

- Lent, Charles W. Socio-economic assistance program. *Management accounting* (NAA), v. 57, Aug. 1975, p. 11-13, 16.

- Local assistance centers help minority contractors get more construction jobs. (Domestic business report) *Commerce today*, v. 5, June 9, 1975, p. 13.

- Matzner, Hans L. Milwaukee is midwife to shopping complex. *Management accounting* (NAA), v. 56, Feb. 1975, p. 55-6.

- Swinton, David H. Factors affecting the future economic prospects of minorities. *American economic review*, v. 65, May 1975, p. 53-8.

- Tsaklanganos, Angelos A. Social problems and corporate concern: the expanded scope of responsibility. *Akron business and economic review*, v. 5, Winter 1974, p. 10-15.

- Wilkinson, William R. Small Business Administration and energy shortages. *Business lawyer*, v. 30, April 1975, p. 725-61.

MINORITY INTERESTS

- Anderson, John. Consolidated accounts. *Accountant* (Eng.), v. 173, Sept. 18, 1975, p. 333-4.
- Campbell, Ian R. Business valuation: some current thoughts, by Ian R. Campbell and Gary D. Kain. *Canadian tax journal*, v. 23, July-Aug. 1975, p. 373-9.
- Coolidge, H. Calvin. Fixing value of minority interest in a business; actual sales suggest discount as high as 70%. *Estate planning*, v. 2, Spring 1975, p. 138-41.
- Kessler, Mark K. Elimination of minority interests by cash merger: two recent cases. *Business lawyer*, v. 30, April 1975, p. 699-711.

MINTZBERG, HENRY.

- Manager's job: folklore and fact. *Harvard business review*, v. 53, July-Aug. 1975, p. 49-61.

MINUTES

See Also Corporations-Minutes

MIOSSI, ALFRED F.

- International economic trends to watch in 1976. *Conference Board record*, v. 12, Nov. 1975, p. 37-40.

MIRANTI, PAUL J.

- Deutsch, Leonard L. Use of profitability in managing field sales operations, by Leonard L. Deutsch and Paul J. Miranti. New York, Sales Executive Club of New York, c1974. 83 p. (Prepared under the direction of the Research Committee of the Sales Executive Club of N.Y.) [*206.5 D]

MIRSBERGER, GERALD E.

- Does your reader read what you write? Improving writing skills. *Wisconsin CPA*, March 1975, p. 13, 25.

MIRSKY, BURTON M.

- Auerbach, Barry S. REITs: tax considerations in troubled times, by Barry S. Auerbach and Burton M. Mirsky. *Tax adviser*, v. 6, Oct. 1975, p. 582-9.
- REITs: investment adviser as independent contractor. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 211-12.

MIRUS, ROLF.

- Impact of bank portfolio decisions on the balance of payments: the German experience. *Journal of finance*, v. 29, Dec. 1974, p. 1513-22.

ACCOUNTANTS' INDEX 1975

MISCHLEY, WALTER A.

MISCHLEY, WALTER A.

Complex data in a simple graphic formula, by Walter A. Mischley and Norman Spuehler. *Hospitals*, v. 48, Dec. 1, 1974, p. 46-9.

MISCZYNSKI, DEAN.

Hagman, Donald G. Special capital and real estate windfall taxes (SCREWTS) in CANZEUS: a phenomenon, by Donald G. Hagman and Dean Myszynski. *National tax journal*, v. 28, Dec. 1975, p. 437-44.

MISFEASANCE

See Also Commercial Crime
Defalcations
Negligence

MISSILES

See Aerospace Industry

MISSIONS

See Also Churches
Religious Institutions
Synagogues

MISSOURI. UNIVERSITY.

Silvoso, Joseph A. School of accountancy coming to Mizzou. *Asset* (Missouri Society of CPAs), v. 23, Jan.-Feb. 1975, p. 3, 12.

MISUNDERSTANDING over CPP. *Accountant* (Eng.), v. 171, Nov. 21, 1974, p. 696.

MITCHELL, BRIDGER M.

Baer, Walter S. Impact of competition on an independent telephone company, by Walter S. Baer and Bridger M. Mitchell. *Public utilities fortnightly*, v. 96, Oct. 23, 1975, p. 23-9.

MITCHELL, DANIEL J. B.

Price controls and shortages: a note, by Daniel J.B. Mitchell and Ross E. Azevedo. *Journal of business* (U. of Chicago), v. 48, Oct. 1975, p. 571-4.

MITCHELL, DAVID E.

Developments in the Canadian energy scene: prospects and uncertainties. *Canadian business review*, v. 1, Autumn 1974, p. 49-52.

MITCHELL, DIANE.

Person, Marjorie. Distribution centers: the Fort Wayne experience, by Marjorie Wayne and Diane Mitchell. *Business horizons*, v. 18, Aug. 1975, p. 89-95.

MITCHELL, EDWARD J.

Hass, Jerome E. Financing the energy industry, by Jerome E. Hass, Edward J. Mitchell and Bernell K. Stone. Cambridge, Mass., Ballinger Pub. Co., c1974. 138 p. (Report to the Ford Foundation's Energy Policy project.) [*250 Oil 2]

MITCHELL, GEORGE A.

Department of Revenue legislation. *Wisconsin CPA*, March 1975, p. 6-7.
Tax law changes in the cards. (Wisconsin taxation) *Wisconsin CPA*, June 1975, p. 15-16.

MITCHELL, JIM.

Cartano, David. How a Seattle motel maintained business during the energy crisis, by David Cartano and Jim Mitchell. *Motel/ motor inn journal*, v. 38, Dec. 1974, p. 30-4.

How to spread the Christmas spirit and cut costs. *Motel/ motor inn journal*, v. 38, Dec. 1974, p. 8-10, 12.

MITCHELL, JOHN R.

MAS proposal letter. (MAS) *Journal of accountancy*, v. 139, June 1975, p. 38, 40, 42, 44-5.

MITCHELL, MACK.

Manpower and education. (Administrative reviews) *Hospitals*, v. 49, April 1, 1975, p. 69-71.

MITCHELL, TERENCE R.

House, Robert J. Path-goal theory of leadership, by Robert J. House and Terence R. Mitchell. *Journal of contemporary business*, v. 3, Autumn 1974, p. 81-97.

MITCHELL, WILLIAM E.

Setting up a records disposal program. *Practical accountant*, v. 8, July/Aug. 1975, p. 60-1.

MITCHELSON, PETER L.

Blazing new trails with Canada's pension funds. *Pension world*, v. 11, July 1975, p. 38-40, 42, 54.

MITRA, S. K.

Inflation and communication of accounting data. *Management accountant* (India), v. 10, April 1975, p. 243-6.

MITROFF, IAN I.

On management myth-information systems, by Ian I. Mitroff, John Nelson and Richard O. Mason. *Management science*, v. 21, Dec. 1974, p. 371-82.

MITSUBISHI GROUP.

Tindall, Robert E. Mitsubishi Group: world's largest multinational enterprise? *MSU business topics*, v. 22, Spring 1974, p. 27-34.

MITTAL, C. M.

Gupta, K. N. Judging the performance of public sector - need for better norms and suggestions for improvement, by K. N. Gupta and C. M. Mittal. *Chartered accountant* (India), v. 23, Dec. 1974, p. 263-7.

MITTAL, SHRI C. M.

Companies (amendment) act 1974 - a critical review. *Management accountant* (India), v. 9, Oct. 1974, p. 372-5.

MITZNER, PAUL L.

Impact of EEO rulings on the insurance industry. (Methods and management) *Best's review* (Property/liability ed.), v. 75, March 1975, p. 112, 114-15.

MIXSON, PAUL E.

EEC merger groundrules. *Mergers & acquisitions*, v. 9, Winter 1975, p. 19-25.
Three basic approaches to running a European campaign. *Industrial marketing*, v. 60, Aug. 1975, p. 27.

MIYASHITA, SALLY.

Russo, J. Edward. Effective display of unit price information, by J. Edward Russo, Gene Krieser and Sally Miyashita. *Journal of marketing*, v. 39, April 1975, p. 11-19.

MIZRACK, RICHARD.

Recent developments in the extraterritorial application of section 10(b) of the Securities and exchange act of 1934. *Business lawyer*, v. 30, Jan. 1975, p. 367-86.

MOBERG, DENNIS J.

Ramsing, Kenneth D. Motivation, model perversion, and the management science team, by Kenneth D. Ramsing and Dennis J. Moberg. *Interfaces*, v. 5, Nov. 1974, p. 44-7.

MOBILE HOME PARKS

See Also Trailer Parks

Arceri, Ralph J. Mobilehome park. *Management accounting* (NAA), v. 57, Sept. 1975, p. 49-50.

MOBILE HOMES

Roode, Roger L. Repossession ... the easy way out? *Burroughs clearing house*, v. 60, Oct. 1975, p. 20, 40-1.

MOCK, THEODORE J.

Driver, Michael J. Human information processing, decision style theory, and accounting information systems, by Michael J. Driver and Theodore J. Mock. *Accounting review*, v. 50, July 1975, p. 490-508.

MODEL BUSINESS CORPORATION ACT

American Bar Association. Section of Corporation, Banking and Business Law. Committee on Corporate Laws. Report of Committee on Corporate Laws - changes in the Model business corporation act. (Reports and resolutions) *Business lawyer*, v. 30, April 1975, p. 991-8.

American Bar Association. Section of Corporation, Banking and Business Law. Committee on Corporate Laws. Report of Committee on corporate laws: changes in the Model business corporation act. *Business lawyer*, v. 30, Jan. 1975, p. 501-12.

MODEL CHANGES

Robinson, Dwight E. Style changes: cyclical, inexorable, and foreseeable. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 121-31.

MODELS

See Accounting Models
Corporate Models
Decision Models
Financial Models
Investment Models
Mathematical Models
Patterns, Drawings, Models
Stochastic Models

MODIGLIANI, FRANCO.

Alternative investment performance fee arrangements and implications for SEC regulatory policy, by Franco Modigliani and Gerald A. Pogue. *Bell journal of economics*, v. 6, Spring 1975, p. 127-60.

MODULAR ARRANGEMENT OF PREDETERMINED TIME STANDARDS

See Modapts

MOELLER, PHILIP.

Social responsibility hits the dust at Tisch-controlled CNA. *Business and society review*, Fall 1975, p. 87-90.

MOHAN, M. K.

Plant-location - an Indian case study. (Students' section) *Management accountant* (India), v. 10, Jan. 2, 1975, p. 65-7.

MOHIUDDIN, M.

Importance of management accountability in modern industry. *Cost and management* (Bangladesh), v. 1, July-Dec. 1974, p. 17-19.

ACCOUNTANTS' INDEX 1975

MOIR, ROGER J.

Cayman Islands: tax haven or financial centre? *Accountant's magazine* (Scot.), v. 79, May 1975, p. 182-4.

MOKS, ROBERT.

Capital loss carrybacks may produce a 48% tax benefit, by Robert Moks and Thomas Herrara. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 208-9.

MOLDS

See Patterns, Drawings, Models

MOLINARO, C. JOSEPH.

What is a motel worth? *Motel/motor inn journal*, v. 38, Dec. 1974, p. 22, 24.

MOLL, DENNIS B.

O.R. information system implemented, by Dennis B. Moll, Marilyn A. Lande and Joseph J. Buckley. *Hospitals*, v. 49, Jan. 1, 1975, p. 55-60.

MOLLER, GEORGE.

Accountants: aiding and abetting inflation fraud? *Accountants' journal* (P.I.), v. 24, no. 2, 1974, p. 56-61.

MOLLOY, A. P.

Is a reserve fund contribution an expenditure deductible for income tax purposes? (Legal) *Accountants' journal* (N.Z.), v. 53, Oct. 1974, p. 120-1.

MOLLOY, EDMOND S.

Cummings, T. G. Intervention strategies for improving productivity and the quality of work life, by T. G. Cummings, Edmond S. Molloy and Roy H. Glen. (Research) *Organizational dynamics*, v. 4, Summer 1975, p. 52-68.

MOMBACH, GEOFFREY S.

Debt acceleration on transfer of mortgaged property, by Geoffrey S. Mombach and Robert Levin. (Comments) *University of Miami law review*, v. 29, Spring 1975, p. 584-96.

MONCUR, ROBERT H.

Swieringa, Robert J. Relationship between managers' budget-oriented behavior and selected attitude, position, size, and performance measures, by Robert J. Swieringa and Robert H. Moncur. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. Chicago, 1974. p. 194-214.) [*102 C]

MONETARY POLICY

See Also Fiscal Policy
Money

American Bankers Association. Cure-the-economy programs get priority in Congress. Two bills affect banking. *Banking*, v. 67, March 1975, p. 36, 134.

Boland, Thomas E. Asset and risk management. *Journal of commercial bank lending*, v. 57, June 1975, p. 49-55.

Brainard, W. C. Empirical monetary macroeconomics: what have we learned in the last 25 years? By W. C. Brainard and R. N. Cooper. *American economic review*, v. 65, May 1975, p. 167-75.

Branson, William H. Monetarist and Keynesian models of the transmission of inflation. *American economic review*, v. 65, May 1975, p. 115-19.

Dauten, Carl A. Principles of finance, by Carl A. Dauten and Merle T. Welshans. 4th ed. Cincinnati, Southwestern Pub. Co., c1975. 689 p. [205 D]

Davis, Richard G. Monetary and credit restraint in 1973 and early 1974. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 733-41.

- First National Bank Of Chicago. Challenge to economic policy - a report from the First National Bank of Chicago. *Broadcast financial journal*, v. 3, Dec.-Jan. 1975, p. 1, 8-9.
- Fischer, Stanley. Recent developments in monetary theory. *American economic review*, v. 65, May 1975, p. 157-66.
- Freeman, Gaylord. Program to fight inflation. *Broadcast financial journal*, v. 3, Nov. 1974, p. 6-11.
- Hart, G. Arnold. Monetary and credit conditions: inflation and the financial system. *Canadian business review*, v. 1, Autumn 1974, p. 15-17.
- Harvey, John C. Curing monetary inflation. *Financial executive*, v. 43, Feb. 1975, p. 22-5.
- Hauge, Gabriel. Inflation: public enemy no. 1. *Canadian business review*, v. 1, Autumn 1974, p. 10-14.
- Havrilesky, Thomas M. Politicization of monetary policy. (Economist's corner) *Bankers magazine*, v. 158, Spring 1975, p. 101-4.
- Hollensteiner, James A. Inflation or recession? (Money market) *Savings & loan news*, v. 95, Nov. 1974, p. 29.
- Jones, Reginald H. Financial management during inflation. *Financial executive*, v. 43, Feb. 1975, p. 10-15.
- Kalish, Lionel. Monetary and credit restraint in 1973 and early 1974. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 753-5.
- Kane, Edward J. Re-politicization of the Fed. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 743-52.
- Kaufman, Henry. Economic recovery, liquidity and interest rates. *Journal of commercial bank lending*, v. 57, Aug. 1975, p. 2-10.
- Keehn, Richard H. Note on the cost of trade credit and the discriminatory effects of monetary policy. *Journal of finance*, v. 29, Dec. 1974, p. 1581-2.
- Kindleberger, C. P. Quantity and price, especially in financial markets. *Quarterly review of economics and business*, v. 15, Summer 1975, p. 7-19.
- Lombra, Raymond E. Monetary policy and the modeling of money stock determination, by Raymond E. Lombra and Raymond G. Torto. *Quarterly review of economics and business*, v. 15, Summer 1975, p. 71-9.
- Mann, Maurice. Re-politicization of the Fed. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 757-9.
- Massaro, Vincent G. Controlling money in 1975. *Conference Board record*, v. 12, May 1975, p. 10-13.
- McPheters, Lee R. Rule, semirule, and discretion during two decades of monetary policy, by Lee R. McPheters and Milton B. Redman. *Quarterly review of economics & business*, v. 15, Spring 1975, p. 53-64.
- Myddelton, D. R. Government interference in the market economy. *Accountant* (Eng.), v. 172, Feb. 20, 1975, p. 244-7.
- Noyes, Guy E. Monetary policy and banking. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 328-46.) [600 P]
- Okun, Arthur M. What's wrong with the US economy? Diagnosis and prescription. *Quarterly review of economics and business*, v. 15, Summer 1975, p. 21-34.
- Olsen, Leif H. U.S. economic recovery. *Conference Board record*, v. 12, June 1975, p. 30-4.
- Powers, William J. How government policies affect capital investment. *Nation's business*, v. 63, Nov. 1975, p. 67-8.
- Puckett, Richard H. What's happening to floating rate notes? By Richard H. Puckett and Christopher A. Taylor. *Bankers magazine*, v. 158, Summer 1975, p. 57-61.
- Reiersen, Roy L. Financial markets - problems and prospects. *Conference Board record*, v. 11, Dec. 1974, p. 27-32.
- Reuss, Henry S. Shaping banking's future. *Credit and financial management*, v. 77, Sept. 1975, p. 12-13, 34.
- Rosen, Gerald R. Is the Fed too powerful? *Dun's review*, v. 106, Nov. 1975, p. 41-3.
- Rozeff, Michael S. Money supply and the stock market. *Financial analysts journal*, v. 31, Sept.-Oct. 1975, p. 18-20, 22-4, 26, 76.
- Schweiger, Irving. Nineteen seventy-five forecast of gross national product, consumer spending, saving, and housing. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 5-10.
- Schweitzer, Stuart A. Liability management: guilty as charged? *Journal of commercial bank lending*, v. 57, May 1975, p. 30-6.
- Stein, Jerome L. Unemployment, inflation, and monetarism. *American economic review*, v. 64, Dec. 1974, p. 867-87.
- Walinsky, Louis J. Businessman's primer on inflation and social justice. *Business and society review*, Spring 1975, p. 17-24.
- Wallace, William H. Role of the Federal Reserve in the money market. *Cooperative accountant*, v. 27, Winter 1974, p. 2-6, 63.
- Zwick, Burton. Interest-induced wealth effect and the behavior of real and nominal interest rates. *Journal of finance*, v. 29, Dec. 1974, p. 1425-35.
- Brazil**
- Araujo, Jorge Marinho de. Accounting for inflation. *Industrial accountant* (Pakistan), v. 14, Jan.-March 1975, p. 29-40, 28.
- Great Britain**
- Chester, David. Control of the money supply. (Student roundabout) *Accountant* (Eng.), v. 173, Oct. 2, 1975, p. 397-8.
- Shaw, E. R. Development of the London money market. *Accountant* (Eng.), v. 172, March 20, 1975, p. 368-70.
- Indonesia**
- Josodirdjo, Utomo. Indonesian monetary policy or how to curb inflation. *SGV Group journal* (P.I.), no. 4, 1974, p. 2-7.
- International**
- Bowen, Ian. Membership of the Fund. *Finance and development*, v. 12, March 1975, p. 42-6. (Article drafted by Ian Bowen, based on the final chapter of Gold, Joseph *Membership and nonmembership in the International Monetary Fund*.)
- Cutler, David S. SDRs: valuation and interest rate, by David S. Cutler and Dhruva Gupta. *Finance and development*, v. 11, Dec. 1974, p. 18-21.
- Hein, John. Will SDR pricing displace the dollar? *Conference Board record*, v. 12, Aug. 1975, p. 14-17.
- Landau, Peter. Will SDRs become the new supercurrency? *Institutional investor*, v. 9, Aug. 1975, p. 31-4.
- Perry, George L. Understanding world inflation. *American economic review*, v. 65, May 1975, p. 120-4.
- Reiersen, Roy L. Key developments in international money markets. *Canadian business review*, v. 1, Autumn 1974, p. 27-8.
- Roberts, Gary R. Legal problems in the adoption of a crawling peg exchange rate adjustment mechanism. (Notes) *Stanford law review*, v. 27, Jan. 1975, p. 349-85.
- Selden, Richard T. Monetary growth and the long-run rate of inflation. *American economic review*, v. 65, May 1975, p. 125-8.
- Shaw, E. R. World monetary co-operation and reform - stability or collapse? *Accountant* (Eng.), v. 172, March 6, 1975, p. 308-11.
- Witteveen, H. Johannes. Inflation and the international monetary situation. *American economic review*, v. 65, May 1975, p. 108-14.
- Ireland**
- Kenyon, Peter. Green pound saga. *Management* (Irish), v. 21, Oct. 1974, p. 11-12.
- Smith, Louis P. F. What we should do about sterling. *Management* (Irish), v. 22, Jan. 1975, p. 19-22, 24.
- MONEY**
- See Also Cash
Coins And Coinage
Currency
Currency Futures
Decimal Coinage
Foreign Exchange
Liquidity
- Aghevli, Bijan B. Balance of payments and money supply under the gold standard regime: U.S. 1879-1914. *American economic review*, v. 65, March 1975, p. 40-58.

- Barksdale, Hiram C. Causal relationship between money supply and business activity, by Hiram C. Barksdale, Jimmy E. Hilliard and Charles D. DeLorme. *Quarterly review of economics & business*, v. 15, Autumn 1975, p. 79-94.
- Becker, William E. Determination of the United States currency-demand deposit ratio. *Journal of finance*, v. 30, March 1975, p. 57-74.
- Brainard, W. C. Empirical monetary macroeconomics: what have we learned in the last 25 years? By W. C. Brainard and R. N. Cooper. *American economic review*, v. 65, May 1975, p. 167-75.
- Chester, David. Control of the money supply. (Student roundabout) *Accountant* (Eng.), v. 173, Oct. 2, 1975, p. 397-8.
- Chye, Ong Hock. What are Asian dollars? *Singapore accountant*, v. 9, 1974, p. 14-15.
- Dauten, Carl A. Principles of finance, by Carl A. Dauten and Merle T. Welshans. 4th ed. Cincinnati, Southwestern Pub. Co., c1975. 689 p. [205 D]
- Fischer, Stanley. Recent developments in monetary theory. *American economic review*, v. 65, May 1975, p. 157-66.
- Harvey, John C. Curing monetary inflation. *Financial executive*, v. 43, Feb. 1975, p. 22-5.
- Holland, F. A. Introduction to process economics, by F.A. Holland, Frank Alfred Watson and John Keith Wilkinson. New York, John Wiley & Sons, c1974. 290 p. (Appendices (p. 247-81): 1. Money tables. 2. Statistical data.) [205.2 H]
- Jansson, Solveig. How cash managers are playing it safe. *Institutional investor*, v. 9, March 1975, p. 37-40, 42.
- Klein, Benjamin. Competitive interest payments on bank deposits and the long-run demand for money. *American economic review*, v. 64, Dec. 1974, p. 931-49.
- Koot, Ronald S. Factor analytic approach to an empirical definition of money. *Journal of finance*, v. 30, Sept. 1975, p. 1081-9.
- Massaro, Vincent G. Controlling money in 1975. *Conference Board record*, v. 12, May 1975, p. 10-13.
- Meyer, Paul A. Keynes-Friedman money demand function, by Paul A. Meyer and John A. Neri. *American economic review*, v. 65, Sept. 1975, p. 610-23.
- Nicholls, F. A. Liquidity and profit. *Certified accountant* (Eng.), March 1975, p. 153-4, 157.
- Paton, William A. Sensitivity to dollar devaluation - bane or blessing? *Michigan CPA*, v. 26, Jan.-Feb. 1975, p. 9-11.
- Rise and rise of the money supply. (Economic trends) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 17.
- Rosier, K. J. Quantity of money. (Mainly for students) *International accountant*, v. 44, July-Sept. 1974, p. 88-90.
- Rozeff, Michael S. Money supply and the stock market. *Financial analysts journal*, v. 31, Sept.-Oct. 1975, p. 18-20, 22-4, 26, 76.
- Shaw, E. R. London's complementary money markets. *Accountant* (Eng.), v. 172, June 26, 1975, p. 819-22.
- Slovin, Myron B. Structural shift in the demand for money, by Myron B. Slovin and Marie Elizabeth Sushka. *Journal of finance*, v. 30, June 1975, p. 721-31.
- Smart, P. E. Money transmission - today and tomorrow. *Accountant* (Eng.), v. 171, Dec. 19/26, 1974, p. 825-6.
- Speiser, Stuart M. Abolish paper money and eliminate most crime. *American Bar Association journal*, v. 61, Jan. 1975, p. 47-9.
- Want to invest in coins? Prepare for a rip-off *Medical economics*, v. 52, April 14, 1975, p. 202-4, 209, 215, 218, 220.
- Wilbratte, Barry J. Some essential differences in the demand for money by households and by firms. *Journal of finance*, v. 30, Sept. 1975, p. 1091-9.

Great Britain

- Oetking, Robert. Sterling's status and English law. *Bankers monthly*, v. 92, April 15, 1975, p. 26, 28-9.
- Shaw, E. R. Development of the London money market. *Accountant* (Eng.), v. 172, March 20, 1975, p. 368-70.

International

- Asher, Joe. For Europe's international money markets, 1975 is a year of rebuilding. *Banking*, v. 67, June 1975, p. 27-30, 74, 76, 78.

- Bowen, Ian. Membership of the Fund. *Finance and development*, v. 12, March 1975, p. 42-6. (Article drafted by Ian Bowen, based on the final chapter of Gold, Joseph *Membership and nonmembership in the International Monetary Fund*.)
- Cutler, David S. SDRs: valuation and interest rate, by David S. Cutler and Dhruva Gupta. *Finance and development*, v. 11, Dec. 1974, p. 18-21.
- Hein, John. Will SDR pricing displace the dollar? *Conference Board record*, v. 12, Aug. 1975, p. 14-17.
- Lewis, Kenneth A. Empirical issues in the demand for currency: a multinational study, by Kenneth A. Lewis and Francis F. Breen. *Journal of finance*, v. 30, Sept. 1975, p. 1065-79.
- Reiersen, Roy L. Key developments in international money markets. *Canadian business review*, v. 1, Autumn 1974, p. 27-8.
- Roberts, Gary R. Legal problems in the adoption of a crawling peg exchange rate adjustment mechanism. (Notes) *Stanford law review*, v. 27, Jan. 1975, p. 349-85.
- Shaw, E. R. World monetary co-operation and reform - stability or collapse? *Accountant* (Eng.), v. 172, March 6, 1975, p. 308-11.

MONEY MARKET

See Currency Futures

MONOPOLIES

See Also Antitrust

- Cartels
- Competition
- Consolidations And Mergers
- Holding Companies And Subsidiaries

- Areeda, Phillip. Predatory pricing and related practices under section 2 of the Sherman act, by Phillip Areeda and Donald F. Turner. *Harvard law review*, v. 88, Feb. 1975, p. 697-733.
- Baker, Donald I. Competition and regulation: Charles River Bridge recrossed. *Cornell law review*, v. 60, Jan. 1975, p. 159-82.
- Bateman, Fred. Market structure before the age of big business: concentration and profit in early Southern manufacturing, by Fred Bateman and Thomas Weiss. *Business history review*, v. 49, Autumn 1975, p. 312-36.
- Biddle, A. G. W. Federal legislation on antitrust and monopoly: improvements needed. *Computers and people*, v. 24, Oct. 1975, p. 10-15.
- Bock, Betty. Notes on the future of competition. *Conference Board record*, v. 12, March 1975, p. 28-34.
- Carlson, Raymond M. IBM and the maintenance of monopoly power: or an economic analysis of the market for general purpose electronic digital computer systems, by Raymond M. Carlson and Bernard Wehrmann. *Computers and people*, v. 24, Feb. 1975, p. 7-27.
- Clearwater, Keith I. Antitrust challenges facing cooperatives. *Cooperative accountant*, v. 28, Fall 1975, p. 2-15.
- Computer Industry Association. Telex vs. IBM decision: the Appellate Court reversal. *Computers and people*, v. 24, April 1975, p. 11-13.
- Dawson, Glenn E. Is IBM a monopolist? *Infosystems*, v. 22, May 1975, p. 33-5.
- Gardner, W. David. Denver judgment weakens most cases against IBM. (News in perspective) *Datamation*, v. 21, March 1975, p. 99-101, 105.
- Gun'em down, cut'em up... Justice goes after two biggies. *Infosystems*, v. 22, May 1975, p. 31-3.
- Kayton, Irving. Fraud in patent procurement: genuine and sham charges, by Irving Kayton, John F. Lynch and Richard H. Stern. *George Washington law review*, v. 43, Nov. 1974, p. 1-151.
- Larkin, Edward P. Seeds of future shock. *Public utilities fortnightly*, v. 95, April 10, 1975, p. 21-4.
- Legal developments in marketing. *Journal of marketing*, v. 39, Jan. 1975, p. 93-104.

- Loevinger, Lee. Morality of mergers. *Mergers & acquisitions*, v. 10, Spring 1975, p. 16-30.
- Markovits, Richard S. Some preliminary notes on the American antitrust laws' economic tests of legality. *Stanford law review*, v. 27, Feb. 1975, p. 841-58.
- Meyer, Robert A. Monopoly pricing and capacity choice under uncertainty. *American economic review*, v. 65, June 1975, p. 326-37.
- Monson, Daniel L. Can cooperatives survive in the 1980's without Capper-Volstead? *Cooperative accountant*, v. 28, Fall 1975, p. 16-33.
- Posner, Richard A. Antitrust policy and the Supreme Court: an analysis of the restricted distribution, horizontal merger and potential competition decisions. *Columbia law review*, v. 75, March 1975, p. 282-327.
- Rubin, Sander. IBM and the structure of the industry: supervision is better than regulation. *Datamation*, v. 21, Sept. 1975, p. 99-101.
- Spiegel, John W. Telex v. IBM: Monopoly pricing under section 2 of the Sherman act. (Notes) *Yale law journal*, v. 84, Jan. 1975, p. 558-83.
- Thompson, Mayo J. Monopoly, competition, and free enterprise: toward an economic point of no return? *George Washington law review*, v. 42, Aug. 1974, p. 901-20.
- Werner, Ray O. Legal developments in marketing, edited by Ray O. Werner. *Journal of marketing*, v. 39, Oct. 1975, p. 74-90.
- MONROE, J. G.**
Untaxed instruments and exemptions, by J. G. Monroe and R. S. Nock. (Stamp duties) *British tax review*, no. 1, Jan.-Feb. 1975, p. 19-39.
- MONSON, DANIEL L.**
Can cooperatives survive in the 1980's without Capper-Volstead? *Cooperative accountant*, v. 28, Fall 1975, p. 16-33.
- MONSON, ROBERTA A.**
POMR and the physician. (Medical records) *Hospitals*, v. 49, April 16, 1975, p. 51-3.
- MONTALTO, JAMES J.**
Getting the most out of your architect. *Veterinary economics*, v. 16, April 1975, p. 52, 54, 56, 58, 60-1.
- MONTANGE, CHARLES H.**
Comparative approaches to liability for medical maloccurrences. (Notes) *Yale law journal*, v. 84, April 1975, p. 1141-63.
- MONTE CARLO PROCESS**
Cargill, Thomas F. Temporal price behavior in commodity futures markets, by Thomas F. Cargill and Gordon C. Rausser. *Journal of finance*, v. 30, Sept. 1975, p. 1043-53.
- Davis, K. R. Cash budget simulation for independent insurance agents, by K. R. Davis, B. W. Taylor and E. J. Leverett. *Best's review* (Property/liability ed.), v. 76, June 1975, p. 26, 28, 30.
- Hayes, Robert H. Incorporating risk aversion into risk analysis. *Engineering economist*, v. 20, Winter 1975, p. 99-121.
- King, E. P. Alternative to Monte Carlo sampling in stochastic models, by E.P. King, C.B. Sampson and L.L. Simms. *Management science*, v. 21, Feb. 1975, p. 649-57.
- Lloyd, William P. Note on the use of the two-stage least squares estimator in financial models. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 143-9.
- Scott, David F. Financial planning in a simulation framework, by David F. Scott and Laurence J. Moore. *Atlanta economic review*, v. 25, May-June 1975, p. 10-14.
- MONTGOMERY, DAVID B.**
New product distribution: an analysis of supermarket buyer decisions. *Journal of marketing research*, v. 12, Aug. 1975, p. 255-64.
- MONTGOMERY, DOUGLAS C.**
Economic design of fraction defective control charts, by Douglas C. Montgomery, Russell G. Heikes and Joseph F. Mance. *Management science*, v. 21, July 1975, p. 1272-84.
- MONTGOMERY, ROBERT HIESTER.**
Krzystofik, Anthony T. Robert Hiester Montgomery. (Profile) *Accounting historian*, v. 2, Fall 1975, p. 8.
- MONTGOMERY WARD & CO., INC.**
New headquarters, new ideas, new systems. *Information & records management*, v. 9, Oct. 1975, p. 22-8.
- MOODY, ANN.**
Private foundations - a bear by the tail. (Tax forum) *Woman CPA*, v. 37, Oct. 1975, p. 18-19.
- MOODY, MICHAEL C.**
FIA/AFM: a method of premium comparison. *Risk management*, v. 22, March 1975, p. 16-19.
- MOONEY, JOHN J.**
Milton, Jeffrey J. Rise and fall of public real estate tax shelters, by Jeffrey J. Milton and John J. Mooney. *Journal of real estate taxation*, v. 2, Summer 1975, p. 463-81.
- MOONEY, JOHN W.**
Organized program maintenance. *Datamation*, v. 21, Feb. 1975, p. 63-4.
- MOORE, BRUCE.**
H.R. 10 plans under the 1974 pension reform law. *Tax adviser*, v. 6, 1975, p. 9-15.
- MOORE, CORDELL B.**
Furst, John S. Valuation of closely held corporate stock, by John S. Furst and Cordell B. Moore. New York, Coopers & Lybrand, c1975. 24 p. (C & L reports to management .) [*724 F]
- MOORE, DAVID J.**
Tax allocation: is the deferral method still appropriate? (Research) *CA magazine* (Can.), v. 106, April 1975, p. 53-5.
- MOORE, E. V.**
President's message. *Louisiana CPA*, v. 34, Winter 1974-75, p. 6-7.
- MOORE, J. ALFORD.**
Clinic with a basement upstairs. *Veterinary economics*, v. 15, Oct. 1974, p. 39-43.
- MOORE, LAURENCE J.**
Lee, Sang M. Optimizing university admissions planning: reply to comment, by Sang M. Lee and Laurence J. Moore. *Decision sciences*, v. 6, Jan. 1975, p. 192-3.
- Scott, David F. Financial planning in a simulation framework, by David F. Scott and Laurence J. Moore. *Atlanta economic review*, v. 25, May-June 1975, p. 10-14.
- MOORE, MICHAEL L.**
Curtis, Sally Morrow. Tax-free redemption of stock should be considered in estate plan of owner of close corporation, by Sally Morrow Curtis and Michael L. Moore. *Estate planning*, v. 2, Autumn 1974, p. 32-6.

Discharge of partnership indebtedness: stackhouse muddies the water, by Michael L. Moore and Kenneth Heller. *Tax adviser*, v. 6, March 1975, p. 134-8.
 Management changes and discretionary accounting decisions. *Journal of accounting research*, v. 11, Spring 1973, p. 100-7.

MOORE, RICHARD A.

Computer generated documentation, by Richard A. Moore, Benjamin F. Rose and Thomas J. Koger. *Journal of accountancy*, v. 139, June 1975, p. 82-90.

MOORE, RICHARD G.

Computer update: 1975. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 57-72.

MOORE, S. C.

Approximating the behavior of nonstationary single-server queues. *Operations research*, v. 23, Sept.-Oct. 1975, p. 1011-32.

MORAN, WILLIAM T.

Consumer nondurables: a new chapter opens. *Conference Board record*, v. 12, Nov. 1975, p. 57-60.

MORANO, ALFRED P.

Operating statistics - how does your firm measure up. (Management of an accounting practice) *Massachusetts CPA review*, v. 49, March-April 1975, p. 33.

MORATO, RENE.

Technology report: computers and the 100-room property. *Hospitality (Food and lodging)*, v. 14, Aug. 1975, p. L40-L41.

MORCOMBE, ERIC.

Club accounting and auditing. *Chartered accountant in Australia*, v. 45, June 1975, p. 11-15. (Includes internal control questionnaire: poker machines.)

MORE about NACIS. *Credit and financial management*, v. 77, April 1975, p. 14-16.

MORE ruling requests to be discussed with practitioners. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 20-1.

MOREIN, JOSEPH A.

Shift from brand to product line marketing. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 56-64.

MOREY, RICHARD S.

FDA publicity against consumer products - time for statutory revitalization? *Business lawyer*, v. 30, Nov. 1974, p. 165-78.
 Mandatory occupational safety and health standards - some legal problems. *Law and contemporary problems*, v. 38, Summer-Autumn 1974, p. 584-611.

MORGAN, W. H.

Making money in auditing, by W. H. Morgan and A. S. Omler. (Practitioners forum) *Accountants' journal (N.Z.)*, v. 53, Dec. 1974, p. 204.
 Metric stationery - part 2, by W. H. Morgan and A. S. Omler. (Practitioners forum) *Accountants' journal (N.Z.)*, v. 53, Sept. 1974, p. 82-3.
 Practitioner and industrial relations, by W. H. Morgan and A. S. Omler. (Practitioners forum) *Accountants' journal (N.Z.)*, v. 53, Oct. 1974, p. 115.
 Subjective elements in a fee. (Practitioners forum) *Journal of accountancy*, v. 139, March 1975, p. 91-3. (Reprinted from *Accountants' journal (N.Z.)*, v. 52, April 1974.)

MORGENSON, DAVID L.

Reilly, Frank K. Predictive ability of alternative parts of interim financial statements, by Frank K. Reilly, David L. Morgenson and Marilyn West. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*, 1974, p. 105-31.) [*102 C]

MORGENSTERN, OSKAR.

Does GNP measure growth and welfare? *Business and society review*, Fall 1975, p. 23-31.

MORGENSTERN, WALTER W.

Delphi method and its application to pharmaceutical research. *Business and public-administration student review*, v. 10, Spring 1974, p. 25-34.

MORIARTY, SHANE.

Another approach to allocating joint costs. *Accounting review*, v. 50, Oct. 1975, p. 791-5.

MORIARTY, MARK.

Cross-sectional, time-series issues in the analysis of marketing decision variables. *Journal of marketing research*, v. 12, May 1975, p. 142-50.

MORIARTY, MICHAEL J.

Comparison of United States and foreign condominiums. *St. John's law review*, v. 48, May 1974, p. 1011-27.

MORIMIYA, YASUSHI.

Patterns of risk treatment and the Japanese method of handling risk. *Best's review (Property/liability ed.)*, v. 76, July 1975, p. 51-4.

MORISON, A. M. C.

Model for accounting for inflation. *Accounting and business research (Eng.)*, v. 4, Winter 1974, p. 41-52.

MORISON, THOMAS L.

McCarthy, Thomas J. Controlling and accounting for supplies, by Thomas J. McCarthy and Thomas L. Morison. New York, National Association of Accountants, c1975. 55 p. (First in a series designed to replace *Accounting practice reports*, nos. 1-16 initially issued as separate sections of the *NAA bulletin*.) [*142.4 M]

MORITA, AKIO.

Moving up in marketing by getting down to basics. (Company case) *Conference Board record*, v. 11, Dec. 1974, p. 46-9.

MORITZ, FREDERICK G.

Conventional magnetic tape equipment. *Modern data*, v. 8, March 1975, p. 51-5.

MORLAND, D. P.

Accounting for goodwill - its significance and treatment. *Accountant (Eng.)*, v. 172, March 13, 1975, p. 340-4.

MORPETH, D. S.

Professional independence. *Accountant (Eng.)*, v. 171, Nov. 21, 1974, p. 683-5.

MORRILL, EDGAR M.

Transactional modeling - a new tool for financial planners, by Edgar M. Morrill and Robert M. Wilson. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 339-49.) [110 H]

MORRIS, FRANK E.

Role of the Eurodollar, by Frank E. Morris and Jane S. Little. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 98-125.) [600 P]

MORRIS, G. K.

Forecasting the impact of social change. *Long range planning*, v. 8, June 1975, p. 64-71.

MORRIS, HAL.

ABA ponders inflation. *Burroughs clearing house*, v. 59, Dec. 1974, p. 17-19, 44, 46.

MORRIS, J. H.

How to organize yourself for national accounts selling. *Sales management*, v. 113, Dec. 9, 1974, p. 29-31.

MORRIS, J. R. P.

Commentary on the Income tax act - 1975. *South African chartered accountant*, v. 11, July 1975, p. 227-30.

MORRIS, J. R. S.

Audit of energy. *Accountant* (Eng.), v. 173, Oct. 2, 1975, p. 378-9.

MORRIS, J. W.

Systems approach to forms management. *Information & records management*, v. 9, Nov. 1975, p. 32, 34.

MORRIS, JACKSON L.

How to draft condominium registrations: a checklist. *Securities regulation law journal*, v. 3, Summer 1975, p. 157-71.

MORRIS, JAMES R.

Application of the decomposition principle to financial decision models. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 37-65.

Logarithmic investor's decision to acquire costly information. *Management science*, v. 21, Dec. 1974, p. 383-91.

MORRIS, NORMAN.

Auditing the personnel function. *Internal auditor*, v. 32, March-April 1975, p. 25-31.

MORRIS, R. C.

Evidence of the impact of inflation accounting on share prices. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 82-90.

Manipulation of earnings figures in the United Kingdom, by R. C. Morris and G. H. Breakwell. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 177-84.

MORRIS, RICHARD C.

Financial reporting problems of multinational companies. *Accountant's magazine* (Scot.), v. 79, Sept. 1975, p. 317-20.

MORRIS, RICHARD D.

Miller, Malcolm C. Lease reporting labyrinth, by Malcolm C. Miller and Richard D. Morris. (Points from published accounts) *Chartered accountant in Australia*, v. 45, May 1975, p. 25-9, 31.

MORRIS, THOMAS D.

National productivity: dimensions and directions. *Federal accountant*, v. 24, March 1975, p. 13-20.

MORRIS, WILLIAM R.

Federal income tax and the American Indian. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 734-5.

MORRISON, ERMA PATTERSON.

Luscome, Nelson. That's why the lady is a president. *CA magazine* (Can.), v. 106, Feb. 1975, p. 15-17.

MORRISON, MICHAEL D.

Legislation: 17 Okla. Stat. 151 - is it special legislation? (Notes and comments) *Oklahoma law review*, v. 28, Winter 1975, p. 165-73.

MORRISON, RALPH J.

Needed: business-oriented systems analysts. *Infosystems*, v. 22, Sept. 1975, p. 48-9.

MORRISON, RUSSELL J.

Musings of a portfolio manager. *Financial analysts journal*, v. 31, May-June 1975, p. 37-40.

MORRISON, T. R.

Inventory theory applied to multi-location problems. *Production and inventory management*, v. 15, no. 4, 1974, p. 25-40.

MORRISON, TIM.

Care and handling of magnetic tape. *Data management*, v. 13, Oct. 1975, p. 27-30.

MORRISON, WILLIAM L.

Tax problems in corporate acquisitions other than reorganizations - from the buyer's point of view. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 843-63.

MORROW, ROBERT D.

Direct foreign investment in the U.S.: investment motivation. *Atlanta economic review*, v. 25, Sept.-Oct. 1975, p. 21-5.

MORSE, CHANDLER.

Making science and technology for LDCs. *Columbia journal of world business*, v. 10, Spring 1975, p. 51-7.

MORSE, ELLSWORTH H.

Accounting and auditing act of 1950 - its current significance to GAO. *GAO review*, v. 10, Summer 1975, p. 23-31.

Current significance of the Accounting and auditing act of 1950. *Federal accountant*, v. 24, Sept. 1975, p. 2-10.

Government corporation control legislation of 1945. *GAO review*, v. 10, Fall 1975, p. 11-22.

MORSE, WAYNE J.

Jaggi, Bikki. Toward a model for human resource valuation: a reply, by Bikki Jaggi and Hon-Shiang Lau. (Correspondence) *Accounting review*, v. 50, April 1975, p. 348-50.

Probabilistic bidding models: a synthesis. *Business horizons*, v. 18, April 1975, p. 67-74.

Toward a model for human resource valuation: a comment. (Correspondence) *Accounting review*, v. 50, April 1975, p. 345-7.

MORTGAGE-BACKED SECURITIES

See Securities--Mortgage-Backed

MORTGAGE BANKERS

Bates, Robert C. Title companies provide wide range of services for mortgage banker. *Mortgage banker*, v. 35, Aug. 1975, p. 17-18.

Blood, Roger. Private insurer deemed partner to mortgage banker. *Mortgage banker*, v. 35, May 1975, p. 48-52.

Ehlers, Robert J. Mortgage banking firm uses computer as tool for survival and expansion. *Mortgage banker*, v. 35, June 1975, p. 18-21.

Hodges, Allan A. Environmental checklist aids mortgage bankers in project reviews. *Mortgage banker*, v. 35, Sept. 1975, p. 7-8, 10, 14, 16.

- Hodges, Allan A. Key role seen for mortgage banker in environmental and land use control. *Mortgage banker*, v. 35, Sept. 1975, p. 17-18, 20, 22.
- Kinney, James M. Non-emotional approach vital to mortgage market success. *Mortgage banker*, v. 35, June 1975, p. 5-8.
- Matthews, Trevvett. Mortgage banking heads towards specialized accounting. *Mortgage banker*, v. 35, June 1975, p. 31-3, 35-6.
- Matthews, Trevvett. Possible GNMA futures market should alert mortgage bankers to workings of commodity exchanges. *Mortgage banker*, v. 35, July 1975, p. 11, 14, 16-18.
- Mortgage Bankers Association. Mortgage market trends. *Mortgage banker*, v. 35, June 1975, p. 25-8.
- Rhoades, Stephen A. Effect of bank-holding-company acquisitions of mortgage bankers on mortgage lending activity. *Journal of business* (U. of Chicago), v. 48, July 1975, p. 344-8.
- Sadler, Linda A. Coastal management programs involve developers, mortgage bankers. *Mortgage banker*, v. 35, Sept. 1975, p. 49-52.

Accounting

- American Institute Of Certified Public Accountants. Accounting Standards Division. Accounting practices in the mortgage banking industry. New York, 1974. 39 p. (*Statement of position*, 74-12, Dec. 30, 1974.) [*111.1 A]

MORTGAGE BANKERS ASSOCIATION.

- Mortgage market trends. *Mortgage banker*, v. 35, June 1975, p. 25-8.
- Rothchild, Kennon V. Rothchild presents MBA views on HUD management. *Mortgage banker*, v. 35, April 1975, p. 36-7.

MORTGAGE COMPANIES

- Brussat, William K. A-95 review system can be asset to mortgage banker, not obstacle. *Mortgage banker*, v. 35, Nov. 1974, p. 30, 34-6.
- Ehlers, Robert J. Mortgage banking firm uses computer as tool for survival and expansion. *Mortgage banker*, v. 35, June 1975, p. 18-21.
- Hines, Mary Alice. Data shows sponsorship affects REIT profitability. *Mortgage banker*, v. 35, May 1975, p. 38, 40, 42, 44, 47.
- Levesque, J. R. Merchant banks, REITs and MICs: emerging institutions in the financial sector. *Canadian business review*, v. 1, Autumn 1974, p. 18-21.
- McConnell, John J. Profit/loss evaluation model has varied applications, part 2. *Mortgage banker*, v. 35, May 1975, p. 12-15, 17.

Accounting

- Matthews, Trevvett. Mortgage banking heads towards specialized accounting. *Mortgage banker*, v. 35, June 1975, p. 31-3, 35-6.

Finance

- Hall, Cary H. Draw inspector can be early warning against problem construction loans. *Mortgage banker*, v. 36, Oct. 1975, p. 101-4.
- Knowlton, Robert D. Mortgage bankers need cautious approach to conventional loans. *Mortgage banker*, v. 36, Oct. 1975, p. 52-3, 55, 62, 64.
- Nathan, Larry R. Intermediate-term commercial loan seen as new avenue for mortgage bankers. *Mortgage banker*, v. 36, Oct. 1975, p. 66-70.

Taxation

See Taxation, United States-Mortgage Companies

MORTGAGE INVESTMENT TRUSTS

See Real Estate Investment Trusts

MORTGAGE LOAN SERVICING DEPARTMENTS

- Mendel, John C. Mathematical evaluation helps gauge servicing value. *Mortgage banker*, v. 35, May 1975, p. 5-6, 10-11.
- Wofford, Larry E. Analyzing the residential mortgage loan portfolio - a suggested approach, by Larry E. Wofford and David P. Higgins. *REIT review*, v. 3, Fall 1975, p. 15-27.

Valuation

- American Institute Of Certified Public Accountants. Accounting Standards Division. Accounting practices in the mortgage banking industry. New York, 1974. 39 p. (*Statement of position*, 74-12, Dec. 30, 1974.) [*111.1 A]

- MORTGAGE market trends. *Mortgage banker*, v. 35, Feb. 1975, p. 29-32.

- MORTGAGEE'S right to rents and profits following a petition in bankruptcy. (Comments) *Iowa law review*, v. 60, June 1975, p. 1388-1400.

MORTGAGES

- Azrack, Joseph F. Pension fund manager's investment strategy today: equity, mortgages or what? (Fresh look at real estate) *Pension world*, v. 11, April 1975, p. 21-3, 25, 65.
- Basinger, Albert. Insufficient data can jeopardize acceptance of loan packages. *Mortgage banker*, v. 35, Dec. 1974, p. 19-20, 22-3.
- Berry, Haskell. Expert answers the Pension World's 5 key questions. (Fresh look at real estate) *Pension world*, v. 11, April 1975, p. 28-30.
- Blumenfeld, Philip M. Saving problem loans on residential income properties. *Real estate review*, v. 5, Summer 1975, p. 58-62.
- Chapter XII bankruptcy: a grim case in Atlanta. (Real estate) *Business week*, Nov. 3, 1975, p. 70-1.
- Durst, David R. Ohio second mortgage lending. *Akron business and economic review*, v. 6, Fall 1975, p. 17-23.
- Dyl, Edward A. Prepayment penalties ... are they adequate? *Burroughs clearing house*, v. 59, March 1975, p. 20-1, 59.
- Fegan, Thomas H. Condominium financing. *St. John's law review*, v. 48, May 1974, p. 799-816.
- Friedman, Jack P. Valuation of encumbered acreage. *Appraisal journal*, v. 43, July 1975, p. 410-20.
- Gose, John A. Real estate financing techniques: what now? By John A. Gose, Brian J. Strum and Robert M. Zinman. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 617-38.
- Hines, Mary Alice. REIT crisis of 1974: where do we go from here? *Mortgage banker*, v. 35, Nov. 1974, p. 57-61.
- Jacobs, Steven. Is there a future for a mortgage futures market? By Steven Jacobs and James R. Kozuch. *Real estate review*, v. 5, Spring 1975, p. 109-113.
- Kinney, James M. Adequate controls, complete hedging needed to minimize mortgage market losses. *Mortgage banker*, v. 35, July 1975, p. 33, 35-6, 38-9.
- Madway, David M. Mortgage forms and foreclosure practices: time for reform, by David M. Madway and Daniel D. Pearlman. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 560-8.
- Matthews, Trevvett. Electronic funds transfer an economical move for mortgage bankers, others. *Mortgage banker*, v. 36, Oct. 1975, p. 93-5.
- Mead, William B. Unreal crisis in real estate. *Money*, v. 3, Dec. 1974, p. 34-7.
- Mombach, Geoffrey S. Debt acceleration on transfer of mortgaged property, by Geoffrey S. Mombach and Robert Levin. (Comments) *University of Miami law review*, v. 29, Spring 1975, p. 584-96.
- Mortgage market trends. *Mortgage banker*, v. 35, Feb. 1975, p. 29-32.
- Mortgagee's right to rents and profits following a petition in bankruptcy. (Comments) *Iowa law review*, v. 60, June 1975, p. 1388-1400.

- Nadler, Paul S. Prospects for housing, thrift institutions. *Bankers monthly*, v. 92, Jan. 15, 1975, p. 14-16, 38.
- Quinlan, Elsie M. Sale-leaseback: bona fide transaction or mortgage? (Legal corner) *Real estate review*, v. 5, Spring 1975, p. 26-7.
- Reid, Norman M. Mortgage creditworthiness is most important underwriting evaluation. *Mortgage banker*, v. 35, Jan. 1975, p. 35-8.
- Robertson, Wyndham. How the bankers got trapped in the REIT disaster. *Fortune*, v. 91, Mar. 1975, p. 113-15, 168-9, 172-6.
- Rosen, Kenneth T. Mortgage market: high time America's pension funds moved in. *Pension world*, v. 11, Sept. 1975, p. 19, 22, 24-5, 67-8.
- Sandor, Richard L. Determinants of mortgage risk premiums: a case study of the portfolio of a savings and loan association, by Richard L. Sandor and Howard B. Sosin. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 27-38.
- Shank, Andrew G. Pension funds show new interest in mortgage market investments. *Mortgage banker*, v. 36, Oct. 1975, p. 28, 30, 33.
- Smith, Charles C. Permanent mortgage loan commitment, by Charles C. Smith and Harold A. Lubell. (Real estate financing) *Real estate review*, v. 4, Winter 1975, p. 7-10.
- Starke, John W. Pricing policy needed to cope with increase in spot loan competition. *Mortgage banker*, v. 36, Oct. 1975, p. 35, 37-8, 40.
- Steele, Robert A. Application of equity yield analyses in appraisal reports. *Appraisal journal*, v. 43, April 1975, p. 194-201.
- Strattman, Marvin. Complete loan packaging needed for secondary market. *Mortgage banker*, v. 35, Nov. 1974, p. 38-41.
- Troxel, Jay C. Rates: capitalization and interest. *Appraisal journal*, v. 43, Jan. 1975, p. 7-16.
- Tucker, Donald P. Variable-rate graduated-payment mortgage. *Real estate review*, v. 5, Spring 1975, p. 71-80.
- Tucker, Stefan F. Tax aspects of real estate in trouble. *Real estate review*, v. 5, Fall 1975, p. 47-55.
- von Furstenberg, George M. Home mortgage delinquencies: a cohort analysis, by George M. von Furstenberg and R. Jeffery Green. *Journal of finance*, v. 29, Dec. 1974, p. 1545-8.
- Wiggin, Charles E. Doing business in the secondary mortgage market. *Real estate review*, v. 5, Summer 1975, p. 84-95.
- Zinman, Robert M. Condominium investments and the institutional lender - a review. *St. John's law review*, v. 48, May 1974, p. 749-98.
- Accounting**
- AICPA's position paper on mortgage banking accounting. (News report) *Journal of accountancy*, v. 139, March 1975, p. 27.
- Friedman, Jack P. How to value variable payment mortgages. *Real estate review*, v. 5, Fall 1975, p. 92-6.
- Stinson, C. David. Trusts: requiring mortgage loan escrow holders to account for profits earned on tax and insurance prepayments. (Notes and comments) *Oklahoma law review*, v. 28, Winter 1975, p. 213-22.
- Canada**
- Poapst, J. V. Canada plans federal exchange to stimulate secondary market. *Mortgage banker*, v. 35, May 1975, p. 23-4, 26.
- Finance**
- Bates, Robert C. Title companies provide wide range of services for mortgage banker. *Mortgage banker*, v. 35, Aug. 1975, p. 17-18.
- Dennison, Marshall. Title firms see opportunity to aid mortgage bankers, by Marshall Dennison, Gerald L. Ippel and John T. Eagan. *Mortgage banker*, v. 35, Aug. 1975, p. 26, 34-5.
- Mendel, John C. Mathematical evaluation helps gauge servicing value. *Mortgage banker*, v. 35, May 1975, p. 5-6, 10-11.
- Vitt, Lois A. Convertible mortgage seen as new approach to really financing. *Mortgage banker*, v. 35, Aug. 1975, p. 5-7, 11.
- Government regulation**
- Clifton, Russell B. Secondary market concerns with real estate appraising. *Appraisal journal*, v. 43, Jan. 1975, p. 51-61.
- Durst, David R. Ohio second mortgage lending. *Akron business and economic review*, v. 6, Fall 1975, p. 17-23.
- Gibson, William F. Reform of financial institutions. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 803-14.
- Jones, Oliver H. Federal involvement in the mortgage market. *Mortgage banker*, v. 36, Oct. 1975, p. 9, 11-12.
- Madway, David M. Mortgage forms and foreclosure practices: time for reform, by David M. Madway and Daniel D. Pearlman. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 560-8.
- Mason, W. Beverley. Independent FHA could help ease housing crisis. *Mortgage banker*, v. 35, Dec. 1974, p. 12, 14, 16-18.
- Mylod, Robert J. Credit reforms needed to meet future capital requirements. *Mortgage banker*, v. 36, Oct. 1975, p. 96, 98.
- Law**
- American Bar Association. Section of Real Property, Probate and Trust Law. Committee on Real Estate Financing. Fixtures and personal property in mortgage transactions under UCC. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 653-72.
- Cohen, Ronald L. Judicial treatment of the due-on-sale clause: the case for adopting standards of reasonableness and unconscionability. (Notes) *Stanford law review*, v. 27, April 1975, p. 1109-31.
- Statistics**
- Mortgage Bankers Association. Mortgage market trends. *Mortgage banker*, v. 35, June 1975, p. 25-8.
- MORTGAGES, VARIABLE RATE**
- Bernstein, Elliott. Mortgages with changing monthly payments. *Money*, v. 4, Sept. 1975, p. 65-6.
- Friedman, Jack P. How to value variable payment mortgages. *Real estate review*, v. 5, Fall 1975, p. 92-6.
- Millar, James A. Wide acceptance marks Farm Credit System's variable rate mortgages, by James A. Millar and Stanley R. Stansell. *Mortgage banker*, v. 35, June 1975, p. 40-1, 43-5.
- MORTGAGES, WRAP-AROUND**
- Leider, Arnold. How to wrap around a mortgage. *Real estate review*, v. 4, Winter 1975, p. 29-34.
- Warnick, Gerald B. Current factors to consider in evaluating a real estate investment from a tax point of view. (Personal) *Taxation for accountants*, v. 14, May 1975, p. 272-6.
- MORTLAND, JEAN A.**
- Joint and mutual wills. (New fiduciary decisions) *Estate planning*, v. 2, Summer 1975, p. 246-7.
- Trusts containing religious and racial restrictions open to challenge, forcing courts to grapple with First Amendment issues. (New fiduciary decisions) *Estate planning*, v. 3, Autumn 1975, p. 56-7.
- MORTON, C. W. H.**
- Value added tax system of the European Economic Community, by C. W. H. Morton and Stephen Braden. *Panorama* (Harris, Kerr, Forster), no. 1, Summer 1975, p. 14-15, 25-6.

MORTON, JAMES R.

Comments and a response on ranking accounting faculties and doctoral programs, by James R. Morton and others. (Education) *Journal of accountancy*, v. 139, Feb. 1975, p. 103-9.

Profile of DR Scott. *Accounting historian*, v. 1, April 1974, p. 5.
Qualitative objectives of financial accounting: a comment on relevance and understandability. *Journal of accounting research*, v. 12, Autumn 1974, p. 288-98.

MORTON, MICHAEL S. SCOTT.

Lorange, Peter. Framework for management control systems, by Peter Lorange and Michael S. Scott Morton. *Sloan management review*, v. 16, Fall 1974, p. 41-56.

MORTON, ROGERS C. B.

T-dollars' make huge spending programs intelligible to consumer. *Commerce today*, v. 6, Oct. 13, 1975, p. 5-6.

MORTON, T. GREGORY.

Johnson, Keith B. Empirical analysis of the flotation cost of corporate securities, 1971-72, by Keith B. Johnson, T. Gregory Morton and M. Chapman Findlay. *Journal of finance*, v. 30, Sept. 1975, p. 1129-33.

MORTON, THOMAS C.

Instalment sales provisions. (In Haskins & Sells. *Selected papers* 1973. New York, c1974. p. 205-16.) [110 H]

MORTON, THOMAS E.

Aldrich, Carole. Optimal funding paths for a class of risky R&D projects, by Carole Aldrich and Thomas E. Morton. *Management science*, v. 21, Jan. 1975, p. 491-500.

Lundin, Rolf A. Planning horizons for the dynamic lot size model: Zabel vs. protective procedures and computational results, by Rolf A. Lundin and Thomas E. Morton. *Operations research*, v. 23, July-Aug. 1975, p. 711-34.

MORTUARIES

See Undertakers

MOSCARELLO, LOUIS C.

Pros and cons of LIFO. *Retail control*, v. 43, Aug. 1975, p. 11-18.

MOSER, COLLETTE.

Amsden, Alice H. Job search and affirmative action, by Alice H. Amsden and Collette Moser. *American economic review*, v. 65, May 1975, p. 83-91.

MOSES, EDWARD A.

Bonin, Joseph M. Seasonal variations in prices of individual Dow Jones industrial stocks, by Joseph M. Bonin and Edward A. Moses. *Journal of financial and quantitative analysis*, v. 9, Dec. 1974, p. 963-91.

MOSES, LEON N.

Goldstein, Gerald S. Transportation controls and the spatial structure of urban areas, by Gerald S. Goldstein and Leon N. Moses. *American economic review*, v. 65, May 1975, p. 289-94.

MOSES, MICHAEL A.

Implementation of analytical planning systems. *Management science*, v. 21, June 1975, p. 1133-43.

MOSES, STANLEY.

Labor supply concepts: the political economy of conceptual change. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 26-44.

MOSICH, A. N.

Meigs, Walter B. Financial accounting, by Walter B. Meigs, A. N. Mosich and Robert F. Meigs. 2nd ed. New York, McGraw-Hill, c1975. 642 p. [110 M]

Profile of Henry Whitcomb Sweeney. *Accounting historian*, v. 1, Jan. 1974, p. 4.

MOSKOWITZ, LOUIS.

Business management in a shortage economy. *Credit and financial management*, v. 76, Dec. 1974, p. 14-15, 32.

MOSKOWITZ, MILTON.

Profiles in corporate responsibility: the ten worst, the ten best. *Business and society review*, Spring 1975, p. 28-42.

MOSS, JOHN E.

Buyers still get the short end of warranties. *Business and society review*, Spring 1975, p. 80-2.

MOSS, JOSEPH.

Checklist for successful condominium conversions. *Real estate review*, v. 5, Fall 1975, p. 116-17.

MOSS, RICHARD M.

Partnerships: planning for benefits under Sec. 754. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 210-11.

MOSSMAN, KEITH.

New dimension of privacy. *American Bar Association journal*, v. 61, July 1975, p. 829-33.

MOSSO, DAVID.

Future for Treasury's direct deposit - electronic funds transfer program. *Federal accountant*, v. 24, Sept. 1975, p. 11-15.

MOST, KENNETH S.

Evans, Thomas G. Most and Shillinglaw debate updated. *Accountancy* (Eng.), v. 86, July 1975, p. 36-9.

Obligatory outside auditors. (Letters) *Journal of accountancy*, v. 139, March 1975, p. 37.

Proposal for the abolition of extraordinary events and transactions. *Singapore accountant*, v. 9, 1974, p. 23-7.

Trueman, J. W. H. Oil company accounts: not so comparable? *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 127-32.

MOTELS

See Also Tourist Courts And Motels In Previous Indexes

Feld, Lipman G. Present and future wage-and-hour liability for motels. *Motel/ motor inn journal*, v. 38, Jan. 1975, p. 32-4.

Feld, Lipman G. Your legal liability in failing to accommodate an unwelcome lodger. *Motel/ motor inn journal*, v. 39, Oct. 1975, p. 18-19, 22, 24.

Forker, Jeff. Annual chain & franchise directory. *Hospitality* (Food and lodging), v. 13, Dec. 1974, p. L36-L43.

Sawyer, Ray. Survey of motel chain organizations, part one: referral chains. *Motel/ motor inn journal*, v. 38, Dec. 1974, p. 61-7.

Sawyer, Ray. Survey of motel chain organizations, part three: co-owner chains, etc. *Motel/ motor inn journal*, v. 38, Feb. 1975, p. 47-9.

Sawyer, Ray. Survey of motel chain organizations, part two: franchise chains. *Motel/ motor inn journal*, v. 38, Jan. 1975, p. 49-59.

Accounting

Dittmer, Paul. Accounting practices for hotels, motels, and restaurants. New York, ITT Educational Services, c1971. 192 p. [250 Hot]

Costs

- Goodwin, Dorothy L. Austerity program for housekeeping. *Motel/ motor inn journal*, v. 38, March 1975, p. 28, 30.
- Lesure, John D. Annual cost of operations report: lodging today and tomorrow. *Hospitality* (Food and lodging), v. 14, July 1975, p. L39-54.
- Maurer, Ed. Motel/hotel architecture: the state of the art, interview with Ed Maurer and Harry R. Pearson. *Motel/ motor inn journal*, v. 38, April 1975, p. 12-14, 16-18, 38-9, 41.
- Sonn, Lawrence Ira. How to cut your unemployment tax costs. *Motel/ motor inn journal*, v. 38, Feb. 1975, p. 25-7.

Finance

- Kiener, Robert. Financing renovation: buy, borrow or lease. *Hospitality* (Food and lodging), v. 14, Jan. 1975, p. L33-5.
- L&H study examines lodging loan problem. (Motel memos) *Motel/ motor inn journal*, v. 39, Oct. 1975, p. 45.
- Sirefman, Gloria R. Profits in perspective: a financial analyst looks at the lodging industry. *Hospitality* (Food and lodging), v. 14, Aug. 1975, p. L42-L43.

Financial management

- Cartano, David. How a Seattle motel maintained business during the energy crisis, by David Cartano and Jim Mitchell. *Motel/ motor inn journal*, v. 38, Dec. 1974, p. 30-4.
- Mitchell, Jim. How to spread the Christmas spirit and cut costs. *Motel/ motor inn journal*, v. 38, Dec. 1974, p. 8-10, 12.

Internal control

- Kiener, Robert. Paid to steal. *Hospitality* (Food and lodging), v. 13, Dec. 1974, p. L29-L31.

Law

- Feld, Lipman G. Unsupervised employees under wage & hour laws. *Motel/ motor inn journal*, v. 38, March 1975, p. 34-8.

Layout

- Maurer, Ed. Motel/hotel architecture: the state of the art, interview with Ed Maurer and Harry R. Pearson. *Motel/ motor inn journal*, v. 38, April 1975, p. 12-14, 16-18, 38-9, 41.
- Maurer, Ed. Motel/hotel architecture: the state of the art, part two: designing efficiency, safety and security into new and existing buildings and a look at the future. *Motel/ motor inn journal*, v. 38, May 1975, p. 42-8.

Management

- Cantwell, Raymond M. Year of the operator - 1975. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 6-11, 26.
- Cartano, David. How a Seattle motel maintained business during the energy crisis, by David Cartano and Jim Mitchell. *Motel/ motor inn journal*, v. 38, Dec. 1974, p. 30-4.
- Feld, Lipman G. How to avoid problems in employee terminations. *Motel/ motor inn journal*, v. 38, Sept. 1975, p. 43-8.
- Feld, Lipman G. Unsupervised employees under wage & hour laws. *Motel/ motor inn journal*, v. 38, March 1975, p. 34-8.
- Goodwin, Dorothy L. Adapting the housekeeping system to changing needs. *Motel/ motor inn journal*, v. 38, June 1975, p. 16, 18.
- Goodwin, Dorothy L. Austerity program for housekeeping. *Motel/ motor inn journal*, v. 38, March 1975, p. 28, 30.
- Kopulos, Gordon. Chain's proven guide to performance and service. *Motel/ motor inn journal*, v. 38, March 1975, p. 10-11, 14, 18, 20-1.
- Let's talk about: handling reservations, part one. (El patio) *Motel/ motor inn journal*, v. 38, June 1975, p. 31-2, 34, 36-40.
- Oldham, R. Wayne. Exec-turned-entertainer looks at innkeeping, part one: managing managers. *Motel/ motor inn journal*, v. 38, June 1975, p. 7-9, 12-13, 55.
- Rushmore, Stephen. Preventive maintenance system for motels. *Motel/ motor inn journal*, v. 38, March 1975, p. 67-70.
- Teeters, Leone M. How follow-through promotion pays off for a Seattle inn, by Leone M. Teeters and Smiley Hatcher. *Motel/ motor inn journal*, v. 38, Sept. 1975, p. 14-17, 20, 22.

- Wallace, Peter W. What the Retail Credit Co. offers to motels, part two: personnel selection. *Motel/ motor inn journal*, v. 38, Dec. 1974, p. 20.
- Watkins, Edward. Overbooking: a bad name for the lodging industry. *Hospitality* (Food and lodging), v. 13, Dec. 1974, p. L45-L47.
- When OSHA calls. *Hospitality* (Food and lodging), v. 14, March 1975, p. L28-9.

Marketing

- Marketing for the 70's. *Hospitality* (Food and lodging), v. 13, Oct. 1974, p. L102-L107.
- Teeters, Leone M. How follow-through promotion pays off for a Seattle inn, by Leone M. Teeters and Smiley Hatcher. *Motel/ motor inn journal*, v. 38, Sept. 1975, p. 14-17, 20, 22.

Rates

- Sales Management (Magazine). Survey of selling costs, 1975. *Sales management*, v. 114, Jan. 6, 1975, entire issue. (Contents: 1. Introduction. 2. Metro sales costs. 3. Compensation. 4. Salesmeetings and sales training. 5. Sales-support activities. 6. International. 7.Transportation.)

Security

- Kopulos, Gordon. How keyless lock systems have helped three inns enhance security. *Motel/ motor inn journal*, v. 38, May 1975, p. 7-8, 12, 16.

Statistics

- Evans, A. Reginald. Motel industry financial report, 1974. *Motel/ motor inn journal*, v. 38, July 1975, p. 11-18.
- Lesure, John D. Annual cost of operations report: lodging today and tomorrow. *Hospitality* (Food and lodging), v. 14, July 1975, p. L39-54.
- Marketing for the 70's. *Hospitality* (Food and lodging), v. 13, Oct. 1974, p. L102-L107.
- Sawyer, Ray. Survey of motel chain organizations, part two: franchise chains. *Motel/ motor inn journal*, v. 38, Jan. 1975, p. 49-59.
- Urisko, James A. Hotel/motel productivity, 1958-73. *Cornell hotel and restaurant administration quarterly*, v. 16, Nov. 1975, p. 48-51, 41.
- Urisko, James A. Productivity in hotels and motels, 1958-73. *Monthly labor review*, v. 98, May 1975, p. 24-8.

Valuation

- Molinaro, C. Joseph. What is a motel worth? *Motel/ motor inn journal*, v. 38, Dec. 1974, p. 22, 24.
- Rushmore, Stephen. Case study in hotel-motel valuation; how much is your place worth today? *Cornell hotel and restaurant administration quarterly*, v. 16, May 1975, p. 38-48.

MOTION PICTURE INDUSTRY

See Moving Picture Industry

MOTION STUDY

See Time And Motion Study

MOTIVATION

See Also Accountants' Office-Incentives
Incentives

- Armstrong, J. Scott. Monetary incentives in mail surveys. (Current research) *Public opinion quarterly*, v. 39, Spring 1975, p. 111-16.
- Beatty, Richard W. Case for positive reinforcement, by Richard W. Beatty and Craig Eric Schneider. *Business horizons*, v. 18, April 1975, p. 57-66.
- Becker, Charles E. Deciding when it's time for a change in organizational climate. *Personnel*, v. 52, May-June 1975, p. 25-31.
- Bhasin, M. L. Profit and corporate goals (or objectives). *Chartered accountant* (India), v. 24, Sept. 1975, p. 185-9.
- DeButts, Thomas C. Work ethic is alive and well. *Personnel*, v. 52, Sept./Oct. 1975, p. 22-31.

- Di Marco, Nicholas J. Winning moves in motivating junior staff, by Nicholas J. Di Marco and Charles R. Kuehl. *Advanced management journal*, v. 40, Summer 1975, p. 12-22.
- Dowling, William F. Corning approach to organization development. *Organizational dynamics*, v. 3, Spring 1975, p. 16-34.
- Exton, William. Techniques for overcoming adverse effects of systemization. *CGA (Can.)*, v. 8, Oct.-Nov. 1974, p. 14-18.
- Farris, George F. Chicken, eggs, and productivity in organizations. *Organizational dynamics*, v. 3, Spring 1975, p. 2-15.
- Figler, Homer R. Face up to Phase V. *Financial executive*, v. 43, May 1975, p. 26-30.
- Freshwater, John F. Improving food service productivity, by John F. Freshwater and Errol R. Bragg. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 12-18.
- Gomez, Luis R. Application of job enrichment in a civil service setting: a demonstration study, by Luis R. Gomez and Stephen J. Muccio. *Public personnel management*, v. 4, Jan.-Feb. 1975, p. 49-54.
- Harvey, Michael. Informing employees for better relations. (Management services) *CPA journal*, v. 45, Feb. 1975, p. 53-4. (Reprinted from *Accountancy age*, May 31, 1974.)
- Herbert, Theodore T. Influence of organization and technology on job satisfaction. *Akron business and economic review*, v. 5, Winter 1974, p. 28-33.
- Holmes, John P. Build employees' confidence and self-esteem, by John P. Holmes and Paul D. Kwiecinski. *Personnel*, v. 52, July-Aug. 1975, p. 45-9.
- Jha, S. Man motivation - a behavioral approach. *Management accountant (India)*, v. 10, May 2, 1975, p. 309-12.
- Katzell, Raymond A. Improving productivity and job satisfaction, by Raymond A. Katzell and Daniel Yankelovich. (Research) *Organizational dynamics*, v. 4, Summer 1975, p. 69-80.
- Linsky, Arnold S. Stimulating responses to mailed questionnaires: a review. *Public opinion quarterly*, v. 39, Spring 1975, p. 82-101.
- Livingstone, J. Leslie. Motivation and management control systems, by J. Leslie Livingstone and Joshua Ronen. *Decision sciences*, v. 6, April 1975, p. 360-75.
- Luke, Robert A. Matching the individual and the organization. (Keeping informed) *Harvard business review*, v. 53, May-June 1975, p. 17-18, 20, 24, 28, 30, 32, 34, 165.
- Mahoney, Thomas A. Justice and equity: a recurring theme in compensation. *Personnel*, v. 52, Sept./Oct. 1975, p. 60-6.
- McNally, Graeme M. Accounting for human resources: a survey and synthesis. *Singapore accountant*, v. 9, 1974, p. 70-81.
- Meyer, Herbert H. Pays-for-performance dilemma. *Organizational dynamics*, v. 3, Winter 1975, p. 39-50.
- Miller, J. V. Stretching skills - protect tomorrow in today's cutbacks. *Automation*, v. 23, Jan. 1975, p. 72-4.
- Mills, Ted. Human resources - why the new concern? *Harvard business review*, v. 53, March-April 1975, p. 120-34.
- Oldham, R. Wayne. Exec-turned-entertainer looks at innkeeping, part one: managing managers. *Motel/motor inn journal*, v. 38, June 1975, p. 7-9, 12-13, 55.
- Olson, Michael S. How to motivate your staff to be fully productive. *Association management*, v. 27, Feb. 1975, p. 49-51.
- Orth, Charles D. Motivation and career development of engineers. *Atlanta economic review*, v. 25, Sept.-Oct. 1975, p. 51-4.
- Parke, E. Lauck. Mythology of job enrichment: self-actualization revisited, by E. Lauck Parke and Curt Tausky. *Personnel*, v. 52, Sept./Oct. 1975, p. 12-21.
- Rachlin, Norman S. How to develop a program to motivate your staff. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 45-50.
- Ramsing, Kenneth D. Motivation, model perversion, and the management science team, by Kenneth D. Ramsing and Dennis J. Moberg. *Interfaces*, v. 5, Nov. 1974, p. 44-7.
- Richman, Barry. Chinese and Indian development: an interdisciplinary environmental analysis. *American economic review*, v. 65, May 1975, p. 345-55.
- Ronen, J. Expectancy theory approach to the motivational impacts of budgets, by J. Ronen and J. L. Livingstone. *Accounting review*, v. 50, Oct. 1975, p. 671-85.
- Rosenbaum, Bernard L. New approach to changing supervisory behavior. *Personnel*, v. 52, March-April 1975, p. 37-44.
- Scanlon, Sally. New role for incentives. *Sales management*, v. 114, April 7, 1975, p. 41-4.
- Schein, Edgar H. In defense of theory Y. *Organizational dynamics*, v. 4, Summer 1975, p. 17-30.
- Thompson, Paul. Secrecy or disclosure in management compensation? by Paul Thompson and John Pronsky. *Business horizons*, v. 18, June 1975, p. 67-74.
- Tosi, Henry L. Human effects of budgeting systems on management. *MSU business topics*, v. 22, Autumn 1974, p. 53-63.
- Walters, Roy W. Job enrichment: challenge of the seventies. *Atlanta economic review*, v. 25, July-Aug. 1975, p. 31-4.
- Walters, Roy W. Keeping workers happy and productive in a down economy. *Automation*, v. 23, Jan. 1975, p. 70-2.
- Werther, William B. Manpower implications of direct Japanese investment. *Akron business and economic review*, v. 5, Winter 1974, p. 5-9.
- Wilcock, Stephen. Personnel strategy and organisation development. (In Margerison, Charles J. *Planning for human resources*. London, c1974, p. 85-95.) [223.8 M]
- Wisch, Herbert H. Increasing the effectiveness of employees. *Magazine of bank administration*, v. 50, Dec. 1974, p. 28-31.
- Yorks, Lyle. Job enrichment boosts performance. *Journal of systems management*, v. 26, Jan. 1975, p. 16-19.
- Zagoria, Sam. Improving job satisfaction in local governments. *Atlanta economic review*, v. 25, July-Aug. 1975, p. 35-8.

MOTOR BUSES

See Also School Buses

MOTOR CARRIERS

See Automobiles
Motor Buses
Motor Transportation
Motor Trucks
Taxicabs
Truck Stops
Truck Terminals

MOTOR COURTS

See Motels

MOTOR TRANSPORTATION

See Also Automobiles
Motor Buses
Motor Trucks
Taxicabs

Stern, George L. Surface transport: middle-of-the-road solution. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 80-9.

MOTOR TRUCKS

See Also Truck Stops
Truck Terminals

Stern, George L. Surface transport: middle-of-the-road solution. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 80-9.

Wyckoff, D. Daryl. Organizational formality and performance. *Motor freight controller*, Sept. 1975, p. 10-12.

Accounting

American Trucking Associations. Accounting for leases in the motor carrier industry. *Motor freight controller*, Nov. 1974, p. 8-10. (Response to FASB discussion memo *Accounting for leases*, Oct. 21, 1974)

Costs

- American Trucking Associations. Dept. of Research and Transport Economics. Truck taxes by state. 23rd ed. Washington, 1974. 33 p. [*250 Mot 5]
- American Trucking Associations. Dept. of Research and Transport Economics. Trucks, trains and truth: debunking the rail energy efficiency myth. Washington, 1974. 8 p. [*250 Mot 5]
- Benke, Norman R. Casual labor or overtime? *Motor freight controller*, Nov. 1974, p. 3-6.
- Harris, Curtis C. Rail, truck, or small car - which is the energy saver? By Curtis C. Harris and Stanley J. Hille. *Business horizons*, v. 17, Dec. 1974, p. 57-64.

Data processing

- Data communications system keeps short-haul trucking firm competitive. (Users report) *Infosystems*, v. 22, Jan. 1975, p. 43.

Government regulation

- IRS checking on compliance with highway use tax. (Practicing before the IRS) *Taxation for accountants*, v. 15, Sept. 1975, p. 191.
- Rail, truck lines told to levy service charge on overdue freight bills. *Motor freight controller*, Oct. 1975, p. 7-8.

Leasing

- American Trucking Associations. Accounting for leases in the motor carrier industry. *Motor freight controller*, Nov. 1974, p. 8-10. (Response to FASB discussion memo *Accounting for leases*, Oct. 21, 1974)

Statistics

- American Trucking Associations. American trucking trends 1974. Washington, 1974. 40 p. [*250 Mot 5]
- American Trucking Associations. Financial analysis of the motor carrier industry 1974, by Peter D. Horne. Washington, 1974. 32 p. [*250 Mot 5]
- American Trucking Associations. Dept. of Research and Transport Economics. Intercity truck tonnage - first quarter 1974. Washington, 1974. 8 p. [*250 Mot 5]
- American Trucking Associations. Dept. of Research and Transport Economics. Intercity truck tonnage - second quarter 1974. Washington, 1974. 8 p. [*250 Mot 5]
- American Trucking Associations. Dept. of Research and Transport Economics. Truck taxes by state. 23rd ed. Washington, 1974. 33 p. [*250 Mot 5]

MOTORS

See Engines

MOULLIN, MAVIS.

- Capital transfer tax. *Certified accountant* (Eng.), May 1975, p. 259-60, 265-6.
- Capital transfer tax of interests in settlements. *Certified accountant* (Eng.), July-Aug. 1975, p. 387-8, 393-4.
- Wealth tax. *Certified accountant* (Eng.), Oct. 1975, p. 527-8, 531-3.

MOUNCE, KENNETH A.

- Accounting for real estate. *Ohio State law journal*, v. 35, 1974, p. 323-39.

MOURELATOS, ANTHONY.

- Bankruptcy. *Management accounting* (NAA), v. 57, July 1975, p. 33-4.

MOUSSOURAKIS, JOHN.

- Melnick, Edward L. Seasonal adjustment for the decision maker, by Edward L. Melnick and John Moussourakis. *Decision sciences*, v. 6, April 1975, p. 252-8.

MOUSTAFA, MOHAMED.

- Lossett, Ronald D. Nature of the demand for doctorates in accounting, by Ronald D. Lossett and Mohamed Moustafa. (Education research) *Accounting review*, v. 50, Oct. 1975, p. 874-81.

MOVING PICTURE INDUSTRY

Accounting

- Guy, Dan M. Resurging problem of revenue recognition, by Dan M. Guy and Herschel M. Mann. *National public accountant*, v. 20, March 1975, p. 24-9.
- Randall, Robert F. Accounting by Sam. *Management accounting* (NAA), v. 56, June 1975, p. 51-3.

Depreciation

See Depreciation, Depletion And Obsolescence - Motion Picture Films

Finance

- Kanter, Burton W. What Alice sees through the looking glass when movieland seeks creative techniques for financing films, by Burton W. Kanter and Calvin Eisenberg. *Taxes - the tax magazine*, v. 53, Feb. 1975, p. 94-121.

Taxation

See Taxation, United States - Moving Picture Industry

MOVING PICTURE THEATERS

See Also Theaters

MOVING VANS

See Motor Transportation
Motor Trucks

MOWATT, EVERETT A.

- Ellis, Royan D. Panama: not just a canal, by Royan D. Ellis and Everett A. Mowatt. *Tax executive*, v. 28, Oct. 1975, p. 33-40.

MOXLEY, WILLIAM.

- Announcement of voluntary standards for the retail industry, part 1. *Retail control*, v. 43, Feb. 1975, p. 34-42.

MOY, JOYANNA.

- Unemployment in nine industrial nations, 1973-75, by Joyanna Moy and Constance Sorrentino. *Monthly labor review*, v. 98, June 1975, p. 9-18.

MOYA, FRANK.

- Fundamentals of management for the physician. Springfield, Ill., Charles C. Thomas, c1974. 190 p. (Edited version of the proceedings of a management seminar, organized by the author and sponsored by Management International, Inc.) [250 Phy]

MOYER, BURTON B.

- Congressional budget reform... trial run now. *Armed forces comptroller*, v. 20, April 1975, p. 14-15.
- Shape of things to come. *Federal accountant*, v. 23, Dec. 1974, p. 40-9.

MOYER, M. S.

- Toward more responsive marketing channels. *Journal of retailing*, v. 51, Spring 1975, p. 7-19, 112.

MOYLAN, JAMES J.

Exploring the tender offer provisions of the federal securities laws. *George Washington law review*, v. 43, Jan. 1975, p. 551-89.

MOYNIHAN, TONY.

Just think for a moment... *Management (Irish)*, v. 22, April 1975, p. 29-30.

MRUK, EDWIN S.

Compensating financial management, by Edwin S. Mruk and James A. Giardina. *Financial executive*, v. 43, Sept. 1975, p. 24-8.

MUCKLESTONE, ROBERT S.

Legal assistant in estate planning. *Real property, probate and trust journal*, v. 10, Summer 1975, p. 263-75.

MUELLER, GEORGE E.

Federal government data processing: considerations of policy. *Computers and people*, v. 24, Sept. 1975, p. 15-17.

MUELLER, GERHARD G.

Accounting for multinationals. (Finance) *Accountancy (Eng.)*, v. 86, July 1975, p. 68, 70, 72, 75.

May, Robert G. Brief introduction to managerial and social uses of accounting, by Robert G. May, Gerhard G. Mueller and Thomas H. Williams. Englewood Cliffs, N.J., Prentice-Hall, c1975. 128 p. [*110 M]

MUELLER, P. HENRY.

Learning from lending. *Journal of commercial bank lending*, v. 57, July 1975, p. 16-25.

MUELLER, RUSSELL J.

What practitioners should know about the expanded role of the actuary under ERISA. (Taxation of compensation) *Journal of taxation*, v. 42, March 1975, p. 149-53.

MUES, GREGORY R.

Dual copyright and design patent protection: works of art and ornamental designs. (Notes and comments) *St. John's law review*, v. 49, Spring 1975, p. 543-75.

MUHS, LEONARD.

Why systems testing? *Journal of systems management*, v. 26, Sept. 1975, p. 12-13.

MUIS, JULES W.

Current value accounting in the Netherlands: fact or fiction? *Accountant's magazine (Scot.)*, v. 79, Nov. 1975, p. 377-9.

MUKHERJEE, SARADINDU.

Normative approach to short term financing. *Management accountant (India)*, v. 10, March 1, 1975, p. 171-89.

MULCAHY, NOEL.

Strategies for survival, by Noel Mulcahy and others. *Management (Irish)*, v. 22, May 1975, p. 20-36.

MULDER, J. F.

Improving efficiency of government expenditures for scientific research at Dutch universities. *International journal of government auditing*, v. 2, April 1975, p. 11-15.

MULHARE, MIRTA T.

How to handle a new client: a psychodynamic approach. *Practical lawyer*, v. 21, Oct. 1975, p. 17-24.

MULKERN, HARLAN J.

Controlling storekeeping for the manufacturing operation. *Production and inventory management*, v. 16, Third quarter 1975, p. 87-9.

MULLEN, JAMES J.

Clinical interviewing in public relations research, by James J. Mullen and Michael E. Bishop. *Public relations quarterly*, v. 20, Spring 1975, p. 23-7.

MULLEN, LOUIS E.

Are you ready for inflation accounting? (Education) *Journal of accountancy*, v. 139, June 1975, p. 91-5.

Davidson, Sidney. Comments on Are you ready for inflation accounting? By Sidney Davidson and Roman L. Weil. (Education) *Journal of accountancy*, v. 140, Sept. 1975, p. 109-10.

Excessive depreciation. *Michigan CPA*, v. 27, July-Aug. 1975, p. 15-18.

Inflation accounting: is it needed now? By Louis E. Mullen and Henry A. Rifkin. *Georgia CPA*, v. 16, Winter 1974-75, p. 4-7, 29.

Required price-level adjusted financial statements: how soon? *National public accountant*, v. 19, Dec. 1974, p. 22-3, 26-9.

MULLENS, RICHARD A.

Tax treaty between Canada and the U.S.A.: a United States viewpoint. *Tax executive*, v. 27, Oct. 1974, p. 53-61.

MULLER, EDWARD R.

Due process and employee safety: conflict in OSHA enforcement procedures. (Notes) *Yale law journal*, v. 84, May 1975, p. 1380-93.

MULLER, HYMAN.

Auditing Standards Division: responsibilities, authority and structure. (Accounting & auditing) *Journal of accountancy*, v. 140, Sept. 1975, p. 50, 52, 54.

MULLICK, SATINDER K.

Chambers, John C. Executive's guide to forecasting, by John C. Chambers, Satinder K. Mullick and Donald D. Smith. New York, John Wiley & Sons, c1974. 308 p. [201.8 C]

Fairairzl, Alan F. Corporate planning system, by Alan F. Fairairzl and Satinder K. Mullick. *Management accounting (NAA)*, v. 57, Dec. 1975, p. 13-17, 20.

MULLIGAN, T. E.

Case against APB-18 applying to cooperatives. *Cooperative accountant*, v. 28, Summer 1975, p. 17-23.

MULLIS, ELBERT N.

Variable budgeting for financial planning and control. *Management accounting (NAA)*, v. 56, Feb. 1975, p. 43-5.

MULLIS, HAROLD W.

Risk of noncollection and the all events test, by Harold W. Mullis and Ronald S. Naveen. (Tax notes) *American Bar Association journal*, v. 61, Feb. 1975, p. 243-4.

MULOCK, JOHN.

Controlled target plan: maximum life insurance under new pension law - salable, and unassailable. *CLU journal*, v. 29, Jan. 1975, p. 42-52.

MULRONEY, MICHAEL.

Bertrand, David F. Tax problems resulting from the temporary activity abroad of employees of enterprises with international operations, by David F. Bertrand and Michael Mulroney. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 227-51.) [110 H]

ACCOUNTANTS' INDEX 1975

MULTER BILL

MULTER BILL

See Banks And Banking-Services

MULTI-DIMENSIONAL approach to food service. *Nursing homes*, v. 24, Dec. 1974-Jan. 1975, p. 20-1.

MULTINATIONAL BANKING

See Banks And Banking, Foreign Operations

MULTINATIONAL BUSINESS

See Foreign Operations

MULTINATIONAL company in Europe: some key problems, Brooke, Michael Z. Multinational company in Europe: some key problems, edited by Michael Z. Brooke and H. Lee Remmers. Ann Arbor, Mich., Univ. of Michigan Press, 1974, c1972. 194 p. [938 B]

MULTINATIONAL CORPORATIONS

See Corporations, Multinational

MULTINATIONAL OPERATIONS

See Foreign Operations

MULTINATIONAL union challenges the multinational company.

Hershfield, David C. Multinational union challenges the multinational company. New York, Conference Board, c1975. 40 p. (Conference Board report, no. 658.) [*207.6 H]

MULTIPLE CORPORATIONS

See Holding Companies And Subsidiaries
Taxation, United States - Multiple Entities

MULTIPLE DISCRIMINANT ANALYSIS

See Also Discriminant Analysis

Gonedes, Nicholas J. Capital market equilibrium and annual accounting numbers: empirical evidence. *Journal of accounting research*, v. 12, Spring 1974, p. 26-62.

Hair, Joseph F. Profit-cost relationship of franchise operations, by Joseph F. Hair, Richard L. Cattanach and Arlie L. Bowling. *Managerial planning*, v. 24, Nov./Dec. 1975, p. 17-24.

Martin, John D. Discriminant analysis of the corporate debt-equity decision, by John D. Martin and David F. Scott. *Financial management*, v. 3, Winter 1974, p. 71-9.

Welker, Robert B. Discriminant analysis as an aid to employee selection: a reply. (Correspondence) *Accounting review*, v. 50, July 1975, p. 593-4.

MULTIPLE LINEAR REGRESSION

See Multiple Regression Analysis

MULTISTATE TAX COMPACT

See Also Taxation, United States-Interstate Commerce

MUNDEE, C. ROY.

Primer on the professional corporation. *Management accounting (NAA)*, v. 56, Jan. 1975, p. 25-8.

MUNDER, BARBARA.

After the fall. (Real estate) *Institutional investor*, v. 9, June 1975, p. 73-4, 77, 79, 81, 83.

Amid the gloom, some rays of hope. *Institutional investor*, v. 9, Feb. 1975, p. 72-5.

MUNDHEIM, ROBERT H.

Selected trends in disclosure requirements for public corporations. *Securities regulation law journal*, v. 3, Spring 1975, p. 3-32.

MUNDT, BARRY M.

Multiproject scheduling system for transportation construction programs. *Management controls (PMM & Co.)*, v. 22, Oct.-Nov. 1975, p. 173-7.

MUNDT, CHARLES.

Barry, Joseph K. Financial management handbook for associations, by Joseph K. Barry and Charles Mundt. rev. ed. Washington, Chamber of Commerce of the United States, c1973. 95 p. [*250 Soc 2]

MUNICIPAL accounting theory in perspective: evolution, status, issues, outlook.

Freeman, Robert J. Municipal accounting theory in perspective: evolution, status, issues, outlook. Tuscaloosa, Ala., 1974: 28 p. (Prepared for 1974 annual conference, Canadian Institute of Chartered Accountants, Saskatoon, Saskatchewan, Canada, Sept. 11-14, 1974.) [*311 F]

MUNICIPAL AUTHORITIES

See Public Authorities

MUNICIPAL BONDS

See Bonds-Municipal
Bonds-Revenue
Taxation, United States-Municipal Bonds
Taxation, United States-Revenue Bonds

MUNICIPAL BUDGETS

See Budgets, Municipal

MUNICIPAL FINANCE OFFICERS ASSOCIATION.

Scott, Claudia Devita. Forecasting local government spending. Washington, Urban Institute, c1972. 142 p. (Prepared in cooperation with the Municipal Finance Officers Association) [344 S]

MUNICIPAL FINANCE OFFICERS ASSOCIATION OF THE UNITED STATES AND CANADA.

Phillips, Patricia A. Accounting for public funds. *Virginia accountant*, v. 27, June 1975, p. 8-11.

MUNICIPAL HOUSING

See Housing, Municipal

MUNICIPALITIES

See Also Hospitals
Institutions
Libraries
Schools And Colleges, Public
Sewerage
Transit Systems
Waterworks

Crim, Sarah K. National conference of urban pioneers' shows strength of city revival. *Mortgage banker*, v. 35, Nov. 1974, p. 15-16, 18-20, 22.

de Torres, Juan. New reality of major U.S. metro-areas. *Conference Board record*, v. 12, June 1975, p. 54-61.

Markusen, Ann R. Inflation, recession and metropolitan public sector structure. *Governmental finance*, v. 4, Aug. 1975, p. 8-13.

Priest, Donald E. Time may have arrived for central cities' resurgence, by Donald E. Priest & J. Thomas Black. *Mortgage banker*, v. 35, Nov. 1974, p. 24, 26-8.

Rules of conduct in local government. *Public finance & accountancy (Eng.)*, v. 1, Nov. 1974, p. 365.

Shetterly, Brian R. Mathematical modeling and operations research in government. *Business and public administration student review*, v. 10, Spring 1974, p. 49-56.

Accounting

- Boyles, Harlan E. Statewide accounting system for local government, by Harlan E. Boyles and Randall P. Martin. *Management controls* (PMM & Co.), v. 22, June 1975, p. 93-5.
- Oliver, Fred M. Auditing state and local governmental units, by Fred M. Oliver and Gerald D. Brighton. (Accounting & auditing) *Journal of accountancy*, v. 140, Aug. 1975, p. 87-91.
- Oliver, Fred M. New audit guide for state and local governmental units, by Fred M. Oliver and Gerald D. Brighton. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 91-103.) [110 H]
- Phillips, Patricia A. Accounting for public funds. *Virginia accountant*, v. 27, June 1975, p. 8-11.

Great Britain

Holtham, Clive. Accounting information in the local government management process. *Public finance and accountability* (Eng.), v. 2, Sept. 1975, p. 286-91.

Auditing

- Caldwell, Kenneth S. Operational auditing in state and local government. *Governmental finance*, v. 4, Nov. 1975, p. 36-43.
- Cox, Talmage E. Applying GAO's auditing standards to local government operations, by Talmage E. Cox and William C. Meredith. *GAO review*, v. 10, Spring 1975, p. 22-8.
- Improving local government auditing. *International journal of government auditing*, v. 2, Jan. 1975, p. 5-6. (Reprinted from *Coopers & Lybrand newsletter*, Feb.-March 1974.)
- Ives, Martin. Public accountability and public auditing. *Internal auditor*, v. 32, March-April 1975, p. 50-61.
- Oliver, Fred M. Auditing state and local governmental units, by Fred M. Oliver and Gerald D. Brighton. (Accounting & auditing) *Journal of accountancy*, v. 140, Aug. 1975, p. 87-91.
- Oliver, Fred M. New audit guide for state and local governmental units, by Fred M. Oliver and Gerald D. Brighton. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 91-103.) [110 H]
- Reynolds, William J. How Greenwich used an audit committee. *World* (PMM & Co.), v. 9, Spring 1975, p. 44-7.

Budgeting

See Budgets, Municipal

Costs

- Greytak, David. Effects of inflation on local government expenditures, by David Greytak, Richard Gustely and Robert J. Dinkelmeyer. *National tax journal*, v. 27, Dec. 1974, p. 583-98.
- Hopewell, Michael H. Costs to municipalities of selling bonds by NIC, by Michael H. Hopewell and George G. Kaufman. *National tax journal*, v. 27, Dec. 1974, p. 531-41.
- Post, George. Flexible zoning policy for housing. *Real estate review*, v. 5, Fall 1975, p. 62-7.
- Scott, Claudia Devita. Forecasting local government spending. Washington, Urban Institute, c1972. 142 p. (Prepared in cooperation with the Municipal Finance Officers Association) [344 S]
- Walzer, Norman. Measuring inflation and municipal expenditures. *Governmental finance*, v. 4, Aug. 1975, p. 14-17.

Data processing

Screen, H. Computer report. *Public finance & accountability* (Eng.), v. 2, April 1975, p. 114-18.

Finance

- Cowing, Thomas G. Distributional impact of local public service consolidation: a case study, by Thomas G. Cowing and A. G. Holtmann. *Land economics*, v. 50, Nov. 1974, p. 348-63.
- David, Irwin T. How to evaluate revenue sources. *Touche Ross tempo*, v. 21, no. 2, 1975, p. 26-31.

Dearborn, Philip M. How to get a quality credit rating. *Touche Ross tempo*, v. 21, no. 2, 1975, p. 33-6.

Hopewell, Michael H. Costs to municipalities of selling bonds by NIC, by Michael H. Hopewell and George G. Kaufman. *National tax journal*, v. 27, Dec. 1974, p. 531-41.

Levin, Sharon G. Suburban-central city property tax differentials and the location of industry: some evidence. *Land economics*, v. 50, Nov. 1974, p. 380-6.

McMillan, H. Stewart. Long-term municipal financing. *Governmental finance*, v. 4, May 1975, p. 16-19.

Mikesell, John L. Local legislative behavior in tax substitution. *Quarterly review of economics and business*, v. 14, Winter 1974, p. 83-91.

Nathan, Richard P. Uses of shared revenue. *Journal of finance*, v. 30, May 1975, p. 557-65.

Picciano, Joseph P. Effects of the new Congressional budget act on state and local grantees. *Governmental finance*, v. 4, Aug. 1975, p. 23-5.

Reynolds, Morgan. Post fisc distribution: 1961 and 1970 compared, by Morgan Reynolds and Eugene Smolensky. *National tax journal*, v. 27, Dec. 1974, p. 515-30.

Rohn, Fred H. How to apply for bond ratings. *Touche Ross tempo*, v. 21, no. 2, 1975, p. 35.

Tanner, J. Ernest. Determinants of interest cost on new municipal bonds: a reevaluation. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 74-80.

Wells, Lisalee Anne. Subdivision land dedication: objectives and objections, by Lisalee Anne Wells and Tom Lallas. *Stanford law review*, v. 27, Jan. 1975, p. 419-47.

Great Britain

Jones, Colin. Local government finance. *Accountancy* (Eng.), v. 86, March 1975, p. 37-40.

Saunders, J. C. Inflation and the finance of capital expenditure. *Public finance & accountability* (Eng.), v. 1, Nov. 1974, p. 361-4.

Michigan

Cooper, Robert P. Alternative financing. (Municipal forum) *Michigan CPA*, v. 27, Sept.-Oct. 1975, p. 49-50.

Financial management

- Borland, H. H. Managing municipal deposits. *Governmental finance*, v. 4, Nov. 1975, p. 11-15.
- Dearborn, Philip M. How to get a quality credit rating. *Touche Ross tempo*, v. 21, no. 2, 1975, p. 33-6.
- Henderson, Harvey H. Total cash management concept. (Investments) *Governmental finance*, v. 4, May 1975, p. 35-7.
- Ludwin, William G. Small town asset replacement financing. *Governmental finance*, v. 4, Nov. 1975, p. 21-2.
- McBride, Howard J. Benefit-cost analysis and local government decision-making. *Governmental finance*, v. 4, Feb. 1975, p. 31-4.
- Nixon, John W. Financial planning and management models for cities. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 321-37.) [110 H]
- Salzyzn, Vladimir. Solving local inter-governmental fiscal problems. *Governmental finance*, v. 4, May 1975, p. 5-10.
- Scott, Claudia Devita. Forecasting local government spending. Washington, Urban Institute, c1972. 142 p. (Prepared in cooperation with the Municipal Finance Officers Association) [344 S]
- Steinberg, Harold I. Cash management for local government. *Governmental finance*, v. 4, Nov. 1975, p. 5-10.
- Watkins, John F. Real revenue management in local government. *Governmental finance*, v. 4, Aug. 1975, p. 18-21.

Internal control

Sadowski, Robert P. Internal treasury security of public funds. *Governmental finance*, v. 4, Nov. 1975, p. 27-8.

Management

Cartwright, John. Corporate planning in local government - implications for the elected member. *Long range planning*, v. 8, April 1975, p. 46-50.

Devivo, Thomas G. Productivity improvement: its impact and importance. *Governmental finance*, v. 4, Feb. 1975, p. 5-9.

Jennings, Kenneth. Municipal management's split endorsement of labor organizations. *Public personnel management*, v. 4, Jan.-Feb. 1975, p. 55-8.

Lee, Robert D. Personnel management information systems for state and local governments. by Robert D. Lee and William M. Lucianovic. *Public personnel management*, v. 4, March-April 1975, p. 84-9.

Great Britain

Hender, J. D. Services to members. *Public finance & accountancy* (Eng.), v. 1, Oct. 1974, p. 321-4.

Holtham, Clive. Accounting information in the local government management process. *Public finance and accountancy* (Eng.), v. 2, Sept. 1975, p. 286-91.

Taxation

See Taxation, Municipalities, Under Name Of Country

MUNNELL, ALICIA H.

Impact of social security on personal savings. *National tax journal*, v. 27, Dec. 1974, p. 553-67.

MUNSING, PETER N.

Page, Joseph A. Occupational health and the federal government: the wages are still bitter, by Joseph A. Page and Peter N. Munsing. *Law and contemporary problems*, v. 38, Summer-Autumn 1974, p. 651-68.

MUNSON, FRED C.

Griffith, John R. Practical ways to contain hospital costs, by John R. Griffith, Walton M. Hancock and Fred C. Munson. *Hospital financial management*, v. 29, Jan. 1975, p. 46-8, 50-4. (Reprinted from *Harvard business review*, v. 51, Nov.-Dec. 1973.)

MUNTZING, L. MANNING.

New NRC: its mandate and challenge. *Public utilities fortnightly*, v. 95, March 13, 1975, p. 19-23.

MURCHISON, JAMES M.

Future of personal data bases. (Spectrum) *Infosystems*, v. 22, Sept. 1975, p. 60-1.

MURPHY, DAVID A.

Management in the health services - intruder or native? *Management* (Irish), v. 22, Aug./Sept. 1975, p. 55-6.

MURPHY, GEORGE J.

Benjamin Franklin on accounting. (Historical vignette) *Accounting historian*, v. 2, Fall 1975, p. 3.

MURPHY, J. J.

Section 1244 tax break can convert capital loss into fully deductible, ordinary loss. *Taxation for accountants*, v. 15, Nov. 1975, p. 276-80.

MURPHY, JOHN S.

Are loan-loss reserves adequate? By John S. Murphy and James E. Wert. *Bankers magazine*, v. 158, Autumn 1975, p. 44-9.

MURPHY, JOSEPH E.

Larsen, Robert A. New insight into changes in earnings per share, by Robert A. Larsen and Joseph E. Murphy. *Financial analysts journal*, v. 31, March/April 1975, p. 77-83.

MURPHY, LOIS B.

NSPA's scholarship foundation. (Debits and credits) *National public accountant*, v. 20, Sept. 1975, p. 4, 6.

MURPHY, PAT.

Let's hear the case against brand X, by Pat Murphy and Ben M. Enis. *Business and society review*, Winter 1974-75, no. 12, p. 82-9.

MURPHY, PATRICK A.

Restraint and reimbursement: the secured creditor in reorganization and arrangement proceedings. *Business lawyer*, v. 30, Nov. 1974, p. 15-49.

MURPHY, R. H.

Business and the budget. *Management* (Irish), v. 22, Jan. 1975, p. 7-8.

MURPHY, RICHARD C.

Computer model approach to budgeting. *Management accounting* (NAA), v. 56, June 1975, p. 34-6, 38.

MURPHY, THOMAS.

President's message. *Pennsylvania CPA spokesman*, v. 46, Sept. 1975, p. 3-4.

MURPHY, WILLIAM J.

Study sees national EFTS within ten years. *Bankers monthly*, v. 92, Jan. 15, 1975, p. 24-6, 35.

MURRAY, A.

Role of the internal auditor. *Accountant* (Eng.), v. 173, Oct. 2, 1975, p. 393-4.

MURRAY, AIDAN N.

Reminiscences of the industrial outback. *Accountancy Ireland*, v. 6, Dec. 1974, p. 17-19.

MURRAY, ALASDAIR.

History of internal audit. *Accountant* (Eng.), v. 173, Nov. 20, 1975, p. 585-6.

MURRAY, DANIEL E.

Letters of credit in nonsale of goods transactions. *Business lawyer*, v. 30, July 1975, p. 1103-23.

MURRAY, GRANT G.

Canada's new election laws: counting the dollars and making them count. *Canadian business review*, v. 2, Spring 1975, p. 41-3.

MURRAY, JAMES J.

LIFO and Ohio taxes. *Ohio CPA*, v. 34, Autumn 1975, p. 182-8.

MURRAY, JAMES T.

State of the art defense in strict products liability. *Marquette law review*, v. 57, no. 4, 1974, p. 649-60.

MURRAY, MICHAEL H.

If you have any questions, please do not hesitate to contact us. *Best's review* (Property-liability ed.), v. 75, Feb. 1975, p. 80-3.

MURRAY, RICHARD M.

George, William R. Marketing practices of CPA firms, by William R. George and Richard M. Murray. *CPA* (NYSS), v. 45, Oct. 1975, p. 33-6.

MURRAY, ROBERT J.

MURRAY, ROBERT J.

Code Section 482, creation of income - death knell for the Tax Court's tracing concept. *Nebraska CPA*, v. 10, Fall 1975, p. 9-10, 24.

Tax Court discovery: the need for restraint. *Taxes - the tax magazine*, v. 53, June 1975, p. 327-39.

MURRAY, THOMAS J.

Credit's the key. *Dun's review*, v. 105, Feb. 1975, p. 54-6.

New boss at Natomas. *Dun's review*, v. 105, April 1975, p. 80-2, 84.

Personnel - fast track to the top. *Dun's review*, v. 105, April 1975, p. 74-7.

Peter (principle) revisited. *Dun's review*, v. 106, Oct. 1975, p. 12-14, 16, 25, 110, 113.

MURRAY, WHINNEY.

Pascoe, B. H. Tax and fiscal aspects of foreign corporations doing business in Australia, by B.H. Pascoe and Whinney Murray. *Tax management international journal*, Aug. 1975, p. 3-9.

MURTHY, K. R. SRINIVASA.

Should CEO pay be linked to results? By K. R. Srinivasa Murthy and Malcolm S. Salter. *Harvard business review*, v. 53, May-June 1975, p. 66-73.

MUSEUMS

See Also Historic Sites And Buildings

Frederiksen, Christian P. Management can be creative, too, by Christian P. Frederiksen and Diane Lansing. *Touche Ross tempo*, v. 21, no. 2, 1975, p. 47-9.

Finance

Huszar, Paul C. Effects of pricing a free good: a study of the use of admission fees at the California Academy of Sciences, by Paul C. Huszar and David W. Seckler. *Land economics*, v. 50, Nov. 1974, p. 364-73.

MUSGRAVE, PEGGY B.

Exchange rate aspects in the taxation of foreign income. *National tax journal*, v. 28, Dec. 1975, p. 405-13.

MUSGRAVE, PHILIP J.

Make your marketing communications system sell. *Advanced management journal*, v. 40, Summer 1975, p. 23-30.

MUSGRAVE, T.

Practice of personnel management. *Public finance & accountability* (Eng.), v. 2, May 1975, p. 148-52.

MUSICAL ENTERPRISES

Bard, Robert L. Public performance right in recordings: how to alter the copyright system without improving it, by Robert L. Bard and Lewis S. Kurlantzick. *George Washington law review*, v. 43, Nov. 1974, p. 152-238.

Blanc, Ronald L. Current income tax developments of interest to the entertainment industry. (In Southern California Tax Institute, 26th. University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 1083-1113.) [750.2 S]

MUSSIO, STEPHEN J.

Gomez, Luis R. Application of job enrichment in a civil service setting: a demonstration study, by Luis R. Gomez and Stephen J. Mussio. *Public personnel management*, v. 4, Jan.-Feb. 1975, p. 49-54.

ACCOUNTANTS' INDEX 1975

MUSTAFA, HUSAIN.

Factor-analysis approach to job satisfaction, by Husain Mustafa and Ronald D. Sylvia. *Public personnel management*, v. 4, May-June 1975, p. 165-72.

MUTUAL FUND STOCK

See Stock - Mutual Fund

Taxation, United States - Stock, Mutual Fund

MUTUAL FUNDS

See Funds-Mutual

Investment Companies

MYDDELTON, D. R.

Government interference in the market economy. *Accountant* (Eng.), v. 172, Feb. 20, 1975, p. 244-7.

MYER, PEARL.

Women executives are different. *Dun's review*, v. 105, Jan. 1975, p. 46-8.

MYERS, BOB L.

Meld computer skills and credit training and you get - a commercial loan operations officer. *Journal of commercial bank lending*, v. 57, March 1975, p. 56-60.

MYERS, BUDDY L.

Fielitz, Bruce D. Estimation of parameters in the beta distribution, by Bruce D. Fielitz and Buddy L. Myers. *Decision sciences*, v. 6, Jan. 1975, p. 1-13.

MYERS, EDITH.

Computer security: each case is different. (News in perspective) *Datamation*, v. 21, April 1975, p. 107-9.

EFT: to consumers it's mostly a lot of plastic. (News in perspective) *Datamation*, v. 21, Oct. 1975, p. 112-13, 115, 117.

First Nebraska; now California. (Banking) *Datamation*, v. 21, Feb. 1975, p. 81, 84-5.

MYERS, FREDRIC T.

Filing pro forma financial statements. *Management accounting* (NAA), v. 57, Dec. 1975, p. 25-6, 30.

MYERS, JOHN.

Less talk, more action: a new approach to tax reform. *National public accountant*, v. 20, Sept. 1975, p. 10-12.

MYERS, JOHN G.

Energy conservation and economic growth - are they incompatible? *Conference Board record*, v. 12, Feb. 1975, p. 27-32.

MYERS, JOHN HOLT.

Hopkins, Bruce R. IRS takes a narrow view on what type of scholarship or fellowship is excludable, by Bruce R. Hopkins and John Holt Myers. *Taxation for lawyers*, v. 3, Jan-Feb. 1975, p. 238-42.

IRS is limiting the scope of the exclusion for fellowship and scholarship grants, by John Holt Myers and Bruce R. Hopkins. (Personal tax problems) *Journal of taxation*, v. 42, April 1975, p. 212-16.

MYERS, JOHN L.

Basis for justifying a collegiate elements of business course. *Collegiate news and views*, v. 28, Spring 1975, p. 17-18.

MYERS, KENNETH G.

Planning - for \$5 too - cuts building problems. *Hospital financial management*, v. 5, April 1975, p. 26-30, 32-5.

ACCOUNTANTS' INDEX 1975

MYERS, M. SCOTT.

MYERS, M. SCOTT.

Awareness improves communication. *Journal of systems management*, v. 26, March 1975, p. 26-28.

MYERS, MARSHALL.

Dealing with the Internal Revenue Service or everything you wanted to know about the IRS, but were afraid to ask. *CLU journal*, v. 29, Oct. 1975, p. 47-51.

IRS internal procedure when qualified plan is submitted for prior approval. *Taxation for accountants*, v. 15, Nov. 1975, p. 296-9.

MYERS, MARSHALL N.

Tax factors to consider in selling a closely held corporation. *Practical accountant*, v. 8, Jan.-Feb. 1975, p. 45-50.

MYERS, RAY F.

Enhancing our capital markets. *Trusts & estates*, v. 114, Jan. 1975, p. 34-7, 58-9.

MYETTE, VICTOR J.

How the competition is luring away your executives while keeping their own. *Laventhol & Horwath perspective*, v. 1, Spring 1975, p. 12-15.

MYLOD, ROBERT J.

Credit reforms needed to meet future capital requirements. *Mortgage banker*, v. 36, Oct. 1975, p. 96, 98.

N

NABAVI, PARVIZ.

Legal requirements for the maintenance of official books of an entity in Iran. *Tax management international journal*, Oct. 1975, p. 21-3.

Tax treatment of contractors and contracting operations in Iran, by Parviz Nabavi and Lewis M. Johnson. *Tax management international journal*, Oct. 1975, p. 16-19.

NADDOR, ELIEZER.

Optimal and heuristic decisions in single- and multi-item inventory systems. *Management science*, v. 21, July 1975, p. 1234-49.

Optimal heuristic decisions for the s,S inventory policy. (Notes) *Management science*, v. 21, May 1975, p. 1071-2.

NADER, RALPH.

Gross, Susan. Nader network. *Business and society review*, Spring 1975, p. 5-15.

NADLER, PAUL S.

Agemian, Charles A. Straight talk about bank directors, by Charles A. Agemian and Paul S. Nadler. *Bankers magazine*, v. 158, Winter 1975, p. 27-32.

Bank director's role - basic questions. *Bankers monthly*, v. 92, June 15, 1975, p. 7-8, 10.

Contentment comes to the medium-sized bank. *Bankers monthly*, v. 91, Nov. 15, 1974, p. 8-11.

Corporate banking: calling the tune. *Bankers monthly*, v. 92, May 15, 1975, p. 11-13, 40.

Corporate banking relationships. *Bankers monthly*, v. 92, April 15, 1975, p. 11-12, 35-6.

Credit allocation: is it on the horizon? *Journal of commercial bank lending*, v. 57, Feb. 1975, p. 2-8.

Director views the balance sheet. *Bankers monthly*, v. 92, Sept. 15, 1975, p. 9-12.

EFTS - new friend of the independent bank. *Bankers monthly*, v. 91, Dec. 15, 1974, p. 9-10, 13, 31.

Fresh look at dividend policy. *Bankers monthly*, v. 92, Aug. 15, 1975, p. 13-15.

Lessons from recent problem loans. *Bankers monthly*, v. 92, March 15, 1975, p. 7-9, 22, 36.

Look at the future of American banking. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 380-94.) [600 P]

Prospects for housing, thrift institutions. *Bankers monthly*, v. 92, Jan. 15, 1975, p. 14-16, 38.

Real threat to independent banking. *Bankers monthly*, v. 92, July 15, 1975, p. 11-13.

Spread management - or, back to basics in banking. *Bankers magazine*, v. 158, Autumn 1975, p. 11-14.

Your stock price does matter. *Bankers monthly*, v. 92, Feb. 15, 1975, p. 11-12, 14.

NADLER, RICHARD S.

Analysis and text of the Tax reduction act of 1975, by Richard S. Nadler and Irwin S. Epstein with the assistance of Alec Brown. New York, Matthew Bender, c1975. 112 p. (For use in conjunction with other tax publications of Matthew Bender.) [*751.5 N]

NAERT, PHILIPPE A.

Model of a distribution network aggregate performance, by Philippe A. Naert and Alain V. Bultez. *Management science*, v. 21, June 1975, p. 1102-12.

NAFFZIGER, FRED J.

All power to the arbitrator: the aftermath of the Steelworkers Trilogy, Collyer Wire and ENA. *American business law journal*, v. 12, Winter 1975, p. 295-311.

NAFTA

See North Atlantic Free Trade Area

NAGAN, PETER S.

Are forces now bending the yield curve back to normal? *Banking*, v. 67, Feb. 1975, p. 64, 66.

Long-term bond yields drift lower. Now the question is, where will they touch bottom? (Focus on investments) *Banking*, v. 66, Dec. 1974, p. 16.

What analysts are saying now about the interest-rate outlook: will going longer still pay? (Investments) *Banking*, v. 67, June 1975, p. 12, 95.

NAGEL, HENRY G.

Planning to avoid wastage of NOL carryovers: a lesson from Chartier Realty. (Corporations, stockholders) *Journal of taxation*, v. 42, Jan. 1975, p. 26-9.

NAHMIA, STEVEN.

Optimal ordering policies for perishable inventory - II. *Operations research*, v. 23, July-Aug. 1975, p. 735-49.

NAIDICH, ARNOLD.

Will your bank pass an OSHA test? *Banking*, v. 67, May 1975, p. 87-8, 90.

NAIDU, G. M.

Tesar, George. Role of marketing in the introduction of technologically new products: the case of the electric car, by George Tesar, Gerald G. Udell and G.M. Naidu. *Journal of the Academy of Marketing Science*, v. 2, Fall 1974, p. 642-50.

NAIR, P. K.

Cost accounting in air transport industry. (Students' section) *Management accountant (India)*, v. 10, March 1, 1975, p. 209-12.

NAME PAPER

See Paper (Accountants)

NANDA, PATANJALI S.

Kappauf, Charles H. Note on the equivalence of integer programs to constrained recursive systems. (Notes) *Management science*, v. 21, Aug. 1975, p. 1471-6.

NANUS, BURT.

Future-oriented corporation. (Profiles of the future) *Business horizons*, v. 18, Feb. 1975, p. 5-12.

NARAYANA, CHEM L.

Consumer behavior and product performance: an alternative conceptualization, by Chem L. Narayana and Rom J. Markin. *Journal of marketing*, v. 39, Oct. 1975, p. 1-6.

NASH, GERARD.

Contracting on behalf of a company. (Legal) *Australian accountant*, v. 45, Sept. 1975, p. 492-4.

Insurance. (Legal) *Australian accountant*, v. 44, Dec. 1974, p. 684-6, 689.

Property available for distribution in a winding up or bankruptcy. (Legal) *Australian accountant*, v. 45, Oct. 1975, p. 547-8, 551-3.

Trade practices act 1974. (Legal) *Australian accountant*, v. 45, Jan.-Feb. 1975, p. 31-4, 37.

NASH, JOHN.

Taxation 1, tax code revisions. *Accountancy Ireland*, v. 7, Feb. 1975, p. 18-19.

Transfer of assets abroad. *Accountancy Ireland*, v. 6, Dec. 1974, p. 13-15.

NASH, JOHN F.

Note on cost-volume-profit analysis and price elasticity. (Education research) *Accounting review*, v. 50, April 1975, p. 384-6.

NASH, MARTIN J.

How to evaluate the tax consequences when a partner retires or sells his interest. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 28-32.

NATARAJAN, S.

Cost reduction. (Students' section) *Management accountant* (India), v. 9, Nov. 1974, p. 865-8.

NATARAJAN, V.

Cost accountant's role in decision-making. (Students' section) *Management accountant* (India), v. 10, Feb. 1, 1975, p. 153-5.

NATHAN, LARRY R.

Intermediate-term commercial loan seen as new avenue for mortgage bankers. *Mortgage banker*, v. 36, Oct. 1975, p. 66-70.

NATHAN, RICHARD P.

Uses of shared revenue. *Journal of finance*, v. 30, May 1975, p. 557-65.

NATIONAL ACCOUNTING

See Social Accounting

NATIONAL ALLIANCE OF BUSINESSMEN.

Boyd, Thomas D. Whatever happened to the National Alliance of Businessmen? *Business and society review*, Winter 1974-75, no. 12, p. 50-1.

NATIONAL ASSOCIATION OF ACCOUNTANTS.

Anaheim: a blockbuster. *Management accounting* (NAA), v. 57, Aug. 1975, p. 54-5.

Caplan, Edwin H. Human resource accounting: past, present and future, by Edwin H. Caplan and Stephen Landekich. New York, National Association of Accountants, 1974. 156 p. [223.8 C]

Diaz, Luis C. First NAA regional conference in Asia. *Management accounting* (NAA), v. 56, Jan. 1975, p. 62-3.

Eugene, Ann Arbor and Stockton win top awards. *Management accounting* (NAA), v. 57, Aug. 1975, p. 56-9.

Fox, Lafe P. Profile: Lafe P. Fox. *Management accounting* (NAA), v. 57, July 1975, p. 13-14, 70.

McCarthy, Thomas J. Controlling and accounting for supplies, by Thomas J. McCarthy and Thomas L. Morison. New York, National Association of Accountants, c1975. 55 p. (First in a series designed to replace *Accounting practice reports*, nos. 1-16 initially issued as separate sections of the *NAA bulletin*.) [*142.4 M]

Profile of NAA member - 1975. *Management accounting* (NAA), v. 56, Jan. 1975, p. 56-7.

Accounting for Corporate Social Performance Committee.

Measuring costs of social action. *Management accounting* (NAA), v. 57, Sept. 1975, p. 60.

Management Accounting Practices Committee.

Bigay, Louis. MAP-CASB liaison: an update. *Management accounting* (NAA), v. 57, Sept. 1975, p. 57-9.

Corbin, Donald A. Accounting standards for research and development. *Management accounting* (NAA), v. 57, Oct. 1975, p. 47-8.

Guidelines for inventory measurement. (Management services) *CPA* (NYSS), v. 45, June 1975, p. 64-5. (Reprint of Statement on management accounting practices, no. 6.)

Price-level adjustments: a MAP committee interim report. *Management accounting* (NAA), v. 56, June 1975, p. 45-50.

NATIONAL ASSOCIATION OF BLACK ACCOUNTANTS.

McRae, Thomas Walter. National Association of Black Accountants. *Wisconsin CPA*, March 1975, p. 23.

NATIONAL ASSOCIATION OF COLLEGE AND BUSINESS OFFICERS.

Joint Accounting Group. Report of the Joint Accounting Group, produced jointly by the National Association of College and Business Officers, the American Institute of Certified Public Accountants and the National Center for Higher Education Management Systems. Boulder, Colo., Western Interstate Commission for Higher Education, 1974. 58 p. [*250 Sch]

NATIONAL ASSOCIATION OF COLLEGE AND UNIVERSITY BUSINESS OFFICERS.

College and university business administration. Washington, c1974. 1 v. (looseleaf) [250 Sch]

NATIONAL ASSOCIATION OF CREDIT MANAGEMENT.

Bassett, William H. Putting your accounts receivable to work. *Credit and financial management*, v. 77, May 1975, p. 14-15.

Developing a model lien law. *Credit and financial management*, v. 77, Nov. 1975, p. 10-11.

Donze, Edward A. Easing the way for bank credit information. *Credit and financial management*, v. 77, April 1975, p. 26-8.

New NACM system... the national credit information service. *Credit and financial management*, v. 77, Feb. 1975, p. 9-11.

NATIONAL ASSOCIATION OF ESTATE PLANNING COUNCILS.

Axley, Hartman. National Association of Estate Planning Councils - its origins, programs and purposes. *Estate planning*, v. 2, Autumn 1974, p. 60-1.

NATIONAL ASSOCIATION OF INSURANCE COMMISSIONERS.

Rawls, Lester L. Comments on medical malpractice insurance - an insurance commissioner's view. *Best's review* (Property/liability ed.), v. 76, May 1975, p. 14, 81-2.

NATIONAL ASSOCIATION OF REAL ESTATE INVESTMENT TRUSTS.

Recommended reporting practices for REITs. Washington, c1974. 34 p. [*250 Rea 5]

ACCOUNTANTS' INDEX 1975

NATIONAL ASSOCIATION OF REGULATORY UTILITY COMMISSIONERS.

Hill, Robert. Controversy flares over utility efficiency study. (Washington and the utilities) *Public utilities fortnightly*, v. 96, Oct. 23, 1975, p. 16.

NATIONAL ASSOCIATION OF SECURITIES DEALERS.

Hurley, William. Merger of brokerage houses - an overview. *Business lawyer*, v. 30, Jan. 1975, p. 469-99.

Pozen, Robert. Competition and regulation in the stock markets. *Michigan law review*, v. 73, Dec. 1974, p. 317-96.

NATIONAL ASSOCIATION OF STATE BOARDS OF ACCOUNTANCY.

Gruntorad, Dale E. Nebraska State Board of Public Accountancy. (From the State Board) *Nebraska CPA*, v. 9, Spring 1974, p. 6, 21.

States report on required CPE. (News report) *Journal of accountancy*, v. 140, July 1975, p. 22.

NATIONAL BANK ACT

Bunsey, Linda A. Banks and banking - usury - National Bank reserving interest in advance on installment loans yielding an effective rate of return in excess of statutory limit violates section 85 of National bank act if same loan made by state lender would be usurious. (Recent cases) *Vanderbilt law review*, v. 28, May 1975, p. 879-87.

NATIONAL BUDGETS

See Budgets, National

NATIONAL CAPITAL

See Capital - National

NATIONAL CENTER FOR HIGHER EDUCATION MANAGEMENT SYSTEMS.

Joint Accounting Group. Report of the Joint Accounting Group, produced jointly by the National Association of College and Business Officers, the American Institute of Certified Public Accountants and the National Center for Higher Education Management Systems. Boulder, Colo., Western Interstate Commission for Higher Education, 1974. 58 p. [*250 Sch]

NATIONAL CENTER FOR HOUSING MANAGEMENT.

Administrative and accounting guide for federally insured multifamily housing developments, edited by Patrick Conroy. Washington, 1974. 1 v. (various pagings) (Accounting system designed by Coopers & Lybrand.) [*250 Hou 2]

NATIONAL COMMITTEE ON GOVERNMENTAL ACCOUNTING.

Oliver, Fred M. New audit guide for state and local governmental units, by Fred M. Oliver and Gerald D. Brighton. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 91-103.) [110 H]

NATIONAL CONFERENCE OF COMMISSIONERS ON UNIFORM STATE LAWS.

Uniform eminent domain code. *Valuation*, v. 22, June 1975, p. 93-147.

NATIONAL CONFERENCE OF LAWYERS AND CERTIFIED PUBLIC ACCOUNTANTS.

McQueen, John J. Interprofessional relations. *Attorney-CPA*, Fall 1975, p. 1-2.

NATIONAL COUNCIL OF CHARTERED ACCOUNTANTS (S.A.).

South African chartered accountants' national congress. *Accountant* (Eng.), v. 173, July 10, 1975, p. 36-7.

NATIONAL ASSOCIATION OF REGULATORY UTILITY COMMISSIONERS.

NATIONAL CREDIT INFORMATION SERVICE.

More about NACIS. *Credit and financial management*, v. 77, April 1975, p. 14-16.

NATIONAL CREDIT UNION ADMINISTRATION.

Statement of accounting principles and standards for federal credit unions. Washington, 1974. 10 p. [*681 N]

NATIONAL DEBT

See Debt-Public

NATIONAL DEFENSE

See Also Armed Services

NATIONAL ECONOMIC ACCOUNTING

See Income-National
Social Accounting

NATIONAL ENVIRONMENTAL POLICY ACT

Injunctions, the National environmental policy act of 1969, and the Fourth Circuit's chimera of revocability. (Comments) *Iowa law review*, v. 60, Dec. 1974, p. 362-77.

Least adverse alternative approach to substantive review under NEPA. (Notes) *Harvard law review*, v. 88, Feb. 1975, p. 735-58.

Rolnick, Peggy. Increasing citizen participation in AEC proceedings by expanding social impact considerations: the Maine Yankee decision. (Notes) *George Washington law review*, v. 42, Aug. 1974, p. 1062-88.

NATIONAL health insurance: reinsurance from the left. *Medical economics*, v. 52, June 9, 1975, p. 133, 137-8, 142, 144.

NATIONAL INCOME

See Income - National

NATIONAL INSTITUTE FOR OCCUPATIONAL SAFETY AND HEALTH.

Page, Joseph A. Occupational health and the federal government: the wages are still bitter, by Joseph A. Page and Peter N. Munsing. *Law and contemporary problems*, v. 38, Summer-Autumn 1974, p. 651-68.

Teplow, Leo. Regulator and the regulated. *Conference Board record*, v. 12, April 1975, p. 26-31.

NATIONAL INSTITUTES OF HEALTH.

Division of Research Resources. Ad Hoc Committee on Animal Costs.

Cost analysis and rate setting manual for animal resource facilities. Washington, U.S. Govt. Print. Off., 1974. 109 p. (Sponsored by Division of Research Resources, National Institutes of Health... and Association of American Medical Colleges.) [*250 Ani]

NATIONAL INTERGOVERNMENTAL AUDIT FORUM.

Scantlebury, Donald L. Implementation of standards for governmental audits. (Washington report) *Journal of accountancy*, v. 139, May 1975, p. 34, 36, 38, 40, 42.

NATIONAL LABOR RELATIONS ACT

Chesrow, George W. NLRB policymaking: the rulemaking - adjudication dilemma revisited in NLRB v. Bell Aerospace Co. (Comments) *University of Miami law review*, v. 29, Spring 1975, p. 559-83.

Kurnick, Robert D. Withdrawal of an unfair labor practice complaint by the general counsel as part of an informal settlement is a final order of the Board within the meaning of Section 10(F) of the National labor relations act and is

thus reviewable by a United States Court of Appeals. (Recent decisions) *George Washington law review*, v. 43, March 1975, p. 936-46.

Labor law - National labor relations act. (Recent cases) *Harvard law review*, v. 88, Feb. 1975, p. 804-12.

Naffziger, Fred J. All power to the arbitrator: the aftermath of the Steelworkers Trilogy, Collyer Wire and ENA. *American business law journal*, v. 12, Winter 1975, p. 295-311.

NATIONAL LABOR RELATIONS BOARD.

Chesrow, George W. NLRB policymaking: the rulemaking - adjudication dilemma revisited in NLRB v. Bell Aerospace Co. (Comments) *University of Miami law review*, v. 29, Spring 1975, p. 559-83.

Coleman, Francis T. Banks, supervisors and the National Labor Relations Board - determining the appropriate bargaining unit, by Francis T. Coleman and Louis J. Sperling. *Magazine of bank administration*, v. 51, Oct. 1975, p. 18-20.

Emanuel, William J. Solicitation rules will need revision, by William J. Emanuel and Alfred Klein. *Hospitals*, v. 49, Aug. 16, 1975, p. 47-51.

Epstein, Richard L. Guide to NLRB rules on solicitation and distribution. *Hospitals*, v. 49, Aug. 16, 1975, p. 43-7.

Imberman, Woodruff. How expensive is an NLRB election? *MSU business topics*, v. 23, Summer 1975, p. 13-18.

Labor law - National labor relations act. (Recent cases) *Harvard law review*, v. 88, Feb. 1975, p. 804-12.

Lewis, Howard L. Separate collective bargaining. *Modern healthcare*, v. 4, July 1975, p. 51-4.

Pace, Thomas. Bekins Moving & Storage Company - denial of certification to unions practicing invidious discrimination. (Notes & comments) *Washington and Lee law review*, v. 32, Spring 1975, p. 387-415.

NATIONAL PLANNING

Ritchie, Ronald S. Canada: a complex socio-economic environment for planners. *Cost and management (Can.)*, v. 49, Sept.-Oct. 1975, p. 31-5.

Canada

Osbaldeston, Gordon F. Planning in government. *Canadian business review*, v. 2, Summer 1975, p. 36-7.

NATIONAL RETAIL MERCHANTS ASSOCIATION.

NRMA's comments relating to Revenue procedure 75-21 (leveraged leases). *Retail control*, v. 43, June-July 1975, p. 13-22.

Accounting Principles Committee.

Analysis of issues related to accounting for leases. *Retail control*, v. 43, Oct. 1974, p. 21-44. (In response to FASB's discussion memo, *Accounting for leases*.)

Computation of lease capitalization amount. (Auditing & reporting) *CPA journal*, v. 45, April 1975, p. 88. (Excerpt from Analysis of issues related to accounting for leases, *Retail control*, Oct. 1974.)

Criteria for lease capitalization. (Auditing & reporting) *CPA journal*, v. 45, May 1975, p. 50. (Excerpt from Analysis of issues related to accounting for leases, *Retail control*, Oct. 1974.)

NATIONAL SOCIETY OF ACCOUNTANTS FOR COOPERATIVES.

Directory of members (as of June 1975). *Cooperative accountant*, v. 28, Fall 1975, p. 61-97.

NATIONAL SOCIETY OF PROFESSIONAL ENGINEERS.

Competitive bidding news. (Administration of accountants practice) *CPA (NYSS)*, v. 45, July 1975, p. 55. (Excerpt from *NASBA news*, Jan. 17, 1975.)

NATIONAL SOCIETY OF PUBLIC ACCOUNTANTS.

Confidentiality of taxpayer data. (News & views) *CPA (NYSS)*, v. 45, Nov. 1975, p. 13-14. (News release, National Society of Public Accountants, Sept. 5, 1975.)

Murphy, Lois B. NSPA's scholarship foundation. (Debits and credits) *National public accountant*, v. 20, Sept. 1975, p. 4, 6.

NSPA attempts to clarify misinformation. *National public accountant*, v. 20, Sept. 1975, p. 26-30.

NSPA looks at the 94th Congress. *National public accountant*, v. 20, April 1975, p. 8-19.

Ress, Warren L. Regulatory legislation: a challenge to the public interest. (Guest editorial) *Louisiana CPA*, v. 34, Winter 1974-75, p. 13-16.

NATIONAL STUDENT MARKETING CORPORATION.

American Institute Of Certified Public Accountants. AICPA brief in Natelli-Scansaroli. (Official releases) *Journal of accountancy*, v. 139, May 1975, p. 69-76.

Audit partner loses appeal; supervisor gets retrial: NSM. (News report) *Journal of accountancy*, v. 140, Sept. 1975, p. 21.

Auditors sentenced in National Student Marketing case. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 24, 26.

Cheek, James H. Professional responsibility and self-regulation of the securities lawyer. *Washington and Lee law review*, v. 32, Summer 1975, p. 597-635.

Diczok, Paul. National Student Marketing case results in interesting pretrial decision. (Recent cases) *Securities regulation law journal*, v. 3, Summer 1975, p. 192-3.

Responsibility of lawyers advising management, by Donald J. Evans and others. *Business lawyer*, v. 30, March 1975, p. 13-39.

Two auditors found guilty in Student Marketing case. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 8, 10.

NATIONALIZATION

See Government Ownership Of Business And Industry

NATION'S economy: major topic at Anaheim. *Management accounting (NAA)*, v. 56, May 1975, p. 61-2.

NATOMAS CO.

Murray, Thomas J. New boss at Natomas. *Dun's review*, v. 105, April 1975, p. 80-2, 84.

NATURAL BUSINESS YEAR

Picciano, Joseph P. Effects of the new Congressional budget act on state and local grantees. *Governmental finance*, v. 4, Aug. 1975, p. 23-5.

Seif, William J. Do 52 weeks make a year? (Auditing and reporting) *CPA (NYSS)*, v. 45, Aug. 1975, p. 43-4.

Staats, Elmer B. Federal budget, the economy, and inflation. *GAO review*, v. 10, Fall 1975, p. 1-10.

NATURAL GAS

See Gas, Natural

NATURAL gas producer rates remanded for further consideration. (Review of current cases) *Public utilities fortnightly*, v. 94, Dec. 19, 1974, p. 59-60.

NATURAL RESOURCES

See Also Depreciation, Depletion And Obsolescence
Natural Resources
Extractive Industries
Mining And Metallurgy
Oil Industry
Quarries And Quarrying
Taxation, United States-Natural Resources
Timberlands

- Beckerman, Wilfred. Myth of finite resources. *Business and society review*, Winter 1974-75, no. 12, p. 21-5.
- Canfield, Monte. Oil and gas leasing of the outer continental shelf. *GAO review*, v. 10, Spring 1975, p. 33-40.
- Garvin, D. F. Today's performance - tomorrow's pursuits. *Public utilities fortnightly*, v. 95, Feb. 13, 1975, p. 19-29.
- Gillis, Malcolm. Incidence of world taxes on natural resources with special reference to bauxite, by Malcolm Gillis and Charles E. McLure. *American economic review*, v. 65, May 1975, p. 389-96.
- Haas, Albert. Switching to coal is buying trouble. *Business and society review*, Winter 1974-75, no. 12, p. 52-7.
- Heinrich, Bernd. Invisible hand loses its grip. *Business and society review*, Winter 1974-75, no. 12, p. 30-4.
- Industry's raw material supplies affected by import dependence. *Commerce today*, v. 5, June 23, 1975, p. 11-13.
- McCarthy, James E. Law beyond the three-mile limit. *Conference Board record*, v. 12, Jan. 1975, p. 12-17.
- Sweeney, John B. Environmental policy and economic properties. *Canadian business review*, v. 1, Autumn 1974, p. 45-8.
- Varon, Benson. Enough of everything for everyone, forever? *Finance & development*, v. 12, Sept. 1975, p. 17-20.
- Canada**
- Smith, Arthur J. R. Is Canada's resources boom over? *Canadian business review*, v. 2, Spring 1975, p. 22-5.
- NAUMANN-ETIENNE, RUEDIGER.**
- Framework for financial decisions in multinational corporations - summary of recent research. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 859-74.
- NAUS, JAMES H.**
- More on Lifo and small business, by James H. Naus and Donald R. DeGroff. (Practitioners forum) *Journal of accountancy*, v. 140, Dec. 1975, p. 99-101.
- NAVEEN, RONALD S.**
- Mullis, Harold W. Risk of noncollection and the all events test, by Harold W. Mullis and Ronald S. Naveen. (Tax notes) *American Bar Association journal*, v. 61, Feb. 1975, p. 243-4.
- NAVIGATION INSTRUMENTS**
- See Instruments
- NEALE, WILLIAM H.**
- Methods of funding the university risk. *Risk management*, v. 22, July 1975, p. 36-8, 40.
- NEBENZAHL, I. E.**
- Efficiency audit and policy. *International journal of government auditing*, Oct. 1975, p. 1.
- NEBRASKA.**
- State Board Of Public Accountancy.
- O'Connor, Richard E. Continuing education for the non-practicing CPA. *Nebraska CPA*, v. 9, Spring 1974, p. 19-20.
- NEBRASKA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS.**
- Penn, Sarah J. Professional liability of accountants: an analysis of one malpractice policy, by Sarah J. Penn and Gregory D. Erwin. *Nebraska CPA*, v. 10, Fall 1975, p. 16, 26.
- Weist, Herman D. Professional development. (President's page) *Nebraska CPA*, v. 9, Spring 1974, p. 5, 22.
- NEDERLANDS** **INSTITUUT** **VAN**
REGISTERACCOUNTANTS.
- Auditing and EDP in the Netherlands. (Accounting and EDP) *Journal of accountancy*, v. 140, Dec. 1975, p. 98.
- NEEDY, CHARLES.**
- Kafoglis, Milton. Spread in electric utility rate structures, by Milton Kafoglis and Charles Needy. *Bell journal of economics*, v. 6, Spring 1975, p. 377-87.
- NEELANDS, DONALD G.**
- Twin threats to pension funds: inflation and investment problems. *Canadian business review*, v. 2, Summer 1975, p. 43-5.
- NEELY, CHARLES S.**
- Railroads try to cope with a rolling stock shortage. *Viewpoint* (Main Lafrentz & Co.), 1st ed., 1974, p. 30-3.
- NEELY, GUY.**
- Lafferty, M. J. Corporate report - the two views, by Michael Lafferty and Guy Neely. *Accountancy* (Eng.), v. 86, Oct. 1975, p. 42-4.
- NEESON, JOHN J.**
- Medical equipment: before you buy it, try it. *Hospitals*, v. 49, July 1, 1975, p. 67-9.
- NEGATIVE ASSURANCE LETTERS**
- See Comfort Letters
- NEGATIVE INCOME TAX**
- See Taxation, United States-Income-Negative
- NEGLIGENCE**
- See Also Accountants - Liability
- Commercial Crime
- Court Decisions
- Defalcations
- Fraud
- Misfeasance
- Arey, Patrick K. Development of a flexible duty standard of liability under SEC rule 10b-5. (Note Comments) *Washington and Lee law review*, v. 32, Winter 1975, p. 99-131.
- Causey, Denzil Y. How to reduce your chances of being sued. *Practical accountant*, v. 8, Jan.-Feb. 1975, p. 53-9.
- Cooper, B. J. Constitutional aspects of the comparative negligence statutes, by B. J. Cooper and Jane P. Olson. *Oklahoma law review*, v. 28, Winter 1975, p. 49-59.
- Culverhouse, John B. Comparative negligence: justice in Florida for the contributorily negligent plaintiff. (Cases noted) *University of Miami law review*, v. 28, Winter 1974, p. 473-86.
- Cunningham, Joel D. Hospital-physician relationship: hospital responsibility for malpractice of physicians. (Comment) *Washington law review*, v. 50, Feb. 1975, p. 385-420.
- Daniell, R. M. Professional liability - whatever will they think of next? *Accountants' journal* (N.Z.), v. 53, Oct. 1974, p. 107-8.
- Dickerson, Robert W. V. Establishing the third party duty. (Legal cases) *CA magazine* (Can.), v. 106, June 1975, p. 64-5.
- Gadarowski, James J. Accountant's liability for negligence, how far? *Connecticut CPA*, v. 38, Dec. 1974, p. 24-6.
- Gibbens, Daniel G. Constitutionality of Oklahoma's comparative negligence statute. *Oklahoma law review*, v. 28, Winter 1975, p. 33-48.
- Jentz, Gaylord A. Extension of strict liability to all third persons, by Gaylord A. Jentz and Thomas A. Collins. *American business law journal*, v. 12, Winter 1975, p. 231-47.
- Mathews, Arthur F. Liabilities of lawyers under the Federal securities laws. *Business lawyer*, v. 30, March 1975, p. 105-55.
- McGee, R. S. Discrepancy hunt. *CGA*, (Can.), v. 9, Jan.-Feb. 1975, p. 4-8.
- Riney, Thomas C. Torts: liability of an employer for the negligence of an independent contractor. (Notes and comments) *Oklahoma law review*, v. 28, Spring 1975, p. 450-5.

Shapo, Marshall S. Representational theory of consumer protection: doctrine, function and legalliability for product disappointment. *Virginia law review*, v. 60, Nov. 1974, entire issue.

Sims, John R. Negligent misrepresentation - liability of accountants to third parties - the privity requirement: Aluma Kraft Manufacturing Co. v. Elmer Fox & Co. (Recent cases) *Missouri law review*, v. 39, Summer 1974, p. 466-72.

Timmons, Robert C. Pure comparative negligence in Florida: a new adventure in the common law, by Robert C. Timmons and Douglas K. Silvis. *University of Miami law review*, v. 28, Summer 1974, p. 737-813.

Trombetta, William L. Foreseeability of misuse and abnormal use of products by the consumer, by William L. Trombetta and Timothy L. Wilson. *Journal of marketing*, v. 39, July 1975, p. 48-55.

Union Oil Co. v. Oppen: recovery of a purely economic loss in negligence. (Comments) *Iowa law review*, v. 60, Dec. 1974, p. 315-27.

Woods, Henry. Comparative negligence in Oklahoma - a new experience. *Oklahoma law review*, v. 28, Winter 1975, p. 1-32.

NEGOTIABLE INSTRUMENTS

Bray, Edward C. Rating finance company commercial paper. *Financial forum*, v. 14, June 1975, p. 2-6.

Edmonds, John W. Commercial paper, bank deposits and collection, and letters of credit. *Business lawyer*, v. 30, April 1975, p. 869-83.

McDonnell, Julian B. Rapid decline of privity in the modern law of commercial paper. *Business lawyer*, v. 30, Nov. 1974, p. 203-28.

Riordan, P. James. Negotiable orders of withdrawal. *Business lawyer*, v. 30, Nov. 1974, p. 151-64.

NEGRO ACCOUNTANTS

See Accountants - Minorities

NEIGHBORHOOD CENTERS

See Non-Profit Organizations, Community Centers

NEILD, PAUL

Cost of trading with EEC. *Accountancy* (Eng.), v. 86, Jan. 1975, p. 4.

NEITHER party bound by allocation if both are before the court. (Accounting) *Journal of taxation*, v. 42, Jan. 1975, p. 36.

NELIGAN, DAVID.

Need for national control. *Management* (Irish), v. 21, Nov. 1974, p. 36-7.

NELLER, RALPH E.

On-premise laundries continued.... *Hospitality* (Food and lodging), v. 13, Nov. 1974, p. R70.

NELLES, R. G.

Managing under inflation. (Publisher's forum) *Cost and management* (Can.), v. 49, May-June 1975, p. 4-5.

NELSON, ALAN.

Inflation & its impact on insurance. *Connecticut CPA*, v. 38, March 1975, p. 8-9, 14.

NELSON, CALVIN R.

Cooley, John W. Arrival, evolution and prospects of PPBS at the Pentagon, by John W. Cooley and Calvin R. Nelson. *Armed forces comptroller*, v. 20, April 1975, p. 10-13.

NELSON, CARL L.

Case for decent disclosure. *CA magazine* (Can.), v. 106, March 1975, p. 35-8.

NELSON, CHARLES R.

Rational expectations and the predictive efficiency of economic models. *Journal of business* (U. of Chicago), v. 48, July 1975, p. 331-43.

NELSON, DANIEL.

Scientific management, systematic management, and labor, 1880-1915. *Business history review*, v. 48, Winter 1974, p. 479-500.

NELSON, GEORGE R.

Javaras, George B. New leveraged lease guidelines, by George B. Javaras and George R. Nelson. *Taxes - the tax magazine*, v. 53, July 1975, p. 388-403.

NELSON, JOHN.

Mitroff, Ian I. On management myth-information systems, by Ian I. Mitroff, John Nelson and Richard O. Mason. *Management science*, v. 21, Dec. 1974, p. 371-82.

NELSON, JOHN A.

Development of the HMO concept. *Risk management*, v. 22, Jan. 1975, p. 16-18, 20-1.

NELSON, M.

Reflections on a distinguished lecture topic. (Accounting principles and practice) *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 46-7.

NELSON, PHILLIP.

Economic consequences of advertising. *Journal of business* (U. of Chicago), v. 48, April 1975, p. 213-41.

NELSON, WILLIAM G.

Inflation - hanging in there *Financial executive*, v. 43, Feb. 1975, p. 32, 37-41.

NEMEC, JOSEPH.

New trends in product testing, by Joseph Nemeć and Herbert Terry. *Business horizons*, v. 19, Oct. 1975, p. 31-6.

NEMEC, MARILYN J.

Pronouncements and other developments. (Theory and practice) *Woman CPA*, v. 37, July 1975, p. 26-8.

Recent SEC pronouncements. (Theory & practice) *Woman CPA*, v. 37, Jan. 1975, p. 24-5.

NEMHAUSER, G. L.

Magazine, M. J. When the greedy solution solves a class of knapsack problems, by M. J. Magazine, G. L. Nemhauser and L. E. Trotter. *Operations research*, v. 23, March-April 1975, p. 207-17.

NERAD, RICHARD A.

Successful development of computer systems, by Richard A. Nerad and Edward A. Schefer. *Arthur Andersen chronicle*, v. 35, Jan. 1975, p. 52-63.

NERI, JOHN A.

Meyer, Paul A. Keynes-Friedman money demand function, by Paul A. Meyer and John A. Neri. *American economic review*, v. 65, Sept. 1975, p. 610-23.

NESBIT, RAYMOND J.

Let the land live on. *Trusts & estates*, v. 114, June 1975, p. 410-12.

NESBIT, WILLIAM.

New Louisiana income tax regulations. (Taxation subcommittee report) *Louisiana CPA*, v. 34, Winter 1974-75, p. 50-3.

NESS, THEODORE.

Real estate as diversification for accumulated earnings tax purposes. (Close corporations) *Journal of corporate taxation*, v. 1, Winter 1975, p. 434-43.

Receipt of cash in statutory split-off. (Closely held corporations) *Journal of corporate taxation*, v. 2, Spring 1975, p. 99-101.

Redemption of stock on death with appreciated property. (Closely held corporations) *Journal of corporate taxation*, v. 2, Spring 1975, p. 95-7.

Tax developments affecting closely-held corporations. (Close corporations) *Journal of corporate taxation*, v. 1, Summer 1974, p. 182-9.

Waiver of attribution by estate or trust on stock redemption. (Closely held corporations) *Journal of corporate taxation*, v. 2, Spring 1975, p. 97-9.

NEST, RICHARD A.

Unaudited state of affairs. (Focus on accounting & auditing) *Michigan CPA*, v. 26, Nov.-Dec. 1974, p. 22-3, 26-7.

NET INCOME

See Income-Net

NET OPERATING LOSSES

See Taxation, United States-Gains And Losses

NETER, JOHN.

Yu, Seongjae. Stochastic model of the internal control system, by Seongjae Yu and John Netter. *Journal of accounting research*, v. 2, Autumn 1973, p. 273-95.

NETHERCOTT, L. J.

Full cost accounting in the mining industry. *Australian accountant*, v. 45, Nov. 1975, p. 572-7.

NETWORK ANALYSIS

See Also Cpm
Pert

Goyal, S. K. Note on a simple CPM time-cost tradeoff algorithm. (Notes) *Management science*, v. 21, Feb. 1975, p. 718-22.

Kamal, M. A. Critical path analysis technique in budget preparation. *Cost and management* (Bangladesh), v. 1, July-Dec. 1974, p. 8-16.

Koenig, Michael H. Organizing the large activity network. (Systems insights) *Journal of systems management*, v. 26, June 1975, p. 36-7.

Lockyer, K. G. Critical path analysis. *Accountants digest* (Eng.), no. 4, Winter 1973/4, 26 p.

Ratliff, H. Donald. Finding the n most vital links in flow networks, by H. Donald Ratliff, G. Thomas Sicilia and S. H. Lubore. *Management science*, v. 21, Jan. 1975, p. 531-9.

Subrahmanyam, V. V. Net-work techniques for cost control. *Chartered accountant* (India), v. 23, June 1975, p. 573-6.

Sully, J. M. Critical path analysis. (Student roundabout) *Accountant* (Eng.), v. 172, May 8, 1975, p. 608-10.

Wickwire, Jon M. Use of critical path method techniques in contract claims, by Jon M. Wickwire and Richard F. Smith. *Public contract law journal*, v. 7, Oct. 1974, p. 1-45.

NEUBERGER, BRIAN M.

Study of unseasoned new issues of real estate investment trusts, 1969-1973. *REIT review*, v. 3, Spring 1975, p. 20-9.

NEUBIG, ROBERT D.

Interim reporting and APB opinion 28, by Robert D. Neubig and Paul M. Carren. *Michigan CPA*, v. 26, March-April 1975, p. 23-6.

NEUMAN, DAVID.

State and local government purchasing, by David Neuman and Paul M. Carren. *Management controls* (PMM & Co.), v. 22, June 1975, p. 78-89.

NEUMAN, JOHN L.

Make overhead cuts that last. *Harvard business review*, v. 53, May-June 1975, p. 116-26.

NEUMANN, FREDERICK L.

Career education in accounting in the United States: a current appraisal. *International journal of accounting, education and research*, v. 9, Spring 1974, p. 169-79.

NEUWAHL, MALCOLM H.

Incorporation of a portfolio consisting of marketable securities - a useful tax-planning technique. *University of Miami law review*, v. 28, Winter 1974, p. 395-438.

NEVADA.

State Board Of Accountancy.

Complainant may not petition for review of board's action. (News report) *Journal of accountancy*, v. 139, June 1975, p. 21-2.

NEVILLE, HENRY C.

White-collar crime: more serious than we realize. *Credit and financial management*, v. 77, Jan. 1975, p. 30-2.

NEVIN, JOHN R.

Hunt, Shelby D. Tying agreements in franchising, by Shelby D. Hunt and John R. Nevin. *Journal of marketing*, v. 39, July 1975, p. 20-6.

NEVITT, PETER K.

Wide world of bank leasing, 5: economics of direct lease investment, by Peter K. Nevitt and Thomas C. Heagy. *Bankers magazine*, v. 158, Summer 1975, p. 43-9.

NEW, CHRISTOPHER C.

Lot-sizing in multi-level requirements planning systems. *Production and inventory management*, v. 15, no. 4, 1974, p. 57-71.

NEW, COLIN.

Safety stocks for requirements planning. *Production and inventory management*, v. 16, second quarter 1975, p. 1-18.

NEW B776 system. (Burroughs reports) *Burroughs clearing house*, v. 59, Aug. 1975, p. 30-1.

NEW conflicts on IRS' subpoena powers. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 67-8.

NEW feature: output of 420 industries. (Survey of industrial purchasing power preview) *Sales management*, v. 114, March 17, 1975, p. 7.

NEW Florida board rules enforced. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 26, 28.

NEW funds scorecard.

NEW funds scorecard. *Pension world*, v. 11, May 1975, p. 41-3, 45-6.

NEW HAMPSHIRE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS.

Survey reveals inadequate communication between CPAs and banks. *Practical accountant*, v. 8, July/Aug. 1975, p. 50-1.

NEW headquarters, new ideas, new systems. *Information & records management*, v. 9, Oct. 1975, p. 22-8.

NEW housing act: building blocks for boosting home financing. *Savings & loan news*, v. 95, Nov. 1974, p. 38.

NEW immigration. *Forbes*, v. 116, Nov. 1, 1975, p. 28-31.

NEW IRS film on taxpayer rights available for group showings. (News report) *Journal of accountancy*, v. 139, April 1975, p. 14.

NEW IRS rules for reporting lump-sum plan distributions. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 18.

NEW key to computer-locked data. *E & E* (Ernst & Ernst), v. 14, Winter 1974-75, p. 12-21.

NEW leveraged lease guidelines,

Mann, Phillip L. New leveraged lease guidelines, by Phillip L. Mann and Henry W. Schmidt. *Tax adviser*, v. 6, July 1975, p. 390-6.

NEW look at corporate reports. *Accountant* (Eng.), v. 173, Aug. 21, 1975, p. 199-200.

NEW look at profit measurement: four questions on inflation. *Accountant* (Eng.), v. 173, July 10, 1975, p. 51-2.

NEW payroll tax deposit proposals to benefit employers. *Taxation for accountants*, v. 15, Sept. 1975, p. 192.

NEW pension law spells out participants' rights, firms' duties. *Commerce today*, v. 6, Oct. 13, 1975, p. 7-9.

NEW PRODUCTS

See Products, New

NEW professional in a new industry. *Information & records management*, v. 9, Oct. 1975, p. 38-9.

NEW readings on loan and investment outlook. *Bankers monthly*, v. 92, July 15, 1975, p. 16-17, 20-3, 29, 36.

NEW requirements not part of AICPA securities audit guide. (News report) *Journal of accountancy*, v. 140, July 1975, p. 20, 22.

ACCOUNTANTS' INDEX 1975

NEW restrictions placed on cost recovery method. *Taxation for accountants*, v. 15, Dec. 1975, p. 360-1.

NEW S 1000 series represents a new systems concept in date capture, transmission and document encoding. (Burroughs reports) *Burroughs clearing house*, v. 59, Feb. 1975, p. 32-3.

NEW statements of standard accounting practice. *Certified accountant* (Eng.), Sept. 1975, p. 484.

NEW system provides hotel reservations within seconds. (Users report) *Infosystems*, v. 22, March 1975, p. 58, 62.

NEW table simplifies computation of maximum tax on earned income. (Taxes in figures) *Taxation for accountants*, v. 15, July 1975, p. 58-9.

NEW tax organization is formed by AAA. (Tax practice) *Taxation for accountants*, v. 14, Feb. 1975, p. 127-8.

NEW U.S. farm policy for changing world food needs,

Committee For Economic Development. New U.S. farm policy for changing world food needs, a statement on national policy by the Research and Policy Committee of the Committee for Economic Development. New York, 1974. 66 p. [*270 C]

NEW withholding tables require review of exemptions. *Taxation for accountants*, v. 15, July 1975, p. 19.

NEW YORK (CITY).

Human Resources Administration.

Spiegel, Arthur H. How outsiders overhauled a public agency. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 116-24.

NEW York City - personal income tax. (Local taxation) *CPA journal*, v. 45, Jan. 1975, p. 44-5.

NEW York Commission chairman tells of innovations. (Financial news & comment) *Public utilities fortnightly*, v. 95, Jan. 16, 1975, p. 36-7.

NEW York - estimating tax refunds. (State taxation) *CPA journal*, v. 45, Jan. 1975, p. 41-2.

NEW York - exemption on as if basis. (State taxation) *CPA journal*, v. 45, Jan. 1975, p. 41.

NEW York - filing of truck mileage tax returns. (State taxation) *CPA journal*, v. 45, Jan. 1975, p. 42.

NEW YORK STATE BAR ASSOCIATION.

Ethics opinions - purchase of interest in law partnership. *Law office economics and management*, v. 16, Summer 1975, p. 280-4.

ACCOUNTANTS' INDEX 1975

NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS.

Foreign currency translation. (News & views) *CPA (NYSS)*, v. 45, July 1975, p. 10-11.

NEW YORK STOCK EXCHANGE.

Balog, James. Why the stock market reacts the way it does to announcements of mergers and acquisitions. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 24-6.

Benjamin, James J. Corporate presidents' reaction to the New York Stock Exchange white paper, by James J. Benjamin and Vincent C. Brenner. *Journal of business* (Seton Hall), v. 13, May 1975, p. 3-15.

Benjamin, James J. Reaction to NYSE white paper's call for disclosure, by James J. Benjamin and Vincent C. Brenner. *Management accounting (NAA)*, v. 56, May 1975, p. 13-18, 38.

Calvert, Gordon L. From auction markets to a central market system: a New York Stock Exchange perspective. *Ohio State law journal*, v. 35, 1974, p. 295-9.

Farrar, Donald E. Toward a central market system: Wall Street's slow retreat into the future. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 815-27.

Fielitz, Bruce D. On the stationarity of transition probability matrices of common stocks. *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 327-39.

Firth, Michael A. Empirical examination of the applicability of adopting the AICPA and NYSE regulations on free share distributions in the U.K. *Journal of accounting research*, v. 11, Spring 1973, p. 16-24.

Johnson, Howard G. Securities industry: profit opportunities in the competitive rate era. *Price Waterhouse review*, v. 20, no. 1, 1975, p. 14-28.

Leabo, Dick A. Warrant price movements and the efficient market model, by Dick A. Leabo and Richard Rogalski. *Journal of finance*, v. 30, March 1975, p. 163-77.

Lewis, Edwin A. Evolution (and revolution) of the accounting profession. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 5-13.) [110 H]

Majority of NYSE firms now give 10-K data to stockholders. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 28-9.

Pozen, Robert. Competition and regulation in the stock markets. *Michigan law review*, v. 73, Dec. 1974, p. 317-96.

Roscow, James P. May Day on Wall Street. *Pension world*, v. 11, April 1975, p. 13-16, 79.

NEW YORK UNIVERSITY.

Institute On Federal Taxation, 32nd, *New York University, 1973*. Proceedings ... , edited by S. Theodore Reiner. New York, Matthew Bender, c1974. 2 v. (1910 p.) [751 N]

NEW Zealand economy in 1975. (Monthly economic review) *Accountants' journal* (N.Z.), v. 53, Feb. 1975, p. 33-4.

NEW Zealand: export market development incentive for accountants. (Trends) *Tax management international journal*, Nov. 1974, p. 20.

NEW ZEALAND SOCIETY OF ACCOUNTANTS.

Craig, E. A. President's address to 1974 annual general meeting. *Accountants' journal* (N.Z.), v. 53, Nov. 1974, p. 154-5.

Kelly, Margaret. Society's newly elected president, profile of Ian Gordon Lythgoe. *Accountants' journal* (N.Z.), v. 53, Nov. 1974, p. 152-3.

Profession in New Zealand - wide-ranging programme at Dunedin convention. *Accountant* (Eng.), v. 172, Feb. 20, 1975, p. 242-4.

Society's 1974 annual general meeting. *Accountants' journal* (N.Z.), v. 53, Nov. 1974, p. 155-8.

NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS.

Board of Research and Publications.

Balance date examination of inventories. *Accountants' journal* (N.Z.), v. 54, Aug. 1975, p. 265-8. (*Exposure draft of recommendation on auditing practice*, no. 3.)

Exposure draft of recommendation on auditing practice: no. 2: reliance on other auditors in reporting on group financial statements. *Accountants' journal* (N.Z.), v. 54, July 1975, p. 219-23.

Valuation of inventories for external reporting; tentative statement of standard accounting practice no. 9. *Accountants' journal* (N.Z.), v. 53, Nov. 1974, p. 147-51.

Council.

Depreciation of fixed assets. *Accountants' journal* (N.Z.), v. 54, Aug. 1975, p. 260-3. (*Statement of standard accounting practice*, no. 3.)

Exposure draft of Statement of standard accounting practice no. 11: accounting for income taxes: deferred taxation. *Accountants' journal* (N.Z.), v. 54, June 1975, p. 175-9.

Recommendation on auditing practice no. 3: reporting on increased costs. *Accountants' journal* (N.Z.), v. 53, Dec. 1974, p. 184-5.

Statement of standard accounting practice no. 1: disclosure of accounting policies. *Accountants' journal* (N.Z.), v. 53, Nov. 1974, p. 142-6.

Statement of standard accounting practice - no. 2: accounting for associated companies (equity accounting). *Accountants' journal* (N.Z.), v. 53, Dec. 1974, p. 176-82.

NEW Zealand's overseas reserves: what level should we hold? (Economic review) *Accountants' journal* (N.Z.), v. 53, Sept. 1974, p. 78-80.

NEWBOLD, PHILIP A.

Shoos, Kenneth J. Contracted management can improve productivity, by Kenneth J. Shoos, Sheldon L. Krizelman, and Philip A. Newbold. (Food service) *Hospitals*, v. 49, May 1, 1975, p. 80-2.

NEWBOLD, PHILIP N.

Systems analyst grid. *Data management*, v. 12, Dec. 1974, p. 18-21.

NEWBURY, D. R.

Water authorities' budgets. *Public finance & accountancy*, v. 1, Oct. 1974, p. 330-3.

NEWELL, GALE E.

Neubig, Robert D. Interim reporting and APB opinion 28, by Robert D. Neubig and Gale E. Newell. *Michigan CPA*, v. 26, March-April 1975, p. 23-6.

NEWEST fad: real estate. *Forbes*, v. 116, Nov. 1, 1975, p. 70-1.

NEWHOUSE, BENJAMIN.

Rebuilding confidence in government - what the internal auditor can do. *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 49-54.

NEWLOVE, GEORGE HILLIS.

Economic and legal causes of changes in accounting. (In all my years) *Accounting historian*, v. 2, Summer 1975, p. 6.

NEWLY announced Burroughs L9000 series of business mini-computers. (Burroughs reports) *Burroughs clearing house*, v. 59, July 1975, p. 26-7.

NEWMAN, BARRY I.

Anatomy of commercial financing. (World of finance) *American Bar Association journal*, v. 61, March 1975, p. 352-5.

NEWMAN, ERIC J.

Managing your management company. (Taxation) *CA magazine* (Can.), v. 105, Dec. 1974, p. 49-52.
Personal (holding) corporations - past, present, and future? (Taxation) *CA magazine* (Can.), v. 106, Jan. 1975, p. 63-6.

NEWMAN, JOSEPH H.

Making safe office buildings safer. *Real estate review*, v. 5, Summer 1975, p. 33-5.

NEWMAN, JOSEPH W.

Automobile brand loyalty, by Joseph W. Newman and Richard A. Werbel. *Journal of the Academy of Marketing Science*, v. 2, Fall 1974, p. 593-601.

NEWMAN, LAWRENCE.

Need for disclaimer legislation - an analysis of the background and current law, by Lawrence Newman and Albert Kalter. *Tax lawyer*, v. 28, Spring 1975, p. 571-600.

NEWMAN, RUTH G.

Case of the questionable communiques. (Problems in review) *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 26-8, 30, 32, 34-6, 40, 162.

NEWMAN, STEPHEN M.

An estate planner's view of spouse-owned life insurance. *Trusts & estates*, v. 114, Aug. 1975, p. 526-9, 581-3.

NEWMAN, WILLIAM L. I.

Business games for ever. *Accountant* (Eng.), v. 171, Dec. 1974, p. 828-9.

NEWSOM, DAVID.

Flanigan, George B. Cash management, part 4: the handling of receipts, by George B. Flanigan and David Newsom. *Magazine of bank administration*, v. 51, April 1975, p. 49-52.

NEWSON, E. F. PETER.

Kleindorfer, P. R. Lower bounding structure for lot-size scheduling problems, by P. R. Kleindorfer and E. F. P. Newson. *Operations research*, v. 23, March-April 1975, p. 299-311.

Multi-item lot size scheduling by heuristic - part 1: with fixed resources. *Management science*, v. 21, June 1975, p. 1186-93.

Multi-item lot size scheduling by heuristic - part 2: with variable resources. *Management science*, v. 21, June 1975, p. 1194-1203.

NEWSPAPER PUBLISHERS

See Also Taxation, United States - Publishers

Booth, James R. Budget opener: forecasting revenue - population growth best clue to circulation. *Newspaper controller*, v. 28, April 1975, p. 6.

Hentoff, Nat. Survey of publishers. *Business and society review*, Summer 1975, p. 9-13.

Schillo, John J. Noise *Newspaper controller*, v. 28, Jan. 1975, p. 6-7, 9-10.

Accounting

Harris, Frederick G. Identifying costs for control and reporting to management. *Newspaper controller*, v. 28, June 1975, p. 8-9.

Haussler, Joseph L. Steps to conserve have balance-sheet effects. *Newspaper controller*, v. 28, Dec. 1974, p. 1, 10-11.

MacLeish, James D. Updating procedures to capitalize on better accounting equipment. *Newspaper controller*, v. 28, July/Aug. 1975, p. 4-5, 12.

Advertising rates

Barrett, Charles K. Budget opener: forecasting revenue - area outlook governs ad sales and receipts. *Newspaper controller*, v. 28, April 1975, p. 6-8.

Brown, Robert N. Changing format to save newsprint: standard ad width and area rates would help. *Newspaper controller*, v. 28, July/Aug. 1975, p. 3-4, 12.

Primeaux, Walter J. Newspaper rate differential: another element in the explanation. *Journal of business* (U. of Chicago), v. 48, Oct. 1975, p. 492-9.

Urbanski, James F. Outlook for advertising revenue: light at the end of the tunnel. *Newspaper controller*, v. 28, Sept. 1975, p. 8-9.

Budgeting

Block, Bernard F. Budgeting for newspapers: process and possibilities. *Newspaper controller*, v. 28, March 1975, p. 1-2.

Eisenbraun, Robert A. Operating budget: fixed versus flexible or variable. *Newspaper controller*, v. 28, July/Aug. 1975, p. 7-9, 11-12.

Hogan, William R. Selection techniques assure sound capital expenditures. *Newspaper controller*, v. 28, Sept. 1975, p. 4-6.

Costs

Barrett, Charles K. Budget opener: forecasting revenue - area outlook governs ad sales and receipts. *Newspaper controller*, v. 28, April 1975, p. 6-8.

Eisenbraun, Robert A. Electronic editing economics: factors to consider. *Newspaper controller*, v. 28, June 1975, p. 7, 11.

Harris, Frederick G. Identifying costs for control and reporting to management. *Newspaper controller*, v. 28, June 1975, p. 8-9.

Haussler, Joseph L. Steps to conserve have balance-sheet effects. *Newspaper controller*, v. 28, Dec. 1974, p. 1, 10-11.

Hickey, Peter B. More knowledge, better communication needed. *Newspaper controller*, v. 28, Dec. 1974, p. 1, 11-12.

Hogan, William H. Changing format to save newsprint: cost of Phoenix shift recouped in three days. *Newspaper controller*, v. 28, July/Aug. 1975, p. 2-3.

Penningman, Nicholas G. Economics of progress. *Newspaper controller*, v. 28, April 1975, p. 4-5, 12.

Woodlief, H. Graham. Newspaper users laud credit cards: large cost savings on subscriptions noted. *Newspaper controller*, v. 28, May 1975, p. 2-3.

Data processing

Barnicoat, Stanley M. Challenge, opportunity enlarge finance officer's contribution. *Newspaper controller*, v. 28, Jan. 1975, p. 1-2.

Booth, James R. Computer keeps tabs on home deliveries. *Newspaper controller*, v. 28, Sept. 1975, p. 2.

Burenga, Kenneth L. Computer simulation: practical tool for planning and analysis. *Newspaper controller*, v. 28, Dec. 1974, p. 8-9.

Eaton, Hugh M. What newspaper management expects from data processing. *Newspaper controller*, v. 29, Oct. 1975, p. 1, 9-10.

Greene, Luke. Installing a pre-press system: some tips on vendor relations. *Newspaper controller*, v. 28, July/Aug. 1975, p. 1.

Prescott, John S. Electronic data processing: catalyst of systems evaluation. *Newspaper controller*, v. 28, Dec. 1974, p. 5, 12.

Rasmussen, John Eric. Danish achievement: long-term planning via an overall model. *Newspaper controller*, v. 28, Feb. 1975, p. 4-6, 10.

Reiley, David H. Cold type conversion: personnel and space. *Newspaper controller*, v. 28, Jan. 1975, p. 2-3.

Systems deliver payoff at the Tribune. *Infosystems*, v. 22, Sept. 1975, p. 42-5.

Woodlief, H. Graham. Computerized general ledger saves money and time. *Newspaper controller*, v. 29, Oct. 1975, p. 3-4.

Finance

Engel, Nat. Profitability. *Newspaper controller*, v. 28, Nov. 1974, p. 8-9.

ACCOUNTANTS' INDEX 1975

NEWSPAPER PUBLISHER—Finance—(Continued)

Rees-Mogg, William. Finances of Fleet Street. *Accountant* (Eng.), v. 172, Feb. 27, 1975, p. 276-7.

Financial management

Barnicoat, Stanley M. Challenge, opportunity enlarge finance officer's contribution. *Newspaper controller*, v. 28, Jan. 1975, p. 1-2.

Christmann, Eugene. Newspaper users laud credit cards: speeds collections on classified, cuts costs. *Newspaper controller*, v. 28, May 1975, p. 2.

Middlesworth, Chester Paul. Establishing guidelines for purchase vs. repair. *Newspaper controller*, v. 28, Feb. 1975, p. 2-3.

Penniman, Nicholas G. Business-oriented management can overcome future dilemmas. *Newspaper controller*, v. 28, Dec. 1974, p. 6-7.

Insurance

Brown, John P. Pros and cons of self-insured workmen's compensation plans. *Newspaper controller*, v. 28, Jan. 1975, p. 4-5, 10.

Business interruption policies. (Update: insurance) *Newspaper controller*, v. 28, Sept. 1975, p. 9-10.

Taylor, Raymond H. Using self-insurance to reduce the cost of employee benefits. *Newspaper controller*, v. 28, Nov. 1974, p. 10.

Management

Brown, Robert N. Changing format to save newsprint: standard ad width and area rates would help. *Newspaper controller*, v. 28, July/Aug. 1975, p. 3-4, 12.

Eaton, Hugh M. What newspaper management expects from data processing. *Newspaper controller*, v. 29, Oct. 1975, p. 1, 9-10.

Eisenbraun, Robert A. Operating budget: fixed versus flexible or variable. *Newspaper controller*, v. 28, July/Aug. 1975, p. 7-9, 11-12.

Hogan, William H. Changing format to save newsprint: cost of Phoenix shift recouped in three days. *Newspaper controller*, v. 28, July/Aug. 1975, p. 2-3.

Reiley, David H. Cold type conversion: personnel and space. *Newspaper controller*, v. 28, Jan. 1975, p. 2-3.

Shay, Philip W. Client participation guarantees consulting assignment success. *Newspaper controller*, v. 28, Sept. 1975, p. 6-7, 12.

Weaver, Michael R. In-house insurance claims. (Update: insurance) *Newspaper controller*, v. 28, July/Aug. 1975, p. 9.

Personnel

Fluker, David T. Newspaper benefits when carriers join staff. *Newspaper controller*, v. 28, Sept. 1975, p. 3.

Rates

Ideas exchanged on rate structures. *Newspaper controller*, v. 28, Sept. 1975, p. 9.

Records management

MacLeish, James D. Updating procedures to capitalize on better accounting equipment. *Newspaper controller*, v. 28, July/Aug. 1975, p. 4-5, 12.

NEWSPAPER SUBSCRIPTIONS

Christmann, Eugene. Newspaper users laud credit cards: speeds collections on classified, cuts costs. *Newspaper controller*, v. 28, May 1975, p. 2.

Woodlief, H. Graham. Newspaper users laud credit cards: large cost savings on subscriptions noted. *Newspaper controller*, v. 28, May 1975, p. 2-3.

NEWSTROM, JOHN W.

Ethics of management and the management of ethics, by John W. Newstrom and William A. Ruch. *MSU business topics*, v. 23, Winter 1975, p. 29-37.

NEWTON, D.

Manpower planning. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 35-54.) [223.8 M]

NEWTON, GRANT W.

Debtor's watchdog. *Credit and financial management*, v. 77, May 1975, p. 33, 38-9.

NEWTON, WILLIAM H.

Collection of federal taxes by transferee liability; how it works; who can be caught. (Effective tax procedures) *Journal of taxation*, v. 43, Aug. 1975, p. 112-17.

NICHOLLS, F. A.

Human asset accounting. *Certified accountant* (Eng.), June 1975, p. 323-4.

Liquidity and profit. *Certified accountant* (Eng.), March 1975, p. 153-4, 157.

What shall we do with stock appreciation? *Certified accountant* (Eng.), Feb. 1975, p. 103-4, 121.

NICHOLS, DONALD R.

Parker, James E. To forecast or not to forecast, by James E. Parker and Donald R. Nichols. *Managerial planning*, v. 23, Jan.-Feb. 1975, p. 6-9, 16.

NICKEL, HERMAN.

Mr. Micawber's disciples. *Fortune*, v. 91, Feb. 1975, p. 93-5.

NICKERSON, CHARLES A.

Attitudes of financial executives toward interim financial statements, by Charles A. Nickerson, Larry Gene Pointer and Robert H. Strawser. *CPA journal*, v. 45, March 1975, p. 21-4.

NICKERSON, CLARENCE B.

Accounting handbook for nonaccountants. Boston, Cahnners Books, c1975. 589 p. [110 N]

NICOL, BARRY D.

Maintaining liquidity in times of inflation. *CA magazine* (Can.), v. 106, Jan. 1975, p. 27-30.

NICOLS, ALFRED.

Granfield, Michael. Economic and marketing aspects of the direct selling industry, by Michael Granfield and Alfred Nicols. *Journal of retailing*, v. 51, Spring 1975, p. 33-50, 113.

NIEHANS, JURG.

Interest and credit in general equilibrium with transactions costs. *American economic review*, v. 65, Sept. 1975, p. 548-66.

NIEHUS, RUDOLF J.

Generally accepted accounting principles in Germany and the consistency and accruals concepts. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 121-34.) [110 H]

NIELSEN, JAMES F.

Joehnk, Michael D. Return and risk characteristics of speculative grade bonds, by Michael D. Joehnk and James F. Nielsen. *Quarterly review of economics & business*, v. 15, Spring 1975, p. 27-46.

NIELSEN, OSWALD.

Where-got - where-gone. (In all my years) *Accounting historian*, v. 2, Fall 1975, p. 4.

NIELSEN, RICHARD P.

Marketing and development in LDCs. *Columbia journal of world business*, v. 9, Winter 1974, p. 46-9.

NIELSEN, WARREN R.

Kimberly, John R. Organization development and change in organizational performance, by John R. Kimberly and Warren R. Nielsen. *Administrative science quarterly*, v. 20, June 1975, p. 191-206.

NIGAM, AVADHESH K.

Analysis for a satellite communications system. *Interfaces*, v. 5, part 2, Feb. 1975, p. 37-47.

NIKOLAI, LOREN A.

Bazley, John D. Comparison of published accounting research and qualities of accounting faculty and doctoral programs, by John D. Bazley and Loren A. Nikolai. (Education research) *Accounting review*, v. 50, July 1975, p. 605-15.

Organizational set prestige ranking and its impact upon accounting department faculties, by Loren A. Nikolai and John D. Bazley. (Education research) *Accounting review*, v. 50, Oct. 1975, p. 881-8.

NILES, JOHN S.

Gruber, William H. Science-technology-utilization relationship in management, by William H. Gruber and John S. Niles. *Management science*, v. 21, April 1975, p. 956-63.

NILES, RUSSELL D.

Contemporary view of liability for breach of trust. *Trusts & estates*, v. 114, Feb. 1975, p. 82-5, 123.

Contemporary view of liability for breach of trust. *Trusts & estates*, v. 114, Jan. 1975, p. 12-16, 45-8.

NIMAN, C. MICHAEL.

Gross, Steven Jay. Attitude-behavior consistency: a review, by Steven Jay Gross and C. Michael Niman. *Public opinion quarterly*, v. 39, Fall 1975, p. 358-68.

NIMER, DANIEL A.

Pricing the profitable sale has a lot to do with perception. *Sales management*, v. 114, May 19, 1975, p. 13-14.

NIMMONS, RICHARD H.

Miller, Robert J. Intangibles: investment credit and amortization - Disney case, by Robert J. Miller and Richard H. Nimmons. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 1115-37.) [750.2 S]

NINETEEN seventy-five annual corporate financing directory. *Institutional investor*, v. 8, Special issue, 1975, p. 5-64.

NINETEEN seventy-five business outlook. *Modern healthcare*, v. 3, Jan. 1975, p. 27-9.

NINETEEN seventy-five in Congress year. (Editorial) *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 3.

NINETEEN seventy-five salary survey, recession holds EDP wages to an overall average gain of 4.9%. *Infosystems*, v. 22, June 1975, p. 34-43.

NINETEEN seventy-five survey of buying power, part 2. *Sales management*, v. 115, Oct. 20, 1975, entire issue.

NINETEEN seventy-four hospital-of-the-year. *Veterinary economics*, v. 16, April 1975, p. 22-6, 28-32, 36, 40, 42, 44-6, 48, 50.

NINETEEN seventy-three trust income up in New England: country banks profitable. *Trusts and estates*, v. 113, Dec. 1974, p. 809-11.

NINETEENTH annual survey ... law, 1973-1974: business associations. *Virginia law review*, v. 60, Dec. 1974, p. 1464-74.

NINETEENTH annual survey ... law, 1973-1974: commercial law. *Virginia law review*, v. 60, Dec. 1974, p. 1475-89.

NINETEENTH annual survey ... law, 1973-1974: taxation. *Virginia law review*, v. 60, Dec. 1974, p. 1607-14.

NINETEENTH annual survey ... law, 1973-1974: wills, trusts and estates. *Virginia law review*, v. 60, Dec. 1974, p. 1632-42.

NINETEENTH annual survey ... law, 1973-1974: workmen's compensation. *Virginia law review*, v. 60, Dec. 1974, p. 1643-51.

NISHIKAWA, KOJIRO.

Historical studies in recent years in Japan. *Accounting historian*, v. 2, Summer 1975, p. 1, 7.

NIX, HAROLD M.

Boer, Germain. Hospital management and resource control, by Germain Boer and Harold M. Nix. *Management accounting (NAA)*, v. 57, Sept. 1975, p. 47-8.

NIXON, HOWARD L.

Faculty support of university authority. *Administrative science quarterly*, v. 20, March 1975, p. 114-123.

NIXON, JOHN W.

Financial planning and management models for cities. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 321-37.) [110 H]

NO-ACTION LETTER

Brodsky, Edward. Guide to securities litigation. New York, Law Journal Press, c1974. 401 p. (Includes table of cases) [720 B]

NO capital gain on transfer of patent when rights are retained. *Taxation for accountants*, v. 15, Nov. 1975, p. 285.

NO constructive dividend if benefit to owner is indirect. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 109.

NO constructive dividend if benefit to owner is indirect. *Taxation for accountants*, v. 15, Aug. 1975, p. 107-8.

NO energy worries in this plant. *Factory*, v. 8, Oct. 1975, p. 27-8.

ACCOUNTANTS' INDEX 1975

NO estate tax due on non-donor spouse who elects to split gifts. (Technical notes and comments) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 249.

NO job is left to chance or chaos. *Factory*, v. 8, Oct. 1975, p. 48-50.

NO question of solvency. (Communications) *CLU journal*, v. 29, Jan. 1975, p. 68-70.

NO rate rebates for past inadequate service. *Public utilities fortnightly*, v. 96, Aug. 28, 1975, p. 52.

NO recession for U.S. accountants. (Accounting scene) *Cost and management* (Can.), v. 49, May-June 1975, p. 45.

NOBIL, JAMES H.

Is the REIT industry future all black? *REIT review*, v. 3, Fall 1975, p. 10-14.

NOCK, R. S.

Monroe, J. G. Untaxed instruments and exemptions, by J. G. Monroe and R. S. Nock. (Stamp duties) *British tax review*, no. 1, Jan.-Feb. 1975, p. 19-39.

NOERAGER, JOHN P.

Hershberger, Robert A. Risk management during a period of stagflation, by Robert A. Hershberger and John P. Noerager. *Risk management*, v. 22, July 1975, p. 6-7.

NOLAN, JOHN S.

New pension legislation: self-employed persons and shareholder-employees of Subchapter S corporations - the new pension law. *Executive compensation journal*, Nov. 1974, p. 4-10.

NOLAN, JOSEPH.

Protect your public image with performance. *Harvard business review*, v. 53, March-April 1975, p. 135-42.

NOLAN, RICHARD L.

Burnett, Gerald J. At last, major roles for minicomputers, by Gerald J. Burnett and Richard L. Nolan. *Harvard business review*, v. 53, May-June 1975, p. 148-56.

Goldstein, Robert C. Personal privacy versus the corporate computer, by Robert C. Goldstein and Richard L. Nolan. *Harvard business review*, v. 53, March-April 1975, p. 62-70.

NOLEN, WILLIAM A.

Want more time off? Cooperate with your competitors. *Medical economics*, v. 52, March 17, 1975, p. 104-6, 111.

NON-PROFIT corporations, organizations, and associations.

Oleck, Howard L. Non-profit corporations, organizations, and associations. 3rd ed. Englewood Cliffs, N.J., Prentice-Hall, c1974. 1000 p. [250 Non]

NON-PROFIT ORGANIZATIONS

See Also Foundations

Hospitals
Institutions
Libraries
Schools And Colleges

Oleck, Howard L. Non-profit corporations, organizations, and associations. 3rd ed. Englewood Cliffs, N.J., Prentice-Hall, c1974. 1000 p. [250 Non]

NO estate tax due on non-donor spouse who elects to split gifts.

Accounting

Accounting Advisory Committee. Report to the Commission on Private Philanthropy and Public Needs. Washington, Commission on Private Philanthropy and Public Needs, 1974. 36 p. [*250 Non]

Freeman, Robert J. Municipal accounting theory in perspective: evolution, status, issues, outlook. Tuscaloosa, Ala., 1974. 28 p. (Prepared for 1974 annual conference, Canadian Institute of Chartered Accountants, Saskatoon, Saskatchewan, Canada, Sept. 11-14, 1974.) [*311 F]

Freeman, Robert J. Not-for-profit organizations in the accounting curriculum: where and how? Tuscaloosa, Ala., 1974. 18, 3 p. (Prepared for *Researching the accounting curriculum, strategies for change*, a symposium sponsored by the American Accounting Association with the financial assistance of the Price Waterhouse Foundation, Chicago, Ill., May 19-21, 1974.) [*107.9 F]

Gross, Malvern J. Financial and accounting guide for non-profit organizations. 2nd ed. New York, Ronald Press, c1974. 572 p. [250 Non]

Gross, Malvern J. Nonprofit accounting: a revolution in process. *Virginia accountant*, v. 27, June 1975, p. 29-35.

Gross, Malvern J. Report on nonprofit accounting. *Journal of accountancy*, v. 139, June 1975, p. 55-9.

Gross, Malvern J. Uniform financial reporting by philanthropic organizations. *CPA* (NYSS), v. 45, June 1975, p. 25-9.

Henke, Emerson O. Introduction to accounting: a conceptual approach. New York, Petrocelli-Charter, c1974. 453 p. [110 H]

John, Richard C. Parolee counseling service. *Management accounting* (NAA), v. 57, Nov. 1975, p. 27-30.

May, Robert G. Brief introduction to managerial and social uses of accounting, by Robert G. May, Gerhard G. Mueller and Thomas H. Williams. Englewood Cliffs, N.J., Prentice-Hall, c1975. 128 p. [*110 M]

Budgeting

Linowes, David F. Where the great society stumbled on its way to utopia. *Laventhol & Horwath perspective*, v. 1, Spring 1975, p. 2-7.

Depreciation

See Depreciation, Depletion And Obsolescence-Non-Profit Organizations

Finance

Gross, Malvern J. Financial and accounting guide for non-profit organizations. 2nd ed. New York, Ronald Press, c1974. 572 p. [250 Non]

Linowes, David F. Where the great society stumbled on its way to utopia. *Laventhol & Horwath perspective*, v. 1, Spring 1975, p. 2-7.

Financial management

Ellis, Loudell O. Evaluation of resource usage in the not-for-profit environment. *Woman CPA*, v. 37, April 1975, p. 6-8.

Greif, Joseph. Tax implications of an exempt organization constructing and operating a building. *Tax adviser*, v. 6, June 1975, p. 354-61.

John, Richard C. Parolee counseling service. *Management accounting* (NAA), v. 57, Nov. 1975, p. 27-30.

Linowes, David F. Where the great society stumbled on its way to utopia. *Laventhol & Horwath perspective*, v. 1, Spring 1975, p. 2-7.

Wittrup, Richard D. Economic behavior of social institutions. *Hospital administration*, v. 20, Winter 1975, p. 8-16.

Government regulation

Hill, R. Braxton. Tax-exempt organizations: basic rules. *Virginia accountant*, v. 27, June 1975, p. 19-21, 24-6.

Management

- Copeland, Ronald M. Managerial accounting: an introduction to planning, information processing, and control, by Ronald M. Copeland and Paul E. Dascher. Santa Barbara, Calif., Hamilton Pub. Co., c1974. 533 p. [110 C]
- Lyden, Fremont James. Using Parsons' functional analysis in the study of public organizations. *Administrative science quarterly*, v. 20, March 1975, p. 59-70.

Reports and statements

- Accounting Advisory Committee. Report to the Commission on Private Philanthropy and Public Needs. Washington, Commission on Private Philanthropy and Public Needs, 1974. 36 p. [*250 Non]
- Gross, Malvern J. Financial and accounting guide for non-profit organizations. 2nd ed. New York, Ronald Press, c1974. 572 p. [250 Non]
- Gross, Malvern J. Nonprofit accounting: a revolution in process. *Virginia accountant*, v. 27, June 1975, p. 29-35.
- Gross, Malvern J. Report on nonprofit accounting. *Journal of accountancy*, v. 139, June 1975, p. 55-9.
- Gross, Malvern J. State compliance reporting for nonprofit organizations. *CPA journal*, v. 45, April 1975, p. 33-6.
- Gross, Malvern J. Uniform financial reporting by philanthropic organizations. *CPA (NYSS)*, v. 45, June 1975, p. 25-9.
- John, Richard C. Parolee counseling service. *Management accounting (NAA)*, v. 57, Nov. 1975, p. 27-30.
- Wolinsky, Daniel. Reporting for the rehabilitation and sheltered workshop, by Daniel Wolinsky and Arthur L. Breakstone. *Journal of accountancy*, v. 140, July 1975, p. 56-62.

NON-PROFIT ORGANIZATIONS, CHARITIES

- Fisch, Edith L. Choosing the charitable entity. *Trusts & estates*, v. 114, Dec. 1975, p. 874-6, 893-4.

NON-PROFIT ORGANIZATIONS, CHILDREN'S HOMES

See Also Children's Homes, In Previous Indexes

NON-PROFIT ORGANIZATIONS, COMMUNITY CENTERS

See Also Community Centers, In Previous Indexes

NON-PROFIT ORGANIZATIONS, COMMUNITY CHESTS

See Also Community Chests, In Previous Indexes

NON-PROFIT ORGANIZATIONS, FUND-RAISING ORGANIZATIONS

See Also Fund-Raising Organizations, In Previous Indexes

NON-PROFIT ORGANIZATIONS, HEALTH AGENCIES

See Also Health Agencies, In Previous Indexes
Mental Health Institutions

- Sieverts, Steven. Is P.L. 93-641 concerned with long-term care? It's up to you. *Hospitals*, v. 49, Oct. 16, 1975, p. 69-71.

NON-PROFIT ORGANIZATIONS, HOMES FOR THE AGED

See Also Homes For The Aged, In Previous Indexes

NON-PROFIT ORGANIZATIONS, LEGAL AID SOCIETIES

See Also Legal Aid Societies, In Previous Indexes

NON-PROFIT ORGANIZATIONS, SOCIAL SERVICE AGENCIES

See Also Social Service Agencies, In Previous Indexes

- Cauley, John H. Seven steps to successful volunteer administration. *Social agency management and better camp management*, v. 1, Fall 1975, p. 13-14.

- Long, David F. Mergers of groupwork activities in the seventies, part I. *Social agency management and better camp management*, v. 1, Fall 1975, p. 6-7.
- Social service measurement model, by Samuel J. Mantel and others. *Operations research*, v. 23, March-April 1975, p. 218-39.
- Wolinsky, Daniel. Reporting for the rehabilitation and sheltered workshop, by Daniel Wolinsky and Arthur L. Breakstone. *Journal of accountancy*, v. 140, July 1975, p. 56-62.

NON-PROFIT ORGANIZATIONS, WELFARE AGENCIES

See Also Welfare Agencies, In Previous Indexes

Data processing

- McGlinchey, Richard F. EDP: efficiency on welfare. *Pension world*, v. 11, March 1975, p. 30, 60.

Management

- Spiegel, Arthur H. How outsiders overhauled a public agency. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 116-24.

NON-QUALIFIED RETIREMENT PLANS

See Retirement Plans, Non-Qualified
Taxation, United States - Retirement Plans, Non-Qualified

NON-RESIDENT ALIENS

See Foreign Property Control
Taxation, United States-Aliens

- NONRESIDENT** alien status is not always a passport to tax saving. *Taxation for accountants*, v. 15, Sept. 1975, p. 186-7.

- NONRESIDENT** alien status is not always a passport to tax saving. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 136.

- NONSHAREHOLDER** transfers may not be income to corporation. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 190-1.

- NONSHAREHOLDER** transfers may not be income to corporation. *Taxation for accountants*, v. 15, Oct. 1975, p. 248-9.

- NOTAXABLE** corporate acquisitions, by John H. McCord and others. *Practical lawyer*, v. 21, Jan. 15, 1975, p. 53-68.

NORMAN, DAVID L.

- Bowman, James S. Attitudes towards the public service: a survey of university students, by James S. Bowman and David L. Norman. *Public personnel management*, v. 4, March-April 1975, p. 113-21.

NORMAN, RICHARD.

- Canadian industrial scene: prospects for British accountants. *Accountant (Eng.)*, v. 172, Feb. 13, 1975, p. 208-9.

NORMAN, THOMAS.

- Chavooshian, B. Budd. Transfer of development rights: a new concept in land-use management, by B. Budd Chavooshian and Thomas Norman. *Appraisal journal*, v. 43, July 1975, p. 400-9.

NORMAN, WILLIAM K.

- Use of producer's loans to increase DISC benefits. *International tax journal*, v. 1, May 1975, p. 201-13.

ACCOUNTANTS' INDEX 1975

NORMYLE, ARTHUR G.

NORMYLE, ARTHUR G.

Big-name professor triggered my malpractice ordeal. *Medical economics*, v. 52, Feb. 3, 1975, p. 97, 101, 105, 109, 112, 115.

NORRIS, J. FRANK.

LIFO for retailers: analysis of the LIFO reserve and related problems, by J. Frank Norris and Ronald S. Fiedelman. *Retail control*, v. 43, Feb. 1975, p. 2-18.

NORTH, JOHN E.

Organizing the closely held corporation. (In *Institute On Federal Taxation*, 32nd. New York University, 1973. *Proceedings*. New York, c1974. p. 697-713.) [751 N]

NORTH, WILLIAM D.

Forgive them, for they know not what they did. (Notes and comments) *Appraisal journal*, v. 43, Jan. 1975, p. 119-24.

NORTH and South Carolina - deductibility of contributions. (State taxation) *CPA journal*, v. 45, Jan. 1975, p. 42-3.

NORTHCOTE, E. F.

Improving plant investment decisions. *Management accounting* (Eng.), v. 53, Dec. 1975, p. 403-5.

Inflation accounting for management. *Management accounting* (Eng.), v. 53, Sept. 1975, p. 285-7.

NORTHRUP, HERBERT R.

ICF-IFPCW conflict, by Herbert R. Northrup and Richard L. Rowan. *Columbia journal of world business*, v. 9, Winter 1974, p. 109-20.

NORTHUP, ERNEST H.

Bank cards vs. the underworld. *Banking*, v. 67, Sept. 1975, p. 66, 68, 70, 73.

NORTON, JOSEPH JUDE.

Relationship of shareholders to corporate creditors upon dissolution: nature and implications of the trust fund doctrine of corporate assets. *Business lawyer*, v. 30, July 1975, p. 1061-79.

NORWOOD, GYLES R.

Deakin, Edward B. Effect of published earnings information on Tokyo Stock Exchange trading, by Edward B. Deakin, Gyles R. Norwood and Charles H. Smith. *International journal of accounting, education and research*, v. 10, Fall 1974, p. 123-36.

NOSKER, JOHN L.

Examiner's viewpoint. *Journal of commercial bank lending*, v. 58, Sept. 1975, p. 16-26.

NOT all interest payments made by estate are deductible. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 118-19.

NOT-FOR-PROFIT organizations in the accounting curriculum: where and how?

Freeman, Robert J. Not-for-profit organizations in the accounting curriculum: where and how? Tuscaloosa, Ala., 1974. 18, 3 p. (Prepared for *Researching the accounting curriculum, strategies for change*, a symposium sponsored by the American Accounting Association with the financial assistance of the Price Waterhouse Foundation, Chicago, Ill., May 19-21, 1974.) [*107.9 F]

NOTES

Lipton, Martin. Notes are not always securities, by Martin Lipton and George A. Katz. *Business lawyer*, v. 30, April 1975, p. 763-71.

Puckett, Richard H. What's happening to floating rate notes? By Richard H. Puckett and Christopher A. Taylor. *Bankers magazine*, v. 158, Summer 1975, p. 57-61.

NOTES RECEIVABLE

Clark, Robert Charles. Abstract rights versus paper rights under Article 9 of the Uniform commercial code. *Yale law journal*, v. 84, Jan. 1975, p. 445-79.

NOTTESTAD, KENNETH M.

Ganti, Annajee R. Assigning priorities to maintenance requests, by Annajee R. Ganti and Kenneth M. Nottestad. *Hospitals*, v. 48, Dec. 1, 1974, p. 69-70, 102.

NOTTINGHAM, C.

Behavioural science and the accountant. *Certified accountant* (Eng.), Oct. 1975, p. 543-6.

NOVAJOSKY, M.

Willard, Harold N. Improving hospital-nursing home relationships, by Harold N. Willard, M. Novajosky and S. Amdur. *Hospitals*, v. 49, July 16, 1975, p. 57-9, 62.

NOVAK, ALFRED G.

Lusk, Edward J. Emergency service - how do you measure its financial impact? By Edward J. Lusk, Alfred G. Novak and Roger G. Roux. *Hospital financial management*, v. 5, March 1975, p. 52-6.

NOVAK, STEPHEN R.

Auditor in the field: block proof of cash. *National public accountant*, v. 20, Jan. 1975, p. 24-5.

NOVELLINE, WILLIAM T.

Where bank profits go from here. *Bankers magazine*, v. 158, Winter 1975, p. 64-8.

NOVELTIES

See Gift Shops
Toy Manufacturers

NOW is the time to check withholding exemptions. *Taxation for accountants*, v. 15, Dec. 1975, p. 359-60.

NOWLAN, BILL

Whither property investment? *Management* (Irish), v. 22, June-July 1975, p. 55-6.

NOYES, GUY E.

Monetary policy and banking. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 328-46.) [600 P]

NOYMAN, ZEEW.

Rules of conduct of the accountancy profession in Israel. *Israel C. P. A.*, June 1974, p. 32-43.

NSPA attempts to clarify misinformation. *National public accountant*, v. 20, Sept. 1975, p. 26-30.

NUBLA, ERIC C.

Keynote address at the 28th PICPA annual national convention. *Accountants' journal* (P.I.), v. 24, no. 3, 1974, p. 4-7.

NUCLEAR REACTORS

NUCLEAR REACTORS

See Atomic Energy

NUMBER of returns examined by the Service rises. *Taxation for accountants*, v. 15, Aug. 1975, p. 99.

NUMBERING SYSTEMS

See Account Numbering

Banks And Banking-Numbering Systems
Data Processing-Numbering Systems

NURNBERG, HUGO.

Combining stockholders' equity accounts under pooling of interests method, by Hugo Nurnberg, Clyde P. Stickney and Roman L. Weil. (Education research) *Accounting review*, v. 50, Jan. 1975, p. 179-83.

Strange animal. (Capsules and comments) *Journal of accounting research*, v. 2, Autumn 1973, p. 331-2.

NURSERIES

Canning, Jim. Can tomato prices catch up with costs? *Management (Irish)*, v. 22, Feb. 1975, p. 9-10.

NURSING HOMES

Medical care evaluation studies in the skilled nursing facility. *Nursing homes*, v. 24, Dec. 1974-Jan. 1975, p. 6.

Phillips, Donald F. Alternative financing methods for long-term facilities. *Hospitals*, v. 49, Oct. 16, 1975, p. 73-6.

Safety and security officer: trainer, inspector and psychologist. *Modern healthcare*, v. 4, July 1975, p. 39-41.

Scott, John E. Economics of nursing home development, by John E. Scott and David A. Whitaker. *Appraisal journal*, v. 43, July 1975, p. 390-9.

Willard, Harold N. Improving hospital-nursing home relationships, by Harold N. Willard, M. Novajosky and S. Amdur. *Hospitals*, v. 49, July 16, 1975, p. 57-9, 62.

Accounting

American Nursing Home Association. Uniform chart of accounts for long-term care facilities. Washington, 1974. 55 p. [*250 Nur]

Costs

Scott, John E. Economics of nursing home development, by John E. Scott and David A. Whitaker. *Appraisal journal*, v. 43, July 1975, p. 390-9.

Finance

Downey, Gregg W. Tales of New York and elsewhere. *Modern healthcare*, v. 3, March 1975, p. 43-8.

Phillips, Donald F. Alternative financing methods for long-term facilities. *Hospitals*, v. 49, Oct. 16, 1975, p. 73-6.

Food service

Multi-dimensional approach to food service. *Nursing homes*, v. 24, Dec. 1974-Jan. 1975, p. 20-1.

ACCOUNTANTS' INDEX 1975

Government regulation

McGuire, Helen. New laws and regulations must focus on continuity of care. *Hospitals*, v. 49, Oct. 16, 1975, p. 63-7.

Shore, Herbert. Long-term care regulations: counterproductive and costly. *Hospitals*, v. 49, Oct. 16, 1975, p. 57, 59-60, 62.

Management

Downey, Gregg W. Tales of New York and elsewhere. *Modern healthcare*, v. 3, March 1975, p. 43-8.

Wilson, Ronald H. Management and operation efficiency. *Nursing homes*, v. 24, March 1975, p. 25-7.

Reports and statements

American Nursing Home Association. Uniform chart of accounts for long-term care facilities. Washington, 1974. 55 p. [*250 Nur]

NURSING SERVICE

See Also Visiting Nurse Associations

Aydelotte, Myrtle K. Administration and directors of nursing. *Hospitals*, v. 24, Dec. 16, 1974, p. 61-3.

Minetti, Robert. System achieves optimal staffing, by Robert Minetti and Joseph Hutchinson. (Nursing) *Hospitals*, v. 49, May 1, 1975, p. 61-2, 64.

NY, LILY TAN.

Endriga, Baltazar N. Computer model for financial projections and analyses, by Baltazar N. Endriga and Lily Tan Ny. *Accountants' journal (P.I.)*, v. 24, no. 2, 1974, p. 44-55.

NYCUM, SUSAN HUBBELL.

Computer abuses raise new legal problems. *American Bar Association journal*, v. 61, April 1975, p. 444-8.

NYGREEN, G. THEODORE.

Leonard, James O. Information management: the systems approach to information and records management - Part II, by James O. Leonard and G. Theodore Nygreen. *Information & records management*, v. 9, Feb. 1975, p. 8, 10, 36-8.

NYGREN, WILLIAM V.

Forms design: it's more than appearance. *Information & records management*, v. 9, Aug. 1975, p. 10, 25-6.

NYSTROM, HARRY.

Experiment in price generalization and discrimination, by Harry Nystrom, Hans Tamsons and Robert Thams. *Journal of marketing research*, v. 12, May 1975, p. 177-81.

NYSTROM, PAUL C.

Input-output processes of the Federal Trade Commission. *Administrative science quarterly*, v. 20, March 1975, p. 104-113.

O

OAKES, RONALD W.

Judicial control of cash tender offers - a few practical recommendations. (Notes) *Indiana law journal*, v. 50, Fall 1974, p. 114-42.

OAKLEY, RICHARD H.

Reducing cash float. *Credit and financial management*, v. 77, Feb. 1975, p. 32-3.

OATWAY, FRANCIS C.

Doing business abroad - selecting the entity. (In Haskins & Sells. *Selected papers* 1973. New York, c1974. p. 225-36.) [110 H]

OBER, ELLEN W.

Curran, William J. Government intervention on increase, by William J. Curran, Richard J. Steele and Ellen W. Ober. (Regulation) *Hospitals*, v. 49, May 16, 1975, p. 57-61.

OBERHAMER, DOUGLAS R.

How to develop a new logo. (Case report) *Association management*, v. 27, March 1975, p. 73-5.

OBERHOFER, TOM.

Redistributive effect of the federal income tax. *National tax journal*, v. 28, March 1975, p. 127-33.

OBERLANDER, GARY.

Greenwald, Bruce M. IRS audits of EDP systems, by Bruce M. Greenwald and Gary Oberlander. *Management accounting* (NAA), v. 56, April 1975, p. 13-5.

OBITUARIES

See Also Biography

Bedford, Norton M. Contributions of A.C. Littleton to accounting thought and practice, by Norton M. Bedford and Richard E. Ziegler. *Accounting review*, v. 50, July 1975, p. 435-43.

Goelzer, Gerald H. Founding father Schneider. (History corner) *Wisconsin CPA*, March 1975, p. 20.

Obituary: J.G. Underwood. *Management accounting* (NAA), v. 56, June 1975, p. 11.

Through the ages. *Accounting historian*, v. 2, Fall 1975, p. 2.

OBITUARY: J.G. Underwood. *Management accounting* (NAA), v. 56, June 1975, p. 11.

OBJECTIVITY

Parker, James E. Testing comparability and objectivity of exit value accounting. *Accounting review*, v. 50, July 1975, p. 512-24.

OBLITERATION of postmark may block petition to Tax Court. *Taxation for lawyers*, v. 3, May-June 1975, p. 361.

O'BOYLE, PATRICK.

Depressed equity market. (Investment and finance) *Accountancy Ireland*, v. 6, Dec. 1974, p. 11-12.

Inflation and profits. (Investment and finance) *Accountancy Ireland*, v. 6, Oct. 1974, p. 10, 12.

Investment and finance - rapid recovery. *Accountancy Ireland*, v. 7, Feb. 1975, p. 7-8.

Prospects for continued recovery. *Accountancy Ireland*, v. 7, April 1975, p. 25-6.

Time for caution. (Investment) *Accountancy Ireland*, v. 7, Aug. 1975, p. 13-14.

O'BRIEN, STEPHEN J.

Legal evolution of potential competition and its application to banking. *Business lawyer*, v. 30, July 1975, p. 1181-1206.

OBSERVATION OF INVENTORIES

See Inventories-Observation

OBSOLETE INVENTORIES

See Inventories-Obsolete

Also Depreciation, Depletion And Obsolescence-Inventories

In Previous Indexes

O'BYRNE, ALLYN K.

Pricing system reflects specific costs and provides management data, by Allyn K. O'Byrne and Ronald T. Turnbull. *Hospitals*, v. 49, Nov. 1, 1975, p. 61-2, 64.

OCCUPATION shown on return can affect IRS audit. (Tax practice) *Taxation for accountants*, v. 14, Feb. 1975, p. 127.

OCCUPATIONAL SAFETY AND HEALTH ACT OF 1970

Ashford, Nicholas A. Worker health and safety: an area of conflicts. *Monthly labor review*, v. 98, Sept. 1975, p. 3-11.

Brown, Barry. State plans under the Occupational safety and health act of 1970. *Law and contemporary problems*, v. 38, Summer-Autumn 1974, p. 745-57.

Chelius, James R. Control of industrial accidents: economic theory and empirical evidence. *Law and contemporary problems*, v. 38, Summer-Autumn 1974, p. 700-29.

Coleman, George R. How we published a successful OSHA manual for our industry. (Case report) *Association management*, v. 27, Jan. 1975, p. 44-5.

Gunther, George C. Risk management and the OSHA experience. *Risk management*, v. 21, Dec. 1974, p. 29-31.

Haarhoff, Frank E. OSHA in trouble: there's going to be a leadership change, so OSHA now is a lame duck. *Factory*, v. 8, Aug. 1975, p. 19-24.

Law, Peter. OSHA and consumer product safety: a risk manager's view. *Risk management*, v. 21, Dec. 1974, p. 26-8.

Lipscomb, David M. Coping with noise - an industrial concern. *Risk management*, v. 22, May 1975, p. 25-6, 28, 30.

Miller, Richard S. Occupational safety and health act of 1970 and the law of torts. *Law and contemporary problems*, v. 38, Summer-Autumn 1974, p. 612-40.

Morey, Richard S. Mandatory occupational safety and health standards - some legal problems. *Law and contemporary problems*, v. 38, Summer-Autumn 1974, p. 584-611.

Muller, Edward R. Due process and employee safety: conflict in OSHA enforcement procedures. (Notes) *Yale law journal*, v. 84, May 1975, p. 1380-93.

Naidich, Arnold. Will your bank pass an OSHA test? *Banking*, v. 67, May 1975, p. 87-8, 90.

OCCUPATIONAL SAFETY AND HEALTH ACT OF 1970- (Continued)

- Oi, Walter Y. On the economics of industrial safety. *Law and contemporary problems*, v. 38, Summer-Autumn 1974, p. 669-99.
- Page, Joseph A. Occupational health and the federal government: the wages are still bitter. By Joseph A. Page and Peter N. Munsing. *Law and contemporary problems*, v. 38, Summer-Autumn 1974, p. 651-68.
- Schillo, John J. Noise *Newspaper controller*, v. 28, Jan. 1975, p. 6-7, 9-10.
- Spiegelman, Arthur. Ready for the OSHA boom. *Credit and financial management*, v. 77, Oct. 1975, p. 34-6.
- Stender, John H. Enforcing the Occupational safety and health act of 1970: the federal government as a catalyst. *Law and contemporary problems*, v. 38, Summer-Autumn 1974, p. 641-50.
- Survey results, federal legislation: major or minor impact on business? *Risk management*, v. 22, March 1975, p. 36-7.
- Teplow, Leo. Regulator and the regulated. *Conference Board record*, v. 12, April 1975, p. 26-31.
- There are defenses against OSHA citations. (News and trends) *Automation*, v. 22, Aug. 1975, p. 6.
- Tillery, Winston. Safety and health provisions before and after OSHA. (Research summaries) *Monthly labor review*, v. 98, Sept. 1975, p. 40-3.
- Williford, Frederick L. Voluntarism: OSHA's missing link. *Association management*, v. 27, March 1975, p. 53-7.
- O'CONNELL, JEFFREY.**
Best way to adapt no-fault insurance to malpractice. *Medical economics*, v. 52, June 23, 1975, p. 106-31, *passim*.
Why not no-fault product liability? (Ideas for action) *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 6-7.
- O'CONNELL, JOHN J.**
Brucker, Jack E. Quantitative techniques and risk management, by Jack E. Brucker and John J. O'Connell. *Risk management*, v. 22, May 1975, p. 16-19.
Management side of risk management, by John J. O'Connell and Chester Schriesheim. *Risk management*, v. 22, Aug. 1975, p. 50, 52.
- O'CONNELL, THOMAS J.**
Arbitration and forum selection clauses in international business: the Supreme Court takes an internationalist view. (Notes) *Fordham law review*, v. 43, Dec. 1974, p. 424-40.
- O'CONNOR, BRENDAN.**
Paper - a difficult period. *Management (Irish)*, v. 22, March 1975, p. 35-6.
- O'CONNOR, JOHN K.**
Tax problems on transfers of assets to corporations: an overview. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 756-69.
- O'CONNOR, RICHARD E.**
Continuing education for the non-practicing CPA. *Nebraska CPA*, v. 9, Spring 1974, p. 19-20.
- O'CONNOR, ROCHELLE.**
PoKempner, Stanley J. Senior management and the data processing function, edited by Stanley J. PoKempner and Rochelle O'Connor. New York, Conference Board, c1974. 122 p. (Conference proceedings. Conference Board report no. 636.) [*203.9 P]
- O'CONNOR, WALTER F.**
OIO audits of U.S. subsidiaries of foreign parent. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 209.
Sec. 482: U.S. parent's guarantee of foreign sub.'s indebtedness. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 206-7.
Tax consequences of the currency float, by Walter F. O'Connor and Samuel M. Russo. *Financial executive*, v. 43, Jan. 1975, p. 48-52.

ACCOUNTANTS' INDEX 1975

- Withholding by U.S. employers of aliens: new IRS procedures. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 212.
- ODELL, PETER.**
Can we crack the oil cartel? Interviewed by Jean Ross-Skinner. *Dun's review*, v. 105, Feb. 1975, p. 58-60, 62, 64.
- ODER, KENNETH W.**
Reforming the law of consumer recovery and enterprise liability through the Uniform Commercial Code. (Notes) *Virginia law review*, v. 60, Oct. 1974, p. 1013-40.
- ODIORNE, GEORGE S.**
Managing the public accounting practice by objectives. *Massachusetts CPA review*, v. 48, Nov.-Dec. 1974, p. 20-2.
- O'DONNELL, LORRAINE A.**
New role for college recruiters. *Journal of college placement*, v. 35, Spring 1975, p. 49-53.
- O'DONOVAN, T. M.**
Direct solutions of M/G/I processor-sharing models. *Operations research*, v. 22, Nov.-Dec. 1974, p. 1232-5.
- O'DONOVAN, THOMAS R.**
Dynamics of ambulatory surgery. *Hospital administration*, v. 20, Winter 1975, p. 27-39.
- O'DONOVAN, VINCENT.**
Accountants and the European community. *Accountant (Eng.)*, v. 173, Aug. 14, 1975, p. 176-7.
Common market for capital? *Accountant (Eng.)*, v. 173, Nov. 6, 1975, p. 518-20.
- O'DRISCOLL, PATRICK.**
Siegel, Joel. Accounting: its social implications, by Joel Siegel and Patrick O'Driscoll. *National public accountant*, v. 20, March 1975, p. 15-19.
- OEHRING, THOMAS S.**
IRS reluctant to rule on LIFO pools. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 735.
IRS suggests two separate adoptions of LIFO acceptable. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 740-1.
- OEPA**
See Order Entry Profit Analysis
- OESTERLE, DALE A.**
Kahn, Douglas A. Definition of liabilities in Internal Revenue Code Sections 357 and 358(d), by Douglas A. Kahn and Dale A. Oesterle. *Michigan law review*, v. 73, Jan. 1975, p. 461-82.
- OESTREICH, HERBERT.**
Are faculty references still worth the effort? By Herbert Oestreich, Edward W. Clements, and Kelly McGinnis. *Journal of college placement*, v. 35, Winter 1975, p. 56-8, 60.
- OETKING, ROBERT.**
British clearing banks imperiled. *Bankers monthly*, v. 92, July 15, 1975, p. 34-6.
Enlarged role for private institution. (London finance) *Bankers monthly*, v. 91, Dec. 15, 1974, p. 22-4.
Inflation fighting labor style. *Bankers monthly*, v. 92, Aug. 15, 1975, p. 26, 28-9.
Sterling's status and English law. *Bankers monthly*, v. 92, April 15, 1975, p. 26, 28-9.
U.S. banks rein in foreign exchange operations. (London finance) *Bankers monthly*, v. 91, Nov. 15, 1974, p. 24-6.

Will U.S. banks profit from costly lesson? (London finance) *Bankers monthly*, v. 92, May 15, 1975, p. 33-5.

OFER, AHARON R.

Investors' expectations of earnings growth, their accuracy and effects on the structure of realized rates of return. *Journal of finance*, v. 30, May 1975, p. 509-23.

OFFICE APPLIANCES

See Office Machinery And Equipment

OFFICE BUILDINGS

See Also Real Estate Management

Altman, Mary Ann. Good and the bad of conversions. *American Bar Association journal*, v. 61, Jan. 1975, p. 72, 74, 78, 80-2.

Block, Renate C. Focus on office planning. *Australian accountant*, v. 45, Nov. 1975, p. 592-6.

Building Owners And Managers Association International. BOMA International's October 1974 survey of office space: occupancy firm. *Skyscraper management*, v. 60, Jan.-Feb. 1975, p. 26-8.

Building Owners And Managers Association International. Nineteen seventy-five economic forecast, sponsored by the Economic Council of BOMA International. *Skyscraper management*, v. 60, Jan.-Feb. 1975, p. 6-8, 10-13.

Cannon, Joel Robert. Guidelines for leasing office space. *Association management*, v. 27, Jan. 1975, p. 47-8.

Commercial and industrial condominiums: an overall analysis, by Charles A. Goldstein and others. *St. John's law review*, v. 48, May 1974, p. 817-58.

Energy shutdown for a big user. *Buildings*, v. 69, Feb. 1975, p. 73-5.

Friedman, Kenneth M. Are multi-use buildings here to stay? *Real estate review*, v. 5, Summer 1975, p. 69-71.

Lex, Richard A. Marketing studies for office buildings. *Real estate review*, v. 5, Summer 1975, p. 101-3.

Wiggs, Robert C. How big is the high-rise office building market? *Skyscraper management*, v. 60, May-June 1975, p. 21-3.

Costs

Energy shutdown for a big user. *Buildings*, v. 69, Feb. 1975, p. 73-5.

McDonogh, G. F. Service improvement proves energy saver. *Skyscraper management*, v. 60, March/April 1975, p. 12-13, 34.

Minich, Quaid. Energy conservation - or conversation? *Skyscraper management*, v. 60, March/April 1975, p. 11, 33.

Ross, Donald K. Office lighting and energy conservation. *Skyscraper management*, v. 60, May-June 1975, p. 24, 26-8.

Ruhlin, Robert R. Roll back your operating costs in '75. *Buildings*, v. 69, Feb. 1975, p. 66-71.

Wiggs, Robert C. Why for energy management and the energy cost ratio. *Skyscraper management*, v. 60, March/April 1975, p. 6-7, 8, 10.

Finance

Carruth, Eleanore. Skyscraping losses in Manhattan office buildings. *Fortune*, v. 91, Feb. 1975, p. 78-83, 162, 164, 166.

Fires and fire protection

McDonogh, G. F. Elevator safety in fire emergencies. *Skyscraper management*, v. 60, July-Aug. 1975, p. 24-5.

Newman, Joseph H. Making safe office buildings safer. *Real estate review*, v. 5, Summer 1975, p. 33-5.

Willman, M. W. Toronto-Dominion centre: updating the latest for early warning fire detection. *Skyscraper management*, v. 60, July-Aug. 1975, p. 21-3.

Management

Downs, James C. Principles of real estate management. 11th ed. Chicago, Institute of Real Estate Management, c1975. 488 p. (Appendix includes sample agreements and report forms.) [250 Rea 2]

Ruhlin, Robert R. Roll back your operating costs in '75. *Buildings*, v. 69, Feb. 1975, p. 66-71.

Wiewiora, Walter S. Flexible budgeting for office buildings. *Real estate review*, v. 5, Spring 1975, p. 56-60.

Valuation

Gimmy, Arthur E. Doctor's office - an intimate examination. *Appraisal journal*, v. 43, Oct. 1975, p. 527-39.

OFFICE FORMS

See Forms

OFFICE LAYOUT

See Also Accountants' Office-Layout
Plant Layout

Block, Renate C. Focus on office planning. *Australian accountant*, v. 45, Nov. 1975, p. 592-6.

Rice, Curtis. Communications tally aids office layout, by Curtis Rice and Ronald J. Whittaker. *Journal of systems management*, v. 26, Feb. 1975, p. 26-34.

Scarborough, D. Office landscaping - the best solution? (Management services) *Chartered accountant in Australia*, v. 45, April 1975, p. 31-5.

OFFICE MACHINERY AND EQUIPMENT

See Also Computers
Data Processing

Harvey, Peter. Take a letter - faster (Business machines) *Accountancy* (Eng.), v. 86, Oct. 1975, p. 88.

Jurist, Ellen. Word processing: a case seminar. *Information & records management*, v. 9, June 1975, p. 16-17, 44-5.

Kwiecinski, Alfred. Selecting the right work station. *Information & records management*, v. 9, Sept. 1975, p. 34-5, 39.

Office of the future: an in-depth analysis of how word-processing will reshape the corporate office. *Business week*, June 30, 1975, p. 48-84 *passim*.

Pocket calculators: number power *Management accounting* (NAA), v. 57, Dec. 1975, p. 54-6.

Story of Hewlett-Packard's miniature calculators. *Viewpoint* (Main Lafrentz & Co.), 1st ed., 1974, p. 39-45.

OFFICE MACHINERY AND EQUIPMENT RETAILERS

See Also Stationers, Retail

OFFICE MANAGEMENT

See Also Accountants' Office-Management
Clerical Work
Internal Control
Management
Paperwork
Personnel Management
Records

Jurist, Ellen. Word processing: a case seminar. *Information & records management*, v. 9, June 1975, p. 16-17, 44-5.

Managing in a service economy. *Journal of systems management*, v. 26, July 1975, p. 12-19.

Office of the future: an in-depth analysis of how word-processing will reshape the corporate office. *Business week*, June 30, 1975, p. 48-84 *passim*.

Sternin, Bernard. Programmed approaches to office paperwork. *Practical lawyer*, v. 21, June 1, 1975, p. 55-70.

Waldo, Charles N. New faces supervise office services. *Information & records management*, v. 9, April 1975, p. 24.

OFFICE MANUALS

See Manuals

Office of the future: an in-depth analysis of how word-processing will reshape the corporate office. *Business week*, June 30, 1975, p. 48-84 *passim*.

OFFICE SUPPLIES

OFFICE SUPPLIES

See Forms
Office Machinery And Equipment
Stationers

OFFICERS

See Controllers
Corporations-Officers
Executives
Treasurers

OFFICERS' salaries in real estate firms to get close look.
Taxation for lawyers, v. 3, March/April 1975, p. 295-6.

OFFSHORE MUTUAL FUNDS

See Funds - Offshore Mutual
Taxation, United States - Offshore Mutual
Funds

OGAN, PEKIN.

Khumawala, Basheer M. Business executive and rational decision making under uncertainty, by Basheer M. Khumawala and Pekin Ogan. *Akron business and economic review*, v. 6, Spring 1975, p. 12-16.

OGDIN, JERRY L.

Microprocessors: the inevitable technology. *Modern data*, v. 8, Jan. 1975, p. 42, 44-7.

OGIER, EUGENE K.

American Rental Association. Cost-of-doing-business survey, for calendar year 1973 (or most recent fiscal year), prepared by Dean C. Coddington, Eugene K. Ogier and Joyce McCorkle. Moline, Ill., c1974. 60 p. [*250 Lea 2]

OGLEBAY, CHARLES A.

Accounting for loan losses. (Speaking of banking) *Magazine of bank administration*, v. 51, May 1975, p. 38-9.

O'GLOVE, THORNTON L.

Critique of the AICPA industry audit guide: audits of banks including supplement, by Thornton L. O'Glove and Robert A. Olstein. *Accounting forum*, v. 45, May 1975, p. 51-61.

O'GRADY, JAMES P.

Who profits from professional development? *Data management*, v. 13, Jan. 1975, p. 30-3.

O'GRADY, M. J.

Economic system, society and the consumer: key consumer issues in 1975. *Canadian business review*, v. 2, Spring 1975, p. 26-9.

OGRAM, ERNEST W.

U.S.-U.S.S.R. trade procedures and prospects. *Atlanta economic review*, v. 25, Sept.-Oct. 1975, p. 27-30.

O'HAGAN, JOHN.

Unemployed. *Management* (Irish), v. 22, March 1975, p. 12, 14. Who pays the taxes? *Management* (Irish), v. 21, Dec. 1974, p. 5, 7.

O'HANLON, THOMAS.

Swinging cats among the conglomerate dogs. *Fortune*, v. 91, June 1975, p. 114-19, 188, 190, 192, 194, 196.

O'HARE, JAMES T.

Loans without interest: how to avoid IRS assertion that the borrower realizes income. *Taxation for accountants*, v. 14, March 1975, p. 165-71.

ACCOUNTANTS' INDEX 1975

Taxation of interest-free loans. *Vanderbilt law review*, v. 27, Nov. 1974, p. 1085-1106.

OHLSON, JAMES A.

Analysis of the usefulness of accounting data for the portfolio decision: a decision-theory approach. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. Chicago, 1974. p. 45-104.) [*102 C]

Portfolio selection in a log-stable market. *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 285-98.

OI, WALTER Y.

On the economics of industrial safety. *Law and contemporary problems*, v. 38, Summer-Autumn 1974, p. 669-99.

OIL DRILLING

Babayev, Djangir A. Mathematical models for optimal timing of drilling on multilayer oil and gasfields. *Management science*, v. 21, Aug. 1975, p. 1361-9.

Frair, Les. Economic optimization of offshore petroleum development, by Les Frair and Mike Devine. *Management science*, v. 21, Aug. 1975, p. 1370-9.

Harsham, Philip. Could you resist this sales pitch for an oil-drilling tax shelter? *Medical economics*, v. 52, March 3, 1975, p. 75-81.

Hetherington, C. R. Oil and gas in the Canadian Arctic. *Canadian business review*, v. 2, Autumn 1975, p. 7-10.

Murray, Thomas J. New boss at Natomas. *Dun's review*, v. 105, April 1975, p. 80-2, 84.

Reinmuth, James E. Strategic competitive bidding approach to pricing decisions for petroleum industry drilling contractors, by James E. Reinmuth and Jim D. Barnes. (Research notes and communications) *Journal of marketing research*, v. 12, Aug. 1975, p. 362-5.

Rogers, Robert M. Oil and gas: the effect of mixed reservoir action on a prior forced pooling order. (Notes and comments) *Oklahoma law review*, v. 28, Winter 1975, p. 173-9.

Accounting

Smith, Alan F. Oil production and accounting in the extractive industry. *Abacus*, v. 10, Dec. 1974, p. 100-10.

Cost accounting

Beresford, Dennis R. FASB proposes that deferred taxes for oil and gas intangible drilling costs be recorded, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) *Financial executive*, v. 43, June 1975, p. 10.

Costs

American Petroleum Institute. Report on certain petroleum industry accounting practices. Washington, 1974. 90 p. [*250 Oil 2]

OIL DRILLING FUNDS

See Funds-Oil Drilling

OIL INDUSTRY

Abushadi, M. M. Oil funds: supplemental recycling is needed now. *Bankers magazine*, v. 158, Summer 1975, p. 64-8.

Adelman, Morris A. How to have an oil crisis - a one-year-later critique. (Viewpoint) *Conference Board record*, v. 12, Jan. 1975, p. 44-6.

Arpan, Jeffrey S. Shifting balance of power in the oil environment. *Atlanta economic review*, v. 25, Sept.-Oct. 1975, p. 32-6.

Bradshaw, Thornton F. Oil - at a price. *Conference Board record*, v. 12, Jan. 1975, p. 59-61.

Committee For Economic Development. Achieving energy independence: a statement on national policy, by the Research and Policy Committee of the Committee for Economic Development. New York, 1974. 91 p. [*250 Fuel]

Costanzo, G. A. International liquidity and the recycling of petrodollars - myths and realities. *Trusts & estates*, v. 114, April 1975, p. 250-3, 273-4.

- Fixler, L. Donald. OPEC - will it work? By L. Donald Fixler and Robert L. Ferrar. *Columbia journal of world business*, v. 9, Fall 1974, p. 47-53.
- Jackson, Sarah. Oil MNCs: are they in the national interest? *Columbia journal of world business*, v. 9, Fall 1974, p. 22-9.
- Klopstock, Fred H. Oil payments and financial markets. *Conference Board record*, v. 12, May 1975, p. 34-9.
- Kraar, Louis. OPEC is starting to feel the pressure. *Fortune*, v. 91, May 1975, p. 186-91, 278-80, 285-6.
- Lindenmuth, W. E. Changing role of the multinational oil company. *Columbia journal of world business*, v. 9, Fall 1974, p. 18-21.
- Logue, Dennis E. Optimal leasing policy for the development of outer continental shelf hydrocarbon resources, by Dennis E. Logue, Richard James Sweeney and Thomas D. Willett. *Land economics*, v. 51, Aug. 1975, p. 191-207.
- Lund, Leonard. Energy: update and outlook - November 1974, edited by Leonard Lund. New York, Conference Board, c1975. 54 p. (*Conference Board report*, no. 663.) [*250 Fae]
- Mancke, Richard B. Future of OPEC. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 11-19.
- McKelvey, Vincent E. World energy reserves and resources. *Public utilities fortnightly*, v. 96, Sept. 25, 1975, p. 27-33.
- Murray, Thomas J. New boss at Natomats. *Dun's review*, v. 105, April 1975, p. 80-2, 84.
- Northrup, Herbert R. ICF-IFPCW conflict, by Herbert R. Northrup and Richard L. Rowan. *Columbia journal of world business*, v. 9, Winter 1974, p. 109-20.
- Odell, Peter. Can we crack the oil cartel? Interviewed by Jean Ross-Skinner. *Dun's review*, v. 105, Feb. 1975, p. 58-60, 62, 64.
- Post, Thomas R. Solution to the problem of private compensation in oil discharge situations. *University of Miami law review*, v. 28, Spring 1974, p. 524-50.
- Ray, G. F. Raw materials, shortages and producer power. *Long range planning*, v. 8, Aug. 1975, p. 2-17.
- Reinmuth, James E. Strategic competitive bidding approach to pricing decisions for petroleum industry drilling contractors, by James E. Reinmuth and Jim D. Barnes. (Research notes and communications) *Journal of marketing research*, v. 12, Aug. 1975, p. 362-5.
- Robichek, E. Walter. Payments impact of the oil crisis: the case of Latin America. *Finance and development*, v. 11, Dec. 1974, p. 12-17.
- Rosenberg, Robert L. Qum-1956: a misadventure in Iranian oil. *Business history review*, v. 49, Spring 1975, p. 81-106.
- Roxas, Sixto K. Oil prices and the petrodollar problem. *Accountants' journal* (P.I.), no. 1, 1975, p. 26-30.
- Stevens, Thomas H. Economics of oil shale development policy, by Thomas H. Stevens and Robert J. Kalter. *Land economics*, v. 51, Nov. 1975, p. 355-64.
- Swinth, Robert L. Decision making processes: using discrimination nets for security selection, by Robert L. Swinth, Jack E. Gaumnitz and Carlos Rodriguez. *Decision sciences*, v. 6, July 1975, p. 439-48.
- Ulin, Robert P. Oil payments and the economy. *Conference Board record*, v. 12, May 1975, p. 40-2.
- Usry, Milton F. Environmental protection by the petroleum industry, by Milton F. Usry, John W. Shelton and James N. Young. *Singapore accountant*, v. 9, 1974, p. 17-20.
- Whitlock, Emmet. Petroleum product futures and the public utility industry, by Emmet Whitlock and Allen E. Abrahams. *Public utilities fortnightly*, v. 95, March 27, 1975, p. 27-30.

Accounting

- American Petroleum Institute. Report on certain petroleum industry accounting practices. Washington, 1974. 90 p. [*250 Oil 2]
- Arthur Andersen & Co. Accounting for oil and gas exploration and development costs. Brief of Arthur Andersen & Co. before the Committee on Extractive Industries of the AccountingPrinciples Board of the American Institute of Certified Public Accountants, forpresentation at public hearing on Nov. 22-23, 1971. Chicago, 1971. 31 p. [*250 Oil 2]

- Connor, Joseph E. Discovery value - the oil industry's untried method. *Journal of accountancy*, v. 139, May 1975, p. 54-63.
- Eskew, Robert K. Examination of the association between accounting and share price data in the extractive petroleum industry. *Accounting review*, v. 50, April 1975, p. 316-24.
- Lyon, Robert A. U.S. oil accounting: one man's view. *Accountant's magazine* (Scott.), v. 79, Nov. 1975, p. 386-8.
- Smith, Alan F. Oil production and accounting in the extractive industry. *Abacus*, v. 10, Dec. 1974, p. 100-10.
- Trueman, J. W. H. Oil company accounts: not so comparable? *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 127-32.

Canada

- Brown, R. D. Tax increases for oil and gas: what do they mean for Canada? *Canadian business review*, v. 2, Autumn 1975, p. 29-33.
- Govier, George W. Alberta's oil sands: an emerging major energy resource. *Canadian business review*, v. 2, Autumn 1975, p. 11-14.
- Hetherington, C. R. Oil and gas in the Canadian Arctic. *Canadian business review*, v. 2, Autumn 1975, p. 7-10.
- Macdonald, William A. Constitutional aspects of revenue sharing. *Canadian business review*, v. 2, Autumn 1975, p. 34-7.
- MacNabb, G. M. Energy policy planning: the current environment. *Canadian business review*, v. 2, Autumn 1975, p. 2-6.
- Mitchell, David E. Developments in the Canadian energy scene: prospects and uncertainties. *Canadian business review*, v. 1, Autumn 1974, p. 49-52.

Cost accounting

- Arthur Andersen & Co. Accounting for oil and gas exploration and development costs. Brief of Arthur Andersen & Co. before the Committee on Extractive Industries of the AccountingPrinciples Board of the American Institute of Certified Public Accountants, forpresentation at public hearing on Nov. 22-23, 1971. Chicago, 1971. 31 p. [*250 Oil 2]

Finance

- Hass, Jerome E. Financing the energy industry, by Jerome E. Hass, Edward J. Mitchell and Bernell K. Stone. Cambridge, Mass., Ballinger Pub. Co., c1974. 138 p. (Report to the Ford Foundation's Energy Policy project.) [*250 Oil 2]

Government regulation

- Bradshaw, Thornton F. Oil - at a price. *Conference Board record*, v. 12, Jan. 1975, p. 59-61.
- Cockrell, William Foster. Exceptions to federal regulations for management of the energy crisis: the emerging agency case law. *Oklahoma law review*, v. 28, Summer 1975, p. 530-44.
- Committee For Economic Development. Achieving energy independence: a statement on national policy, by the Research and Policy Committee of the Committee for Economic Development. New York, 1974. 91 p. [*250 Fae]
- Hennessy, John M. Update on energy actions. *Conference Board record*, v. 12, Jan. 1975, p. 47-8.
- Wellemeier, Marilyn. President Ford's hard choices on energy. *Fortune*, v. 91, Jan. 1975, p. 74-7, 152-3, 156.
- Williams, Howard R. Some ingredients of a national oil and gas policy. *Stanford law review*, v. 27, Feb. 1975, p. 969-84.

Canada

- Hirsch, Morley P. Taxing the oil & gas industry in Canada: action and reaction. *CA magazine* (Can.), v. 106, May 1975, p. 47-54.

Great Britain

- Holland, F. A. No salvation in North Sea oil, by F. A. Holland, J. K. Wilkinson and F. A. Watson. *Accountancy* (Eng.), v. 86, April 1975, p. 40-2.

Insurance

Sparkman, Palmer D. Insurance industry responds to the energy crisis. *Risk management*, v. 22, March 1975, p. 21-4.

Inventories

American Petroleum Institute. Report on certain petroleum industry accounting practices. Washington, 1974. 90 p. [*250 Oil 2]

Ireland

Wallace, Justin. Manpower for offshore exploration. *Management (Irish)*, v. 22, June-July 1975, p. 45-7.

Middle East

Stauffer, Richard V. Middle East potentials and problems. *Conference Board record*, v. 12, Feb. 1975, p. 33-5.

Reports and statements

Arthur Andersen & Co. Accounting for oil and gas exploration and development costs. Brief of Arthur Andersen & Co. before the Committee on Extractive Industries of the Accounting Principles Board of the American Institute of Certified Public Accountants, for presentation at public hearing on Nov. 22-23, 1971. Chicago, 1971. 31 p. [*250 Oil 2]

Connor, Joseph E. Discovery value - the oil industry's untried method. *Journal of accountancy*, v. 139, May 1975, p. 54-63.

Trueman, J. W. H. Oil company accounts: not so comparable? *Accounting and business research (Eng.)*, v. 5, Spring 1975, p. 127-32.

Statistics

Hass, Jerome E. Financing the energy industry, by Jerome E. Hass, Edward J. Mitchell and Bernell K. Stone. Cambridge, Mass., Ballinger Pub. Co., c1974. 138 p. (Report to the Ford Foundation's Energy Policy project.) [*250 Oil 2]

Taxation

See Taxation, Oil Industry, Under Name Of Country

Valuation

Connor, Joseph E. Discovery value - the oil industry's untried method. *Journal of accountancy*, v. 139, May 1975, p. 54-63.

OIL LEASES

American Petroleum Institute. Report on certain petroleum industry accounting practices. Washington, 1974. 90 p. [*250 Oil 2]

Canfield, Monte. Oil and gas leasing of the outer continental shelf. *GAO review*, v. 10, Spring 1975, p. 33-40.

Logue, Dennis E. Optimal leasing policy for the development of outer continental shelf hydrocarbon resources, by Dennis E. Logue, Richard James Sweeney and Thomas D. Willett. *Land economics*, v. 51, Aug. 1975, p. 191-207.

OIL MARKETING

See Oil Trade

OIL PROPERTY VALUATION

See Oil Industry-Valuation

OIL ROYALTIES

See Royalties

OIL TRADE

Area report on '74 trade shows many gains, offset by oil deficit. *Commerce today*, v. 5, March 17, 1975, p. 10-12.

Arpan, Jeffrey S. Shifting balance of power in the oil environment. *Atlanta economic review*, v. 25, Sept.-Oct. 1975, p. 32-6.

Costanzo, G. A. International liquidity and the recycling of petrodollars - myths and realities. *Trusts & estates*, v. 114, April 1975, p. 250-3, 273-4.

Cox, James C. Tariff policy for independence from oil embargoes, by James C. Cox and Arthur W. Wright. *National tax journal*, v. 28, March 1975, p. 29-42.

Friedland, Edward. Oil and the decline of western power, by Edward Friedland, Paul Seabury and Aaron Wildavsky. *Political science quarterly*, v. 90, Fall 1975, p. 437-50.

Klopstock, Fred H. Oil payments and financial markets. *Conference Board record*, v. 12, May 1975, p. 34-9.

Klopstock, Fred H. Recycling Arab oil money. *Bankers magazine*, v. 158, Winter 1975, p. 50-8.

Lund, Leonard. Energy: update and outlook - November 1974, edited by Leonard Lund. New York, Conference Board, c1975. 54 p. (*Conference Board report*, no. 663.) [*250 Fuel]

MacIntosh, R. M. Oil outlook. *Conference Board record*, v. 12, Nov. 1975, p. 41-6.

Mancke, Richard B. Future of OPEC. *Journal of business (U. of Chicago)*, v. 48, Jan. 1975, p. 11-19.

Odell, Peter. Can we crack the oil cartel? Interviewed by Jean Ross-Skinner. *Dun's review*, v. 105, Feb. 1975, p. 58-60, 62, 64.

Post, Thomas R. Solution to the problem of private compensation in oil discharge situations. *University of Miami law review*, v. 28, Spring 1974, p. 524-50.

Ray, G. F. Raw materials, shortages and producer power. *Long range planning*, v. 8, Aug. 1975, p. 2-17.

Robichek, E. Walter. Payments impact of the oil crisis: the case of Latin America. *Finance and development*, v. 11, Dec. 1974, p. 12-17.

Wellemeier, Marilyn. President Ford's hard choices on energy. *Fortune*, v. 91, Jan. 1975, p. 74-7, 152-3, 156.

Whitlock, Emmet. Petroleum product futures and the public utility industry, by Emmet Whitlock and Allen E. Abrahams. *Public utilities fortnightly*, v. 95, March 27, 1975, p. 27-30.

Canada

Downs, J. R. Oil and gas and the balance of payments: prospects to the mid-1980's. *Canadian business review*, v. 2, Autumn 1975, p. 23-5.

Great Britain

Holland, F. A. No salvation in North Sea oil, by F. A. Holland, J. K. Wilkinson and F. A. Watson. *Accountancy (Eng.)*, v. 86, April 1975, p. 40-2.

Middle East

Stauffer, Richard V. Middle East potentials and problems. *Conference Board record*, v. 12, Feb. 1975, p. 33-5.

OKAFOR, F. O.

Capital budgeting under imperfect capital market condition. *Nigerian accountant*, v. 7, Oct./Dec. 1974, p. 7-9, 11-13.

OKE, E. F.

Services of the accountant in public practice. *Nigerian accountant*, v. 8, Jan./March 1975, p. 14-16, 18-19.

O'KEEFE, BRIAN T.

Organization of a tax department. *Tax executive*, v. 27, Oct. 1974, p. 1-8.

O'KEEFE, M. J.

Management fees and withholding tax. *Canadian tax journal*, v. 23, March-April 1975, p. 130-7.

OKELBERRY, CARL R.

Preadmission testing shortens preoperative length of stay. *Hospitals*, v. 49, Sept. 16, 1975, p. 71-2, 74.

OKNER, BENJAMIN A.

Social security payroll tax: some alternatives for reform. *Journal of finance*, v. 30, May 1975, p. 567-78.

OKUN, ARTHUR M.

What's wrong with the US economy? Diagnosis and prescription. *Quarterly review of economics and business*, v. 15, Summer 1975, p. 21-34.

OLA, C. S.

Change of accounting date and tax avoidance and the need for judicious exercise of discretion. *Nigerian accountant*, v. 7, April/June 1974, p. 14-16.

OLAKUNRI, O. O.

Mallam Ahmadu Coomassie. (Focus) *Nigerian accountant*, v. 8, Jan./March 1975, p. 5-6.

OLALOKU, F. AKIN.

Budget with a difference: some reflections on the 1974/75 Nigerian federal government budget. *Bulletin for international fiscal documentation*, v. 29, April 1975, p. 147-50.

OLD-AGE HOMES

See Non-Profit Organization, Homes For The Aged

OLDHAM, R. WAYNE.

Exec-turned-entertainer looks at innkeeping, part one: managing managers. *Motel/motor inn journal*, v. 38, June 1975, p. 7-9, 12-13, 55.

O'LEARY, JAMES J.

Inflation's impact on financial institutions. (Economics & finance) *Bankers monthly*, v. 91, Dec. 15, 1974, p. 4-7, 27-9.

O'LEARY, JOAN C.

Report on interim statements and SEC release 33-5549. *Massachusetts CPA review*, v. 49, Nov.-Dec. 1975, p. 14, 16, 19-20, 23-4.

OLECK, HOWARD L.

Non-profit corporations, organizations, and associations. 3rd ed. Englewood Cliffs, N.J., Prentice-Hall, c1974. 1000 p. [250 Non]

OLESKER, LANDIS.

Profit sharing plan investments in employer stock under the Employee retirement income security act of 1974. *Pension and profit-sharing tax journal*, v. 1, Spring (March) 1975, p. 133-7.

OLEWINE, LAURENCE E.

It's tough to know when you're there - if you don't know where there is before you start. *Federal accountant*, v. 24, March 1975, p. 21-7.

OLIGOPOLIES

Markovits, Richard S. Oligopolistic pricing suits, the Sherman act, and economic welfare, part 3. *Stanford law review*, v. 27, Jan. 1975, p. 307-31.

OLIVER, BRUCE L.

Semantic differential: a device for measuring the interpersonal communication of selected accounting concepts. *Journal of accounting research*, v. 12, Autumn 1974, p. 299-316.

OLIVER, FLORENCE F.

Word processing - practical feasibility study guides. *Records management journal*, v. 12, Winter 1974, p. 11-13.

OLIVER, FRED M.

Auditing state and local governmental units, by Fred M. Oliver and Gerald D. Brighton. (Accounting & auditing) *Journal of accountancy*, v. 140, Aug. 1975, p. 87-91.

New audit guide for state and local governmental units, by Fred M. Oliver and Gerald D. Brighton. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 91-103.) [110 H]

Relating fiscal auditing to compliance auditing. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 137-46.) [110 H]

OLIVER, JOHN B.

Is selling technology to the Soviets dangerous? By John B. Oliver and Elliott J. Weiss. (Ideas for action) *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 18, 144-5.

OLMSTEAD, ALAN L.

Mutual savings bank depositors in New York. *Business history review*, v. 49, Autumn 1975, p. 287-311.

OLWOKURE, T. O.

Hospital out-patient clinic costs. *Public finance and accountancy* (Eng.), v. 2, Sept. 1975, p. 292-6.

OLSEN, H. PETER.

Tax problems associated with the incorporation of a partnership: Revenue ruling 70-239. *Vanderbilt law review*, v. 28, March 1975, p. 349-62.

OLSEN, LEIF H.

U.S. economic recovery. *Conference Board record*, v. 12, June 1975, p. 30-4.

OLSEN, LEONARD R.

Affirmative use of the branch rule. *International tax journal*, v. 1, Feb. 1975, p. 172-9.

OLSEN, ROBERT A.

Effect of interest-rate risk on liquidity premiums: an empirical investigation. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 901-10.

Zwick, Burton. Effect of interest-rate risk on liquidity premiums: an empirical investigation. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 911-13.

OLSEN, SHIRLEY.

Community property: planning for division in divorce. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 291-2.

OLSON, DENNIS A.

How high-profit banks get that way. *Banking*, v. 67, May 1975, p. 46, 50, 53-4, 58.

OLSON, JANE P.

Cooper, B. J. Constitutional aspects of the comparative negligence statutes, by B. J. Cooper and Jane P. Olson. *Oklahoma law review*, v. 28, Winter 1975, p. 49-59.

OLSON, MICHAEL S.

How to motivate your staff to be fully productive. *Association management*, v. 27, Feb. 1975, p. 49-51

OLSON, WALLACE E.

Look at the responsibility gap. *Journal of accountancy*, v. 139, Jan. 1975, p. 52-7.

Master plan for nonattest legislation urged by Olson. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 22, 24.

Olson reiterates Institute's position on interim reporting. (News report) *Journal of accountancy*, v. 140, July 1975, p. 10, 12.

OLSON reiterates Institute's position on interim reporting.

OLSON reiterates Institute's position on interim reporting. (News report) *Journal of accountancy*, v. 140, July 1975, p. 10, 12.

OLSTEIN, ROBERT A.

O'Glove, Thornton L. Critique of the AICPA industry audit guide: audits of banks including supplement, by Thornton L. O'Glove and Robert A. Olstein. *Accounting forum*, v. 45, May 1975, p. 51-61.

O'MALLEY, J. TERENCE.

Late-payment charges: meeting the requirements of liquidated damages. (Notes) *Stanford law review*, v. 27, April 1975, p. 1133-48.

OMBLER, A. S.

Morgan, W. H. Making money in auditing, by W. H. Morgan and A. S. Ombler. (Practitioners forum) *Accountants' journal* (N.Z.), v. 53, Dec. 1974, p. 204.

Morgan, W. H. Metric stationery - part 2, by W. H. Morgan and A. S. Ombler. (Practitioners forum) *Accountants' journal* (N.Z.), v. 53, Sept. 1974, p. 82-3.

Policies on fees. (Practitioners forum) *Accountants' journal* (N.Z.), v. 54, March 1975, p. 76-7.

Subjective elements in a fee. (Practitioners forum) *Journal of accountancy*, v. 139, March 1975, p. 91-3. (Reprinted from *Accountants' journal* (N.Z.), v. 52, April 1974.)

OMBUDSMEN and financial administration. *Public finance & accountancy*, v. 1, Oct. 1974, p. 316.

ON-THE-JOB TRAINING

See Accountants' Office-Staff Training
Education-On-The-Job Training

ONCOST

See Overhead

ONE for the accountants. (News report) *Journal of accountancy*, v. 139, March 1975, p. 29.

ONE-MAN PC gets big tax break from the Service. *Taxation for accountants*, v. 14, May 1975, p. 300-1.

ONE-MAN PCs get big tax break from the Service. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 43.

ONE-MONTH liquidations need careful timing of negotiations. *Taxation for accountants*, v. 14, April 1975, p. 250.

ONE-MONTH liquidations need careful timing of negotiations. *Taxation for lawyers*, v. 3, May-June 1975, p. 374-5.

ONE-PARTY TRUSTS

See Trusts - One-Party

ONE world theme of Munich Congress. (Accounting scene) *Cost and management* (Can.), v. 49, May-June 1975, p. 44.

O'NEAL, MILTON H.

For top bank interest, look to Canada. *Medical economics*, v. 52, Feb. 17, 1975, p. 96-7.

ACCOUNTANTS' INDEX 1975

Gorlick, Sheldon H. Winning investment strategy under the new Keogh rules, by Sheldon H. Gorlick and Milton H. O'Neal. *Medical economics*, v. 52, July 21, 1975, p. 108-13, 117, 120, 123.

New traps in handling your employees' Keogh accounts. *Medical economics*, v. 52, Oct. 13, 1975, p. 88-9, 92.

O'NEIL, ROBERT M.

Racial preference and higher education: the larger context. *Virginia law review*, v. 60, Oct. 1974, p. 925-54.

ONLY loans to Sub S corp. count for NOL deductions. *Taxation for accountants*, v. 14, May 1975, p. 308-9.

ONO, JIRO.

Flow of funds accounts and capital market structure in Japan, Part 1. *Annals of the School of Business Administration, Kobe University*, 1974, p. 67-89.

ONSI, MOHAMED.

Simulation of the economic factors affecting organizational slack: a factorial design. *Decision sciences*, v. 6, Jan. 1975, p. 78-91.

ONTARIO HYDRO.

Options for electricity. *Canadian business review*, v. 2, Autumn 1975, p. 19-25.

OOPS We overlooked that. (The numbers game) *Forbes*, v. 116, Aug. 15, 1975, p. 41-2.

OPATRYN, DONALD C.

Handling problems in inventory pricing and valuation. (In *Institute On Federal Taxation*, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 489-510.) [751 N]

OPELKA, F. GREGORY.

When does the cost approach apply to condominiums? (Appraisal report) *Savings & loan news*, v. 95, Nov. 1974, p. 90-1.

Will condominium go in your town? (Appraisal report) *Savings & loan news*, v. 95, Dec. 1974, p. 76-7.

OPEN-END INVESTMENT COMPANIES

See Funds - Mutual

OPENING the window on closing costs. *Money*, v. 4, June 1975, p. 50-2, 54.

OPERA COMPANIES

See Musical Enterprises

OPERATING controller: quarterback for business. (Management advisory services) *CPA* (NYSS), v. 45, Sept. 1975, p. 79-81. (Excerpt from *Week in review* (Haskins & Sells), May 16, 1975.)

OPERATING expenses. *Best's review* (Property-liability ed.), v. 75, Dec. 1974, p. 20-1.

OPERATING results of self-service discount stores 1973-74,

Cornell University. New York State College of Agriculture and Life Sciences. Operating results of self-service discount stores 1973-74, compiled by Wendell Earle and Willard Hunt. Ithaca, N.Y., 1974. 83 p. (Research grant from the Mass Retailing Institute.) [*262 C]

OPERATING STATEMENTS

See Statements, Financial - Income

OPERATING the in-house records center. *Law office economics and management*, v. 15, Fall 1974, p. 383-7.

OPERATIONAL guidelines for managing investment funds, Pomeranz, Felix. Operational guidelines for managing investment funds, by Felix Pomeranz and Richard Steinberg. New York, Coopers & Lybrand, c1974. 30 p. [*720 P]

OPERATIONS AUDITING

See Management Audit

OPERATIONS management.

Laufer, Arthur C. Operations management. Cincinnati, South-Western Pub. Co., c1975. 548 p. [201.8 L]

OPERATIONS RESEARCH

See Also Management Science
Mathematical Models

Beja, Avraham. Optimal priority assignment with heterogeneous waiting costs, by Avraham Beja and Esther Sid. *Operations research*, v. 23, Jan.-Feb. 1975, p. 107-17.

Bezdek, Roger H. State of the art - long range economic and manpower forecasting. *Long range planning*, v. 8, Feb. 1975, p. 31-42.

Bishop, Jack L. Experience with a successful system for forecasting and inventory control. *Operations research*, v. 22, Nov.-Dec. 1974, p. 1224-31.

Blumberg, Lewis F. Operations research and bank planning, by Lewis F. Blumberg and Lawrence Cotter. *Long range planning*, v. 8, Oct. 1975, p. 29-38.

Drayer, Wayne. Facilities expansion model, by Wayne Drayer and Steve Seabury. *Interfaces*, v. 5, part 2, Feb. 1975, p. 104-9.

Fox, Harold W. Operational interdependence: a challenge to management. *Cost and management (Canada)*, v. 49, Jan.-Feb. 1975, p. 20-3.

Gal, Shmuel. Optimal test design for reliability demonstration. *Operations research*, v. 22, Nov.-Dec. 1974, p. 1236-42.

Gopalan, M. N. Probabilistic analysis of a system with two dissimilar units subject to preventive maintenance and a single service facility, by M. N. Gopalan and C. A. D'Souza. *Operations research*, v. 23, May-June 1975, p. 534-48.

Hess, Sidney W. Design and implementation of a new check clearing system for the Philadelphia Federal Reserve district. *Interfaces*, v. 5, part 2, Feb. 1975, p. 22-36.

Interactive procedure for the school boundary problem with declining enrollment, by Charles A. Holloway and others. *Operations research*, v. 23, March-April 1975, p. 191-206.

Kleindorfer, P. R. Lower bounding structure for lot-size scheduling problems, by P. R. Kleindorfer and E. F. P. Newson. *Operations research*, v. 23, March-April 1975, p. 299-311.

Klingman, D. Solving constrained transportation problems, by D. Klingman and R. Russell. *Operations research*, v. 23, Jan.-Feb. 1975, p. 91-106.

Lonnstedt, Lars. Factors related to the implementation of operations research solutions. *Interfaces*, v. 5, part 1, Feb. 1975, p. 23-30.

Marsh, John J. Operations analysis and employee-management relations. *Public personnel management*, v. 4, May-June 1975, p. 160-4.

McArthur, Donald S. Operations research. *Management accounting (NAA)*, v. 57, July 1975, p. 45-8, 52.

Rao, Ashok. Counterexamples for the location of emergency service facilities. (Technical notes) *Operations research*, v. 22, Nov.-Dec. 1974, p. 1259-61.

Richards, F. R. Comments on the distribution of inventory position in a continuous-review (s,S) inventory system. (Technical notes) *Operations research*, v. 23, March-April 1975, p. 366-71.

Shetterly, Brian R. Mathematical modeling and operations research in government. *Business and public administration student review*, v. 10, Spring 1974, p. 49-56.

Social service measurement model, by Samuel J. Mantel and others. *Operations research*, v. 23, March-April 1975, p. 218-39.

OPHIR, T.

Falk, Haim. Influence of differences in accounting policies on investment decisions, by H. Falk and T. Ophir. *Journal of accounting research*, v. 11, Spring 1973, p. 108-16.

OPHIR, TSVI.

Ohlson, James A. Analysis of the usefulness of accounting data for the portfolio decision: a decision-theory approach. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. Chicago, 1974. p. 45-104.) [*102 C]

OPINION

See Certificate Or Opinion

OPINION qualifications on going concern doubts. *CPA journal*, v. 45, May 1975, p. 50. (Excerpt from Rising standards of qualifications, *Accountancy age* (Eng.), Nov. 1974.)

OPINION RESEARCH CORPORATION.

Arthur Andersen & Co. Public accounting in transition: and independent study of the profession through the eyes of those it serves. *Arthur Andersen chronicle*, v. 35, Jan. 1975, p. 4-9.

OPINIONS OF THE ACCOUNTING PRINCIPLES BOARD

See Accounting Principles Board Opinions

OPP, MARCIA.

Confidentiality dilemma. *Modern healthcare*, v. 3, May 1975, p. 49-54.

OPPENHEIM, RICHARD K.

MAS opportunities in a successful EDP project. (MAS) *Journal of accountancy*, v. 139, May 1975, p. 89-90.

OPPENHEIMER, JERRY L.

Fiduciary responsibility, reporting and disclosure under the new U.S. pension law. *Tax executive*, v. 27, Jan. 1975, p. 109-25.

OPPORTUNITIES FOR THE ACCOUNTANT

See Accountancy Profession-As A Career

OPPORTUNITY COSTS

Becker, Selwyn W. Opportunity costs - an experimental approach, by Selwyn W. Becker, Joshua Ronen and George H. Sorter. (Research report) *Journal of accounting research*, v. 12, Autumn 1974, p. 317-29.

Qureshi, Mahmood A. Much more research is needed into human asset accounting, by M. A. Qureshi and Helen LaVan. *Management accounting* (Eng.), v. 53, May 1975, p. 161-3.

OPTICAL SCANNING

See Computers - Optical Scanning

OPTIMIZATION THEORY

Adby, Paul Raymond. Introduction to optimization methods, by Paul Raymond Adby and Michael Alan Howarth Dempster. New York, Halsted Press, c1974. 204 p. (Chapman and Hall mathematical series) [*190 A]

- Chiang, Alpha C. Fundamental methods of mathematical economics. 2nd ed. New York, McGraw-Hill, c1974. 784 p. [933 C]
- Daellenbach, H. G. How widely are cash management optimization models used. *Interfaces*, v. 5, part 1, Feb. 1975, p. 69-73.
- Dirickx, Yvo M. I. On the optimality of myopic policies in sequential decision problems, by Yvo M. I. Dirickx and L. Peter Jennergren. *Management science*, v. 21, Jan. 1975, p. 550-6.
- Duncan, George T. Optimal diagnostic questionnaires. *Operations research*, v. 23, Jan.-Feb. 1975, p. 22-32.
- Elton, Edwin J. On the maximization of the geometric mean with lognormal return distribution, by Edwin J. Elton and Martin J. Gruber. *Management science*, v. 21, Dec. 1974, p. 483-8.
- Fries, Brant E. Optimal ordering policy for a perishable commodity with fixed lifetime. *Operations research*, v. 23, Jan.-Feb. 1975, p. 46-61.
- Gal, Shmuel. Optimal test design for reliability demonstration. *Operations research*, v. 22, Nov.-Dec. 1974, p. 1236-42.
- Haber, Sheldon E. Optimal inventory model for the intermediate echelon when repair is possible, by Sheldon E. Haber and Rosedith Sitgreaves. *Management science*, v. 21, Feb. 1975, p. 638-48.
- Halpern, Jonathan. Fault testing for a k-out-of-n system. (Technical notes) *Operations research*, v. 22, Nov.-Dec. 1974, p. 1267-71.
- Holt, Geoffrey. Human capital investment under constrained optimization. *Quarterly review of economics & business*, v. 15, Spring 1975, p. 47-51.
- Kalymon, Basil A. Optimization algorithm for a linear model of a simulation system. *Management science*, v. 21, Jan. 1975, p. 516-30.
- Marsten, R. E. BOXSTEP method for large-scale optimization, by R. E. Marsten, W. W. Hogan and J. W. Blankenship. *Operations research*, v. 23, May-June 1975, p. 389-405.
- Niehans, Jurg. Interest and credit in general equilibrium with transactions costs. *American economic review*, v. 65, Sept. 1975, p. 548-66.
- Pekelman, Dov. Production smoothing with fluctuating price. *Management science*, v. 21, Jan. 1975, p. 576-90.
- Ricketts, Donald E. Dynamic optimization model for planning in a multi-product environment, by Donald E. Ricketts and Robert K. Zimmer. *Decision sciences*, v. 6, April 1975, p. 274-83.
- Smith, Milton L. Flowshop sequencing problem with ordered processing time matrices, by M. L. Smith, S. S. Panwalkar and R. A. Dudek. *Management science*, v. 21, Jan. 1975, p. 544-9.
- Southwick, Lawrence. Optimal-control-theory approach to the education-investment decision, by Lawrence Southwick and Stanley Zions. *Operations research*, v. 22, Nov.-Dec. 1974, p. 1156-74.
- Strategic weapons exchange models, by R. L. Arms and others. *Operations research*, v. 23, March-April 1975, p. 343-57.
- Truemper, Klaus. Note on finite convergence of exterior penalty functions. (Notes) *Management science*, v. 21, Jan. 1975, p. 600-6.
- Wallenius, Jyrki. Comparative evaluation of some interactive approaches to multicriterion optimization. *Management science*, v. 21, Aug. 1975, p. 1387-96.
- Walter, C. K. Stockout cost models: empirical tests in a retail situation, by C. K. Walter and John R. Grabner. (Marketing notes and communications) *Journal of marketing*, v. 39, July 1975, p. 56-60.

OPTION for partnership interest may be a capital asset. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 125-6.

OPTION for partnership interest may be a capital asset. *Taxation for accountants*, v. 15, July 1975, p. 50-1.

OPTION trading comes of age. *Forbes*, v. 116, Oct. 1, 1975, p. 80-1.

OPTIONS

See Also Stock Options

- Bierman, Jacquin D. Techniques for buying and selling options. (Personal tax problems) *Journal of taxation*, v. 43, Oct. 1975, p. 214-16.
- Cormack, George H. Controlling land development with the lease option. *Real estate review*, v. 5, Summer 1975, p. 36-9.
- Cormack, George H. Lease option - an innovation for leasehold development. *Journal of property management*, v. 40, Jan.-Feb. 1975, p. 40-2.
- Herskowitz, Elliot. How tax considerations enhance opportunities in listed options. (Personal tax problems) *Journal of taxation*, v. 43, Oct. 1975, p. 212-14.
- Kassouf, Ned E. In search of modern prudence. *Burroughs clearing house*, v. 60, Oct. 1975, p. 14-15, 42, 44.
- MacLachlan, William L. Economics of the CBOE options market. *Attorney - CPA*, Dec. 1974, p. 5-9.
- Mani, R. H. S. Beneficiaries under the convertibility option of financial institutions? *Chartered accountant (India)*, v. 23, April 1975, p. 481-4.
- McEown, John H. Employee benefits: cafeteria approaches. *Risk management*, v. 22, March 1975, p. 26-8, 30, 32.

OPTNER, STANFORD L.

Systems analysis for business management. 3rd ed. Englewood Cliffs, N.J., Prentice-Hall, c1975. 381 p. [201.8 O]

ORANGE production costs and returns in Florida season 1968-69 with comparisons.

Brooke, Donald L. Orange production costs and returns in Florida season 1968-69 with comparisons. Gainesville, Fla., Cooperative Extension Service, Institute of Food and Agricultural Sciences, Univ. of Florida, 1970. 19 p. (*Cooperative Extension Service econ. series*, 70-3.) [*271 B]

ORCHESTRAS

See Musical Enterprises

ORDERS

Andres, Fred. Multiproduct inventory system with interactive set-up costs, by Fred Andres and Hamilton Emmons. *Management science*, v. 21, May 1975, p. 1055-63.

Data processing

Getting fast answers with an on-line order entry system. (Users report) *Infosystems*, v. 22, Sept. 1975, p. 66, 68.

Switch to cards speeds order entry. (Users report) *Infosystems*, v. 21, Dec. 1974, p. 40.

O'REILLEY, DENNIS P.

McMurtrie, Edward C. Practitioner's guide to federal agency intervention, by Edward C. McMurtrie and Dennis P. O'Reilly. (Notes) *George Washington law review*, v. 42, Aug. 1974, p. 1030-61.

O'REILLY, A. MICHAEL

Brandon, Dick H. Data processing management: methods and standards, by Dick H. Brandon, Arnold D. Palley and A. Michael O'Reilly. New York, Macmillan Information, c1975. 520 p. [203.9 B]

O'REILLY, JAMES T.

Government disclosure of private secrets under the Freedom of information act. *Business lawyer*, v. 30, July 1975, p. 1125-47.

ORES

See Mining And Metallurgy

ORGANIZATION and management: a systems approach,

Kast, Fremont E. Organization and management: a systems approach, by Fremont E. Kast and James E. Rosenzweig. 2nd ed. New York, McGraw-Hill, c1974. 655 p. [201 K]

ORGANIZATION CHARTS

See Also Flow Charts

Argenti, John. Corporate growth and organisation structure. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 151-61.) [223.8 M]

Cleland, David I. Systems analysis and project management, by David I. Cleland and William R. King. 2nd ed. New York, McGraw-Hill, c1975. 398 p. [201.8 C]

Davis, Stanley M. Two models of organization: unity of command versus balance of power. *Sloan management review*, v. 16, Fall 1974, p. 29-40.

Dowling, William F. Corning approach to organization development. *Organizational dynamics*, v. 3, Spring 1975, p. 16-34.

Evans, Peter B. Multiple hierarchies and organizational control. *Administrative science quarterly*, v. 20, June 1975, p. 250-9.

Herbert, Theodore T. Influence of organization and technology on job satisfaction. *Akron business and economic review*, v. 5, Winter 1974, p. 28-33.

Levy, Walter K. Professional management - a matter of size or design. *Retail control*, v. 44, Nov. 1975, p. 2-14.

Schonberger, Richard J. Dual-managership phenomenon. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 500-9.

Terry, P. T. Organizational implications for long range planning. *Long range planning*, v. 8, Feb. 1975, p. 26-30.

Treasurer and the controller. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975. p. 3-41.) [223.5 P]

Whitsett, David A. Where are your unenriched jobs? *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 74-80.

ORGANIZATION EXPENSES

See Also Taxation, United States - Organization Expenses

ORGANIZATION FOR ECONOMIC COOPERATION AND DEVELOPMENT.

Industrial applications growing as computer use goes worldwide. *Commerce today*, v. 5, April 14, 1975, p. 10-12.

ORGANIZATION MANUALS

See Manuals

ORGANIZATION OF PETROLEUM EXPORTING COUNTRIES.

Abiaka, Innocent. Energy crisis and the LDCs. *Columbia journal of world business*, v. 9, Fall 1974, p. 54-8.

Abushadi, M. M. Oil funds: supplemental recycling is needed now. *Bankers magazine*, v. 158, Summer 1975, p. 64-8.

Area report on '74 trade shows many gains, offset by oil deficit. *Commerce today*, v. 5, March 17, 1975, p. 10-12.

Arpan, Jeffrey S. Shifting balance of power in the oil environment. *Atlanta economic review*, v. 25, Sept.-Oct. 1975, p. 32-6.

Fixler, L. Donald. OPEC - will it work? By L. Donald Fixler and Robert L. Ferrar. *Columbia journal of world business*, v. 9, Fall 1974, p. 47-53.

Friedland, Edward. Oil and the decline of western power, by Edward Friedland, Paul Seabury and Aaron Wildavsky. *Political science quarterly*, v. 90, Fall 1975, p. 437-50.

Hein, John. OPEC and the redistribution of the world's wealth. *Conference Board record*, v. 12, May 1975, p. 28-9.

Jackson, Sarah. Oil MNCs: are they in the national interest? *Columbia journal of world business*, v. 9, Fall 1974, p. 22-9.

Klopstock, Fred H. Oil payments and financial markets. *Conference Board record*, v. 12, May 1975, p. 34-9.

Klopstock, Fred H. Recycling Arab oil money. *Bankers magazine*, v. 158, Winter 1975, p. 50-8.

Kraar, Louis. OPEC is starting to feel the pressure. *Fortune*, v. 91, May 1975, p. 186-91, 278-80, 285-6.

MacIntosh, R. M. Oil outlook. *Conference Board record*, v. 12, Nov. 1975, p. 41-6.

Mancke, Richard B. Future of OPEC. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 11-19.

Ray, G. F. Raw materials, shortages and producer power. *Long range planning*, v. 8, Aug. 1975, p. 2-17.

Renouf, Anthony. Accounting for the tanker crisis. *Accountancy* (Eng.), v. 86, Oct. 1975, p. 46-8, 50.

Roxas, Sixto K. Oil prices and the petrodollar problem. *Accountants' journal* (P.I.), no. 1, 1975, p. 26-30.

Ulin, Robert P. Oil payments and the economy. *Conference Board record*, v. 12, May 1975, p. 40-2.

ORGANIZATION THEORY

See Also Management

Ackoff, Russell L. Systems revolution. *Long range planning*, v. 7, Dec. 1974, p. 2-20.

Ahlquist, C. G. Turning plans into action - a case study. *Long range planning*, v. 7, Dec. 1974, p. 59-63.

Aplin, John C. Feedback: key to survey-based change, by John C. Aplin and Duane E. Thompson. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 524-30.

Appelbaum, Stephen H. Experiential case study of organizational suboptimization and problem solving. *Akron business and economic review*, v. 6, Fall 1975, p. 13-16.

Argenti, John. Corporate growth and organisation structure. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 151-61.) [223.8 M]

Ashton, David. Planning for management development. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 67-84.) [223.8 M]

Baldrige, J. Victor. Organizational innovation: individual, organizational, and environmental impacts, by J. Victor Baldrige and Robert A. Burnham. *Administrative science quarterly*, v. 20, June 1975, p. 165-76.

Baum, Bernard H. Emergent organizational models, by Bernard H. Baum, Peter F. Sorensen and Stan Czerniak. *Atlanta economic review*, v. 25, Sept.-Oct. 1975, p. 46-50.

Berger, Irwin. Organizational study. *Virginia accountant*, v. 27, Sept. 1975, p. 30-1.

Brooker, W. Michael A. Eliminating intergroup conflicts through interdepartmental problem solving. *Advanced management journal*, v. 40, Spring 1975, p. 16-25.

Buchanan, Bruce. To walk an extra mile: the whats, whens, and whys of organizational commitment. (Research) *Organizational dynamics*, v. 3, Spring 1975, p. 67-80.

Clarke, Phil. Reviewing your organisation structure. *Management* (Irish), v. 22, Jan. 1975, p. 60-1.

Cohen, Michael. Some correlates of organization effectiveness, by Michael Cohen and John N. Collins. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 493-9.

Dale, Alan J. Planned approach to organisational development. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 111-26.) [223.8 M]

Davis, Stanley M. Two models of organization: unity of command versus balance of power. *Sloan management review*, v. 16, Fall 1974, p. 29-40.

Dermer, J. D. Role of behavioral measures in accounting for human resources: a reply, by J.D. Dermer and J.P. Siegel. (Correspondence) *Accounting review*, v. 50, July 1975, p. 579-81.

Derr, C. Brooklyn. Conflict: a neglected resource. *Conference Board record*, v. 12, March 1975, p. 39-42.

- Diffuse decision-making in hierarchical organizations: an empirical examination, by C.R. Shumway and others. *Management science*, v. 21, Feb. 1975, p. 697-707.
- Dill, William R. Integrating planning and management development. *Long range planning*, v. 8, Oct. 1975, p. 8-12.
- Dimensions of organizations in complex societies: the educational sector, by Edward A. Holdaway and others. *Administrative science quarterly*, v. 20, March 1975, p. 37-58.
- Donaldson, Lex. Aston findings on centralization: further discussion, by Lex Donaldson, John Child and Howard Aldrich. *Administrative science quarterly*, v. 20, Sept. 1975, p. 453-60.
- Dowling, William F. At General Motors: system 4 builds performance and profits. *Organizational dynamics*, v. 3, Winter 1975, p. 23-38.
- Dowling, William F. Corning approach to organization development. *Organizational dynamics*, v. 3, Spring 1975, p. 16-34.
- Elbing, Alvar O. Forecasting organizational changes. *Long range planning*, v. 7, Dec. 1974, p. 43-8.
- Evans, Peter B. Multiple hierarchies and organizational control. *Administrative science quarterly*, v. 20, June 1975, p. 250-9.
- Farris, George F. Chicken, eggs, and productivity in organizations. *Organizational dynamics*, v. 3, Spring 1975, p. 2-15.
- Fiedler, Fred E. Contingency model - new directions for leadership utilization. *Journal of contemporary business*, v. 3, Autumn 1974, p. 65-79.
- Franklin, Jerome L. Down the organization: influence processes across levels of hierarchy. *Administrative science quarterly*, v. 20, June 1975, p. 153-64.
- Franklin, Jerome L. Relations among four social-psychological aspects of organizations. *Administrative science quarterly*, v. 20, Sept. 1975, p. 422-33.
- Freeman, J. M. Management accounting systems - benefactor or troublemaker. (Management accounting) *Accountants' journal* (N.Z.), v. 54, Sept. 1975, p. 305-7.
- Hawthorne revisited: the legend and the legacy. *Organizational dynamics*, v. 3, Winter 1975, p. 66-80.
- Heisler, W. J. Patterns of OD in practice. *Business horizons*, v. 18, Feb. 1975, p. 77-84.
- Hewitt, Leroy A. Control system design. *Burroughs clearing house*, v. 60, Oct. 1975, p. 16-17, 36.
- Hirsch, Paul M. Organizational effectiveness and the institutional environment. *Administrative science quarterly*, v. 20, Sept. 1975, p. 327-44.
- Hollander, Edwin P. Processes of leadership emergence. *Journal of contemporary business*, v. 3, Autumn 1974, p. 19-33.
- House, Robert J. Path-goal theory of leadership, by Robert J. House and Terence R. Mitchell. *Journal of contemporary business*, v. 3, Autumn 1974, p. 81-97.
- Irwin, Patrick H. Towards better strategic management. *Long range planning*, v. 7, Dec. 1974, p. 64-7.
- Ivancevich, John M. Relation of organizational structure to job satisfaction, anxiety-stress, and performance, by John M. Ivancevich and James H. Donnelly. *Administrative science quarterly*, v. 20, June 1975, p. 272-80.
- Kimberly, John R. Organization development and change in organizational performance, by John R. Kimberly and Warren R. Nielsen. *Administrative science quarterly*, v. 20, June 1975, p. 191-206.
- Kochan, Thomas A. Determinants of intraorganizational conflict in collective bargaining in the public sector, by Thomas A. Kochan, George P. Huber and L. L. Cummings. *Administrative science quarterly*, v. 20, March 1975, p. 10-23.
- Krishnan, Rama. Rights of corporate employees to procedural due process. *Akron business and economic review*, v. 6, Fall 1975, p. 43-7.
- Lewis, John W. Management team development: will it work for you? *Personnel*, v. 52, July-Aug. 1975, p. 11-25.
- Likert, Rensis. Improving cost performance with cross-functional teams. *Conference Board record*, v. 12, Sept. 1975, p. 51-9.
- Luke, Robert A. Matching the individual and the organization. (Keeping informed) *Harvard business review*, v. 53, May-June 1975, p. 17-18, 20, 24, 28, 30, 32, 34, 165.
- Lyden, Fremont James. Using Parsons' functional analysis in the study of public organizations. *Administrative science quarterly*, v. 20, March 1975, p. 59-70.
- Maniha, John K. Universalism and particularism in bureaucratizing organizations. *Administrative science quarterly*, v. 20, June 1975, p. 177-90.
- Margerison, Charles J. Behavioural theories and training systems for organisational improvement. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 96-110.) [223.8 M]
- McKelvey, Bill. Organization design: a participative multivariate approach, by Bill McKelvey and Ralph H. Kilmann. *Administrative science quarterly*, v. 20, March 1975, p. 24-36.
- McKenna, Ronald F. Blending the formal with the informal system. *Journal of systems management*, v. 26, June 1975, p. 38-41.
- Mills, D. Quinn. Managing human relationships among organizations. *Organizational dynamics*, v. 3, Spring 1975, p. 35-50.
- Mindlin, Sergio E. Interorganizational dependence: a review of the concept and a reexamination of the findings of the Aston group, by Sergio E. Mindlin and Howard Aldrich. *Administrative science quarterly*, v. 20, Sept. 1975, p. 382-92.
- Murray, Thomas J. Peter (principle) revisited. *Dun's review*, v. 106, Oct. 1975, p. 12-14, 16, 25, 110, 113.
- Nixon, Howard L. Faculty support of university authority. *Administrative science quarterly*, v. 20, March 1975, p. 114-123.
- Nystrom, Paul C. Input-output processes of the Federal Trade Commission. *Administrative science quarterly*, v. 20, March 1975, p. 104-113.
- Pennings, Johannes M. Relevance of the structural-contingency model for organizational effectiveness. *Administrative science quarterly*, v. 20, Sept. 1975, p. 393-410.
- Roos, Leslie L. Rotation designs and field experiments: a causal modeling approach. *Administrative science quarterly*, v. 20, March 1975, p. 71-86.
- Ryder, Paul A. Role of behavioral measures in accounting for human resources: a comment. (Correspondence) *Accounting review*, v. 50, July 1975, p. 574-7.
- Schon, Donald A. Deutero-learning in organizations: learning for increased effectiveness. *Organizational dynamics*, v. 4, Summer 1975, p. 2-16.
- Schramm, Carl J. Thompson's assessment of organizations: universities and the AAUP salary grades. *Administrative science quarterly*, v. 20, March 1975, p. 87-103.
- Scott, W. E. Development of knowledge in organizational behavior and human performance. *Decision sciences*, v. 6, Jan. 1975, p. 142-65.
- Selfridge, Richard J. Comprehensive view of organization development, by Richard J. Selfridge and Stanley L. Sokolik. *MSU business topics*, v. 23, Winter 1975, p. 46-61.
- Shirley, Robert C. Model for analysis of organizational change. *MSU business topics*, v. 22, Spring 1974, p. 60-8.
- Simonetti, Jack L. Impact of market conditions on the organizational structure and effectiveness of firms operating in Italy. *Journal of the Academy of Marketing Science*, v. 2, Fall 1974, p. 634-41.
- Smith, Ephraim P. Accountant's socio-emotional orientation, by Ephraim P. Smith and Louis R. Desfosses. *Akron business and economic review*, v. 6, Spring 1975, p. 33-7.
- Souder, William E. Achieving organizational consensus with respect to R&D project selection criteria. *Management science*, v. 21, Feb. 1975, p. 669-81.
- Stephens, James C. Aristotle and contemporary management thought vs. the management system in the Orient. *Armed forces comptroller*, v. 20, Winter 1975, p. 6-8, 35-6.
- Tannenbaum, Arnold S. Control and participation, by Arnold S. Tannenbaum and Robert A. Cooke. *Journal of contemporary business*, v. 3, Autumn 1974, p. 35-46.
- Van Fleet, David D. Span of control: a review and restatement. *Akron business and economic review*, v. 5, Winter 1974, p. 34-42.
- Vroom, Victor H. Decision making and the leadership process. *Journal of contemporary business*, v. 3, Autumn 1974, p. 47-64.

ACCOUNTANTS' INDEX 1975

ORGANIZATION THEORY-(Continued)

Wall, James A. Managing negotiators. *Business horizons*, v. 18, Feb. 1975, p. 41-4.

Walton, Richard E. Diffusion of new work structures: explaining why success didn't take. *Organizational dynamics*, v. 3, Winter 1975, p. 3-22.

Warden, Norman. Management by objectives: the key to organizational effectiveness, by Norman Warden and Fred Burrell. *Armed forces comptroller*, v. 20, Winter 1975, p. 3-5, 33-5.

Watson, David J. H. Structure of project teams facing differentiated environments: an exploratory study in public accounting firms. *Accounting review*, v. 50, April 1975, p. 259-73.

Watson, David J. H. Transfer pricing: a behavioral context, by David J.H. Watson and John V. Baumler. *Accounting review*, v. 50, July 1975, p. 466-73.

Whyte, William F. Interview with William F. Whyte. (Conversation) *Organizational dynamics*, v. 3, Spring 1975, p. 51-66.

ORGANIZING A BUSINESS

See Business-Form Of Organization
Buying And Selling A Business
Corporations
Small Business

ORGANIZING for computer-aided manufacturing. (Management services) *CPA journal*, v. 45, May 1975, p. 76. (Excerpt from *Week in review* (Haskins & Sells), Jan. 4, 1974.)

ORGANIZING, operating, and terminating subchapter S corporations: taxation and accounting.

Crumbley, D. Larry. Organizing, operating, and terminating subchapter S corporations: taxation and accounting, by D. Larry Crumbley and P. Michael Davis. rev. ed. Tucson, Lawyers and Judges Pub. Co., c1974. 384 p. [754.2 C]

ORGANIZING the universities to educate. *South African chartered accountant*, v. 10, Oct. 1974, p. 351-2.

ORHNLAL, A. J. H.

Tax uncertainty in project evaluation: a case study, by A. J. H. Orhnlal and L. P. Folders. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 229-30.

ORIGINAL COSTS

See Also Costs
Fixed Costs
Increment And Decrement Costs
Marginal Costs
Standard Costs
Variable Costs

ORIGINAL issue discount must be reported each year. *Taxation for lawyers*, v. 3, May-June 1975, p. 330-1.

ORIGINAL issue discount must be reported each year. *Taxation for accountants*, v. 14, March 1975, p. 172-3.

ORKINS, MATTHEW J.

Backing into an information system, by Matthew J. Orkins and Stephan F. Weiss. *Datamation*, v. 21, Oct. 1975, p. 79, 83, 87.

ORLICKY, JOSEPH A.

Closing the loop with pegged requirements and the firm planned order. *Production and inventory management*, v. 16, First quarter 1975, p. 35-45.

ORMSBY, GEORGE W.

Need to review compensation programs. *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 31-9.

ORNATI, OSCAR A.

Giblin, Edward. Beyond compliance: EEO and the dynamics of organizational change, by Edward J. Giblin and Oscar A. Ornati. *Personnel*, v. 52, Sept./Oct. 1975, p. 38-50.

High cost of discrimination, by Oscar A. Ornati and Edward Giblin. *Business horizons*, v. 18, Feb. 1975, p. 35-40.

Recession layoffs can be discriminatory, by Oscar A. Ornati and Edward J. Giblin. *Management review*, v. 64, May 1975, p. 25-33.

ORR, DALE.

Horst, Thomas. Industrial composition of U.S. exports and subsidiary sales to the Canadian market: reply. *American economic review*, v. 65, March 1975, p. 235.

Industrial composition of U.S. exports and subsidiary sales to the Canadian market: comment. *American economic review*, v. 65, March 1975, p. 230-4.

ORR, DANIEL.

Note on the uselessness of transaction demand models. *Journal of finance*, v. 29, Dec. 1974, p. 1565-72.

ORR, GEORGE W.

President's job is easier. *Management accounting* (NAA), v. 56, June 1975, p. 25-6.

ORR, KENNETH T.

Beyond structured programming. *Infosystems*, v. 22, Oct. 1975, p. 49-51.

ORR, M. G.

Taxation: foreign income in the U.K. (Taxation) *Accountancy Ireland*, v. 6, Oct. 1974, p. 31-2.

Taxation II stock relief in Northern Ireland. *Accountancy Ireland*, v. 7, Feb. 1975, p. 44.

ORTH, CHARLES D.

Motivation and career development of engineers. *Atlanta economic review*, v. 25, Sept.-Oct. 1975, p. 51-4.

ORTMAN, RICHARD F.

Effects on investment analysis of alternative reporting procedures for diversified firms. *Accounting review*, v. 50, April 1975, p. 298-304.

OSBALDESTON, GORDON F.

Planning in government. *Canadian business review*, v. 2, Summer 1975, p. 36-7.

OSBORN, C. S.

Inflation and local authority budgets. *Public finance & accountancy* (Eng.), v. 1, Dec. 1974, p. 380-3.

OSBORN, FULLER M.

Index-linking and building societies. *Accountancy* (Eng.), v. 86, April 1975, p. 44-5.

OSBORN, MALCOLM E.

Corporate-owned life insurance: recent developments in estate planning. (In *Institute On Federal Taxation*, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 293-325.) [751 N]

OSBORN, RICHARDS C.

Providing risk capital for small business: experience of the SBCs. *Quarterly review of economics & business*, v. 15, Spring 1975, p. 77-90.

OSBORNE, ORSON D.

How to avoid the trouble spots in an inventory audit. *Practical accountant*, v. 8, May-June 1975, p. 32-8.

OSHA - provoked race is on in \$3.2 billion safety market.

Industrial marketing, v. 59, Dec. 1974, cover, 10-11.

O'SHAUGHNESSY, JOHN.

Reply to a cautionary note on difference in attribute importance for different industrial products, by John O'Shaughnessy and Donald R. Lehmann. *Journal of marketing*, v. 39, Jan. 1975, p. 80.

Semon, Thomas T. Cautionary note on difference in attribute importance for different industrial products. *Journal of marketing*, v. 39, Jan. 1975, p. 79.

OSINAIKE, J. K. O.

Partnership accounts. (Students' page) *Nigerian accountant*, v. 7, April/June 1974, p. 31-2.

OSMANSKI, FRANK A.

Shuptrine, F. Kelly. Marketing's changing role: expanding or contracting? By F. Kelly Shuptrine and Frank A. Osmanski. *Journal of marketing*, v. 39, April 1975, p. 58-66.

OSTERGREN, C. N.

Is the Averch-Johnson theory tenable? *Public utilities fortnightly*, v. 95, Jan. 30, 1975, p. 28-32.

OSTFIELD, ERIC A.

Tax problems of withdrawal from a professional partnership. *CA magazine* (Can.), v. 106, June 1975, p. 26-30.

OSTLUND, DOW.

Responsibilities of the internal auditor. (Speaking of banking) *Magazine of bank administration*, v. 51, Aug. 1975, p. 46-7.

O'SULLIVAN, DAVID.

Irish defense policy: the need to reassess. *Management* (Irish), v. 22, June-July 1975, p. 18-19.

O'SULLIVAN, MAURICE J.

Distributable net income: timing estate distribution to obtain the best tax treatment. *Estate planning*, v. 3, Autumn 1975, p. 7-12.

Supporting organization exception: one useful way to avoid private foundation status. *Trusts and estates*, v. 113, Dec. 1974, p. 804-6.

OTHER PROCEDURES

See Accounting-Other Procedures
Auditing-Other Procedures

O'TOOLE, JAMES.

Lordstown: three years later. *Business and society review*, Spring 1975, p. 64-71.

ACCOUNTANTS' INDEX 1975

Planning for total employment. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 72-84.

OTT, MELVIN L.

Lembersky, Mark R. Counterexample in continuous Markov decision chains, by Mark R. Lembersky and Melvin L. Ott. (Notes) *Management science*, v. 21, Nov. 1974, p. 358-9.

OTTO, CALVIN C.

Factors in maintenance contracts. (Engineering/ plant operations) *Hospitals*, v. 49, March 16, 1975, p. 139-40.

OUT of line purchases result in tax troubles. (Practicing before the IRS) *Taxation for accountants*, v. 15, Aug. 1975, p. 128.

OUTBOARD MOTOR DEALERS

See Marine Dealers

OUTBOARD MOTOR MANUFACTURERS

See Engine Manufacturers

OUTDOOR DRIVE-IN THEATERS

See Moving Picture Theaters

OUTLOOK on analog. *Modern data*, v. 7, Nov. 1974, p. 26.

OUTPUT-INPUT ANALYSIS

See Input-Output Accounting

OUTSIDE director liability. (News & views) *CPA* (NYSS), v. 45, Nov. 1975, p. 14. (Excerpt from *News summary* (Main Lafrentz & Co.), Aug. 1975.)

OVANDO Z., HUGO.

Zeff, Stephen A. Inflation accounting and the development of accounting principles in Chile, by Stephen A. Zeff and Hugo Ovando Z. *Accountant's magazine* (Scot.), v. 79, June 1975, p. 212, 213-14.

OVERALLS

See Clothing

OVERBECK, JOHN H.

Persons upon whom duties and obligations are imposed under the Employee retirement income security act of 1974. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 881-95.

OVERHEAD

See Also Distribution Costs

Controlling production costs. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975. p. 185-213.) [223.5 P]

Grinnell, D. Jacque. Activity levels and the disposition of volume variances. *Management accounting* (NAA), v. 57, Aug. 1975, p. 29-32, 36.

Immaterial indirect costs may still be part of inventory. *Taxation for accountants*, v. 15, Nov. 1975, p. 284-5.

Lyall, David. Overhead cost analysis. *Accountant* (Eng.), v. 173, Aug. 21, 1975, p. 205-6.

Neuman, John L. Make overhead cuts that last. *Harvard business review*, v. 53, May-June 1975, p. 116-26.

Pustorino, Anthony R. Overhead rate calculation. (Management advisory services) *CPA journal*, v. 45, Dec. 1975, p. 66-8.

ACCOUNTANTS' INDEX 1975

OVERHEAD-(Continued)

Setting standard costs. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975. p. 141-83.) [223.5 P]

OVERMAN, DEAN L.

Registration and exemption from registration of employee compensation plans under the Federal securities laws. *Vanderbilt law review*, v. 28, April 1975, p. 455-85.

OVERMIRE, PETER L.

Cooley, Richard P. Role of automation and the internal payment system, by Richard P. Cooley and Peter L. Overmire. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 222-43.) [600 P]

OVERMYER, WAYNE S.

Holmes, Arthur W. Auditing standards and procedures, by Arthur W. Holmes and Wayne S. Overmyer. 8th ed. Homewood, Ill., Richard D. Irwin, c1975. 985 p. [170 H]

OVERPAYMENT OF TAXES

See Taxation, United States-Overpayments

OVERSHOES

See Rubber Products

OVERTIME

See Wages, Fees, Salaries-Overtime

OVIATT, WILLIAM.

Payment patterns. *Hospital financial management*, v. 28, Dec. 1974, p. 49.

OWEN, BARBARA.

Fund meeting 1974, by Barbara Owen and Patricia Bickerton. *Finance and development*, v. 11, Dec. 1974, p. 2-6.

OWEN, ERIC G.

Confiscation of capital not taxation of income. *International accountant* (Eng.), v. 44, Oct.-Dec. 1974, p. 120-2.

OWEN, JACK W.

Regulation. (Administrative reviews) *Hospitals*, v. 49, April 1, 1975, p. 79-81.

OWEN, JOEL

Brief, Richard P. Reformulation of the estimation problem, by Richard P. Brief and Joel Owen. *Journal of accounting research*, v. 11, Spring 1973, p. 1-15.

Brief, Richard P. Role of the accountant in investment analysis, by Richard P. Brief and Joel Owen. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 52-6.

OWENS, ARTHUR.

At last: hard figures on how fast fees have been climbing. *Medical economics*, v. 52, Oct. 13, 1975, p. 98-126, *passim*.

Compulsory malpractice mediation: don't sell it short. *Medical economics*, v. 52, June 9, 1975, p. 94-5, 99, 103.

Five types of primary-care physicians compared. *Medical economics*, v. 52, March 3, 1975, p. 82-7.

How five surgical specialties compare financially. *Medical economics*, v. 52, April 28, 1975, p. 76-82.

Is it true what they say about young doctors? *Medical economics*, v. 52, Feb. 3, 1975, p. 158-63.

Is that new H.M.O. a lemon? *Medical economics*, v. 52, Aug. 4, 1975, p. 98-104.

What can you do about those coverage foul-ups? *Medical economics*, v. 52, March 17, 1975, p. 71-4.

Where you fit in with H.M.O.s. *Medical economics*, v. 52, Sept. 29, 1975, p. 48-64, *passim*.

OWENS, ROBERT W.

Compliance in governmental audits. *Pennsylvania CPA spokesman*, v. 46, Sept. 1975, p. 14-15, 18.

OWNERSHIP rules for partners can block investment credit.

Taxation for accountants, v. 15, Dec. 1975, p. 342-3.

OXENFELDT, ALFRED R.

Developing a favorable price-quality image. *Journal of retailing*, v. 50, Winter 1974-1975, p. 8-14, 115.

OZAWA, TERUTOMO.

Japanese technology: a new element in international competition. *Akron business and economic review*, v. 6, Summer 1975, p. 10-16.

Japan's Mid-East economic diplomacy. *Columbia journal of world business*, v. 9, Fall 1974, p. 38-46.

P

- PAAT**
See Performance Activity Accounting Techniques
- PACE**
See Performance And Cost Evaluation
- PACE, JOE D.**
Poor, the elderly, and the rising cost of energy. *Public utilities fortnightly*, v. 95, June 5, 1975, p. 26-30.
- PACE, LEONARD.**
Executive compensation. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 298-304.) [110 H]
- PACE, THOMAS.**
Bekins Moving & Storage Company - denial of certification to unions practicing invidious discrimination. (Notes & comments) *Washington and Lee law review*, v. 32, Spring 1975, p. 387-415.
- PACHER, ARMAND M.**
Sprayregen, Richard A. REIT's and developers - establishing and maintaining a happy marriage, by Richard A. Sprayregen and Armand M. Pacher. *Footnotes* (Kenneth Leventhal & Co.), Jan. 1975, p. 16-19.
- PACIOLI, LUCA.**
Marsland, P. W. In pursuit of Pacioli: from Venice to London. *Accountant* (Eng.), v. 172, Jan. 23, 1975, p. 103-4.
- PACK, CHARLES D.**
Output of an M/D/1 queue. *Operations research*, v. 23, July-Aug. 1975, p. 750-60.
- PACKAGING**
Blanding, Warren. Physical distribution decisions that only sales executives can make. (Physical distribution) *Sales management*, v. 114, Feb. 3, 1975, p. 52-4.
Holmgren, R. Bruce. Product packaging in an age of scarce resources. *Journal of contemporary business*, v. 4, Winter 1975, p. 69-84.
Johnson, R. I. Food packaging 1974-1984. *Long range planning*, v. 8, Feb. 1975, p. 52-6.
Trippett, B. L. Universal Product Code creates retail data management revolution. *Data management*, v. 13, Aug. 1975, p. 24-9.
- Costs**
Goyal, Suresh Kumar. Determination of optimum packaging frequency of items jointly replenished. *Management science*, v. 21, Dec. 1974, p. 436-43.
- PACKAGING INDUSTRY**
O'Connor, Brendan. Paper - a difficult period. *Management* (Irish), v. 22, March 1975, p. 35-6.
- Data processing**
Intelligent terminals wrap up nice price quotations for packaging company. (Users report) *Infosystems*, v. 22, Sept. 1975, p. 65.
- PACKER, SOLOMON.**
Nonresident aliens: gross income exempt but return required. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 420.
Nonresident aliens: treaty-favored treatment for director fees. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 416-17.
- PACKHAM, E. RICHARD.**
Analysis of the risks of leveraged leasing. *Journal of commercial bank lending*, v. 57, March 1975, p. 2-29.
- PACKING INDUSTRY**
See Also Fruit And Vegetable Packing And Shipping Meat Packing
- PACKMAN, BRUCE B.**
Tax shelters: a non-dilettante's view. *Taxes - the tax magazine*, v. 53, May 1975, p. 279-304.
- PADBERG, MANFRED.**
Balas, Egon. On the set-covering problem: II. An algorithm for set partitioning, by Egon Balas and Manfred Padberg. *Operations research*, v. 23, Jan.-Feb. 1975, p. 74-90.
- PAFTA**
See Pacific Free Trade Area
- PAGANO, THOMAS G.**
Measuring customer profitability in a commercial bank. *Management accounting* (NAA), v. 56, May 1975, p. 43-7, 50.
- PAGE, ARTHUR.**
Floridis, R. G. Collateral assignment split dollar: an alternative, by R. G. Floridis and Arthur Page. (Trusts, estates, and life insurance) *Trusts & estates*, v. 114, March 1975, p. 170-3, 194-5.
- PAGE, JOSEPH A.**
Occupational health and the federal government: the wages are still bitter, by Joseph A. Page and Peter N. Munsing. *Law and contemporary problems*, v. 38, Summer-Autumn 1974, p. 651-68.
- PAGLIN, MORTON.**
Measurement and trend of inequality: a basic revision. *American economic review*, v. 65, Sept. 1975, p. 598-609.
- PAINE, THOMAS H.**
Retirement income: a shift to public responsibility, by Thomas H. Paine and Susan Koralik. *Financial executive*, v. 43, July 1975, p. 54-9.
- PAIR, PAUL M.**
Education for employability in the private EDP schools. *Data management*, v. 13, Jan. 1975, p. 18-19.
- PAKKALA, A. L.**
Foreign exchange accounting of multinational corporations. *Financial analysts journal*, v. 31, March/April 1975, p. 32-4, 36, 38-41, 76.

PALEN, J. JOHN.

Housing in a developing nation: the case of Addis Ababa. (Reports and comments) *Land economics*, v. 50, Nov. 1974, p. 428-34.

PALFREY, JOHN GORHAM.

Energy and the environment: the special case of nuclear power. *Columbia law review*, v. 74, Dec. 1974, p. 1375-1409.

PALLEY, ARNOLD D.

Brandon, Dick H. Data processing management: methods and standards, by Dick H. Brandon, Arnold D. Palley and A. Michael O'Reilly. New York, Macmillan Information, c1975. 520 p. [203.9 B]

PALMER, BRUCE.

Successful data processing co-op is founded in progressive management. *Magazine of bank administration*, v. 51, April 1975, p. 37-9.

PALMER, BRUCE A.

Dividend illustrations: what are they? *CLU journal*, v. 29, Jan. 1975, p. 56-9.

PALMER, GEORGE F.

Programming: the profession that isn't. (The forum) *Datamation*, v. 21, April 1975, p. 171-3.

PALMER, JOHN.

Selection of trainees by group selection methods. *Public finance & accountancy* (Eng.), v. 2, Jan. 1975, p. 14-17.

PALMER, MICHAEL W.

Estate, death and inheritance tax problems of Americans living abroad and expatriates. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 277-306.) [750.2 S]

PALMER, RALPH V.

Individual retirement act (IRA). *Nebraska CPA*, v. 10, Spring 1975, p. 13-14.

PALMER, ROGER R.

Strategic planning in an atmosphere of uncertainty. *Managerial planning*, v. 24, Sept./Oct. 1975, p. 29-32.

PALMER, RUSSELL E.

What is Touche Ross International? An interview with Russell E. Palmer. *Touche Ross tempo*, v. 21, no. 1, 1975, p. 4-8.

PALMER, THOMAS G.

Wide world of bank leasing. 2: conflicts and competition with bank lending. *Bankers magazine*, v. 158, Summer 1975, p. 28-32.

PALUSKA, DAVID L.

Transforming a private foundation to a supporting organization: why and how. (Tax-exempt institutions) *Journal of taxation*, v. 42, April 1975, p. 248-50.

PALUSZEK, JOHN.

Top ten corporate responsibility happenings of 1974. *Business and society review*, Winter 1974-75, no. 12, p. 26-9.

PANDEY, T. N.

Concept of natural justice in income-tax proceedings. *Chartered accountant* (India), v. 24, Nov. 1975, p. 283-6.

PANEL discussion: professional ethics, moderated by Rene A. Wormser. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-7.) [750.2 I]

PANWALKAR, S. S.

Smith, Milton L. Flowshop sequencing problem with ordered processing time matrices, by M. L. Smith, S. S. Panwalkar and R. A. Dudek. *Management science*, v. 21, Jan. 1975, p. 544-9.

PAPER AND CARDBOARD MANUFACTURERS

Glassey, C. Roger. Linear programming analysis of paper recycling, by C. Roger Glassey and Virendra K. Gupta. *Management science*, v. 21, Dec. 1974, p. 392-408.

Microfilm eases the paper crunch. *Information & records management*, v. 9, March 1975, p. 75, 90-1.

O'Connor, Brendan. Paper - a difficult period. *Management* (Irish), v. 22, March 1975, p. 35-6.

Sweeney, John B. Environmental policy and economic properties. *Canadian business review*, v. 1, Autumn 1974, p. 45-8.

PAPER BAGS

See Paper Containers

PAPER MILLS

See Paper And Cardboard Manufacturers

PAPERMAN, JACOB B.

Cost Accounting Standards Board: its purpose, its procedures, its actions. *National public accountant*, v. 20, May 1975, p. 18-32.

PAPERWORK

See Also Clerical Work

Forms
Office Management
Records

Brecht, Warren F. What management wants from its records program and managers. *Records management journal*, v. 12, Autumn 1974, p. 2-6.

Brogan, James A. Control of paperwork problems that can cause inventory shortage. *Retail control*, v. 43, March 1975, p. 18-27.

Horton, Frank. New paperwork controls - Congressional efforts to manage records burden. *Records management journal*, v. 13, Summer 1975, p. 2-7.

Koenig, H. J. Today's paperwork problems. *Information and records management*, v. 8, Dec. 1974, p. 18-19. 75-6.

Manning, Amelia. Paper shortage - it's no paper tiger. *Records management journal*, v. 12, Autumn 1974, p. 18-20.

Mazur, Edward J. CPAs take part in White House conference. (News feature) *Journal of accountancy*, v. 140, Aug. 1975, p. 30, 32-4, 36, 38-9.

Office of the future: an in-depth analysis of how word-processing will reshape the corporate office. *Business week*, June 30, 1975, p. 48-84 *passim*.

Putting the freeze on paperwork. (Methods and management) *Best's review* (Property/liability ed.), v. 76, Sept. 1975, p. 100-101.

Rayner, Derek G. Battle won in the war on the paper bureaucracy. (Ideas for action) *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 8, 12, 14.

Silverman, Robert Stephen. First step toward paperwork control. *Records management journal*, v. 13, Spring 1975, p. 24-5.

Sternin, Bernard. Programmed approaches to office paperwork. *Practical lawyer*, v. 21, June 1, 1975, p. 55-70.

PARANILAM, JOHN.

Alumkal, Margaret. Profile of accounting executives in the United States, by Margaret Alumkal and John Paraniham. *Accountant* (Eng.), v. 172, Feb. 6, 1975, p. 171-3.

PARAPROFESSIONALS

See Accounting Technicians

PARAS, RENATO L.

New direction for accounting education. *Accountants' journal* (P.I.), v. 24, no. 1, 1974, p. 9-12.

PARETO'S LAW

Demski, Joel S. Rational choice of accounting method for a class of partnerships. *Journal of accounting research*, v. 2, Autumn 1973, p. 176-90.

Zimmerman, Gary W. ABC's of Vilfredo Pareto. *Production and inventory management*, v. 16, Third quarter 1975, p. 1-9.

PARETTA, ROBERT L.

Designing management information systems: an overview. *Journal of accountancy*, v. 139, April 1975, p. 42-7.

How to get federal approval for capital expenditures. *Hospital financial management*, v. 5, Sept. 1975, p. 26-32.

Sequencing of examination questions and its effect on student performance, by Robert L. Paretta and Lester W. Chadwick. (Education research) *Accounting review*, v. 50, July 1975, p. 595-601.

PARK, CHRIS.

Need for venture capital. *Management* (Irish), v. 21, Oct. 1974, p. 18-19.

PARKE, E. LAUCK.

Mythology of job enrichment: self-actualization revisited, by E. Lauck Parke and Curt Tausky. *Personnel*, v. 52, Sept./Oct. 1975, p. 12-21.

PARKER, A. J.

Modified managerial economic analysis of industrial research and development projects, by A. J. Parker, E. Turban and R. A. Flinn. *Engineering economist*, v. 20, Spring 1975, p. 173-86.

PARKER, C. REED.

Trueblood report: an analyst's view. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 32-8, 40-1, 56.

PARKER, EDMUND.

CPP accounting: what is the argument really about? *Accountant* (Eng.), v. 172, April 3, 1975, p. 426-8.

CPP accounting, what is the argument really about? *Accountants' journal* (N.Z.), v. 54, June 1975, p. 172-4. (Reprinted from the *Accountant* (Eng.), April 3, 1975 issue.)

C.P.P. accounting: what is the argument really about? (Accounting for inflation) *Chartered accountant in Australia*, v. 46, Oct. 1975, p. 45-7. (Reprinted from *Accountant* (Eng.), April 3, 1975.)

PARKER, EUGENE.

Losses: lump sum distribution of cash and depreciated securities from qualified plan, (Tax clinic) *Tax adviser*, v. 6, Sept. 1975, p. 538.

PARKER, JAMES E.

Testing comparability and objectivity of exit value accounting. *Accounting review*, v. 50, July 1975, p. 512-24.

To forecast or not to forecast, by James E. Parker and Donald R. Nichols. *Managerial planning*, v. 23, Jan.-Feb. 1975, p. 6-9, 16.

PARKER, JOHN W.

International auditing: a case history. *Internal auditor*, v. 32, Nov./Dec. 1975, p. 63-6.

PARKER, L. D.

Accountant in the organisation. *Accountant's magazine* (Scot.), v. 79, April 1975, p. 149-52.

PARKER, R. H.

Reforming company financial reporting: some recent Australian views. *Accountant's magazine* (Scot.), v. 79, Oct. 1975, p. 347-8.

PARKER, RICHARD D.

Effective cash management - or, are you your banker's best friend? (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 369-78.) [110 H]

PARKER, SANFORD S.

End of the decline is now in sight, by Sanford S. Parker and others. (Business roundup) *Fortune*, v. 91, March 1975, p. 13-14, 18.

PARKET, I. ROBERT.

Social responsibility: the underlying factors, by I. Robert Parket and Henry Eilbirt. *Business horizons*, v. 18, Aug. 1975, p. 5-10.

PARKS, ROBERT.

Denver - employee occupational privilege tax held to be head tax, edited by Robert Parks. (Local taxation) *CPA journal*, v. 45, April 1975, p. 60.

New York City - allocation of business income within and without the city, edited by Robert Parks. (Local taxation) *CPA journal*, v. 45, April 1975, p. 62-3.

New York City - definition and criteria for doing business as a corporation, edited by Robert Parks. (Local taxation) *CPA journal*, v. 45, April 1975, p. 63-4.

New York City - definition of entire net income for general corporation tax purposes, edited by Robert Parks. (Local taxation) *CPA journal*, v. 45, April 1975, p. 60-2.

PARKS AND PLAYGROUNDS

Great Britain

Cobb, Eric. National parks finance. *Public finance & accountancy* (Eng.), v. 1, Oct. 1974, p. 317-20.

PARNELL, ARCHIE W.

Sale of contracts: when capital gains treatment is available to the seller. (Accounting) *Journal of taxation*, v. 43, Oct. 1975, p. 200-3.

PAROUSH, JACOB.

Levy, Haim. Multi-period stochastic dominance, by Haim Levy and Jacob Paroush. *Management science*, v. 21, Dec. 1974, p. 428-35.

PARRS, EUGENE.

Private foundation status of non-exempt charitable trusts. *Trusts & estates*, v. 114, June 1975, p. 407-8.

PARSONS, JAMES A.

Allocating resources with incremental analysis. (Matrix methods) *Journal of systems management*, v. 26, May 1975, p. 42-3.

Multi-facility, multi-product scheduling. (Matrix methods) *Journal of systems management*, v. 26, July 1975, p. 42-3.

Optimal job shop shrinkage allowance. (Matrix methods) *Journal of systems management*, v. 26, Jan. 1975, p. 42-3.

Phasing deliveries to meet storage capacity. (Matrix methods) *Journal of systems management*, v. 25, Dec. 1974, p. 41-2.

Self-adapting exponential smoothing. (Matrix methods) *Journal of systems management*, v. 26, March 1975, p. 42-3.
Sequencing jobs to minimize total tardiness cost. (Matrix methods) *Journal of systems management*, v. 26, April 1975, p. 42-3.

PARSONS, JAMES L.

For the foreign manager in business in the U.S. - environmental requirements. *Conference Board record*, v. 12, Feb. 1975, p. 58-60.

PARSONS, TALCOTT.

Lyden, Fremont James. Using Parsons' functional analysis in the study of public organizations. *Administrative science quarterly*, v. 20, March 1975, p. 59-70.

PARSONS, THOMAS C.

Qualifying replacement under Sec. 1033(g) - an easy test? (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 79-80.

PARTICIPATION CERTIFICATES

See Certificates Of Contingent Interest

PARTNERSHIP - adoption of change to a fiscal year. (Federal taxation) *CPA journal*, v. 45, Jan. 1975, p. 38-9.

PARTNERSHIP AGREEMENTS

See Also Accountants' Office-Partnerships
Lawyers-Partnerships

Freidberg, Sidney. Limited partnerships: a non-tax analysis. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1363-1445.) [751 N]
Roulac, Stephen E. Resolution of limited partnership disputes: practical and procedural problems. *Real property, probate and trust journal*, v. 10, Summer 1975, p. 276-309.

PARTNERSHIP Income taxes.

Aronsohn, Alan J. B. Partnership income taxes. 6th ed. New York, Practising Law Institute, c1974. 309 p. (*Tax and law practice, handbook series no. 6*) [754.1 A]

PARTNERSHIPS

See Also Accountants' Office-Partnerships
Business-Form Of Organization
Lawyers-Partnerships
Taxation, United States-Partnerships

Feld, Lipman G. Should your corporation be a partnership? *Veterinary economics*, v. 16, Sept. 1975, p. 32-3, 36, 38.

Accounting

Demski, Joel S. Rational choice of accounting method for a class of partnerships. *Journal of accounting research*, v. 2, Autumn 1973, p. 176-90.
Henke, Emerson O. Introduction to accounting: a conceptual approach. New York, Petrocelli-Charter, c1974. 453 p. [110 H]
Lee, Lawrence J. Partnership special allocation: when will it be upheld: Orrisch analyzed. (Partnerships & subchapter S) *Journal of taxation*, v. 43, Sept. 1975, p. 138-44.
Osinaike, J. K. O. Partnership accounts. (Students' page) *Nigerian accountant*, v. 7, April/June 1974, p. 31-2.

Insurance

See Insurance, Life

Law

Roulac, Stephen E. Resolution of limited partnership disputes: practical and procedural problems. *Real property, probate and trust journal*, v. 10, Summer 1975, p. 276-309.

New Zealand

Ward, Geoffrey H. Get the most from your partnership team. *Accountants' journal* (N.Z.), v. 54, Aug. 1975, p. 254-8.

PARTNERSHIPS, LIMITED

Ebberson, Linda Kelley. Partnership - disclosure, fairness and substantive administrative regulation of a general partner's fiduciary duty in a real estate limited partnership - Bassan v. Investment Exchange Corp. (Recent developments) *Washington law review*, v. 50, Aug. 1975, p. 977-1005.
Freidberg, Sidney. Limited partnerships: a non-tax analysis. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1363-1445.) [751 N]
Roulac, Stephen E. Resolution of limited partnership disputes: practical and procedural problems. *Real property, probate and trust journal*, v. 10, Summer 1975, p. 276-309.
Wanemaker, Frank. Impact of ASR 162 on certain limited partnerships. *Massachusetts CPA review*, v. 49, July-Aug. 1975, p. 28-30.

PARTRIDGE, JOHN W.

More supply, the key to energy sufficiency. *Public utilities fortnightly*, v. 96, Sept. 25, 1975, p. 34-7.

PARTRIDGE, ROBERT D.

Case for nuclear power. *Public utilities fortnightly*, v. 95, June 5, 1975, p. 31-4.

PARTS MANUFACTURERS

See Also Specific Parts Manufacturers
E.G., Automobile Parts And Accessories
Manufacturers

PARTS SERVICE DEPARTMENTS

See Service Departments

PASCHALL, ROBERT H.

Appraisal of mineral-producing properties. *Valuation*, v. 21, Oct. 1974, p. 2-9.

PASCOE, B. H.

Tax and fiscal aspects of foreign corporations doing business in Australia, by B.H. Pascoe and Whinney Murray. *Tax management international journal*, Aug. 1975, p. 3-9.

PASHKE, GREGORY F.

Local or regional firm annual management conference. (Administration of accountants practice) *CPA journal*, v. 45, Dec. 1975, p. 72.
Prescription for survival. (Administration of accountants practice) *CPA* (NYSS), v. 45, Sept. 1975, p. 69-70.

PASOLD, PETER W.

Effectiveness of various modes of sales behavior in different markets. *Journal of marketing research*, v. 12, May 1975, p. 171-6.

PASQUESI, THEODORE A.

Preprinted letters do the job. *Law office economics and management*, v. 16, Spring 1975, p. 119-29.

PASTENA, VICTOR S.

Lurie, Arlene J. How promptly do corporations disclose their problems? by Arlene J. Lurie and Victor S. Pastena. *Financial analysts journal*, v. 31, Sept.-Oct. 1975, p. 55-61.

PATE, JAMES L.

- Inventory liquidation causes sharp drop in GNP, but way cleared for recovery. (Economic highlights) *Commerce today*, v. 5, April 28, 1975, p. 2-3.
- New set of leading indicators expected to show better forecasting performance. (Economic highlights) *Commerce today*, v. 5, April 14, 1975, p. 2-3.
- Signaling a change in business conditions. *Conference Board record*, v. 12, June 1975, p. 35-6.
- Volatile food prices now moving down as inflation shows substantial moderation. (Economic highlights) *Commerce today*, v. 5, May 12, 1975, p. 2-3.

PATEL, KIRITKUMAR A.

- Ang, James S. Bond rating methods: comparison and validation, by James S. Ang and Kiritkumar A. Patel. *Journal of finance*, v. 30, May 1975, p. 631-40.

- PATENT infringement; legal fees for suit are not deductible. *Taxation for accountants*, v. 15, Nov. 1975, p. 307.

PATENTS AND COPYRIGHTS

See Also Computers - Patents

- Adelman, Martin J. Patent-antitrust: patent dynamics and field-of-use licensing, by Martin J. Adelman and Friedrich K. Juenger. *New York University law review*, v. 50, May 1975, p. 273-308.
- Benson, Stuart Wells. Technological piracy in the reprographic revolution. (Notes) *University of Pittsburgh law review*, v. 36, Fall 1974, p. 153-73.
- Clark, Francis Charles. Cable television and copyright: can the states protect the broadcasters?(Notes & comments) *Washington and Lee law review*, v. 32, Winter 1975, p. 163-90.
- Doggrell, Henry P. Licensee estoppel and royalty payments after Lear. *Vanderbilt law review*, v. 28, March 1975, p. 399-408.
- Robinson, Stanley D. Recent antitrust developments: 1974. *Columbia law review*, v. 75, March 1975, p. 243-81.

Law

- Bard, Robert L. Public performance right in recordings: how to alter the copyright system without improving it, by Robert L. Bard and Lewis S. Kurlantzick. *George Washington law review*, v. 43, Nov. 1974, p. 152-238.
- Copyright - sound recordings - California statute... does not conflict with federal copyright protection. (Case comments) *Florida State University law review*, v. 2, Summer 1974, p. 614-25.
- Johnson, Cheryl L. To bind or not to bind: bar and merger treatment of consent decrees in patent infringement litigation. (Notes) *Columbia law review*, v. 74, Nov. 1974, p. 1322-50.
- Kayton, Irving. Fraud in patent procurement: genuine and sham charges, by Irving Kayton, John F. Lynch and Richard H. Stern. *George Washington law review*, v. 43, Nov. 1974, p. 1-151.
- Kenney, John A. Patent law: licensee's joinder of patentee in an infringement suit: guide to application of traditional principles. (Notes and comments) *Oklahoma law review*, v. 28, Winter 1975, p. 179-88.
- Kovacs, Joseph E. Beyond the realm of copyright: is there legal sanctuary for the merchant of ideas? (Notes) *Brooklyn law review*, v. 41, Fall 1974, p. 284-324.
- McEnerney, Thomas W. Fraudulent material is entitled to copyright protection in action for injunctive relief and damages. (Recent development) *Columbia law review*, v. 74, Nov. 1974, p. 1351-9.
- Mues, Gregory R. Dual copyright and design patent protection: works of art and ornamental designs. (Notes and comments) *St. John's law review*, v. 49, Spring 1975, p. 543-75.
- Seidel, Arthur H. Prerequisites for patentability. *Practical lawyer*, v. 21, June 1, 1975, p. 13-24.

- Selinger, Jerry R. Vertical restraints on patented products and Schwinn: the case for a rule of reason approach. (Notes) *George Washington law review*, v. 43, Nov. 1974, p. 239-60.
- Stern, Richard H. Reexamination of preemption of state trade secret law after Kewanee. *George Washington law review*, v. 42, Aug. 1974, p. 927-90.

Taxation

See Taxation, United States-Patents And Copyrights

PATERA, GERALD E.

- Ernest, John W. Planning and control systems for commercial banks, by John W. Ernest and Gerald E. Patera. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 244-78.) [600 P]

PATERNIO, VICENTE T.

- Economic opportunities in regional cooperation: the Philippines and ASEAN. *SGV group journal*, no. 3, 1974, p. 44-7.

PATHAK, DEV S.

- Customer image versus the retailer's anticipated image - a study of four department stores, by Dev S. Pathak, William J. E. Crissy and Robert W. Sweitzer. *Journal of retailing*, v. 50, Winter 1974-75, p. 21-8, 116.

PATI, GOPAL C.

- Fahey, Patrick E. Trying to be equitable about equal employment, by Patrick E. Fahey and Gopal C. Pati. *Conference Board record*, v. 12, Sept. 1975, p. 37-40.

- PATIENT data base. (Product news) *Modern healthcare*, v. 4, July 1975, p. 80.

PATMAN, WRIGHT.

- What's wrong with the Federal Reserve and what to do about it. *American Bar Association journal*, v. 61, Feb. 1975, p. 179-84.

PATOCKA, BARBARA A.

- Are pension consultants getting too powerful? *Institutional investor*, v. 9, Feb. 1975, p. 47-8, 53, 56, 84-6.
- Custodian banks: the next pension battleground? *Institutional investor*, v. 9, Sept. 1975, p. 87-90.
- New look in marketing pension management. *Institutional investor*, v. 9, March 1975, p. 61-2, 66, 68, 109-11.
- Pension officers make some tough New Year's resolutions. *Institutional investor*, v. 9, Jan. 1975, p. 79-81, 97.
- Washington's new pensions establishment. *Institutional investor*, v. 9, April 1975, p. 91-2, 94, 97.
- Will broker-affiliates still manage pension money? *Institutional investor*, v. 9, July 1975, p. 67-71.
- Will pension funds buy foreign stocks? *Institutional investor*, v. 9, Aug. 1975, p. 47-51, 53.

PATON, WILLIAM A.

- Sensitivity to dollar devaluation - bane or blessing? *Michigan CPA*, v. 26, Jan.-Feb. 1975, p. 9-11.

PATRICK, STEWART.

- Kraus, David. International executive compensation - unmanaged or unmanageable? By David Kraus and Stewart Patrick. *Business horizons*, v. 17, Dec. 1974, p. 45-55.

PATRONAGE REFUNDS

See Cooperatives

PATTENAUDE, RICHARD L.

Critique of role variety as a measure of organizational specialization. (Methodological note) *Administrative science quarterly*, v. 19, Dec. 1974, p. 575-7.

PATTERNS, DRAWINGS, MODELS

Mues, Gregory R. Dual copyright and design patent protection: works of art and ornamental designs. (Notes and comments) *St. John's law review*, v. 49, Spring 1975, p. 543-75.

PATTERSON, JAMES H.

Davis, Edward W. Comparison of heuristic and optimum solutions in resource-constrained project scheduling, by Edward W. Davis and James H. Patterson. *Management science*, v. 21, April 1975, p. 944-55.

Gehrlein, William V. Sequencing for assembly lines with integer task times, by William V. Gehrlein and James H. Patterson. *Management science*, v. 21, May 1975, p. 1064-70.

PATTERSON, JAMES M.

Mining - the future. *Management (Irish)*, v. 21, Nov. 1974, p. 38-40.

PATTERSON, R. Y.

Legislation, registration and RIMS. *Risk management*, v. 22, June 1975, p. 22-4, 26, 28.

PATTILLO, JAMES W.

Materiality: the (formerly) elusive standard. *Financial executive*, v. 18, Aug. 1975, p. 20-7.

PATTISHALL, BEVERLY W.

Use rationale and the trademark registration treaty. *American Bar Association journal*, v. 61, Jan. 1975, p. 83-7.

PATTIZ, HENRY A.

New considerations on whether to incorporate a business. *Law office economics and management*, v. 16, Summer 1975, p. 288-97.

PATTON, ARCH.

Pay surveys: inflation's forcing edge. *Law office economics and management*, v. 16, Spring 1975, p. 111-13.

PATTON, CARL VERNON.

Budgeting under crisis: the confederacy as a poor country. *Administrative science quarterly*, v. 20, Sept. 1975, p. 355-70.

PATZ, ALAN L.

Development of managerial ability: a mathematical analysis. *Interfaces*, v. 5, May 1975, p. 29-35.

Performance appraisal: useful but still resisted. *Harvard business review*, v. 53, May-June 1975, p. 74-80.

PAUL, NORMAN L.

Program maintenance considerations in structuring the systems and programming department. *Data management*, v. 13, Nov. 1975, p. 16-19.

PAUL, ROBERT D.

National health - how? *Pension world*, v. 11, Aug. 1975, p. 52-4. (Excerpts from Pension world's employee benefits conference.)

PAULOS, JAMES J.

Inflation and capital intensive industries. *Financial executive*, v. 43, Feb. 1975, p. 56-61, 87.

PAULSEN, MONRAD G.

Defunis: the road not taken - introduction. *Virginia law review*, v. 60, Oct. 1974, p. 917-24.

PAVLOCK, ERNEST J.

Kiesey, Douglas T. Trends in management education for CPAs, by Douglas T. Kiesey and Ernest J. Pavlock. *Journal of accountancy*, v. 139, May 1975, p. 48-53.

PAVORD, WILLIAM C.

Dynamics of the decision to export, by William C. Pavord and Raymond G. Bogart. *Akron business and economic review*, v. 6, Spring 1975, p. 6-11.

PAWLANTA, GEORGE E.

Tips on giving a better speech. (Managing your practice) *Practical accountant*, v. 8, July/Aug. 1975, p. 56-7.

PAXTON, HARRY T.

Your prospects under national health insurance. *Medical economics*, v. 52, Sept. 29, 1975, p. 129-52, *passim*.

PAYBACK PERIOD

Burke, Walter L. Capital expenditure analysis. *International journal of accounting, education and research*, v. 9, Spring 1974, p. 143-54.

Day, James E. Screening model for investment proposals. *Management accounting (NAA)*, v. 56, Jan. 1975, p. 48-52.

Mephram, M. J. Payback interpretation of the annuity tables. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 869-70.

PAYING a gift tax can avoid future valuation problems.

Taxation for lawyers, v. 3, March/April 1975, p. 299.

PAYMENT by spouse may not be used as credit by the other.

Taxation for accountants, v. 14, April 1975, p. 233.

PAYMENT of contested liability can speed up deduction.

Taxation for lawyers, v. 4, July-Aug. 1975, p. 42-3.

PAYMENT of trustee's fees can nullify use of the charitable remainder trust device. (Technical notes and comments)

Taxation for lawyers, v. 3, Jan.-Feb. 1975, p. 250-1.

PAYMENTS for shareholder's benefit usually are dividends.

Taxation for accountants, v. 15, Dec. 1975, p. 373.

PAYMENTS to partner not always deductible by partner.

Taxation for lawyers, v. 4, Sept./Oct. 1975, p. 84-5.

PAYMENTS to partner not always deductible by partners.

Taxation for accountants, v. 15, Aug. 1975, p. 108.

PAYMENTS to will contestants did not increase remaining legatees' basis in estate property. (Technical notes and comments)

Taxation for lawyers, v. 3, Jan.-Feb. 1975, p. 225.

PAYROLLS

See Also *Taxation, United States-Withholding Wages, Fees, Salaries*

Third parties who finance payroll liable for taxes. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 164-5.

Third parties who finance payroll liable for taxes. *Taxation for accountants*, v. 15, Oct. 1975, p. 232-3.

Accounting

Venkataraman, S. Payroll accounting with computers. *Management accountant* (India), v. 10, Jan. 2, 1975, p. 21-2.

Data processing

Cook, Gregory A. Computer accounting methods, featuring BASIC programming on a time-sharing computer, by Gregory A. Cook, Barbara J. Wade and Clark C. Upton. New York, Mason & Lipscomb, c1975. 184 p. [*250 C]

Venkataraman, S. Payroll accounting with computers. *Management accountant* (India), v. 10, Jan. 2, 1975, p. 21-2.

PAZNER, ELISHA A.

On expected value vs. expected future value, by Elisha A. Pazner and Assaf Razin. (Notes) *Journal of finance*, v. 30, June 1975, p. 875-7.

PEARCE, H. RICHARD.

Finding the ideal cash level. *Hospital financial management*, v. 5, Sept. 1975, p. 40-5, 48.

PEARCE, JOHN J.

Pension reform legislation. *Delaware CPA*, v. 1, Nov. 1974, p. 8-12.

PEARCY, J.

Problems to be faced in inflation accounting. *Management accountant* (India), v. 9, Sept. 1974, p. 673-82.

PEARL, WILLIAM.

Gaining access to a fund's office. (Ask the professor) *Pension world*, v. 11, Feb. 1975, p. 59-60.

PEARLMAN, DANIEL D.

Madway, David M. Mortgage forms and foreclosure practices: time for reform, by David M. Madway and Daniel D. Pearlman. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 560-8.

PEARLSTONE, J. H.

Advice from a developer. *Retail control*, v. 43, Oct. 1974, p. 15-19.

PEARSE, FOLA A.

Ethics of the profession and the responsibilities of the accountant in public practice. *Nigerian accountant*, v. 7, April/June 1974, p. 8-11, 13.

PEARSE, ROBERT F.

Manager to manager: what managers think of management development. New York, AMACOM, c1974. 52 p. [*201 P]

PEARSON, CHARLES.

Environmental control costs and border adjustments. *National tax journal*, v. 27, Dec. 1974, p. 599-607.

PEARSON, DAVID B.

Continuing education: a meeting of the minds? (Education) *Journal of accountancy*, v. 139, Jan. 1975, p. 81-7.

PEARSON, DONALD E.

It's already here, by Donald E. Pearson and Roger Borgen. *Bankers magazine*, v. 158, Winter 1975, p. 79-82.

PEARSON, GARY A.

Primer on federal income taxation for coal land owners. (Note) *North Dakota law review*, v. 51, Winter 1974, p. 471-6.

PEARSON, HARRY R.

Maurer, Ed. Motel/hotel architecture: the state of the art, interview with Ed Maurer and Harry R. Pearson. *Motel/motor inn journal*, v. 38, April 1975, p. 12-14, 16-18, 38-9, 41.

PEARSON, J. THOMAS.

Employee returning from abroad: source of moving expense reimbursement. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 417.

Klein, Michael F. Pension plan reporting requirements: a calendar of reporting dates under the 1974 pension reform act, by Michael F. Klein and J. Thomas Pearson. *Retail control*, v. 43, April-May 1975, p. 18-27.

PEASE, DAVID L.

Retail EFTS benefits await banks. *Magazine of bank administration*, v. 50, Dec. 1974, p. 72-3.

PEASNELL, K. V.

Carsberg, Bryan. Objectives of published accounting reports: reply to a comment, by Bryan Carsberg, Anthony Hope and R.W. Scapens. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 152-6.

Objectives of published accounting reports: a comment. *Accounting and business research* (Eng.), v. 4, Winter 1974, p. 71-6.

PEAT, NANCY C.

Comment on: Identifying buyers of a major automotive innovation, by Nancy C. Peat, James W. Gentry and Thomas L. Brown. (Marketing notes and communications) *Journal of marketing*, v. 39, Oct. 1975, p. 61-2.

Feldman, Laurence P. Reply to Peat, Gentry, and Brown, by Laurence P. Feldman and Gary M. Armstrong. (Marketing notes and communications) *Journal of marketing*, v. 39, Oct. 1975, p. 63-4.

PEAT, MARWICK, MITCHELL & CO.

American Institute Of Certified Public Accountants. AICPA brief in Natelli-Scansaroli. (Official releases) *Journal of accountancy*, v. 139, May 1975, p. 69-76.

Arthur Young will review Peat Marwick's practices. (News report) *Journal of accountancy*, v. 140, July 1975, p. 14, 16.

Kramer, Dan G. Peer review of audit practices. (News & views) *CPA* (NYSS), v. 45, Aug. 1975, p. 11.

PMM agrees to SEC sanction barring new public clients. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 10, 14.

Strange case of the missing papers. *Forbes*, v. 116, Dec. 15, 1975, p. 20-1.

Two auditors found guilty in Student Marketing case. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 8, 10.

Unique partnership. *World* (PMM & Co.), v. 9, Spring 1975, p. 28-32.

Why local firms should not be displaced for SEC filings. (Administration of accountants practice) *CPA* (NYSS), v. 45, Oct. 1975, p. 85-6. (Reprint from *SEC accounting report*, Aug. 1975.)

World's most audited auditor. (Businessmen in the news) *Fortune*, v. 92, Aug. 1975, p. 38.

PEATS settle US stockholder suit. *Accountancy* (Eng.), v. 86, Jan. 1975, p. 8.

PECHMAN, JOSEPH A.

Break, George. Relationship between the corporation and individual income taxes, by George Break and Joseph A. Pechman. *National tax journal*, v. 28, Sept. 1975, p. 341-52.

PECK, J. F.

Correcting distorted partnership income caused by Section 179 bonus depreciation. (Partnerships and subchapter S) *Journal of taxation*, v. 43, Oct. 1975, p. 221-3.

PECORELLA, PATRICIA A.

Bowers, David G. Current value approach to human resources accounting, by David G. Bowers and Patricia A. Pecorella. *Accounting forum*, v. 45, Dec. 1975, p. 25-40.

PEDRICK, WILLARD H.

Down under estate planning: the Australian crawl. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-20.) [750.2 I]

PEER review. *Oregon certified public accountant*, v. 27, Feb. 1975, p. 5.

PEERS, JOHN.

First no software computer: the ADAM system of John Peers & Company, Inc. *Computers and people*, v. 24, Sept. 1975, p. 18-24.

PEGELS, C. CARL.

Frankfurter, George M. Management control of blood through a short-term supply-demand forecast system, by George M. Frankfurter, Kenneth E. Kendall and C. Carl Pegels. *Management science*, v. 21, Dec. 1974, p. 444-52.

PEHRSON, GORDON O.

Final 305 regs generally restrict stock dividend benefits but some openings remain. (Corporations, stockholders) *Journal of taxation*, v. 42, May 1975, p. 280-4.

PEIFFER, FRANCIS G.

Keating, Thomas. Allocation of corporate state income and franchise taxes, by Thomas Keating and Francis G. Peiffer. *Federal accountant*, v. 24, Sept. 1975, p. 46-51.

PEIRSON, C. GRAHAM.

Valuation of investments. *Australian accountant*, v. 45, Sept. 1975, p. 484-8.

PEKELMAN, DOV.

Lev, Baruch. Multiperiod adjustment model for the firm's capital structure, by Baruch Lev and Dov Pekelman. *Journal of finance*, v. 30, March 1975, p. 75-91.
Production smoothing with fluctuating price. *Management science*, v. 21, Jan. 1975, p. 576-90.

PELISSIER, RAYMOND F.

MBO comes to Federal agencies. *Armed forces comptroller*, v. 20, Winter 1975, p. 10-11, 36.

PEM

See Projected Earnings Method

PEMBERTON, ROY F.

Organizing the forms management program. *Information & records management*, v. 9, Aug. 1975, p. 8, 44, 46.

PEN-AND-INK JOURNALS

See Journals - Pen-And-Ink

PENICK, WILLIAM C.

Inflation, inventories and related accounting matters. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 733-45.

ACCOUNTANTS' INDEX 1975

Mazur, Edward J. CPAs take part in White House conference. (News feature) *Journal of accountancy*, v. 140, Aug. 1975, p. 30, 32-4, 36, 38-9.

Relationship of federal taxation to new financial reporting requirements, by William C. Penick and Norman S. Siegel. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 403-44.) [751 N]

Tax reform: AICPA cites capital formation issues. (News report) *Journal of accountancy*, v. 140, Sept. 1975, p. 13-14.

PENN, IRA A.

Records management in the federal government - where it is, why it's there, and the outlook for the future. *Records management journal*, v. 13, Summer 1975, p. 15-22.

PENN, SARAH J.

Professional liability of accountants: an analysis of one malpractice policy, by Sarah J. Penn and Gregory D. Erwin. *Nebraska CPA*, v. 10, Fall 1975, p. 16, 26.

PENN CENTRAL.

Granof, Michael H. Equity Funding, Home-Stake Production and Penn Central: benchmarks for an expanded legal liability? by Michael H. Granof and Charles H. Smith. (From our American correspondents) *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 19-21.

PENNAK, MARK W.

Constitutional law - eminent domain - just compensation for a lessee's renewal expectation. (Recent developments) *Washington law review*, v. 50, Nov. 1974, p. 195-208.

PENNELL, JOHN H.

Kanter, Burton W. IRS says reason required for negligence penalty, edited by Burton W. Kanter and John H. Pennell. (Shop talk) *Journal of taxation*, v. 43, Nov. 1975, p. 320.

Kanter, Burton W. More on use of equalization clause, edited by Burton W. Kanter and John H. Pennell. (Shop talk) *Journal of taxation*, v. 43, Nov. 1975, p. 321.

Kanter, Burton W. No allocation of expenses to exchange member's securities, edited by Burton W. Kanter and John H. Pennell. (Shop talk) *Journal of taxation*, v. 43, Nov. 1975, p. 320-1.

Kanter, Burton W. Tax Court may rule on B reorg. imputed interest, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 43, Nov. 1975, p. 319-20.

PENNELL, JOHN S.

Hewitt, James O. DC says voting trust is not Sub S stockholder, edited by James O. Hewitt and John S. Pennell. (Partnerships and Subchapter S) *Journal of taxation*, v. 43, Oct. 1975, p. 222-3.

Hewitt, James O. Sub S corporations' gains are passive investment income, edited by James O. Hewitt and John S. Pennell. (Partnerships & Subchapter S) *Journal of taxation*, v. 42, April 1975, p. 238-9.

Hewitt, James O. Sub S election fails because of spouses' individual holdings, edited by James O. Hewitt and John S. Pennell. (Partnerships & Subchapter S) *Journal of taxation*, v. 43, July 1975, p. 20.

Hewitt, James O. Sub S status is not limited to active business, edited by James O. Hewitt and John S. Pennell. (Partnerships & Subchapter S) *Journal of taxation*, v. 43, Aug. 1975, p. 70.

Hewitt, James O. Tax Court invalidates sale of subchapter S stock, edited by James O. Hewitt and John S. Pennell. (Partnerships & Subchapter S) *Journal of taxation*, v. 43, July 1975, p. 20-1.

Kanter, Burton W. Assessing IRS attack on PCs in light of rev. rul. 75-67, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 42, May 1975, p. 318.

Kanter, Burton W. Imputed interest on 499 FPC type advance, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 43, Dec. 1975, p. 382.

Kanter, Burton W. Intelligence division assumes taking takes a crime, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 43, Dec. 1975, p. 382-3.

Kanter, Burton W. IRS explains why equalization clause bars marital deduction, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 42, April 1975, p. 254-5.

Kanter, Burton W. IRS wrong on application of separation-from-service rule, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 43, Dec. 1975, p. 382.

Kanter, Burton W. No investment credit for most CATV partnerships, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 42, April 1975, p. 255-6.

Kanter, Burton W. Non-recurring partnership management fee to be deducted despite IRS ban, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 43, Sept. 1975, p. 189.

Kanter, Burton W. Options constitute newest tax shelter arrangement, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 42, Feb. 1975, p. 127-8.

Kanter, Burton W. Treasury's right to refuse flower bonds challenged, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 43, Dec. 1975, p. 383.

PENNER, DANIEL L.

Use of gifts in estate planning: the basic rules which control sound planning of gifts. *Estate planning*, v. 2, Winter 1975, p. 97-101.

PENNER, IRVIN.

What account growth means to you. *Retail control*, v. 44, Oct. 1975, p. 23-31.

PENNIMAN, NICHOLAS G.

Business-oriented management can overcome future dilemmas. *Newspaper controller*, v. 28, Dec. 1974, p. 6-7.

Economics of progress. *Newspaper controller*, v. 28, April 1975, p. 4-5, 12.

PENNINGS, JOHANNES M.

Relevance of the structural-contingency model for organizational effectiveness. *Administrative science quarterly*, v. 20, Sept. 1975, p. 393-410.

PENNINGTON LEGH, PETER R.

Burn, Christopher C. Documentation retention periods... the need for consistency, by Christopher C. Burn and Peter R. Pennington Legh. *Certified accountant* (Eng.), April 1975, p. 205-6, 211.

PENNSYLVANIA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS.

Murphy, Thomas. President's message. *Pennsylvania CPA spokesman*, v. 46, Sept. 1975, p. 3-4.

Taylor, Philip J. Professional ethics ... the restatement of the code. *Pennsylvania CPA spokesman*, v. 45, Dec. 1974, p. 12-13, 16-18.

Committee on Government Revenues and Expenditures.

Appeals procedures. *Pennsylvania CPA spokesman*, v. 46, Sept. 1975, p. 5-7.

Ethics Committee.

Shissler, Wilhelm E. Ethics committee enforcing the code. *Pennsylvania CPA spokesman*, v. 45, Dec. 1975, p. 8-10.

PENNY ELIMINATION

See Cents Elimination

PENSION BENEFIT GUARANTY CORPORATION.

Dankner, Harold. ERISA and retirement plans in an acquisition or divestiture. *Tax adviser*, v. 6, Dec. 1975, p. 710-18.

Frutkin, Harvey L. New reporting and disclosure rules under the Pension reform act. *Ohio CPA*, v. 34, Autumn 1975, p. 152-68.

Mahoney, Michael J. Interpretation: recordkeeping, valuations, termination. *Pension world*, v. 11, June 1975, p. 37-40.

Who's who in the new pensions establishment. *Institutional investor*, v. 9, April 1975, p. 105-6, 109-10.

PENSION calendar. *Financial executive*, v. 43, Jan. 1975, p. 38-9.

PENSION fund task force questions reporting form. (News report) *Journal of accountancy*, v. 140, July 1975, p. 14.

PENSION FUNDS

Azrack, Joseph F. Pension fund manager's investment strategy today: equity, mortgages or what? (Fresh look at real estate) *Pension world*, v. 11, April 1975, p. 21-3, 25, 65.

Babson, Stanley M. Fringe benefits - the depreciation, obsolescence, and transience of man. New York, John Wiley & Sons, Inc., c1974. 178 p. (Wiley series on systems and controls for financial management) [208.9 B]

Berry, Haskell. Expert answers the Pension World's 5 key questions. (Fresh look at real estate) *Pension world*, v. 11, April 1975, p. 28-30.

Building a pension portfolio that won't let you down. *Medical economics*, v. 52, Sept. 1, 1975, p. 110, 113.

Chatterton, Harold W. Target benefit plans may provide new role for accountants in pension planning. *Practical accountant*, v. 8, Jan.-Feb. 1975, p. 36-40.

Diamond, Judy. New funds scorecard. *Tax adviser*, v. 6, Jan. 1975, p. 25-8. (Includes data on 100 profit-sharing and pension plans)

Draper, James F. How now, Ginnie Mae? (Fresh look at real estate) *Pension world*, v. 11, April 1975, p. 31-3.

Farber, Lawrence. Go for growth without going for broke. *Medical economics*, v. 52, Sept. 1, 1975, p. 94-101, 104, 109-10.

How hard will the new pension law pinch? (Pensionforum) *Institutional investor*, v. 8, Dec. 1974, p. 23-4.

Levy, William H. Taking stock - or leaving it, exclusive fourth annual survey of bank pooled pension funds. *Pension world*, v. 11, May 1975, p. 19-20, 22, 58, 67.

Pension World. New funds scorecard, no. 3. *Pension world*, v. 11, April 1975, p. 47-50.

Rosen, Stephen H. How to reduce the dollars and cents cost of complying with the new pension reform act. *Taxation for accountants*, v. 14, March 1975, p. 140-5.

Steffen, Edward J. Timber (Fresh look at real estate) *Pension world*, v. 11, April 1975, p. 45.

Varley, Ronald L. Considerations in designing corporate pension and profit-sharing plans - update, 1975. *Management controls* (PMM & Co.), v. 22, Jan.-Feb. 1975, p. 15-22.

Wagner, James R. New breed of real estate consultants. *Real estate review*, v. 5, Spring 1975, p. 68-70.

Weiser, Michael. Should pension funds buy raw land? (Real estate) *Institutional investor*, v. 8, Dec. 1974, p. 13.

Why Dreyfus-Marine Midland came apart. (Pension management) *Institutional investor*, v. 8, Dec. 1974, p. 21.

Zell, Samuel. Pension fund perils in real estate. *Real estate review*, v. 5, Spring 1975, p. 61-7.

Zichy, Shoya. How small funds are coping with the new pension law. *Institutional investor*, v. 9, Sept. 1975, p. 61-2, 64, 66, 68.

Accounting

Deaton, William C. Disclosures related to pension plans, by William C. Deaton and Jerry J. Weygandt. *Journal of accountancy*, v. 139, Jan. 1975, p. 44-51.

FASB sets public hearing on pension accounting. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 10.

Financial Accounting Standards Board. FASB interpretation no. 3 - accounting for the cost of pension plans subject to the Employee retirement income security act of 1974. (Official releases) *Journal of accountancy*, v. 139, March 1975, p. 71-2.

Hanley, Thomas H. Employee retirement income security act of 1974: its effects on the accounting profession, by Thomas H. Hanley and Lysle P. Hollenbeck. (Washington report) *Journal of accountancy*, v. 140, Nov. 1975, p. 81-5.

Le Febvre, Charles N. Look at annual reports of employee benefit plans, by Charles N. Le Febvre and Donald A. Barnes. *Management accounting* (NAA), v. 57, Dec. 1975, p. 51-3.

Poston, Elizabeth C. Pension reform actuarial problems. *Tax executive*, v. 27, April 1975, p. 225-39.

Auditing

Masimore, Kenneth L. Audit of pension funds - an opportunity and a responsibility. *Nebraska CPA*, v. 9, Spring 1974, p. 18-20.

Yanni, James E. When is an audit not an audit? *Financial executive*, v. 43, Jan. 1975, p. 54, 56.

Great Britain

Tutt, L. G. W. Financial statements of pension funds. *Accountant* (Eng.), v. 173, Sept. 4, 1975, p. 256-8.

Canada

Mitchelson, Peter L. Blazing new trails with Canada's pension funds. *Pension world*, v. 11, July 1975, p. 38-40, 42, 54.

Costs

Hershman, Arlene. Big pension fund drain. *Dun's review*, v. 106, July 1975, p. 31-5.

Data processing

Lee, John H. EDP: planning a portfolio. *Pension world*, v. 11, March 1975, p. 29.

Financial management

Ahlers, David M. Investment decision making system. *Interfaces*, v. 5, part 2, Feb. 1975, p. 72-90.

Fiduciary standards and the prudent man rule under ERISA. *Pension and profit-sharing tax journal*, v. 1, Summer (June) 1975, p. 228-45. (Reprinted from *Harvard law review*, v. 88, March 1975.)

Patocka, Barbara A. Pension officers make some tough New Year's resolutions. *Institutional investor*, v. 9, Jan. 1975, p. 79-81, 97.

Phalon, Richard. Shaken trust: the story behind the story of the paperworkers union-management pension fund rip-off. *Pension world*, v. 11, May 1975, p. 24-8, 60.

Rattner, Marshall. Interpretation: the fiduciary's personal liability. *Pension world*, v. 11, Feb. 1975, p. 39-42.

Shank, Andrew G. Pension funds show new interest in mortgage market investments. *Mortgage banker*, v. 36, Oct. 1975, p. 28, 30, 33.

Tepper, Irwin. Pension plan liabilities and corporate financial strategies, by Irwin Tepper and A. R. P. Affleck. *Journal of finance*, v. 29, Dec. 1974, p. 1549-64.

Government regulation

Becker, Murray L. Coming to grips with plan termination insurance. *Financial executive*, v. 43, June 1975, p. 50-2, 57.

Berman, Harvey C. Protection of plan participants under the Employee retirement income security act of 1974. *Pension and profit-sharing tax journal*, v. 1, Winter (Dec.) 1974, p. 46-57.

Biggs, James F. A. Employee retirement income security act of 1974 - a summary analysis, by James F. A. Biggs and Marilyn Schwartz. *Management controls* (PMM & Co.), v. 22, Jan.-Feb. 1975, p. 5-14.

Coccola, Richard A. Pension protection: a big step. (Editor's page) *Factory*, v. 7, Oct. 1974, p. 31.

Damico, Nicholas P. New pension legislation the new pension law - an overview. *Executive compensation journal*, v. Aug. 1974, p. 5-14.

Diamond, Louis H. Funding liability under union pension plans. *Journal of accountancy*, v. 140, Sept. 1975, p. 74-9.

Faltermayer, Edmund. Steeper climb up pension mountain. *Fortune*, v. 91, Jan. 1975, p. 78-81, 157-8, 162, 164-5.

Gibson, J. Douglas. Inflation and private pension funds: impact on corporate costs. *Canadian business review*, v. 2, Winter 1975, p. 22-5.

Goldberg, Steven S. Pension plans and executive compensation. New York, Practising Law Institute, c1974. 765 p. (*Tax law and practice: Practice handbook series*, no. 8.) [223.7 G]

Haskins & Sells. Summary of the 1974 pension reform act. New York, c1974. 47 p. [*208.9 H]

Hindenach, Lee P. Sundry comments and questions evoked by the pension reform act. *Management controls* (PMM & Co.), v. 22, Jan.-Feb. 1975, p. 2-4.

Jones, Edwin M. Step-by-step procedure for testing existing qualified plans against requirements of new law. *Taxation for accountants*, v. 14, Feb. 1975, p. 108-15, 118.

Kelley, William A. Pension fund: portability? *Pennsylvania CPA spokesman*, v. 45, March 1975, p. 10-12.

Kitchen, Mable W. New pension legislation and you, the employee. (Tax forum) *Woman CPA*, v. 37, Jan. 1975, p. 22-3, 31.

Lerner, Herbert J. Highlights of the 1974 pension reform legislation, by Herbert J. Lerner and Harold Dankner. New York, American Institute of Certified Public Accountants, c1974. 23 p. (Reprinted from the *Tax Adviser*, Nov. 1974.) [*208.9 L]

Levin, N. Arnold. Reflections on ERISA. *Pension world*, v. 11, Feb. 1975, p. 57-8, 61.

Maynard, Hildegard M. Don't get crunched by the new pension law's penalties. *Medical economics*, v. 52, Jan. 6, 1975, p. 156-7, 159.

New pension law spells out participants' rights, firms' duties. *Commerce today*, v. 6, Oct. 13, 1975, p. 7-9.

Plenge, Charles F. Employee retirement income security act of 1974. *Virginia accountant*, v. 27, Dec. 1974, p. 7-15.

Poston, Elizabeth C. Pension reform actuarial problems. *Tax executive*, v. 27, April 1975, p. 225-39.

Present, Philip E. Policy decision and administration of local government pension plans. (Retirement) *Governmental finance*, v. 4, Feb. 1975, p. 44-6, 48.

Rattner, Marshall. Interpretation: the fiduciary's personal liability. *Pension world*, v. 11, Feb. 1975, p. 39-42.

Reimer, William E. Another whole new ballgame. *Pension world*, v. 11, Feb. 1975, p. 29-32, 45.

Simms, Clifford R. 1974 Employee retirement income act. *Ohio CPA*, v. 34, Winter 1975, p. 5-10.

Weiss, Robert L. Fiduciary standards and investment responsibility under the new pension reform law, by Robert L. Weiss and Joseph S. Voboril. *Trusts and estates*, v. 113, Dec. 1974, p. 800-3, 858-60.

Zichy, Shoya. How small funds are coping with the new pension law. *Institutional investor*, v. 9, Sept. 1975, p. 61-2, 64, 66, 68.

Zischke, James B. Employee retirement income security act of 1974 or an introduction to ERISA. *California CPA quarterly*, v. 42, March 1975, p. 7-10, 12-14.

Great Britain

Jew, J. T. New towns pension fund, part 1. *Public finance & accountancy* (Eng.), v. 2, June 1975, p. 191-3.

Jew, J. T. New towns pension fund, part 2. *Public finance & accountancy* (Eng.), v. 2, July 1975, p. 218-20.

Pilch, Michael. Company pension schemes, by Michael Pilch and Victor Wood. 2nd ed. London, Gower Press, 1971. 244 p. [208.9 P]

Trigwell, D. A. Pension funds: some fundamental fallacies examined. *Accountant* (Eng.), v. 172, June 12, 1975, p. 757-8.

Investments

- Ahlers, David M. Investment decision making system. *Inter-faces*, v. 5, part 2, Feb. 1975, p. 72-90.
- Canan, Michael J. Guidelines for investing plan assets under Employees' retirement income security act. (Compensation) *Taxation for accountants*, v. 14, April 1975, p. 217-21.
- Canan, Michael J. New law limits freedom of a qualified plan's fiduciary to invest plan assets. *Taxation for lawyers*, v. 3, May-June 1975, p. 356-9.
- Doyle, Allan M. Pension fund assets: help for the small corporation? *Financial executive*, v. 18, Aug. 1975, p. 28-31.
- Driscoll, Robert S. Evaluating your outside investment manager. *Financial executive*, v. 43, Jan. 1975, p. 10-13.
- Faltermayer, Edmund. Steeper climb up pension mountain. *Fortune*, v. 91, Jan. 1975, p. 78-81, 157-8, 162, 164-5.
- Farmland: the next pension fund investment? (Real estate) *Institutional investor*, v. 9, Feb. 1975, p. 11.
- Fiduciary standards and the prudent man rule under ERISA. *Pension and profit-sharing tax journal*, v. 1, Summer (June) 1975, p. 228-45. (Reprinted from *Harvard law review*, v. 88, March 1975.)
- Fiduciary standards and the prudent man rule under the Employee retirement income security act of 1974. (Notes) *Harvard law review*, v. 88, March 1975, p. 960-79.
- Fred Manning of the Marmon group: in-house management with a twist. (Pension profile) *Institutional investor*, v. 9, Jan. 1975, p. 27-8.
- Gibson, J. Douglas. Inflation and private pension funds: impact on corporate costs. *Canadian business review*, v. 2, Winter 1975, p. 22-5.
- Kazinetz, Sandra. ERISA: a boost for bond managers. (Pension management) *Institutional investor*, v. 9, Aug. 1975, p. 57-8.
- Kazinetz, Sandra. Growing appeal of the insurance company guaranteed-return contract. (Pension management) *Institutional investor*, v. 9, April 1975, p. 117.
- Kesselhaut, Arthur M. Making money earn its keep. *Pension world*, v. 11, March 1975, p. 13-15.
- Kingman, Woodward. Trust investment opportunities in real estate. *Trusts & estates*, v. 114, May 1975, p. 318-20.
- Lee, John H. EDP: planning a portfolio. *Pension world*, v. 11, March 1975, p. 29.
- Levesque, J. R. Merchant banks, REITs and MICs: emerging institutions in the financial sector. *Canadian business review*, v. 1, Autumn 1974, p. 18-21.
- Lieber, Lawrence. How accountants can keep pension costs down, by Lawrence Lieber and Howard W. Dragutsky. *Journal of accountancy*, v. 139, Feb. 1975, p. 52-9.
- McLaughlin, Frank C. Investing as a prudent expert. *Financial executive*, v. 43, June 1975, p. 23-9.
- McLaughlin, Frank C. Using simulation to chart the way. *Pension world*, v. 11, Sept. 1975, p. 15-18.
- Munder, Barbara. After the fall. (Real estate) *Institutional investor*, v. 9, June 1975, p. 73-4, 77, 79, 81, 83.
- Newest fad: real estate. *Forbes*, v. 116, Nov. 1, 1975, p. 70-1.
- Patocka, Barbara A. Pension officers make some tough New Year's resolutions. *Institutional investor*, v. 9, Jan. 1975, p. 79-81, 97.
- Patocka, Barbara A. Will pension funds buy foreign stocks? *Institutional investor*, v. 9, Aug. 1975, p. 47-51, 53.
- Retail food chains demonstrate value of pension portfolio diversity and turnover. *Pension & welfare news*, v. 10, Dec. 1974, p. 43-4, 46-7.
- Roscow, James P. Opening up that golden gate. *Pension & welfare news*, v. 11, Jan. 1975, p. 16-20, 75.
- Roscow, James P. Pension world's options about options. *Pension world*, v. 11, Feb. 1975, p. 11-15, 51-2.
- Rosen, Kenneth T. Mortgage market: high time America's pension funds moved in *Pension world*, v. 11, Sept. 1975, p. 19, 22, 24-5, 67-8.
- Shank, Andrew G. Pension funds show new interest in mortgage market investments. *Mortgage banker*, v. 36, Oct. 1975, p. 28, 30, 33.

Tepper, Irwin. Pension plan liabilities and corporate financial strategies, by Irwin Tepper and A. R. P. Affleck. *Journal of finance*, v. 29, Dec. 1974, p. 1549-64.

Thorne, Robert S. Role of trust real estate in account administration. *Journal of property management*, v. 39, Nov.-Dec. 1974, p. 251-6.

Tomeo, Richard W. Fiduciary responsibility under ERISA. *Connecticut CPA*, v. 39, Sept. 1975, p. 10-12.

Canada

- Mitchelson, Peter L. Blazing new trails with Canada's pension funds. *Pension world*, v. 11, July 1975, p. 38-40, 42, 54.
- Neelands, Donald G. Twin threats to pension funds: inflation and investment problems. *Canadian business review*, v. 2, Summer 1975, p. 43-5.
- Rosen, Kenneth T. Mortgage market: high time America's pension funds moved in *Pension world*, v. 11, Sept. 1975, p. 19, 22, 24-5, 67-8.

Management

- Ahlers, David M. Investment decision making system. *Inter-faces*, v. 5, part 2, Feb. 1975, p. 72-90.
- Are actuaries playing a greater role in pension management? *Institutional investor*, v. 9, Oct. 1975, p. 93-5.
- Belliveau, Nancy. New challenges to in-house management. *Institutional investor*, v. 9, Oct. 1975, p. 81-2, 84-5, 156.
- Bradner, William M. Conflicts of interest in commercial bank trust departments and corporate fund asset management. *Trusts & estates*, v. 114, Nov. 1975, p. 786-8.
- Canan, Michael J. New law limits freedom of a qualified plan's fiduciary to invest plan assets. *Taxation for lawyers*, v. 3, May-June 1975, p. 356-9.
- Cardon, John A. Plan design for fiduciary protection. *Financial executive*, v. 43, July 1975, p. 34-8.
- Cerino, Ronald J. Fiduciary responsibility clarifying ERISA'S impact. *Pension world*, v. 11, Sept. 1975, p. 63-6, 84-6.
- Christiansen, Beric M. Pension fund management: a view from the inside. *Financial executive*, v. 43, July 1975, p. 24-7.
- Conkel, Robert D. Fiduciary duties - for whom and when. *Pension and profit-sharing tax journal*, v. 1, Spring (March) 1975, p. 97-104.
- Connelly, Julie. Herschel Pittenger: quarterbacking the Ohio State teachers team. *Institutional investor*, v. 9, Feb. 1975, p. 59-61.
- Diamond, Judy. In-house management vs. outside mystique. *Pension world*, v. 11, Oct. 1975, p. 25-7, 30-6.
- Diehlmann, Elten. Fiduciary liability under ERISA. *Risk management*, v. 22, July 1975, p. 10-12, 14-15.
- Doyle, Allan M. Pension fund assets: help for the small corporation? *Financial executive*, v. 18, Aug. 1975, p. 28-31.
- Dreyfus, Patricia A. How to be your own pension manager. *Money*, v. 4, May 1975, p. 64-6.
- Driscoll, Robert S. Evaluating your outside investment manager. *Financial executive*, v. 43, Jan. 1975, p. 10-13.
- Ekeblad, Raymond E. Managing the money managers. *Financial executive*, v. 43, July 1975, p. 28-31.
- Elliott, James C. Meet the regulators: PBGC's Steven Schanes. *Pension world*, v. 11, Feb. 1975, p. 37-8.
- Faltermayer, Edmund. Steeper climb up pension mountain. *Fortune*, v. 91, Jan. 1975, p. 78-81, 157-8, 162, 164-5.
- Fred Manning of the Marmon group: in-house management with a twist. (Pension profile) *Institutional investor*, v. 9, Jan. 1975, p. 27-8.
- Gibson, J. Douglas. Inflation and private pension funds: impact on corporate costs. *Canadian business review*, v. 2, Winter 1975, p. 22-5.
- Heaton, Herbert. Cost-of-living escalator plans: up the down staircase. *Pension & welfare news*, v. 11, Jan. 1975, p. 38, 40, 56.
- Kazinetz, Sandra. ERISA: a boost for bond managers. (Pension management) *Institutional investor*, v. 9, Aug. 1975, p. 57-8.
- Knickerbocker, Daniel Candee. Fiduciary responsibility under the Pension reform act. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 495-520, 534.
- LaMotta, Joseph M. Quality control. *Pension & welfare news*, v. 10, Dec. 1974, p. 22-3, 25, 28, 33.

Levin, N. Arnold. Fiduciary duties under ERISA. *Pension & welfare news*, v. 11, Jan. 1975, p. 65-7, 70.

Levy, William H. Switching to convertibles. *Pension & welfare news*, v. 10, Dec. 1974, p. 17-18, 50.

Madrick, Jeffrey G. How the fund managers let you down. *Money*, v. 4, Sept. 1975, p. 27-9.

Patocka, Barbara A. Are pension consultants getting too powerful? *Institutional investor*, v. 9, Feb. 1975, p. 47-8, 53, 56, 84-6.

Patocka, Barbara A. Custodian banks: the next pension battleground? *Institutional investor*, v. 9, Sept. 1975, p. 87-90.

Patocka, Barbara A. New look in marketing pension management. *Institutional investor*, v. 9, March 1975, p. 61-2, 66, 68, 109-11.

Pearl, William. Gaining access to a fund's office. (Ask the professor) *Pension world*, v. 11, Feb. 1975, p. 59-60.

Rattner, Marshall. Interpretation: the fiduciary's personal liability. *Pension world*, v. 11, Feb. 1975, p. 39-42.

Ray, George E. Heavy tax burdens imposed on benefit plan fiduciaries who run afoul of restrictions. (Compensation) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 154-9.

Rock, David F. Fiduciary responsibility broadened by provisions of the pension reform act. *Taxation for lawyers*, v. 3, March/April 1975, p. 262-6.

Schuchat, Theodor. Ma Bell's brood. *Pension & welfare news*, v. 10, Dec. 1974, p. 20-1, 34.

Singing those blue-chip blues. *Pension & welfare news*, v. 10, Dec. 1974, p. 13-15.

Splitting sweepstakes, 1974. *Institutional investor*, v. 8, Dec. 1974, p. 71-2.

Tomeo, Richard W. Fiduciary responsibility under ERISA. *Connecticut CPA*, v. 39, Sept. 1975, p. 10-12.

von Koschembahr, John C. Put the blame on professional managers? *Pension world*, v. 11, Oct. 1975, p. 19-20, 22.

Weiser, Michael. Where are the finders for pension funds? (Real estate) *Institutional investor*, v. 9, April 1975, p. 15.

Weiss, Robert L. Fiduciary standards and investment responsibility under the new pension reform law, by Robert L. Weiss and Joseph S. Voboril. *Trusts and estates*, v. 113, Dec. 1974, p. 800-3, 858-60.

Why ITT dropped in-house management. (Pension management) *Institutional investor*, v. 9, Feb. 1975, p. 21.

Woods, William S. All about consultants. *Financial executive*, v. 43, July 1975, p. 32-3.

Would pension officers rather do it themselves? (Pensionforum) *Institutional investor*, v. 9, Feb. 1975, p. 23-4.

Woyke, John F. Liabilities of advisors to small corporations. *Pension and profit-sharing tax journal*, v. 1, Spring (March) 1975, p. 85-96.

Statistics

New funds scorecard. *Pension world*, v. 11, May 1975, p. 41-3, 45-6.

PENSION plans and executive compensation.

Goldberg, Steven S. Pension plans and executive compensation. New York, Practising Law Institute, c1974. 765 p. (*Tax law and practice: Practice handbook series*, no. 8.) [223.7 G]

PENSION reform act of 1974: participation requirements (part II),

Sanchez, R. Michael. Pension reform act of 1974: participation requirements (part II), by R. Michael Sanchez, Douglas M. Cain and James F. Wood. *Tax adviser*, v. 6, Aug. 1975, p. 462-8.

PENSION reform act of 1974: participation requirements (part I),

Sanchez, R. Michael. Pension reform act of 1974: participation requirements (part I), by R. Michael Sanchez, Douglas M. Cain and James Wood. *Tax adviser*, v. 6, July 1975, p. 397-403.

PENSION WORLD.

New funds scorecard, no. 3. *Pension world*, v. 11, April 1975, p. 47-50.

PENSIONS

Arrington, Zoe Anne. Cost-of-living escalator plans: up the down staircase. *Pension & welfare news*, v. 11, Jan. 1975, p. 39, 56-8.

Babson, Stanley M. Fringe benefits - the depreciation, obsolescence, and transience of man. New York, John Wiley & Sons, Inc., c1974. 178 p. (Wiley series on systems and controls for financial management) [208.9 B]

Bankers Trust Co. Study of corporate pension plans, 1975. New York, c1975. 301 p. (Tenth in a series.) [*208.9 B]

Bernstein, Merton C. Title VII and the problem of sex classifications in pension programs, by Merton C. Bernstein and Lois G. Williams. *Columbia law review*, v. 74, Nov. 1974, p. 1203-30.

Chatterton, Harold W. Target benefit plans may provide new role for accountants in pension planning. *Practical accountant*, v. 8, Jan.-Feb. 1975, p. 36-40.

Fortune's employee benefits survey: an overview. *Risk management*, v. 22, Feb. 1975, p. 55, 57-8, 60.

Fox, Harland. Top executive pensions. *Conference Board record*, v. 12, Feb. 1975, p. 36-9.

Gillespie, Hugh. Should they be under ERISA? *Pension world*, v. 11, Aug. 1975, p. 33-6.

Heaton, Herbert. Cost-of-living escalator plans: up the down staircase. *Pension & welfare news*, v. 11, Jan. 1975, p. 38, 40, 56.

Howell, William J. Red and the black of productivity. *Pension world*, v. 11, March 1975, p. 20-1, 23-4.

Hurd, G. David. Defined benefit plans. *Trusts & estates*, v. 114, April 1975, p. 206-8.

Menke, John D. Employee stock ownership trust: a new trend in employee benefits and corporate finance. *CLU journal*, v. 29, Jan. 1975, p. 31-6.

Meyer, Mitchell. Profile of employee benefits, by Mitchell Meyer and Harland Fox. New York, Conference Board, c1974. 103 p. (*Conference Board report*, no. 645.) [*208.9 M]

Mulock, John. Controlled target plan: maximum life insurance under new pension law - salable, and unassailable. *CLU journal*, v. 29, Jan. 1975, p. 42-52.

Perham, John C. Uproar in executive pensions. *Dun's review*, v. 105, June 1975, p. 52-5, 100, 102, 104.

Self employment tax applies to part-time businesses. (Tax practice) *Taxation for accountants*, v. 14, Feb. 1975, p. 128.

Simmons, Sherwin P. Final figures on 1974 plans released by IRS, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 43, July 1975, p. 11.

Simmons, Sherwin P. IRS releases data on new qualified benefit plans, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 42, May 1975, p. 270.

Stiles, Richard L. Pension benefit formulae for small and medium sized corporate employers. *Marquette law review*, v. 57, no. 4, 1974, p. 607-22.

Sweeney, John A. More like the private system every day. *Pension world*, v. 11, Aug. 1975, p. 23-4.

Winthrop, Ralph. Analysis of the advantages and disadvantages of the use of life insurance in pension plans. *Pension and profit-sharing tax journal*, v. 1, Winter (Dec.) 1974, p. 63-73.

Yanni, James E. Parable of the wolf at the convent door. *Pension & welfare news*, v. 11, Jan. 1975, p. 24-6.

Accounting

CASB urged to coordinate pension cost standards. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 24.

- Deaton, William C. Disclosures related to pension plans, by William C. Deaton and Jerry J. Weygandt. *Journal of accountancy*, v. 139, Jan. 1975, p. 44-51.
- FASB issues new releases at year's end. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 18, 20, 24.
- FASB task force named to study pension plan costs. (News report) *Journal of accountancy*, v. 139, May 1975, p. 9-10, 12.
- Financial Accounting Standards Board. Accounting for the cost of pension plans subject to the Employee retirement income security act of 1974 - dated December 1974; an interpretation of APB opinion no. 8. Stamford, Conn., 1974. 49 p. (Public record, FASB interpretation no. 3) [*111.1 F]
- Financial Accounting Standards Board. FASB interpretation no. 3 - accounting for the cost of pension plans subject to the Employee retirement income security act of 1974. (Official releases) *Journal of accountancy*, v. 139, March 1975, p. 71-2.
- Godfrey, Howard. Comments on weakness of pension plans and reforms. *National public accountant*, v. 20, July 1975, p. 29-31.
- Kreiser, Larry. New accounting model for pension costs. *CPA (NYSS)*, v. 45, June 1975, p. 37-41.
- Masimore, Kenneth L. Audit of pension funds - an opportunity and a responsibility. *Nebraska CPA*, v. 9, Spring 1974, p. 18-20.
- Pierce, Steven D. Role of the accountant in reporting and disclosure under ERISA. *Connecticut CPA*, v. 39, Sept. 1975, p. 19-20.
- Plenge, Charles F. Reporting and disclosure requirements under the Employee retirement income security act of 1974. *Virginia accountant*, v. 27, March 1975, p. 13-18.
- Smith, James E. Financial reporting and disclosure requirements of the Pension reform act of 1974. *Virginia accountant*, v. 27, March 1975, p. 37-44.
- Update on ERISA - where are we now, nine months after the fateful act? *Pension world*, v. 11, July 1975, p. 12-14, 16, 19, 22, 25. (Excerpted from Pension world's 9th employee benefits conference, May 19-June 6, 1975.)
- Administration**
- Cardon, John A. Plan design for fiduciary protection. *Financial executive*, v. 43, July 1975, p. 34-8.
- Conkel, Robert D. Fiduciary duties - for whom and when. *Pension and profit-sharing tax journal*, v. 1, Spring (March) 1975, p. 97-104.
- Ekeblad, Raymond E. Managing the money managers. *Financial executive*, v. 43, July 1975, p. 28-31.
- Fiduciary standards and the prudent man rule under ERISA. *Pension and profit-sharing tax journal*, v. 1, Summer (June) 1975, p. 228-45. (Reprinted from *Harvard law review*, v. 88, March 1975.)
- Final draft - form EBS-1. *Pension world*, v. 11, March 1975, p. 35-50.
- Freedman, Robert. Responsibilities and liabilities of accountants as fiduciaries and parties-in-interest under the Employee retirement income security act of 1974. *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 20-2, 25-6, 28-31.
- Hakala, Donald J. Fiduciary standards for life insurance agents. *CLU journal*, v. 29, April 1975, p. 15-19.
- Labor Department proposes form to report benefit plans. *Taxation for lawyers*, v. 3, May-June 1975, p. 360-1.
- Podolsky, Joseph L. Interpretation: coming to grips administratively, by Joseph L. Podolsky and Paul D. Carlson. *Pension world*, v. 11, April 1975, p. 57-9, 79.
- Rock, David F. Qualification procedures, reporting, disclosure requirements under new pension law. *Taxation for lawyers*, v. 3, May-June 1975, p. 362-5.
- Rosen, Stephen H. How to reduce the dollars and cents cost of complying with the new pension reform act. *Taxation for accountants*, v. 14, March 1975, p. 140-5.
- Sanchez, R. Michael. Pension reform act of 1974: fiduciary responsibility and prohibited transactions, by R. Michael Sanchez, Douglas M. Cain and James Wood. *Tax adviser*, v. 6, Feb. 1975, p. 86-98; March 1975, p. 148-60.
- Silverman, Robert L. Plan administration and record keeping under ERISA. *Pension and profit-sharing tax journal*, v. 1, Spring (March) 1975, p. 143-55.
- Simmons, Sherwin P. ERISA bonding requirement more limited than expected, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 42, May 1975, p. 269-70.
- Tomeo, Richard W. Fiduciary responsibility under ERISA. *Connecticut CPA*, v. 39, Sept. 1975, p. 10-12.
- Woyke, John F. Liabilities of advisors to small corporations. *Pension and profit-sharing tax journal*, v. 1, Spring (March) 1975, p. 85-96.
- Auditing**
- AICPA urges CASB, FASB to coordinate pension standards. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 26.
- Hicks, Ernest L. Reporting and auditing under ERISA. *Financial executive*, v. 43, July 1975, p. 16-23.
- Yanni, James E. Auditing pension plans. (Auditing & reporting) *CPA journal*, v. 45, April 1975, p. 89. (Excerpt from When is an audit not an audit? by James E. Yanni, *Financial executive*, Jan. 1975.)
- Canada**
- Clare, James L. Paying Canadian pensions as promised. *Tax executive*, v. 27, July 1975, p. 347-51, 360-3.
- Clare, James L. Shot-in-the-dark policies miss their target. *CGA*, v. 9, Jan.-Feb. 1975, p. 11-15.
- Neelands, Donald G. Twin threats to pension funds: inflation and investment problems. *Canadian business review*, v. 2, Summer 1975, p. 43-5.
- Re-evaluation: new Pension Commission policy will affect the valuation of assets for pension funds. *CGA (Can.)*, v. 9, April-May 1975, p. 22-3.
- Costs**
- CASB adopts pension standard. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 10, 12.
- Devore, Donald C. EDP: unfunded pension costs, by Donald C. Devore and Irene Young. *Pension world*, v. 11, March 1975, p. 26-7.
- Faltermayer, Edmund. Steeper climb up pension mountain. *Fortune*, v. 91, Jan. 1975, p. 78-81, 157-8, 162, 164-5.
- Heaton, Herbert. Indexed pension plan at low cost. *Pension world*, v. 11, Sept. 1975, p. 43-4.
- How to measure actuarial cost of a plan. *Taxation for accountants*, v. 14, March 1975, p. 143.
- Kreiser, Larry. New accounting model for pension costs. *CPA (NYSS)*, v. 45, June 1975, p. 37-41.
- Lieber, Lawrence. How accountants can keep pension costs down, by Lawrence Lieber and Howard W. Dragutsky. *Journal of accountancy*, v. 139, Feb. 1975, p. 52-9.
- Pritchett, S. Travis. Cost-conscious design and management of defined benefit pensions. *Personnel*, v. 52, Sept./Oct. 1975, p. 51-9.
- Rosen, Stephen H. How to reduce the dollars and cents cost of complying with the new pension reform act. *Taxation for accountants*, v. 14, March 1975, p. 140-5.
- Selinske, Charles E. My pension plan is killing me. *Pension world*, v. 11, June 1975, p. 21-2, 24, 26-7, 43.
- Stone, Richard H. Second look at pension plans. *Financial executive*, v. 43, Nov. 1975, p. 46-8, 53.
- Data processing**
- Devore, Donald C. EDP: unfunded pension costs, by Donald C. Devore and Irene Young. *Pension world*, v. 11, March 1975, p. 26-7.
- Glover, Richard. Update on ERISA: getting your computer into the act, EDP and employee communications. *Pension world*, v. 11, Aug. 1975, p. 42-4.
- von Koschembahr, John C. EDP inputs: P & L benefits. *Pension world*, v. 11, March 1975, p. 25-6, 28, 30, 60.

Financial management

- Fiduciary standards and the prudent man rule under ERISA. *Pension and profit-sharing tax journal*, v. 1, Summer (June) 1975, p. 228-45. (Reprinted from *Harvard law review*, v. 88, March 1975.)
- Future of private pension plans. *Financial executive*, v. 43, July 1975, p. 60-4. (Reprinted from *Financial aspects of private pension plans*, a study by the Financial Executives Research Foundation and prepared by Towers, Perrin, Forster and Crosby.)
- Patocka, Barbara A. Pension officers make some tough New Year's resolutions. *Institutional investor*, v. 9, Jan. 1975, p. 79-81, 97.
- Pearce, John J. Pension reform legislation. *Delaware CPA*, v. 1, Nov. 1974, p. 8-12.
- Pritchett, S. Travis. Cost-conscious design and management of defined benefit pensions. *Personnel*, v. 52, Sept./Oct. 1975, p. 51-9.
- Rattner, Marshall. Interpretation: the fiduciary's personal liability. *Pension world*, v. 11, Feb. 1975, p. 39-42.
- Tepper, Irwin. Pension plan liabilities and corporate financial strategies, by Irwin Tepper and A. R. P. Affleck. *Journal of finance*, v. 29, Dec. 1974, p. 1549-64.
- When pension liabilities dampen profits. (Finance) *Business week*, June 16, 1975, p. 80-1.

Japan

- Higuchi, Yoshimichi. In Japan, the sun also sets. *Pension world*, v. 11, April 1975, p. 72-6.

Government employees

- Gillespie, Hugh. Should they be under ERISA? *Pension world*, v. 11, Aug. 1975, p. 33-6.
- LaMotta, Joseph M. Uphill struggle to secure the future of public employees. *Pension world*, v. 11, Aug. 1975, p. 17-20.
- Sweeney, John A. More like the private system every day. *Pension world*, v. 11, Aug. 1975, p. 23-4.

Government regulation

- Baker, Edwin H. Corporate and noncorporate qualified plans: a comparison after ERISA, by Edwin H. Baker and Howard J. Rothman. *Trusts & estates*, v. 114, July 1975, p. 462-5, 505-8.
- Bassett, Preston C. ERISA in dollars and cents. *Financial executive*, v. 43, June 1975, p. 30-5.
- Beck, Leif C. Pension reform act: its effect on law firms. *Law office economics and management*, v. 15, Winter 1975, p. 476-84.
- Becker, Murray L. Coming to grips with plan termination insurance. *Financial executive*, v. 43, June 1975, p. 50-2, 57.
- Becker, Stuart. Overview of the pension reform act of 1974. *CPA journal*, v. 45, Feb. 1975, p. 27-31.
- Berger, Paul S. Effect of ERISA on multi-employer plans: funding, insurance, and state preemption, part 2, by Paul S. Berger and Stephen L. Hester. (Taxation of compensation) *Journal of taxation*, v. 42, March 1975, p. 138-42.
- Berger, Paul S. Effect of ERISA on multi-employer plans: participation, vesting, accrual of benefits, part 1, by Paul S. Berger and Stephen L. Hester. (Compensation) *Journal of taxation*, v. 42, Feb. 1975, p. 82-6.
- Bergman, Stanley N. Termination and distribution of pension and profit sharing plans. *Connecticut CPA*, v. 39, Sept. 1975, p. 14-15.
- Berin, Barnett N. Corraling the conglomerates. *Pension world*, v. 11, July 1975, p. 35-6.
- Berman, Harvey C. Protection of plan participants under the Employee retirement income security act of 1974. *Pension and profit-sharing tax journal*, v. 1, Winter (Dec.) 1974, p. 46-57.
- Borghese, Phyllis. IRS nationwide field structure for ERISA activities. (Tax talk) *National public accountant*, v. 20, June 1975, p. 32-3.
- Boysen, Richard A. Employee retirement income security act of 1974... overview. *Pennsylvania CPA spokesman*, v. 45, March 1975, p. 5-8.
- Cerino, Ronald J. Fiduciary responsibility clarifying ERISA's impact. *Pension world*, v. 11, Sept. 1975, p. 63-6, 84-6.

- Cheifetz, A. J. Fiduciary standards, prohibited transactions, and diversification of investments under the Employee retirement income security act of 1974. *Taxes - the tax magazine*, v. 53, May 1975, p. 266-73.
- Childs, William C. 1974 Pension reform law treatment of participation, coverage and distributions. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 864-72.
- Coccola, Richard A. Pension protection: a big step. (Editor's page) *Factory*, v. 7, Oct. 1974, p. 31.
- Conkel, Robert D. Fiduciary duties - for whom and when. *Pension and profit-sharing tax journal*, v. 1, Spring (March) 1975, p. 97-104.
- Croot, Darrel J. Don't forget Social Security. *Financial executive*, v. 43, June 1975, p. 58-62.
- Cummings, Frank. Overlap of IRS and labor in regulating compensation plans can create problems, by Frank Cummings, Bernard Casey and Jill Cummings. (Compensation) *Journal of taxation*, v. 42, Jan. 1975, p. 7-9.
- Current planning approaches: the effect of the new pension law on existing pension plans. *Executive compensation journal*, Nov. 1974, p. 10-36.
- Damico, Nicholas P. New pension legislation the new pension law - an overview. *Executive compensation journal*, v. Aug. 1974, p. 5-14.
- Dean, Joseph. Federally insured pension plans. *Trusts & estates*, v. 114, Oct. 1975, p. 751-3.
- Diamond, Louis H. Funding liability under union pension plans. *Journal of accountancy*, v. 140, Sept. 1975, p. 74-9.
- Fair, Andrew J. Impact of new eligibility requirements on new and existing plans. *Pension and profit-sharing tax journal*, v. 1, Winter (Dec.) 1974, p. 34-45.
- Faltermayer, Edmund. Steeper climb up pension mountain. *Fortune*, v. 91, Jan. 1975, p. 78-81, 157-8, 162, 164-5.
- Fasser, Paul J. Disclosure requirements of the Employee retirement income security act of 1974 (ERISA). *Personnel*, v. 52, Jan.-Feb. 1975, p. 10-17.
- Fiduciary standards and the prudent man rule under ERISA. *Pension and profit-sharing tax journal*, v. 1, Summer (June) 1975, p. 228-45. (Reprinted from *Harvard law review*, v. 88, March 1975.)
- Fiduciary standards and the prudent man rule under the Employee retirement income security act of 1974. (Notes) *Harvard law review*, v. 88, March 1975, p. 960-79.
- Fischer, Robert L. New tax benefit - individual retirement plans under the '74 act, by Robert L. Fischer and Marc H. Berger. *Tax adviser*, v. 6, April 1975, p. 215-19.
- Fleming, Sandra. Getting your money's worth from ERISA. *Personnel*, v. 52, May-June 1975, p. 32-43.
- Flynn, Joseph M. Pension reform act of 1974. (Federal taxation) *Massachusetts CPA review*, v. 48, Nov.-Dec. 1974, p. 26, 32.
- Fox, H. Lawrence. New pension reform act. (Washington tax watch) *Journal of corporate taxation*, v. 1, Winter 1975, p. 419-33.
- Fox, Sidney. ERISA's impact on the multiemployer plan, by Sidney Fox and Andrew J. Fair. *Pension and profit-sharing tax journal*, v. 1, Spring (March) 1975, p. 121-32.
- Gillespie, Hugh. Should they be under ERISA? *Pension world*, v. 11, Aug. 1975, p. 33-6.
- Goldberg, Steven S. Pension plans and executive compensation. New York: Practising Law Institute, c1974. 765 p. (Tax law and practice: Practice handbook series, no. 8.) [223.7 G]
- Gordon, Michael S. Q's and A's of vesting. *Financial executive*, v. 43, June 1975, p. 44-9.
- Grayck, Marcus D. Individual retirement account. (Compensation and fringe benefits) *Journal of corporate taxation*, v. 2, Spring 1975, p. 103-7.
- Grayck, Marcus D. Limitation of benefits. (Compensation and fringe benefits) *Journal of corporate taxation*, v. 1, Summer 1974, p. 190-4.
- Grayck, Marcus D. Pension reform law of 1974. (Compensation and fringe benefits) *Journal of corporate taxation*, v. 1, Winter 1975, p. 444-8.
- Grayck, Marcus D. Prohibited transactions under ERISA. (Compensation and fringe benefits) *Journal of corporate taxation*, v. 2, Summer 1975, p. 207-13.

- Hagan, Richard I. Pension reform for 1974. *National public accountant*, v. 19, Dec. 1974, p. 32-5.
- Haneberg, Ronald L. Fiduciaries among us. *Trusts & estates*, v. 114, Feb. 1975, p. 102-4.
- Haskins & Sells. Summary of the 1974 pension reform act. New York, c1974. 47 p. [*208.9 H]
- How hard will the new pension law pinch? (Pensionforum) *Institutional investor*, v. 8, Dec. 1974, p. 23-4.
- How to operate under the new pension law; what practitioners are doing today. *Pension and profit-sharing tax journal*, v. 1, Winter (Dec.) 1974, p. 5-25.
- Institute For Business Planning. Bird's eye look at what the Pension reform act of 1974 means to you. Englewood Cliffs, N.J., 1974. 39 p. (*Executive wealth report*, sect. 2, Oct. 1974.) [*208.91 I]
- Isidore Goodman examines the new pension law. *Pension and profit-sharing tax journal*, v. 1, Winter (Dec.) 1974, p. 26-33.
- Jones, Edwin M. Step-by-step procedure for testing existing qualified plans against requirements of new law. *Taxation for accountants*, v. 14, Feb. 1975, p. 108-15, 118.
- Kaseman, A. Carl. Trustees' responsibilities under the pension reform act. *Pennsylvania CPA spokesman*, v. 45, March 1975, p. 22-6.
- Klein, Michael F. Pension plan reporting requirements: a calendar of reporting dates under the 1974 pension reform act, by Michael F. Klein and J. Thomas Pearson. *Retail control*, v. 43, April-May 1975, p. 18-27.
- Larkin, Mark D. Adding to your already substantial tax vocabulary. (Federal taxes) *California CPA quarterly*, v. 42, Dec. 1974, p. 40, 51.
- Lerner, Herbert J. Highlights of the 1974 pension reform legislation, by Herbert J. Lerner and Harold Dankner. New York, American Institute of Certified Public Accountants, c1974. 23 p. (Reprinted from the *Tax Adviser*, Nov. 1974.) [*208.9 L]
- Levin, N. Arnold. Reflections on ERISA. *Pension world*, v. 11, Feb. 1975, p. 57-8, 61.
- Lindquist, John R. Pension remodeling act of 1974. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 873-80.
- Lore, Martin M. Assistant commissioner of EPO: other IRS personnel, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, April 1975, p. 230.
- Lowry, Peter H. New pension law filing requirements postponed, by Peter H. Lowry and Joseph A. Boehret. *Association management*, v. 27, Aug. 1975, p. 85-7.
- Maynard, Hildegard M. Don't get crunched by the new pension law's penalties. *Medical economics*, v. 52, Jan. 6, 1975, p. 156-7, 159.
- McGinn, Daniel F. Update on ERISA: what was left out ... and some sleepers that stayed in. *Pension world*, v. 11, Aug. 1975, p. 39-41.
- McKee, James W. Corporation and ERISA: for now and for the future, by James W. McKee and Lee P. Hindenach. *Financial executive*, v. 43, June 1975, p. 16-22.
- McLaughlin, Frank C. Investing as a prudent expert. *Financial executive*, v. 43, June 1975, p. 23-9.
- Moore, Bruce. H.R. 10 plans under the 1974 pension reform law. *Tax adviser*, v. 6, 1975, p. 9-15.
- Mueller, Russell J. What practitioners should know about the expanded role of the actuary under ERISA. (Taxation of compensation) *Journal of taxation*, v. 42, March 1975, p. 149-53.
- Mulock, John. Controlled target plan: maximum life insurance under new pension law - salable, and unassailable. *CLU journal*, v. 29, Jan. 1975, p. 42-52.
- New pension law spells out participants' rights, firms' duties. *Commerce today*, v. 6, Oct. 13, 1975, p. 7-9.
- Nolan, John S. New pension legislation: self-employed persons and shareholder-employees of Subchapter S corporations - the new pension law. *Executive compensation journal*, Nov. 1974, p. 4-10.
- Overbeck, John H. Persons upon whom duties and obligations are imposed under the Employee retirement income security act of 1974. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 881-95.
- Overman, Dean L. Registration and exemption from registration of employee compensation plans under the Federal securities laws. *Vanderbilt law review*, v. 28, April 1975, p. 455-85.
- Paine, Thomas H. Retirement income: a shift to public responsibility, by Thomas H. Paine and Susan Koralik. *Financial executive*, v. 43, July 1975, p. 54-9.
- Patocka, Barbara A. Washington's new pensions establishment. *Institutional investor*, v. 9, April 1975, p. 91-2, 94, 97.
- Pearce, John J. Pension reform legislation. *Delaware CPA*, v. 1, Nov. 1974, p. 8-12.
- Pension calendar. *Financial executive*, v. 43, Jan. 1975, p. 38-9.
- Pensions -- part IV. *Broadcast financial journal*, v. 3, Nov. 1974, p. 12-13. (Reprinted from the newsletter published by Coopers & Lybrand.)
- Pensions -- part V. *Broadcast financial journal*, v. 3, Dec.-Jan. 1975, p. 11-15. (Reprinted from the newsletter published by Coopers & Lybrand.)
- Phillips, Lawrence M. IRS organizes to administer pension law. (Federal taxation) *Wisconsin CPA*, March 1975, p. 8.
- Poston, Elizabeth C. Pension reform actuarial problems. *Tax executive*, v. 27, April 1975, p. 225-39.
- Quinley, Warren. What you need to know now: pension reform. *Hospital financial management*, v. 5, March 1975, p. 16-19, 24-5.
- Ramsey, Gordon. Pension management and the multidisciplinary approach. *Financial executive*, v. 43, July 1975, p. 50-3.
- Rattner, Marshall. Interpretation: the fiduciary's personal liability. *Pension world*, v. 11, Feb. 1975, p. 39-42.
- Reichler, Richard. If termination is the answer - do it now. *Pension and profit-sharing tax journal*, v. 1, Summer (June) 1975, p. 191-201.
- Reimer, William E. Another whole new ballgame. *Pension world*, v. 11, Feb. 1975, p. 29-32, 45.
- Reporting and disclosure requirements of qualified plans under the new pension reform act. *Taxation for accountants*, v. 14, Feb. 1975, p. 116-17.
- Ress, Samuel S. ERISA, edited by Samuel S. Ress. (Payroll taxes & controls) *CPA (NYSS)*, v. 45, Sept. 1975, p. 64.
- Ress, Samuel S. Pension discrimination guide for companies subject to common control, edited by Samuel S. Ress. (Payroll taxes & controls) *CPA (NYSS)*, v. 45, July 1975, p. 48-9.
- Ress, Samuel S. Private pension plans - required annual reports. (Payroll taxes & controls) *CPA (NYSS)*, v. 45, June 1975, p. 57.
- Rizzo, Ronald S. Plural employee plans under ERISA. *Trusts & estates*, v. 114, Sept. 1975, p. 602-4, 673-6.
- Rock, David F. Fiduciary responsibility broadened by provisions of the pension reform act. (Compensation) *Taxation for accountants*, v. 14, April 1975, p. 205-7, 210-11.
- Rock, David F. Qualification procedures, reporting, disclosure requirements under new pension law. *Taxation for lawyers*, v. 3, May-June 1975, p. 362-5.
- Roscow, James P. Street of dreams ... post-ERISA ... post-May Day ... post-75 SEC act. *Pension world*, v. 11, Oct. 1975, p. 15-18, 61.
- Rosow, Stanley M. Pension reform act: one man's opinion. *Financial executive*, v. 43, May 1975, p. 43-4.
- Roth, Leonard S. Individual retirement account - a new concept in the Pension reform act - clarification of proposed regulations. *Trusts & estates*, v. 114, June 1975, p. 380-2, 435.
- Rustigan, Edward C. After the new pension law: executive compensation and nonqualified plans. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 896-910.
- Schafer, Charles P. Professional corporations still advantageous despite increase in HR 10 plan deductions, by Charles P. Schafer and Gary H. Friedman. *Taxation for accountants*, v. 14, Feb. 1975, p. 68-73.
- Silverman, Robert L. Plan administration and record keeping under ERISA. *Pension and profit-sharing tax journal*, v. 1, Spring (March) 1975, p. 143-55.

- Simmons, Sherwin P. ERISA bonding requirement more limited than expected, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 42, May 1975, p. 269-70.
- Simmons, Sherwin P. How to apply for exemptions from prohibited transactions, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 43, July 1975, p. 12.
- Simmons, Sherwin P. IRS setting up key districts for employee plan review, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 43, July 1975, p. 11-12.
- Simms, Clifford R. 1974 Employee retirement income act. *Ohio CPA*, v. 34, Winter 1975, p. 5-10.
- Smith, Ephraim P. Self-employed retirement plans under the new pension reform act, by Ephraim P. Smith and Thomas A. Ulrich. *National public accountant*, v. 20, June 1975, p. 27-30.
- Sobol, Ellis J. Pension reform: its affect on closely held corporations and the self-employed, by Ellis J. Sobol and Terry J. Miller. *Colorado CPA report*, v. 39, Winter 1975, p. 15-31.
- Speakman, William H. Pension reform act of '74: the unfinished legislation. *Pension world*, v. 11, Feb. 1975, p. 34-6, 46-7.
- Steinfeld, Gerhard. Hints for securing approval under Section 401 (a): XXII. (IRS qualification) *Pension world*, v. 11, March 1975, p. 63-5.
- Steinfeld, Gerhard. Tax Court's new role. (IRS qualification) *Pension world*, v. 11, Sept. 1975, p. 71-2, 74.
- Stiles, Richard L. Basic benefit formulae for pension plans of small and medium sized corporate employers. *CLU journal*, v. 29, April 1975, p. 35-44.
- Stradley, Wilson. 1974 pension reform act - sanctions. *Pennsylvania CPA spokesman*, v. 45, March 1975, p. 14-16.
- Sweeney, John A. More like the private system every day. *Pension world*, v. 11, Aug. 1975, p. 23-4.
- Update on ERISA - where are we now, nine months after the fateful act? *Pension world*, v. 11, July 1975, p. 12-14, 16, 19, 22, 25. (Excerpted from Pension world's 9th employee benefits conference, May 19-June 6, 1975.)
- Watkins, Edward. Pension law is confusing, but manageable. (Lodging today) *Hospitality* (Food and lodging), v. 14, June 1975, p. L8.
- Weiss, Robert L. Fiduciary standards and investment responsibility under the new pension reform law, by Robert L. Weiss and Joseph S. Voboril. *Trusts and estates*, v. 113, Dec. 1974, p. 800-3, 858-60.
- Who's who in the new pensions establishment. *Institutional investor*, v. 9, April 1975, p. 105-6, 109-10.
- Winkelman, Stephen A. Participation, coverage and vesting under the Pension reform act, by Stephen A. Winkelman and T. Grant Callery. *Trusts & estates*, v. 114, Jan. 1975, p. 4-7, 40-1.
- Woyke, John F. Liabilities of advisors to small corporations. *Pension and profit-sharing tax journal*, v. 1, Spring (March) 1975, p. 85-96.
- Zaslow, Stanley. Education of a prudent man. *Pension world*, v. 11, Feb. 1975, p. 22-4, 63-4. (Includes list of institutes and associations involved with the pension industry)
- Zeffer, Martin L. Actuary's view of ERISA. *Pennsylvania CPA spokesman*, v. 45, March 1975, p. 20-1.

Canada

- Clare, James L. Paying Canadian pensions as promised. *Tax executive*, v. 27, July 1975, p. 347-51, 360-3.
- Neeldans, Donald G. Twin threats to pension funds: inflation and investment problems. *Canadian business review*, v. 2, Summer 1975, p. 43-5.

Great Britain

- Burton, Kenneth J. Better pensions - but not for present pensioners. *Accountant* (Eng.), v. 172, June 5, 1975, p. 724-6.
- Cleminson, Lionel Paul. Concept, formation and administration of occupational pension schemes. *Accountants digest* (Eng.), no. 6, Winter 1973/74, p. 1-23.

Great Britain

- Barr, N. A. Labour's pension plan - a lost opportunity? *British tax review*, no. 2, 1975, p. 107-13.
- Burton, Kenneth J. Better pensions - but not for present pensioners. *Accountant* (Eng.), v. 172, June 5, 1975, p. 724-6.
- Burton, Kenneth J. Third time unlucky? The Social security pensions bill. *Accountant* (Eng.), v. 172, April 24, 1975, p. 528-30.
- Cleminson, Lionel Paul. Concept, formation and administration of occupational pension schemes. *Accountants digest* (Eng.), no. 6, Winter 1973/74, p. 1-23.
- Pilch, Michael. Company pension schemes, by Michael Pilch and Victor Wood. 2nd ed. London, Gower Press, 1971. 244 p. [208.9 P]

Investments

- Azrack, Joseph F. Pension fund manager's investment strategy today: equity, mortgages or what? (Fresh look at real estate) *Pension world*, v. 11, April 1975, p. 21-3, 25, 65.
- Fiduciary standards and the prudent man rule under ERISA. *Pension and profit-sharing tax journal*, v. 1, Summer (June) 1975, p. 228-45. (Reprinted from *Harvard law review*, v. 88, March 1975.)
- How pension officers view 1975. (Pensionforum) *Institutional investor*, v. 9, Jan. 1975, p. 23-4.

Ireland

- Langford, Gerald P. Pensions and the reward package. *Management* (Irish), v. 22, Feb. 1975, p. 18-19, 21.
- Prost, Peter H. Pension provision - the role of the state. *Management* (Irish), v. 22, Feb. 1975, p. 26.

Japan

- Higuchi, Yoshimichi. In Japan, the sun also sets. *Pension world*, v. 11, April 1975, p. 72-6.

Management

- Bentsen, Lloyd. Reviving the role of the small investor. (Viewpoint) *Conference Board record*, v. 12, April 1975, p. 32-5.
- Cardon, John A. Plan design for fiduciary protection. *Financial executive*, v. 43, July 1975, p. 34-8.
- Cerino, Ronald J. Fiduciary responsibility clarifying ERISA'S impact. *Pension world*, v. 11, Sept. 1975, p. 63-6, 84-6.
- Cheifetz, A. J. Fiduciary standards, prohibited transactions, and diversification of investments under the Employee retirement income security act of 1974. *Taxes - the tax magazine*, v. 53, May 1975, p. 266-73.
- Christiansen, Beric M. Pension fund management: a view from the inside. *Financial executive*, v. 43, July 1975, p. 24-7.
- Dreyfus, Patricia A. How to be your own pension manager. *Money*, v. 4, May 1975, p. 64-6.
- Elliott, James C. Meet the regulators: PBGC's Steven Schanes. *Pension world*, v. 11, Feb. 1975, p. 37-8.
- Freedman, Robert. Responsibilities and liabilities of accountants as fiduciaries and parties-in-interest under the Employee retirement income security act of 1974. *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 20-2, 25-6, 28-31.
- Glover, Richard. Update on ERISA: getting your computer into the Act, EDP and employee communications. *Pension world*, v. 11, Aug. 1975, p. 42-4.
- How pension officers view 1975. (Pensionforum) *Institutional investor*, v. 9, Jan. 1975, p. 23-4.
- Oppenheimer, Jerry L. Fiduciary responsibility, reporting and disclosure under the new U.S. pension law. *Tax executive*, v. 27, Jan. 1975, p. 109-25.
- Patocka, Barbara A. Are pension consultants getting too powerful? *Institutional investor*, v. 9, Feb. 1975, p. 47-8, 53, 56, 84-6.
- Patocka, Barbara A. New look in marketing pension management. *Institutional investor*, v. 9, March 1975, p. 61-2, 66, 68, 109-11.
- Patocka, Barbara A. Will broker-affiliates still manage pension money? *Institutional investor*, v. 9, July 1975, p. 67-71.

- Pritchett, S. Travis. Cost-conscious design and management of defined benefit pensions. *Personnel*, v. 52, Sept./Oct. 1975, p. 51-9.
- Ramsey, Gordon. Pension management and the multidisciplinary approach. *Financial executive*, v. 43, July 1975, p. 50-3.
- Rattner, Marshall. Interpretation: the fiduciary's personal liability. *Pension world*, v. 11, Feb. 1975, p. 39-42.
- Rock, David F. Fiduciary responsibility broadened by provisions of the pension reform act. *Taxation for lawyers*, v. 3, March/April 1975, p. 262-6.
- Rock, David F. Fiduciary responsibility broadened by provisions of the pension reform act. (Compensation) *Taxation for accountants*, v. 14, April 1975, p. 205-7, 210-11.
- Selinske, Charles E. My pension plan is killing me. *Pension world*, v. 11, June 1975, p. 21-2, 24, 26-7, 43.
- Sheehan, James B. Higher education of a prudent man. *Pension world*, v. 11, April 1975, p. 51-4.
- Sobol, Ellis J. Pension reform: its affect on closely held corporations and the self-employed, by Ellis J. Sobol and Terry J. Miller. *Colorado CPA report*, v. 39, Winter 1975, p. 15-31.
- Stone, Richard H. Second look at pension plans. *Financial executive*, v. 43, Nov. 1975, p. 46-8, 53.
- Wheeler, Richard S. Implications of substituting officers of employee benefit plan sponsor for bank as plan trustee under the pension reform act. *Trusts & estates*, v. 114, March 1975, p. 132-5, 191-3.
- When pension liabilities dampen profits. (Finance) *Business week*, June 16, 1975, p. 80-1.
- Woods, William S. All about consultants. *Financial executive*, v. 43, July 1975, p. 32-3.

Great Britain

- Pilch, Michael. Company pension schemes, by Michael Pilch and Victor Wood. 2nd ed. London, Gower Press, 1971. 244 p. [208.9 P]

Professional Corporations And Associations

See Also Professional Corporations And Associations

- Judy, William R. ERISA and the professional corporation. *Connecticut CPA*, v. 39, Sept. 1975, p. 17-18.
- Ress, Samuel S. Court upholds Keogh plan of professional partners whose employees were transferred to corporation. (Payroll taxes & controls) *CPA (NYSS)*, v. 45, June 1975, p. 58-9.
- Schafer, Charles P. Professional corporations still advantageous despite increase in HR 10 plan deductions, by Charles P. Schafer and Gary H. Friedman. *Taxation for accountants*, v. 14, Feb. 1975, p. 68-73.
- Schafer, Charles P. Professional corporations still advantageous despite increase in HR 10 plan deductions, by Charles P. Schafer and Gary H. Friedman. *Law office economics and management*, v. 16, Summer 1975, p. 298-309.
- Shore, Martin H. Keogh vs. professional corporations, by Martin H. Shore and Gerald I. Reich. *Pension and profit-sharing tax journal*, v. 1, Spring (March) 1975, p. 138-42.
- Sobol, Ellis J. Pension reform: its affect on closely held corporations and the self-employed, by Ellis J. Sobol and Terry J. Miller. *Colorado CPA report*, v. 39, Winter 1975, p. 15-31.
- Thies, Winthrop D. Keogh Plan v. qualified corporate plan: an analysis of the respective advantages. (Compensation) *Journal of taxation*, v. 42, Jan. 1975, p. 9-14.

Public employees

- McKee, James W. Corporation and ERISA: for now and for the future, by James W. McKee and Lee P. Hindenach. *Financial executive*, v. 43, June 1975, p. 16-22.
- Present, Phillip E. Policy decision and administration of local government pension plans. (Retirement) *Governmental finance*, v. 4, Feb. 1975, p. 44-6, 48.

Reports and statements

- Becker, Stuart. Overview of the pension reform act of 1974. *CPA journal*, v. 45, Feb. 1975, p. 27-31.
- Deaton, William C. Disclosures related to pension plans, by William C. Deaton and Jerry J. Weygandt. *Journal of accountancy*, v. 139, Jan. 1975, p. 44-51.
- Fleming, Sandra. Getting your money's worth from ERISA. *Personnel*, v. 52, May-June 1975, p. 32-43.
- Frutkin, Harvey L. New reporting and disclosure rules under the Pension reform act. *Ohio CPA*, v. 34, Autumn 1975, p. 152-68.
- Hajek, Joseph C. Employee communications, tell it like it is: tailor-make plan benefit statements. *Financial executive*, v. 43, July 1975, p. 46-9.
- Hicks, Ernest L. Reporting and auditing under ERISA. *Financial executive*, v. 43, July 1975, p. 16-23.
- Jones, Edwin M. Step-by-step procedure for testing existing qualified plans against requirements of new law. *Taxation for accountants*, v. 14, Feb. 1975, p. 108-15, 118.
- Klein, Michael F. Pension plan reporting requirements: a calendar of reporting dates under the 1974 pension reform act, by Michael F. Klein and J. Thomas Pearson. *Retail control*, v. 43, April-May 1975, p. 18-27.
- Lerner, Herbert J. Highlights of the 1974 pension reform legislation, by Herbert J. Lerner and Harold Dankner. New York, American Institute of Certified Public Accountants, c1974. 23 p. (Reprinted from the *Tax Adviser*, Nov. 1974.) [*208.9 L]
- Lieber, Lawrence. How accountants can keep pension costs down, by Lawrence Lieber and Howard W. Dragutsky. *Journal of accountancy*, v. 139, Feb. 1975, p. 52-9.
- Lowry, Peter H. New pension law filing requirements postponed, by Peter H. Lowry and Joseph A. Boehret. *Association management*, v. 27, Aug. 1975, p. 85-7.
- Pearce, John J. Pension reform legislation. *Delaware CPA*, v. 1, Nov. 1974, p. 8-12.
- Pension calendar. *Financial executive*, v. 43, Jan. 1975, p. 38-9.
- Pension fund task force questions reporting form. (News report) *Journal of accountancy*, v. 140, July 1975, p. 14.
- Pierce, Steven D. Role of the accountant in reporting and disclosure under ERISA. *Connecticut CPA*, v. 39, Sept. 1975, p. 19-20.
- Plenge, Charles F. Reporting and disclosure requirements under the Employee retirement income security act of 1974. *Virginia accountant*, v. 27, March 1975, p. 13-18.
- Quinley, Warren. What you need to know now: pension reform. *Hospital financial management*, v. 5, March 1975, p. 16-19, 24-5.
- Reimer, William E. Another whole new ballgame. *Pension world*, v. 11, Feb. 1975, p. 29-32, 45.
- Reporting and disclosure requirements of qualified plans under the new pension reform act. *Taxation for accountants*, v. 14, Feb. 1975, p. 116-17.
- Ress, Samuel S. Private pension plans - required annual reports. (Payroll taxes & controls) *CPA (NYSS)*, v. 45, June 1975, p. 57.
- Silverman, Robert L. Plan administration and record keeping under ERISA. *Pension and profit-sharing tax journal*, v. 1, Spring (March) 1975, p. 143-55.
- Smith, James E. Financial reporting and disclosure requirements of the Pension reform act of 1974. *Virginia accountant*, v. 27, March 1975, p. 37-44.
- Sobol, Ellis J. Pension reform: its affect on closely held corporations and the self-employed, by Ellis J. Sobol and Terry J. Miller. *Colorado CPA report*, v. 39, Winter 1975, p. 15-31.
- Speakman, William H. Pension reform act of '74: the unfinished legislation. *Pension world*, v. 11, Feb. 1975, p. 34-6, 46-7.
- Tepper, Irwin. Pension plan liabilities and corporate financial strategies, by Irwin Tepper and A. R. P. Affleck. *Journal of finance*, v. 29, Dec. 1974, p. 1549-64.
- Update on ERISA - where are we now, nine months after the fateful act? *Pension world*, v. 11, July 1975, p. 12-14, 16, 19, 22, 25. (Excerpted from Pension world's 9th employee benefits conference, May 19-June 6, 1975.)

Self-Employed

See Also Taxation, United States - Pensions, Self-Employed

Baker, Edwin H. Corporate and noncorporate qualified plans: a comparison after ERISA, by Edwin H. Baker and Howard J. Rothman. *Trusts & estates*, v. 114, July 1975, p. 462-5, 505-8.

Beck, Leif C. Pension reform act: its effect on law firms. *Law office economics and management*, v. 15, Winter 1975, p. 476-84.

Becker, Stuart. Overview of the pension reform act of 1974. *CPA journal*, v. 45, Feb. 1975, p. 27-31.

Bourque, Francis I. Individual retirement account: a new concept of individual savings. *Louisiana CPA*, v. 34, Winter 1974-75, p. 42-8.

Building a pension portfolio that won't let you down. *Medical economics*, v. 52, Sept. 1, 1975, p. 110, 113.

Chapman, Benson J. H.R. 10 plans for directors under the 1974 act. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 209.

Farber, Lawrence. Go for growth without going for broke. *Medical economics*, v. 52, Sept. 1, 1975, p. 94-101, 104, 109-10.

Gearing your practice to fast-track inflation. *Medical economics*, v. 52, March 31, 1975, p. 86-90, 92, 96, 98-101.

Gorlick, Sheldon H. Winning investment strategy under the new Keogh rules. by Sheldon H. Gorlick and Milton H. O'Neal. *Medical economics*, v. 52, July 21, 1975, p. 108-13, 117, 120, 123.

Haskins & Sells. Summary of the 1974 pension reform act. New York, c1974. 47 p. [*208.9 H]

Jeffers, William N. What progress toward retirement security? *Medical economics*, v. 52, Feb. 17, 1975, p. 82-7.

Keeping your retirement program on course. *Medical economics*, v. 52, March 31, 1975, p. 102-32, *passim*.

Mach, Joseph D. Keogh plans and individual retirement accounts under the Pension reform act. *Massachusetts CPA review*, v. 49, July-Aug. 1975, p. 20-2, 24-6.

McCartney, Laton D. New way to plant your pension funds in solid ground. *Medical economics*, v. 52, April 14, 1975, p. 143.

Moore, Bruce. H.R. 10 plans under the 1974 pension reform law. *Tax adviser*, v. 6, 1975, p. 9-15.

Nolan, John S. New pension legislation: self-employed persons and shareholder-employees of Subchapter S corporations - the new pension law. *Executive compensation journal*, Nov. 1974, p. 4-10.

Pensions and the self-employed. *Accountant* (Eng.), v. 172, April 10, 1975, p. 465-6.

Phillips, Lawrence M. IRS organizes to administer pension law. (Federal taxation) *Wisconsin CPA*, March 1975, p. 8.

Ress, Samuel S. Court upholds Keogh plan of professional partners whose employees were transferred to corporation. (Payroll taxes & controls) *CPA* (NYSS), v. 45, June 1975, p. 58-9.

Schafer, Charles P. Professional corporations still advantageous despite increase in HR 10 plan deductions, by Charles P. Schafer and Gary H. Friedman. *Taxation for accountants*, v. 14, Feb. 1975, p. 68-73.

Schafer, Charles P. Professional corporations still advantageous despite increase in HR 10 plan deductions, by Charles P. Schafer and Gary H. Friedman. *Law office economics and management*, v. 16, Summer 1975, p. 298-309.

Shore, Martin H. Keogh vs. professional corporations, by Martin H. Shore and Gerald I. Reich. *Pension and profit-sharing tax journal*, v. 1, Spring (March) 1975, p. 138-42.

Simmons, Sherwin P. Final figures on 1974 plans released by IRS, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 43, July 1975, p. 11.

Smith, Ephraim P. Self-employed retirement plans under the new pension reform act, by Ephraim P. Smith and Thomas A. Ulrich. *National public accountant*, v. 20, June 1975, p. 27-30.

Sobol, Ellis J. Pension reform: its affect on closely held corporations and the self-employed, by Ellis J. Sobol and Terry J. Miller. *Colorado CPA report*, v. 39, Winter 1975, p. 15-31.

Sollee, William L. Pension reform - H.R. 10 plans and individual retirement accounts. *Virginia accountant*, v. 27, March 1975, p. 7-11.

Thies, Winthrop D. Keogh Plan v. qualified corporate plan: an analysis of the respective advantages. (Compensation) *Journal of taxation*, v. 42, Jan. 1975, p. 9-14.

Taxation

See Taxation, United States-Pensions

Valuation

Re-evaluation: new Pension Commission policy will affect the valuation of assets for pension funds. *CGA* (Can.), v. 9, April-May 1975, p. 22-3.

Veterans

See Also Veterans

Ashman, Allan. Pension plans ... veteran's rights. (What's new in the law) *American Bar Association journal*, v. 61, March 1975, p. 359.

PENSIONS and the self-employed. *Accountant* (Eng.), v. 172, April 10, 1975, p. 465-6.

PENSIONS -- part IV. *Broadcast financial journal*, v. 3, Nov. 1974, p. 12-13. (Reprinted from the newsletter published by Coopers & Lybrand.)

PENSIONS -- part V. *Broadcast financial journal*, v. 3, Dec.-Jan. 1975, p. 11-15. (Reprinted from the newsletter published by Coopers & Lybrand.)

PENTICO, DAVID W.

Assortment problem with probabilistic demands. *Management science*, v. 21, Nov. 1974, p. 286-90.

PEOPLES, DENTON L.

McAnally, James L. Organizing for nuclear power, by James L. McAnally and Denton L. Peoples. *Public utilities fortnightly*, v. 95, March 27, 1975, p. 31-8.

PEP

Ellis, Loudell O. Evaluation of resource usage in the not-for-profit environment. *Woman CPA*, v. 37, April 1975, p. 6-8.

PEPPER, H. W. T.

Transportation taxes (part two). *Bulletin for international fiscal documentation*, v. 29, Aug. 1975, p. 311-16.

PERAGALLO, EDWARD.

Challenges facing teachers of accounting history. *Accounting historian*, v. 1, April 1974, p. 1, 3.

PERCENTAGE DEPLETION

See Depreciation, Depletion And Obsolescence

PERCENTAGE lease tables. *Buildings*, v. 68, Dec. 1974, p. 62-4.

PERCENTAGE LEASES

See Also Leases

PERCENTAGE OF COMPLETION METHOD

See Contractors - Percentage-Of-Completion Method

PERCY, J. P.

Case for statistical sampling in auditing. *Accountant's magazine* (Scott.), v. 79, April 1975, p. 138-41.

PERENZIN, DOMINIC A.

Colombia: tax reform and its effect on the form of a business organization. *Tax management international journal*, March 1975, p. 7-10.

Colombia: the September 1974 tax reform - the new income and complementary tax system. *Tax management international journal*, Feb. 1975, p. 43-5.

PERFORMANCE AND COST EVALUATION

Barnea, A. Conditional performance review, by Amir Barnea, Simcha Sadan and Michael Schiff. *Management accounting* (NAA), v. 57, Nov. 1975, p. 19-22.

Camillus, J. C. Performance standards for planning and control: the managerial perspective. *Management accountant* (India), v. 9, Dec. 1974, p. 885-92.

Carey, Kenneth J. Persistence of profitability. *Financial management*, v. 3, Summer 1974, p. 43-8.

Chartered Institute Of Public Finance And Accountancy. Output measurement, 5: monitoring and review. *Public finance & accountancy* (Eng.), v. 2, May 1975, p. 160-1.

Chartered Institute Of Public Finance And Accountancy. Output measurement, part I: output measurement and decision making. *Public finance & accountancy* (Eng.), v. 1, Oct. 1974, p. 339-42.

Collar, Morton. Performance accounting. *Management accounting* (NAA), v. 57, Aug. 1975, p. 33-6.

Davies, Celia. Many dimensions of performance measurement - there is more to performance than profits or growth, by Celia Davies and Arthur Francis. (Research) *Organizational dynamics*, v. 3, Winter 1975, p. 51-65.

Farag, Shawki M. Problem of performance evaluation in international accounting. *International journal of accounting education and research*, v. 10, Fall 1974, p. 45-53.

Fishel, Charles V. Evaluating performance of the tax function, by Charles V. Fishel and James C. Andrews. *Tax executive*, v. 27, April 1975, p. 275-86.

Gemar, W. J. Making the most of your computer. *Accountant* (Eng.), v. 172, May 8, 1975, p. 591-3.

Hopwood, Anthony G. Empirical study of the role of accounting data in performance evaluation. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. Chicago, 1974, p. 156-93.) [*102 C]

Jauch, Lawrence R. Evaluation of university professors' research performance, by Lawrence R. Jauch and William F. Glueck. *Management science*, v. 22, Sept. 1975, p. 66-75.

Keeping profits out of the reach of shortages. (Management advisory services) *CPA* (NYSS), v. 45, Sept. 1975, p. 81. (Excerpt from *Management advisory services newsletter* (J.K. Lasser & Co.), June 1975.)

Komma, Joseph A. What's behind investment performance: the story the figures don't tell. *Trusts & estates*, v. 114, Oct. 1975, p. 718-20, 766.

Likert, Rensis. Improving cost performance with cross-functional teams. *Conference Board record*, v. 12, Sept. 1975, p. 51-9.

Loeb, Martin. Comments on budget forecasting and operating performance. (Capsules and comments) *Journal of accounting research*, v. 12, Autumn 1974, p. 362-6.

Making performance appraisal work. (Management information) *Accountant* (Eng.), v. 173, Aug. 14, 1975, p. 182-3.

McCormick, Edmund J. Sharpening the competitive edge for profits. *Financial executive*, v. 43, Apr. 1975, p. 22-7.

Prakash, Prem. Informational interdependencies: system structure induced by accounting information, by Prem Prakash and Alfred Rappaport. *Accounting review*, v. 50, Oct. 1975, p. 723-34.

Swieringa, Robert J. Relationship between managers' budget-oriented behavior and selected attitude, position, size, and performance measures, by Robert J. Swieringa and Robert H. Moncur. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972.

Empirical research in accounting. Chicago, 1974, p. 194-214.) [*102 C]

Tanzola, Frank J. Performance rating for divisional control. *Financial executive*, v. 43, March 1975, p. 20-4.

PERFORMANCE BUDGETS

See Budgets, Business-Program
Budgets, National-United States-Program

PERFORMANCE RECORD

See Job Analysis, Evaluation And Classification

PERHAM, ALLAN.

Delegation promotes participation. *CGA*, v. 8, Oct.-Nov. 1974, p. 38.

PERHAM, JOHN C.

Annual meetings: back to basics. *Dun's review*, v. 105, April 1975, p. 48-51, 106, 108, 110.

Appreciation rights - a sure thing? *Dun's review*, v. 105, March 1975, p. 44-6.

Compensation - what's ahead for 1975. *Dun's review*, v. 105, Jan. 1975, p. 32-5.

Great compensation sweepstakes. *Dun's review*, v. 106, Sept. 1975, p. 39-43, 91.

New game in takeovers. *Dun's review*, v. 106, Aug. 1975, p. 42-5, 74.

New life for underwater options. *Dun's review*, v. 105, Feb. 1975, p. 37-41.

New substitute for options. *Dun's review*, v. 104, Dec. 1974, p. 61-3, 97, 100.

Uproar in executive pensions. *Dun's review*, v. 105, June 1975, p. 52-5, 100, 102, 104.

What every director should know. *Dun's review*, v. 106, Oct. 1975, p. 54-7.

What's wrong with executive resumes? *Dun's review*, v. 105, May 1975, p. 50-2, 94, 96.

PERIGOE, J. RAE.

Employees bending to flexible hours. *CGA* (Can.), v. 9, Jan.-Feb. 1975, p. 34-5.

Middle management malaise. *CGA* (Can.), v. 8, Oct.-Nov. 1974, p. 6-7, 9.

PERIOD

See Accounting Period
Tatation, United States - Accounting Period

PERIODICALS

See Magazine Publishers
Newspaper And Magazine Distributors

PERKINS, WILLIAM C.

Better additive congruential random number generator? By William C. Perkins and Ulrich Menzefricke. *Decision sciences*, v. 6, Jan. 1975, p. 194-8.

PERMITS

See Licenses And Permits

PERMUT, STEVEN E.

Blanning, Robert W. Response to Michel, Kleijnen and Permut. *Interfaces*, v. 5, May 1975, p. 24-5.

Decision-making of the multinational executive: a research paradigm. *Journal of the Academy of Marketing Science*, v. 2, Summer 1974, p. 508-22.

Michel, Allen J. Comment on Blanning's the sources and uses of sensitivity information, by Allen J. Michel and Steven E. Permut. *Interfaces*, v. 5, May 1975, p. 19-23.

PERRAKIS, STYLIANOS.

Certainty equivalents and timing uncertainty. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 109-18.

PERREAULT, WILLIAM D.

Unequal cell sizes in marketing experiments: use of the general linear hypothesis, by William D. Perreault and William R. Darden. *Journal of marketing research*, v. 12, Aug. 1975, p. 333-42.

PERRIDON, LOUIS.

International conference on harmonisation and verification of company accounts in the European Economic Community. *Journal UEC*, v. 10, July 1975, p. 181-3.

PERRY, C.

Estimating the mean and variance of subjective distributions in PERT and decision analysis, by C. Perry and I. D. Greig. (Notes) *Management science*, v. 21, Aug. 1975, p. 1477-80.

PERRY, CLYDE.

Computerized estimating. *Management accounting* (NAA), v. 56, Jan. 1975, p. 37-42.

PERRY, DAVID B.

First results are in on tax reform. (Fiscal figures) *Canadian tax journal*, v. 22, Nov.-Dec. 1974, p. 592-4.

Round-up of 1975 provincial budgets, by David Perry, Millie Goodman and Mary Gurney. *Canadian tax journal*, v. 23, May-June 1975, p. 237-56.

PERRY, GEORGE L.

Understanding world inflation. *American economic review*, v. 65, May 1975, p. 120-4.

PERRY, L. GLENN.

Should smaller clients adopt the retail inventory method? *Practical accountant*, v. 8, Jan.-Feb. 1975, p. 71-2.

PERRY, WILLIAM E.

Control of SUPER-ZAP. *Edpacs*, v. 3, July 1975, p. 1-7.

Four phases of EDP auditing. *Edpacs*, v. 2, May 1975, p. 1-8.

Making of a computer auditor. *Computers and people*, v. 24, July 1975, p. 18-23.

Pre-occurrence auditing: building control into the audit program. *Magazine of bank administration*, v. 51, Feb. 1975, p. 47-50.

Using SMF as an audit tool - accounting information. *Edpacs*, v. 2, Jan. 1975, p. 1-9.

PERSEK, JOHN S.

Internal audit scope. (Education and practice) *Internal auditor*, v. 32, May-June 1975, p. 63-4.

PERSON, MARJORIE.

Distribution centers: the Fort Wayne experience, by Marjorie Wayne and Diane Mitchell. *Business horizons*, v. 18, Aug. 1975, p. 89-95.

PERSON, ROBERT J.

Losing customers, keeping customers. (Retail banking) *Banking*, v. 67, Oct. 1975, p. 92, 94, 96.

PERSONAL ACCOUNTS

Krieger, Jean E. Personal tax management. (Personal management) *Woman CPA*, v. 37, Jan. 1975, p. 18, 21.

ACCOUNTANTS' INDEX 1975

PERSONAL evaluation - a proposal for employment standards, by Aaron Liberman and others. *Public personnel management*, v. 4, July-Aug. 1975, p. 248-58.

PERSONAL FINANCE

Donnelly, Caroline. One family's finances: off to an unsteady start. *Money*, v. 4, July 1975, p. 63-7.

Eriksen, Edward G. Budgeting in retirement. *Management accounting* (NAA), v. 56, April 1975, p. 54-6.

Gorlick, Sheldon H. Winning investment strategy under the new Keogh rules, by Sheldon H. Gorlick and Milton H. O'Neal. *Medical economics*, v. 52, July 21, 1975, p. 108-13, 117, 120, 123.

How to invest in movies. (Personal business) *Business week*, Aug. 25, 1975, p. 73-5, 79-80.

Krieger, Jean E. Personal tax management. (Personal management) *Woman CPA*, v. 37, Jan. 1975, p. 18, 21.

Linden, Fabian. Budgeting for inflation. (Consumer markets) *Conference Board record*, v. 11, Dec. 1974, p. 18-21.

Marshall, William H. George's business problems. *Management accounting* (NAA), v. 57, Aug. 1975, p. 17-19.

Stone, Richard H. Personal financial planning. *Viewpoint* (Main Lafrentz & Co.), 2nd ed., 1974, p. 60-5.

Wagner, Edward M. How CGAs make their personal investments. *CGA magazine* (Can.), v. 9, Aug. 1975, p. 11-14.

PERSONAL FINANCE COMPANIES

See Finance Companies
Loan Companies

PERSONAL HOLDING COMPANIES

See Holding Companies And Subsidiaries
Taxation, United States-Personal Holding Companies

PERSONAL holding company may yield estate tax savings. (Estate planning) *CPA journal*, v. 45, Jan. 1975, p. 55-6.

PERSONAL INJURY AWARDS

See Damages
Taxation, United States-Damages

PERSONAL SERVICE ENTERPRISES

See Service Enterprises

PERSONAL taxation of foreign income.

Knust, J. F. Personal taxation of foreign income. London, Whinney Murray & Co., 1974. 15 p. [*759.1 G]

PERSONNEL

Clark, H. B. Personnel selection. *Motor freight controller*, Dec. 1974, p. 8-16.

Foulkes, Fred K. Expanding role of the personnel function. *Harvard business review*, v. 53, March-April 1975, p. 71-84.

Mendleson, Jack L. Does your company need outplacement? *Advanced management journal*, v. 40, Winter 1975, p. 4-12.

Murray, Thomas J. Personnel - fast track to the top. *Dun's review*, v. 105, April 1975, p. 74-7.

Parke, E. Lauck. Mythology of job enrichment: self-actualization revisited, by E. Lauck Parke and Curt Tausky. *Personnel*, v. 52, Sept./Oct. 1975, p. 12-21.

Schwartz, Howard. Personnel problems. *Club management*, v. 54, Feb. 1975, p. 28.

Accounting

Traum, Richard. Reducing headcount through attrition and/or termination: a cost-effective model. *Personnel*, v. 52, Jan.-Feb. 1975, p. 18-24.

Auditing

Morris, Norman. Auditing the personnel function. *Internal auditor*, v. 32, March-April 1975, p. 25-31.

Costs

- Hershfield, David C. Reducing personnel costs during recession. *Conference Board record*, v. 12, June 1975, p. 20-2.
- Sibson, Robert E. High cost of hiring. *Nation's business*, v. 63, Feb. 1975, p. 85-6, 88.
- Traum, Richard. Reducing headcount through attrition and/or termination: a cost-effective model. *Personnel*, v. 52, Jan.-Feb. 1975, p. 18-24.
- Weiss, Marvin. Accounting for training & development. *Accounting forum*, v. 45, Dec. 1975, p. 17-23.

PERSONNEL DEPARTMENTS

- Clark, H. B. Personnel selection. *Motor freight controller*, Dec. 1974, p. 8-16.
- Fasser, Paul J. Disclosure requirements of the Employee retirement income security act of 1974 (ERISA). *Personnel*, v. 52, Jan.-Feb. 1975, p. 10-17.
- Foulkes, Fred K. Expanding role of the personnel function. *Harvard business review*, v. 53, March-April 1975, p. 71-84.
- Garris, Steve. Revising personnel management procedures, by Steve Garris and Ann Black. *Personnel*, v. 51, Nov.-Dec. 1974, p. 50-8.
- Kurtz, Ronald. Test and pay technicians - upward mobility in personnel, by Ronald Kurtz and Goodyear K. Walker. *Public personnel management*, v. 4, July-Aug. 1975, p. 259-62.

Costs

- Brack, George E. Allocating personnel department costs. *Management accounting (NAA)*, v. 56, May 1975, 48-50.

Financial management

- Traum, Richard. Reducing headcount through attrition and/or termination: a cost-effective model. *Personnel*, v. 52, Jan.-Feb. 1975, p. 18-24.

PERSONNEL MANAGEMENT

See Also Accountants' Office-Personnel
Industrial Relations
Office Management

- Altorfer, Otto. Emotional job fitness: the education of the heart. *Personnel*, v. 52, Sept./Oct. 1975, p. 32-7.
- Bennett, Dudley. Transactional analysis in management. *Personnel*, v. 52, Jan.-Feb. 1975, p. 34-44.
- Blumenfeld, Warren S. Use of personnel selection techniques in Atlanta, by Warren S. Blumenfeld, Donald K. Thurman and Ralph A. Peterson. *Atlanta economic review*, v. 25, July-Aug. 1975, p. 48-51.
- Bronstein, Richard J. Cost of living and salary administration. *Personnel*, v. 52, March-April 1975, p. 11-18.
- Bucher, George C. How to put the off-the-job trainee back to work. *Personnel*, v. 52, March-April 1975, p. 52-6.
- Dalaba, O. Gene. Case for the open corporate marriage. *Personnel*, v. 52, Jan.-Feb. 1975, p. 45-52.
- DeButts, Thomas C. Work ethic is alive and well. *Personnel*, v. 52, Sept./Oct. 1975, p. 22-31.
- Di Marco, Nicholas J. Winning moves in motivating junior staff, by Nicholas J. Di Marco and Charles R. Kuehl. *Advanced management journal*, v. 40, Summer 1975, p. 12-22.
- Dittrich, John E. Manpower development, by John E. Dittrich and Donald S. Shannon. *Management accounting (NAA)*, v. 57, Oct. 1975, p. 29-32.
- Fahey, Patrick E. Trying to be equable about equal employment, by Patrick E. Fahey and Gopal C. Pati. *Conference Board record*, v. 12, Sept. 1975, p. 37-40.
- Fasser, Paul J. Disclosure requirements of the Employee retirement income security act of 1974 (ERISA). *Personnel*, v. 52, Jan.-Feb. 1975, p. 10-17.
- Figler, Homer R. Accounting for human assets. *Management accounting (NAA)*, v. 57, Nov. 1975, p. 23-6.
- Fincher, Cameron. Changing implications of EEOC guidelines. *Atlanta economic review*, v. 25, July-Aug. 1975, p. 44-7.
- Foulkes, Fred K. Expanding role of the personnel function. *Harvard business review*, v. 53, March-April 1975, p. 71-84.

- Garris, Steve. Revising personnel management procedures, by Steve Garris and Ann Black. *Personnel*, v. 51, Nov.-Dec. 1974, p. 50-8.
- Giblin, Edward. Beyond compliance: EEO and the dynamics of organizational change, by Edward J. Giblin and Oscar A. Ornati. *Personnel*, v. 52, Sept./Oct. 1975, p. 38-50.
- Goodman, Carl F. Judicial trends in public personnel management. *Public personnel management*, v. 4, Sept.-Oct. 1975, p. 278-89.
- Grider, Douglas T. Personnel practices in Georgia manufacturing companies - development and compensation, by Douglas T. Grider and Arthur G. Bedeian. *Atlanta economic review*, v. 25, May-June 1975, p. 36-9.
- Humble, John. How to manage by objectives. New York, AMACOM, 1972, 1973. 150 p. [223.8 H]
- Hunt, Thelma. Critical issues facing personnel administrators today. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 464-72.
- Imberman, Woodruff. How expensive is an NLRB election? *MSU business topics*, v. 23, Summer 1975, p. 13-18.
- Kahalas, H. Manpower planning model for organizational effectiveness, by Harvey Kahalas and Wayne E. Leininger. *Long range planning*, v. 8, Aug. 1975, p. 85-90.
- Krishnan, Rama. Rights of corporate employees to procedural due process. *Akron business and economic review*, v. 6, Fall 1975, p. 43-7.
- Lee, Robert D. Personnel management information systems for state and local governments, by Robert D. Lee and William M. Lucianovic. *Public personnel management*, v. 4, March-April 1975, p. 84-9.
- Legh, Peter R. Pennington. Internal control of personnel policies. *Certified accountant (Eng.)*, Nov. 1974, p. 553-4.
- Lilien, Gary L. Model for manpower management, by Gary L. Lilien and Ambar G. Rao. *Management science*, v. 21, Aug. 1975, p. 1447-57.
- Managing in a service economy. *Journal of systems management*, v. 26, July 1975, p. 12-19.
- Margerison, Charles J. Behavioural theories and training systems for organisational improvement. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 96-110.) [223.8 M]
- Margerison, Charles J. Planning for human resources, edited by Charles J. Margerison and David Ashton. London, Longman, c1974. 203 p. [223.8 M]
- Mendleson, Jack L. Does your company need outplacement? *Advanced management journal*, v. 40, Winter 1975, p. 4-12.
- Murray, Thomas J. Personnel - fast track to the top. *Dun's review*, v. 105, April 1975, p. 74-7.
- Musgrave, T. Practice of personnel management. *Public finance & accountancy (Eng.)*, v. 2, May 1975, p. 148-52.
- Newman, Ruth G. Case of the questionable communiques. (Problems in review) *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 26-8, 30, 32, 34-6, 40, 162.
- Newton, D. Manpower planning. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 35-54.) [223.8 M]
- Ornati, Oscar A. High cost of discrimination, by Oscar A. Ornati and Edward Giblin. *Business horizons*, v. 18, Feb. 1975, p. 35-40.
- Parke, E. Lauck. Mythology of job enrichment: self-actualization revisited, by E. Lauck Parke and Curt Tausky. *Personnel*, v. 52, Sept./Oct. 1975, p. 12-21.
- Paul, Norman L. Program maintenance considerations in structuring the systems and programming department. *Data management*, v. 13, Nov. 1975, p. 16-19.
- Podolsky, Joseph L. Interpretation: coming to grips administratively, by Joseph L. Podolsky and Paul D. Carlson. *Pension world*, v. 11, April 1975, p. 57-9, 79.
- Scobel, Donald N. Doing away with the factory blues. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 132-42.
- Scott, Robert C. Productivity improvement through better management of human resources. *Cost and management (Canada)*, v. 49, Jan.-Feb. 1975, p. 14-18.
- Shafritz, Jay M. Cancer eroding public personnel professionalism. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 486-92.

Traum, Richard. Reducing headcount through attrition and/or termination: a cost-effective model. *Personnel*, v. 52, Jan.-Feb. 1975, p. 18-24.

Warren, E. Kirby. Case of the plateaued performer, by E. Kirby Warren, Thomas P. Ference and James A. F. Stoner. (Problems in review) *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 30-2, 34, 36, 38, 146-8.

Whitsett, David A. Where are your unenriched jobs? *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 74-80.

Winstanley, Nathan B. Use of performance appraisal in compensation administration. *Conference Board record*, v. 12, March 1975, p. 43-7.

Zoffer, H. J. Impact of changing values and lifestyles on the selection of managers. *Personnel*, v. 52, Jan.-Feb. 1975, p. 25-33.

Bangladesh

Habibullah, M. Management audit. *Cost and management* (Bangladesh), v. 1, July-Dec. 1974, p. 4-7.

Data processing

Glover, Richard. Update on ERISA: getting your computer into the Act. EDP and employee communications. *Pension world*, v. 11, Aug. 1975, p. 42-4.

Real time system keeps employee time real. (Users report) *Infosystems*, v. 22, Sept. 1975, p. 62-3.

Great Britain

Wilcock, Stephen. Personnel strategy and organisation development. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 85-95.) [223.8 M]

Wurr, A. M. Developing personnel strategy, by A.M. Wurr and T.G.P. Rogers. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 1-13.) [223.8 M]

PERSONNEL RELOCATION

Sales Management (Magazine). Survey of selling costs, 1975. *Sales management*, v. 114, Jan. 6, 1975, entire issue. (Contents: 1. Introduction. 2. Metro sales costs. 3. Compensation. 4. Salesmeetings and sales training. 5. Sales-support activities. 6. International. 7. Transportation.)

PERSONNEL SELECTION

See Accountancy Profession-Selection Of Personnel
Accountants-Employment
Accountants-Qualifications
Accountants - Selection
Accountants' Office-Personnel
Accounting Testing Program
Recruitment

PERSPECTIVE on power. (What others think) *Public utilities fortnightly*, v. 94, Dec. 19, 1974, p. 44-5.

PERT

See Also Network Analysis

Krakowski, Martin. PERT and Parkinson's law. *Interfaces*, v. 5, Nov. 1974, p. 35-40.

Perry, C. Estimating the mean and variance of subjective distributions in PERT and decision analysis, by C. Perry and I. D. Greig. (Notes) *Management science*, v. 21, Aug. 1975, p. 1477-80.

Subrahmanyam, V. V. Net-work techniques for cost control. *Chartered accountant* (India), v. 23, June 1975, p. 573-6.

Wickwire, Jon M. Use of critical path method techniques in contract claims, by Jon M. Wickwire and Richard F. Smith. *Public contract law journal*, v. 7, Oct. 1974, p. 1-45.

PERU.

Rose, Stanley F. Introduction to Peruvian law for lawyers and businessmen. *Tax management international journal*, Feb. 1975, p. 3-43.

PESANDO, JAMES E.

On the accuracy and formation of life insurance company cash flow forecasts. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 20-6.

PESLAR, EMIL F.

Five guidelines for creating a winning manufacturing team. *Automation*, v. 22, July 1975, p. 50-1.

PESOLA, ROBERT M.

Education for employability in the vocational school. *Data management*, v. 12, Dec. 1974, p. 22-5, 31.

PESSEMIER, EDGAR A.

Market structure analysis of new product and market opportunities. *Journal of contemporary business*, v. 4, Spring 1975, p. 35-67.

PEST CONTROL COMPANIES

See Exterminator Companies

PETER, LAURENCE J.

Murray, Thomas J. Peter (principle) revisited. *Dun's review*, v. 106, Oct. 1975, p. 12-14, 16, 25, 110, 113.

PETER PRINCIPLE

Murray, Thomas J. Peter (principle) revisited. *Dun's review*, v. 106, Oct. 1975, p. 12-14, 16, 25, 110, 113.

PETERS, JAMES H.

Background of multistate compact audits, edited by James H. Peters. (State & local taxation) *Journal of taxation*, v. 43, Dec. 1975, p. 366.

Supreme Court hands down many important new decisions in state and local taxarea. (State & local taxation) *Journal of taxation*, v. 43, Sept. 1975, p. 174-6.

PETERS, LAWRENCE.

Managing the transition to structured programming. *Data-mation*, v. 21, May 1975, p. 88-9, 91, 93, 96.

PETERS, ROBERT A.

ROI: practical theory and innovative applications. New York, AMACOM, c1974. 136 p. [205.11 P]

PETERS, WILLIAM E.

Case for certification of revenue auditors. (Nebraska taxation) *Nebraska CPA*, v. 10, Spring 1975, p. 9-10.

Uniform appraisal manuals. (Nebraska taxation) *Nebraska CPA*, v. 9, Spring 1974, p. 8, 23.

Voluntary RAR compliance program - a new approach. (Nebraska taxation) *Nebraska CPA*, v. 10, Fall 1975, p. 7.

PETERSEN, A. F.

Carlsen, P. Recent developments in the Danish corporation structure - primarily in respect of accounting and auditing requirements, by P. Carlsen, P.J. Kjaer and A.F. Petersen. *Journal UEC*, v. 10, Jan. 1975, p. 56-62.

PETERSEN, DAN.

New principles of safety management. *Risk management*, v. 22, April 1975, p. 6-8, 10.

PETERSEN, GERALD T.

Working R&D into corporate strategy. *Conference Board record*, v. 13, Jan. 1976, p. 45-8.

PETERSEN, H. CRAIG.

Empirical test of regulatory effects. *Bell journal of economics*, v. 6, Spring 1975, p. 111-26.

PETERSEN, RUSSELL J.

Keller, Thomas F. Optimal financial structure, cost of capital, and the lease-or-buy decision, by Thomas F. Keller and Russell J. Petersen. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 405-14.

Portfolio analysis of general price level restatement. *Accounting review*, v. 50, July 1975, p. 525-32.

PETERSON, BARBARA L.

Has Michigan Housing Authority encroached into private business? *Mortgage banker*, v. 35, Nov. 1974, p. 42-4.

PETERSON, E. ROBERT.

If you carry a briefcase home, can you write-off an office in your home? *Laventhol & Horwath perspective*, v. 1, Spring 1975, p. 18-21.

PETERSON, ESTHER.

Consumerism - good business? By Esther Peterson and Alfred L. Seelye. *Akron business and economic review*, v. 6, Summer 1975, p. 5-9.

PETERSON, FREDERICK M.

Mills, Edwin S. Environmental quality: the first five years, by Edwin S. Mills and Frederick M. Peterson. *American economic review*, v. 65, June 1975, p. 259-68.

PETERSON, JAMES S.

Canada's new tax treaties. *Canadian tax journal*, v. 23, July-Aug. 1975, p. 315-32.

PETERSON, LEROY D.

Design consideration for improving the effectiveness of MRP. *Production and inventory management*, v. 16, Third quarter 1975, p. 48-68.

PETERSON, M. R.

USAF FY 1976 budget. *Air force comptroller*, v. 9, April 1975, p. 6-9.

PETERSON, MANFRED O.

Gilbert, Gary G. Impact of changes in Federal Reserve membership on commercial bank performance, by Gary G. Gilbert and Manfred O. Peterson. *Journal of finance*, v. 30, June 1975, p. 713-19.

PETERSON, RALPH A.

Blumenfeld, Warren S. Use of personnel selection techniques in Atlanta, by Warren S. Blumenfeld, Donald K. Thurman and Ralph A. Peterson. *Atlanta economic review*, v. 25, July-Aug. 1975, p. 48-51.

PETERSON, THOMAS.

Cost-benefit analysis for evaluating transportation proposals: Los Angeles case study. (Reports and comments) *Land economics*, v. 51, Feb. 1975, p. 72-9.

PETERSON, WALLACE C.

Inflation: is it controllable? *Sloan management review*, v. 16, Fall 1974, p. 1-15.

PETITO, JOSEPH.

Developing standards in software documentation. *Data management*, v. 13, Jan. 1975, p. 16-17.

PETREI, AAMALIO HUMBERTO.

Inflation and personal income tax. *Industrial accountant* (Pakistan), v. 14, April-June 1975, p. 79-84.

PETRI, ENRICO.

Chen, Raymond S. Treasury stock method and conventional method in reciprocal stockholdings - an amalgamation: a comment. (Correspondence) *Accounting review*, v. 50, April 1975, p. 359-64.

Minch, Roland. Reporting income for reciprocal parent-subsidiary stockholdings, by Roland A. Minch and Enrico Petri. *CPA* (NYSS), v. 45, July 1975, p. 36-40.

Treasury stock method and conventional method in reciprocal stockholdings - an amalgamation: a reply, by Enrico Petri and Roland Minch. (Correspondence) *Accounting review*, v. 50, April 1975, p. 365-9.

PETRIE, ROBERT C.

How to develop training films. *Cornell hotel and restaurant administration quarterly*, v. 16, Nov. 1975, p. 61-5, 69.

PETRODOLLARS

Duerr, Michael G. Impact of commodity shortages: a world survey. New York, Conference Board, c1975. 28 p. (*Conference Board report*, no. 648.) [*250 Com 2]

Roxas, Sixto K. Oil prices and the petrodollar problem. *Accountants' journal* (P.I.), no. 1, 1975, p. 26-30.

Zichy, Shoya. Kuwait's head start. *Institutional investor*, v. 8, Dec. 1974, p. 27.

PETROFF, JOHN.

How to choose the right charitable remainder trust. *Trusts & estates*, v. 114, Dec. 1975, p. 870-3, 901-5.

PETROLEUM

See Oil

PETRY, GLENN H.

Effective use of capital budgeting tools. *Business horizons*, v. 19, Oct. 1975, p. 57-65.

PETTY, J. WILLIAM.

Capital expenditure decision making process of large corporations, by J. William Petty, David F. Scott and Monroe M. Bird. *Engineering economist*, v. 20, Spring 1975, p. 159-72.

Ghee, William K. Bankers' viewpoints on financing proposed capital expenditures, by William G. Ghee, J. William Petty and Jack A. Griggs. *Journal of commercial bank lending*, v. 57, Feb. 1975, p. 51-64.

PFAFFENBERGER, ROGER C.

Porter, R. Burr. Efficient algorithms for conducting stochastic dominance tests on large numbers of portfolios: reply, by R. Burr Porter and Roger C. Pfaffenberger. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 181-5.

PFAHL, PETER B.

Retail florist business. 2nd ed. Danville, Ill., Interstate Printers & Pub., c1973. 455 p. [250 Flo 3]

PFEFFER, IRVING.

Competitive bidding for insurance. *Risk management*, v. 22, Jan. 1975, p. 22-4, 26.

PFEFFER, JEFFREY.

Salancik, Gerald R. Bases and use of power in organizational decision making: the case of a university, by Gerald R. Salancik and Jeffrey Pfeffer. *Administrative science quarterly*, v. 19, Dec. 1974, p. 453-73.

PFEFFER, PHILIP MAURICE.

Integrated cash management system. *Retail control*, v. 43, March 1975, p. 2-17.

PFEFFER, STANLEY H.

- New York - interest on individuals' underpayments and overpayments, edited by Stanley H. Pfeffer. (Local taxation) *CPA journal*, v. 45, March 1975, p. 52-3.
- New York - time limitations on credits or refunds for individuals, edited by Stanley H. Pfeffer. (Local taxation) *CPA journal*, v. 45, March 1975, p. 51-2.
- New York - withholding tax on individuals, edited by Stanley H. Pfeffer. (Local taxation) *CPA journal*, v. 45, March 1975, p. 52.

PFEIFFER, SOPHIE DOUGLASS.

- Women lawyers in Rhode Island. *American Bar Association journal*, v. 61, June 1975, p. 740-3.

PHALON, RICHARD.

- Shaken trust: the story behind the story of the paperworkers union-management pension fund rip-off. *Pension world*, v. 11, May 1975, p. 24-8, 60.

PHANTOM STOCK PLANS

See Shadow Stock Plans

PHARMACIES

See Also Drug Retailers

- Adelman, David. Four/three for staffing satellites, by David Adelman and Seymour Katz. *Hospitals*, v. 24, Dec. 16, 1974, p. 68, 70.
- Shah, G. M. Cost accounting in pharmaceutical industry. *Industrial accountant* (Pakistan), v. 14, July-Sept. 1975, p. 127-45.

Data processing

- Sheppard, Peter T. Gummed labels solved sticky problem, by Peter T. Sheppard, Stephen L. Priest and John J. Memos. *Hospitals*, v. 49, Aug. 1, 1975, p. 77-8.
- Swift, Robert G. Semiautomated, centralized unit dose. *Hospitals*, v. 49, Jan. 1, 1975, p. 72, 74, 76.

PHARMACIES, HOSPITAL

- Dugas, James E. Pharmacists should serve on psychiatric patients' units, by James E. Dugas, Alex A. Cardoni and Paul G. Pierpaoli. *Hospitals*, v. 49, Sept. 16, 1975, p. 79-82.
- O'Byrne, Allyn K. Pricing system reflects specific costs and provides management data, by Allyn K. O'Byrne and Ronald T. Turnbull. *Hospitals*, v. 49, Nov. 1, 1975, p. 61-2, 64.

PHELPS, WILLIAM C.

- Preparing a client's books and statements on a computer. (Accounting and EDP) *Journal of accountancy*, v. 140, Nov. 1975, p. 50, 52, 54.

PHILANTHROPIC ORGANIZATIONS

See Foundations
Hospitals
Non-Profit Organizations
Schools And Colleges

PHILANTHROPY in health care, by Salvinija G. Kernaghan and others. *Hospitals*, v. 49, June 1, 1975, p. 47-126 *passim*.

PHILIPP, JOHN J.

- How we repaired our front-page image. *Medical economics*, v. 52, March 17, 1975, p. 184-5.

PHILIPPATOS, GEORGE C.

- Conditions of equivalence among E-V, SSD, and E-H portfolio selection criteria: the case for uniform, normal and lognormal distributions, by George C. Philippatos and Nicolas Gressis. *Management science*, v. 21, Feb. 1975, p. 617-25.

PHILIPPINE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS.

- Preview of 1975: industry prospects. *Accountants' journal* (P.I.), v. 24, no. 4, 1974, entire issue.
- Resolutions proposed and passed during the PICPA 28th annual national convention held in Iloilo City, November 27-30, 1974. *Accountants' journal* (P.I.), v. 24, no. 3, 1974, p. 2-3, 14.

Nineteen Seventy-five Committee On Education.

- CPA exam questions and answers on business law and taxation. *Accountants' journal* (P.I.), no. 1, 1975, p. 31-40.

Nineteen Seventy-three Committee On Research And Special Studies.

- Accounting for cost of retirement plans. *Accountants' journal* (P.I.), no. 1, 1975, p. 3-11.

PHILLIPS, ALMARIN.

- Regulatory reform for the deposit financial institutions - retrospect and prospects. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 795-802.

PHILLIPS, CHARLES F.

- Manus, Peter C. Earnings erosion during inflation, by Peter C. Manus and Charles F. Phillips. *Public utilities fortnightly*, v. 95, May 8, 1975, p. 17-22.

PHILLIPS, DONALD F.

- AHA compensation deferral plan. *Hospitals*, v. 49, June 16, 1975, p. 57-9.
- Alternative financing methods for long-term facilities. *Hospitals*, v. 49, Oct. 16, 1975, p. 73-6.
- California physicians' strike. *Hospitals*, v. 49, Aug. 1, 1975, p. 49-52, 105.
- Criticism of the medicare validation survey, by Donald F. Phillips and Marian S. Kessler. *Hospitals*, v. 49, Sept. 1, 1975, p. 61-2, 64, 66.
- Follow the liter. *Hospitals*, v. 49, July 1, 1975, p. 38-40, 43.
- Malpractice coverage: the long and the short of it. (Liability insurance) *Hospitals*, v. 49, April 16, 1975, p. 45-9, 103.
- Minorities in administration. *Hospitals*, v. 24, Dec. 16, 1974, p. 49-51, 104.
- Some POMR criticism clearly misdirected. (Medical records) *Hospitals*, v. 49, April 16, 1975, p. 58-61.

PHILLIPS, HERBERT E.

- Frankfurter, George M. Efficient algorithms for conducting stochastic dominance tests on large numbers of portfolios: a comment, by George M. Frankfurter and Herbert E. Phillips. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 177-9.

PHILLIPS, LAWRENCE C.

- Interim financial reporting practices for stock life insurance companies. *CLU journal*, v. 29, Oct. 1975, p. 28-33.

PHILLIPS, LAWRENCE M.

- Interest rates increased. (Federal taxation) *Wisconsin CPA*, June 1975, p. 14.
- IRS organizes to administer pension law. (Federal taxation) *Wisconsin CPA*, March 1975, p. 8.
- 100% penalty assessment. (Federal taxation), *Wisconsin CPA*, Dec. 1974, p. 21.
- Role of a specialist in a tax audit. (Federal taxation) *Wisconsin CPA*, Oct. 1975, p. 10.

PHILLIPS, PATRICIA A.

Accounting for public funds. *Virginia accountant*, v. 27, June 1975, p. 8-11.

PHILLIPS, RICHARD.

Selection consultants can help - but the decision is yours. *Accountancy* (Eng.), v. 86, Nov. 1975, p. 50, 52, 54.

PHILLIPS, STEVEN.

Birkenstock, John. Career executive assignments - report on a California innovation, by John Birkenstock, Ronald Kurtz and Steven Phillips. *Public personnel management*, v. 4, May-June 1975, p. 151-5.

PHILLIPS CURVE

Adie, Douglas K. Measurement of the degree and the lag of expectations effects on the Phillips relationship. *Quarterly review of economics & business*, v. 15, Autumn 1975, p. 49-66.

Barrett, Nancy Smith. U.S. Phillips curve and international unemployment rate differentials: comment. *American economic review*, v. 65, March 1975, p. 213-21.

Bassie, V. Lewis. Positive relationship between unemployment and price changes. *Quarterly review of economics & business*, v. 15, Autumn 1975, p. 7-15.

Flanagan, Robert J. U.S. Phillips curve and international unemployment rate differentials: reply. *American economic review*, v. 65, March 1975, p. 222-5.

PHONOGRAPH RECORD MANUFACTURERS

Bard, Robert L. Public performance right in recordings: how to alter the copyright system without improving it, by Robert L. Bard and Lewis S. Kurlantzick. *George Washington law review*, v. 43, Nov. 1974, p. 152-238.

Copyright - sound recordings - California statute... does not conflict with federal copyright protection. (Case comments) *Florida State University law review*, v. 2, Summer 1974, p. 614-25.

Hirsch, Paul M. Organizational effectiveness and the institutional environment. *Administrative science quarterly*, v. 20, Sept. 1975, p. 327-44.

PHOTOLITHOGRAPHING

See Lithographing

PHYSICAL assets; to tag or not to tag. *Valuation consultant*, v.

11, Nov. 1974, p. 1-4.

PHYSICAL FITNESS

Fitness movement seen curbing high cost of illness to U. S. industry. *Commerce today*, v. 5, Feb. 3, 1975, p. 7-10.

PHYSICIANS

See Also Medical Clinics
Medical Groups

Bates, Richard C. Recertification: put yourself to the test. *Medical economics*, v. 52, Feb. 3, 1975, p. 63-9.

Carlova, John. Face it: half your colleagues will be female. *Medical economics*, v. 52, March 3, 1975, p. 150-4, 157, 161, 163, 166.

Full-time hospital physicians. *Modern healthcare*, v. 3, April 1975, p. 16q-16t, 16v, 16x.

Gorlick, Sheldon H. New corporate retirement limits turn them to your advantage. *Medical economics*, v. 52, Oct. 27, 1975, p. 86-91.

Halberstam, Michael J. Move over, Ralph Nader We need a directory of patients. *Medical economics*, v. 52, Feb. 17, 1975, p. 73-5.

Hendricks, James D. What if the mediplans demanded that you pay back \$20,000? *Medical economics*, v. 52, March 17, 1975, p. 33, 37, 39, 41, 45.

Holbrook, Fred K. Computerization aids utilization review. *Hospitals*, v. 49, Sept. 1, 1975, p. 53-5.

Jeffers, William N. What progress toward retirement security? *Medical economics*, v. 52, Feb. 17, 1975, p. 82-7.

Loeb, Stephen E. Quality review - an interprofessional comparison, by Stephen E. Loeb, Roger H. Hermanson and Martin E. Taylor. *Federal accountant*, v. 24, Sept. 1975, p. 62-5.

Owens, Arthur. Five types of primary-care physicians compared. *Medical economics*, v. 52, March 3, 1975, p. 82-7.

Owens, Arthur. Is it true what they say about young doctors? *Medical economics*, v. 52, Feb. 3, 1975, p. 158-63.

Philipp, John J. How we repaired our front-page image. *Medical economics*, v. 52, March 17, 1975, p. 184-5.

Reiter, B. P. How seamy can medicine get? Let me tell you. *Medical economics*, v. 52, Oct. 27, 1975, p. 64-9, 73.

Sarley, Vincent C. Here's consultation help you may overlook. *Medical economics*, v. 52, March 17, 1975, p. 170-1, 175-6, 181.

Sheridan, Bart. What happens when doctors say no to P.S.R.O. *Medical economics*, v. 52, Oct. 27, 1975, p. 19, 23, 24-b, 28-9.

Tanay, Emanuel. I sued a lawyer and won. I think. *Medical economics*, v. 52, March 17, 1975, p. 91-2, 97.

Accounting

American Medical Association. Business side of medical practice. Chicago, 1973? 69 p. [*250 Phy]

Billing

Alper, Philip R. How to cure your accounts-receivable headaches. *Medical economics*, v. 52, July 7, 1975, p. 92-3, 96, 98, 103-4, 107.

American Medical Association. Business side of medical practice. Chicago, 1973? 69 p. [*250 Phy]

Could you justify charging for telephone advice? *Medical economics*, v. 52, March 3, 1975, p. 146-8.

Dickinson, Peter A. If you're thinking about a service-charge policy. *Medical economics*, v. 52, Feb. 17, 1975, p. 129.

Dickinson, Peter A. Let patients pay by credit card? The latest word. *Medical economics*, v. 52, March 3, 1975, p. 112-13, 117, 119, 123.

Eisenberg, Howard. Is the doctor business recession-proof? *Medical economics*, v. 52, May 1975, p. 132-3, 137, 141-4, 146.

Halberstam, Michael J. Move over, Ralph Nader We need a directory of patients. *Medical economics*, v. 52, Feb. 17, 1975, p. 73-5.

Hardy, Clyde T. Test your billing and collecting savvy. *Medical economics*, v. 52, Feb. 3, 1975, p. 76-9.

Moya, Frank. Fundamentals of management for the physician. Springfield, Ill., Charles C. Thomas, c1974. 190 p. (Edited version of the proceedings of a management seminar, organized by the author and sponsored by Management International, Inc.) [250 Phy]

Compensation

See Wages, Fees, Salaries-Physicians

Costs

American Medical Association. Business side of medical practice. Chicago, 1973? 69 p. [*250 Phy]

Gearing your practice to fast-track inflation. *Medical economics*, v. 52, March 31, 1975, p. 86-90, 92, 96, 98-101.

Warden, Katharine D. Cut your corporate costs by renting your office staff? *Medical economics*, v. 52, July 7, 1975, p. 133.

Data processing

Moya, Frank. Fundamentals of management for the physician. Springfield, Ill., Charles C. Thomas, c1974. 190 p. (Edited version of the proceedings of a management seminar, organized by the author and sponsored by Management International, Inc.) [250 Phy]

Finance

American Medical Association. Business side of medical practice. Chicago, 1973? 69 p. [*250 Phy]

Financial management

- Gearing your practice to fast-track inflation. *Medical economics*, v. 52, March 31, 1975, p. 86-90, 92, 96, 98-101.
- Keeping your retirement program on course. *Medical economics*, v. 52, March 31, 1975, p. 102-32, *passim*.
- McCartney, Laton. Avoiding the traps in tax-saving gifts for your kids. *Medical economics*, v. 52, April 14, 1975, p. 90-2, 96-7.
- McCartney, Laton D. New way to plant your pension funds in solid ground. *Medical economics*, v. 52, April 14, 1975, p. 143.
- Moya, Frank. Fundamentals of management for the physician. Springfield, Ill., Charles C. Thomas, c1974. 190 p. (Edited version of the proceedings of a management seminar, organized by the author and sponsored by Management International, Inc.) [250 Phy]
- Want to invest in coins? Prepare for a rip-off. *Medical economics*, v. 52, April 14, 1975, p. 202-4, 209, 215, 218, 220.
- Your best tactics to counter long-term inflation. *Medical economics*, v. 52, March 31, 1975, p. 8-13.

Government regulation

- Feds should single us out for scrutiny. *Medical economics*, v. 52, April 28, 1975, p. 27, 29, 31, 36, 41-2.
- Helmets, S. R. Why not a nationwide doctor strike? *Medical economics*, v. 52, Sept. 1, 1975, p. 82-3, 87, 91.
- Hendricks, James D. Your malpractice protection. *Medical economics*, v. 52, Sept. 29, 1975, p. 105-24, *passim*.
- Malpractice relief from Congress: how much, how soon? *Medical economics*, v. 52, May 12, 1975, p. 99-100, 104, 106, 108.
- Rosenberg, Charlotte L. Where - and whether - you can practice. *Medical economics*, v. 52, Sept. 29, 1975, p. 32-3, 37, 41-2, 45-6.

Liability

- American Medical Association. Business side of medical practice. Chicago, 1973? 69 p. [*250 Phy]
- Anderson, Dan R. Comments on medical malpractice insurance - face up to the problems of cost. *Best's review* (Property/liability ed.), v. 76, May 1975, p. 14, 16, 82.
- Aronoff, Michael E. In defense of defensive medicine: putting the patient firmly on your side. *Medical economics*, v. 52, Sept. 1, 1975, p. 65-6.
- Ashington, John. Nuisance malpractice suits: heads the patient wins, tails the doctor loses. *Medical economics*, v. 52, Oct. 27, 1975, p. 55-8.
- Baker, Russell. Things are so bad even Marcus Welby gets sued. *Medical economics*, v. 52, Sept. 1, 1975, p. 92-3.
- Bernstein, Arthur H. Price of malpractice: damages. (Law in brief) *Hospitals*, v. 49, Sept. 1, 1975, p. 107-9, 137-8.
- Brandsdorfer, Stephen. Medical malpractice insurance. *Law office economics and management*, v. 15, Winter 1975, p. 549-50.
- Cassidy, Patrick Sean. Liability of psychiatrists for malpractice. (Comments) *University of Pittsburgh law review*, v. 36, Fall 1974, p. 108-37.
- Cunningham, Joel D. Hospital-physician relationship: hospital responsibility for malpractice of physicians. (Comment) *Washington law review*, v. 50, Feb. 1975, p. 385-420.
- Darina, Thomas. Malpractice a closed case came back to haunt me. *Medical economics*, v. 52, Oct. 13, 1975, p. 67-72.
- Farrington, John F. Physician: his environment and malpractice. *Risk management*, v. 22, June 1975, p. 36-7.
- Ferber, Stanly. Indiana malpractice relief: three-fourths of a loaf. *Medical economics*, v. 52, June 9, 1975, p. 29, 31-2, 35, 37-8, 43, 47.
- Ferber, Stanly. Six cherished malpractice myths, by Stanly Ferber and Bart Sheridan. *Medical economics*, v. 52, March 17, 1975, p. 150-1, 153-4, 156.
- Ferguson, Emmet F. Let's put a ceiling on malpractice liability. *Medical economics*, v. 52, May 12, 1975, p. 132.
- Giddings, Paul M. Why the malpractice plague is passing some states by. *Medical economics*, v. 52, May 26, 1975, p. 37-8, 40, 42.

- Hastings, James F. Malpractice insurance crisis: a proposal for federal action. (Liability insurance) *Hospitals*, v. 49, May 1, 1975, p. 41-4.
- Hendricks, James D. They won malpractice relief - without a walkout. *Medical economics*, v. 52, Oct. 13, 1975, p. 31-43, *passim*.
- Hendricks, James D. What your next malpractice policy may look like. *Medical economics*, v. 52, April 14, 1975, p. 29-30, 35, 38-9, 42.
- Hendricks, James D. Your malpractice protection. *Medical economics*, v. 52, Sept. 29, 1975, p. 105-24, *passim*.
- Horty, John F. Mail carries liability, too. (Healthcare law) *Modern healthcare*, v. 4, July 1975, p. 62-3.
- Lanzone, Anthony M. Defense lawyer views professional liability and products liability no-fault. *Best's review* (Property/liability ed.), v. 76, May 1975, p. 28, 30, 90.
- Malpractice relief from Congress: how much, how soon? *Medical economics*, v. 52, May 12, 1975, p. 99-100, 104, 106, 108.
- Martin, Jack D. Medical problem that's becoming a legal headache. *Medical economics*, v. 52, March 3, 1975, p. 186, 189, 190, 192.
- Medical-legal malpractice dilemma: insurers caught in the middle. *Journal of American insurance*, v. 51, Spring 1975, p. 16-18.
- Montange, Charles H. Comparative approaches to liability for medical maloccurrences. (Notes) *Yale law journal*, v. 84, April 1975, p. 1141-63.
- Moya, Frank. Fundamentals of management for the physician. Springfield, Ill., Charles C. Thomas, c1974. 190 p. (Edited version of the proceedings of a management seminar, organized by the author and sponsored by Management International, Inc.) [250 Phy]
- Normyle, Arthur G. Big-name professor triggered my malpractice ordeal. *Medical economics*, v. 52, Feb. 3, 1975, p. 97, 101, 105, 109, 112, 115.
- O'Connell, Jeffrey. Best way to adapt no-fault insurance to malpractice. *Medical economics*, v. 52, June 23, 1975, p. 106-31, *passim*.
- Owens, Arthur. Compulsory malpractice mediation: don't sell it short. *Medical economics*, v. 52, June 9, 1975, p. 94-5, 99, 103.
- Phillips, Donald F. California physicians' strike. *Hospitals*, v. 49, Aug. 1, 1975, p. 49-52, 105.
- Phillips, Donald F. Malpractice coverage: the long and the short of it. (Liability insurance) *Hospitals*, v. 49, April 16, 1975, p. 45-9, 103.
- Psychotherapists' liability... duty to warn. *American Bar Association journal*, v. 61, April 1975, p. 497.
- Quayle, Christopher. In defense of defensive medicine: those lawyers are forcing us to be better doctors. *Medical economics*, v. 52, Sept. 1, 1975, p. 61-4.
- Rawls, Lester L. Comments on medical malpractice insurance - an insurance commissioner's view. *Best's review* (Property/liability ed.), v. 76, May 1975, p. 14, 81-2.
- Reiner, Irvin J. New malpractice twist: private eyes for protection. *Medical economics*, v. 52, May 26, 1975, p. 65-9.
- Richardson, Raymond G. Nuisance malpractice suits: I faced financial ruin rather than settle. *Medical economics*, v. 52, Oct. 27, 1975, p. 52-5.
- Rosenberg, Charlotte L. Can a doctor-owned malpractice carrier survive? *Medical economics*, v. 52, Oct. 13, 1975, p. 79.
- Schnepfle, Gregg R. Arbitration: solution to malpractice dilemma? *Hospitals*, v. 48, Dec. 1, 1974, p. 41-4.

Management

- Alper, Philip R. Problem-oriented record: it's not for me. *Medical economics*, v. 52, Jan. 6, 1975, p. 70-4.
- Aronoff, Michael E. In defense of defensive medicine: putting the patient firmly on your side. *Medical economics*, v. 52, Sept. 1, 1975, p. 65-6.
- Eisenberg, Howard. Is the doctor business recession-proof? *Medical economics*, v. 52, May 1975, p. 132-3, 137, 141-4, 146.
- Gearing your practice to fast-track inflation. *Medical economics*, v. 52, March 31, 1975, p. 86-90, 92, 96, 98-101.
- Monson, Roberta A. POMR and the physician. (Medical records) *Hospitals*, v. 49, April 16, 1975, p. 51-3.

- Nolen, William A. Want more time off? Cooperate with your competitors. *Medical economics*, v. 52, March 17, 1975, p. 104-6, 111.
- Owens, Arthur. What can you do about those coverage foul-ups? *Medical economics*, v. 52, March 17, 1975, p. 71-4.
- Phillips, Donald F. Some POMR criticism clearly misdirected. (Medical records) *Hospitals*, v. 49, April 16, 1975, p. 58-61.
- Problem-oriented record: try it you'll like it. *Medical economics*, v. 52, Jan. 6, 1975, p. 74-8.
- Rosenberg, Charlotte L. Pay policies: which will get the most from your staff? *Medical economics*, v. 52, April 14, 1975, p. 174-9.
- Rosenberg, Charlotte L. Problem-oriented record: the word from Dr. Weed. *Medical economics*, v. 52, Jan. 6, 1975, p. 78-81.

Offices

- American Medical Association. Business side of medical practice. Chicago, 1973? 69 p. [*250 Phy]
- Clurman, David. Specialized business condominium regimes. *St. John's law review*, v. 48, May 1974, p. 859-71.
- Curry, Milton R. So what's wrong with assembly-line medicine? *Medical economics*, v. 52, Oct. 13, 1975, p. 157, 159-60, 162, 167.
- Gimmy, Arthur E. Doctor's office - an intimate examination. *Appraisal journal*, v. 43, Oct. 1975, p. 527-39.
- Huntington, William D. How your staff should field those problem phone calls. *Medical economics*, v. 52, Sept. 1, 1975, p. 117-20, 128.

Partnerships

- American Medical Association. Sale or disposition of a medical practice. Chicago, 1971. 29 p. [*250 Phy]
- Clurman, David. Specialized business condominium regimes. *St. John's law review*, v. 48, May 1974, p. 859-71.
- Moya, Frank. Fundamentals of management for the physician. Springfield, Ill., Charles C. Thomas, c1974. 190 p. (Edited version of the proceedings of a management seminar, organized by the author and sponsored by Management International, Inc.) [250 Phy]

Pensions

See Pensions-Self-Employed

Personnel

- American Medical Association. Business side of medical practice. Chicago, 1973? 69 p. [*250 Phy]
- Huntington, William D. How your staff should field those problem phone calls. *Medical economics*, v. 52, Sept. 1, 1975, p. 117-20, 128.
- Moya, Frank. Fundamentals of management for the physician. Springfield, Ill., Charles C. Thomas, c1974. 190 p. (Edited version of the proceedings of a management seminar, organized by the author and sponsored by Management International, Inc.) [250 Phy]
- Rosenberg, Charlotte L. Pay policies: which will get the most from your staff? *Medical economics*, v. 52, April 14, 1975, p. 174-9.
- Warden, Katharine D. Cut your corporate costs by renting your office staff? *Medical economics*, v. 52, July 7, 1975, p. 133.
- Wershing, Susan M. Can your assistants sock you for overtime? *Medical economics*, v. 52, Oct. 27, 1975, p. 105, 108, 111, 115.

Professional Corporations

- See Also Professional Corporations And Associations
- Benjamin, Leo J. Doctors incorporated? *Management accounting* (NAA), v. 57, Nov. 1975, p. 37-9.
- Gorlick, Sheldon H. Does your professional corporation need repairs? *Medical economics*, v. 52, April 28, 1975, p. 84-9.
- Gorlick, Sheldon H. Is incorporation worth it? Nineteen out of twenty say yes. *Medical economics*, v. 52, Jan. 6, 1975, p. 172-5, 177, 180.

- Gorlick, Sheldon H. New corporate retirement limits turn them to your advantage. *Medical economics*, v. 52, Oct. 27, 1975, p. 86-91.
- Gorlick, Sheldon H. Now it may pay to accumulate corporate profits. *Medical economics*, v. 52, May 12, 1975, p. 152.
- Loeb, Stephen E. Quality review - an interprofessional comparison, by Stephen E. Loeb, Roger H. Hermanson and Martin E. Taylor. *Federal accountant*, v. 24, Sept. 1975, p. 62-5.
- Moya, Frank. Fundamentals of management for the physician. Springfield, Ill., Charles C. Thomas, c1974. 190 p. (Edited version of the proceedings of a management seminar, organized by the author and sponsored by Management International, Inc.) [250 Phy]
- Warden, Katharine D. Cut your corporate costs by renting your office staff? *Medical economics*, v. 52, July 7, 1975, p. 133.

Specialization

See Specialization

Statistics

- Owens, Arthur. Five types of primary-care physicians compared. *Medical economics*, v. 52, March 3, 1975, p. 82-7.
- Owens, Arthur. How five surgical specialties compare financially. *Medical economics*, v. 52, April 28, 1975, p. 76-82.
- Owens, Arthur. Is it true what they say about young doctors? *Medical economics*, v. 52, Feb. 3, 1975, p. 158-63.

Taxation,

See Taxation, United States-Physicians

Valuation and goodwill

- American Medical Association. Sale or disposition of a medical practice. Chicago, 1971. 29 p. [*250 Phy]

PICCIANO, JOSEPH P.

- Effects of the new Congressional budget act on state and local grantees. *Governmental finance*, v. 4, Aug. 1975, p. 23-5.
- GAO's suggested state auditing acts. (Washington report) *Journal of accountancy*, v. 139, Feb. 1975, p. 33-4.

PICCIRILLI, ANTHONY.

- Developing a legislative audit agency in Rhode Island. (Accountability auditing in the community) *Internal auditor*, v. 21, May-June 1975, p. 70-2.

PICK, J. F.

- Index linked bond in Israel. *Israel C. P. A.*, June 1974, p. 23-31.
- Tax reform in Israel. *Bulletin for international fiscal documentation*, v. 29, Sept. 1975, p. 359-69.

PICKERING, M. A.

- Some aspects of the remittance basis for the taxation of overseas income, by M.A. Pickering and A.R. Prest. *British tax review*, no. 6, Nov.-Dec. 1974, p. 340-54.

PICKMAN, MILTON.

- Ross, Jack R. Section 463 - accrual of vacation pay, edited by Jack R. Ross, John J. McCabe and Milton Pickman. (Federal taxation) *CPA journal*, v. 45, Dec. 1975, p. 37-8.
- Ross, Jack R. Using options to increase contributions deductions, edited by Jack R. Ross, John J. McCabe and Milton Pickman. (Federal taxation) *CPA journal*, v. 45, Dec. 1975, p. 38-40.

PIECEWORK

PIECEWORK

See Wages, Fees, Salaries-Piecework

PIEPGRAS, JOHN J.

How to live with a shortage economy. *Business horizons*, v. 18, June 1975, p. 75-82.

PIER, WILLIAM J.

Empirical comparison of government and private production efficiency, by William J. Pier, Robert B. Vernon and John H. Wicks. (Notes and comments) *National tax journal*, v. 27, Dec. 1974, p. 653-6.

PIERCE, G. J.

Economic use of capital in business. *Management accounting* (Eng.), v. 53, Dec. 1975, p. 401-2.

PIERCE, HAPPY.

Leasing and the lessee. *Management accounting* (NAA), v. 57, Dec. 1975, p. 33-6.

PIERCE, SAMUEL R.

Tax refund litigation in district courts: choice of forum, trial procedures, and settlement techniques. (In *Institute On Federal Taxation*, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1289-1304.) [751 N]

PIERCE, STEVEN D.

Role of the accountant in reporting and disclosure under ERISA. *Connecticut CPA*, v. 39, Sept. 1975, p. 19-20.

PIERPAOLI, PAUL G.

Dugas, James E. Pharmacists should serve on psychiatric patients' units, by James E. Dugas, Alex A. Cardoni and Paul G. Pierpaoli. *Hospitals*, v. 49, Sept. 16, 1975, p. 79-82.

PIETRI, PAUL H.

Green, Thad B. Using nominal grouping to improve upward communication, by Thad B. Green and Paul H. Pietri. *MSU business topics*, v.22, Autumn 1974, p. 37-43.

PILCH, MICHAEL.

Company pension schemes, by Michael Pilch and Victor Wood. 2nd ed. London, Gower Press, 1971. 244 p. [208.9 P]

PILCHER, ROY.

Appraisal and control of project costs. London, McGraw-Hill (UK) Ltd., c1973. 324 p. [201.6 P]

PILLING, A. M.

Tax haven subsidiary. *Canadian tax journal*, v. 23, Sept.-Oct. 1975, p. 467-73.

PILLSBURY, DENNIS.

Uni-sex actuarial tables - pros and cons. *Best's review* (Life/health ed.), v. 75, Jan. 1975, p. 16, 18, 71.

PILLSBURY, WILBUR F.

Computer augmented accounting: CompuGuide two. Cincinnati, South-Western Pub. Co., c1971. 184 p. [*203.9 P]

PINCHEs, GEORGE E.

Role of subordinate and industrial bond ratings, (Notes) *Journal of finance*, v. 30, March 1975, p. 201-6.

Schwendiman, Carl J. Analysis of alternative measures of investment risk, by Carl J. Schwendiman and George S. Pinches. *Journal of finance*, v. 30, March 1975, p. 193-200.

ACCOUNTANTS' INDEX 1975

PINKELMAN, FRANKLIN C.

Quality control - audit and report. (Accountability auditing in the community) *Internal auditor*, v. 32, July-Aug. 1975, p. 85-7.

PINKUS, CHARLES E.

Optimal design of multi-product multi-echelon inventory systems. *Decision sciences*, v. 6, July 1975, p. 492-507.

PINNEY, CHARLES A.

Tax factors to consider in deciding whether a farming business should operate as a corporation. (Corporation) *Taxation for accountants*, v. 14, May 1975, p. 294-300.

PINTEL, GERALD.

Diamond, Jay. Introduction to contemporary business, by Jay Diamond and Gerald Pintel. Englewood Cliffs, N.J., Prentice-Hall, c1975. 437 p. (Includes bibliographies) [200 D]

PIPE ORGANS

See Musical Instruments

PIPER, J. A.

Hutchinson, P. J. Financial control of rapid-growth firms up to flotation, by P. J. Hutchinson, J. A. Piper and G. H. Ray. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 222-8.

Hutchinson, P. J. Financing of rapid-growth firms up to flotation, by P.J. Hutchinson, J.A. Piper and G.H. Ray. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 145-51.

PIPER, RONALD E.

Hospitals and unrelated trade or business income. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 237-45.) [110 H]

PIRNIE, ALEXANDER.

Suspected arson for profit: the adjuster's role. (Losses and claims) *Best's review* (Property-liability ed.), v. 75, Dec. 1974, p. 32, 34, 36.

PISCOPINK, ROBERT J.

Auditing federal assistance programs: a federal-state partnership. (From the states' point of view) *GAO review*, Winter 1975, p. 30-5.

PITTMAN, C. RAY.

Sec. 1034: state income tax considerations. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 736-7.

PITTMAN, CLARENCE R.

Organizational behavior and the management accountant. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 89-96.) [110 H]

PIZZALA, BRIAN.

What price shares? *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 106-17.

PLACHY, ROGER J.

Evaluate job to set compensation. *Modern healthcare*, v. 4, Dec. 1975, p. 52.

Understanding problem employees. (Leadership practices) *Modern healthcare*, v. 3, June 1975, p. 78.

PLAMBECK, STEPHEN W.

Class action judgments and mutuality of estoppel. (Notes) *George Washington law review*, v. 43, March 1975, p. 814-39.

PLANNING

See Business Planning
Financial Planning

PLANNING a Sec. 303 redemption.

Chan, Lionel. Planning a Sec. 303 redemption. *Tax adviser*, v. 7, Jan. 1976, p. 4-9.

PLANNING EXECUTIVES INSTITUTE.

Coker, G. T. Project forethought, by G.T. Coker and D.C. Miller. *Managerial planning*, v. 24, Sept./Oct. 1975, p. 6-10.
Friedman, Irving S. Global inflation: the way out. *Managerial planning*, v. 24, Sept./Oct. 1975, p. 1-5, 17.

PLANNING-PROGRAMMING-BUDGETING

See Budgets, Business-Program
Budgets, National-United States-Program

PLANT AND EQUIPMENT

See Also Assets, Fixed
Factories
Machinery And Equipment
Property
Public Utilities
Replacements

Baxter, Harry. Definition of plant. *Accountancy* (Eng.), v. 86, April 1975, p. 74, 76, 78.

DesRoches, H. Brian. Computer monitoring of preventive maintenance. (Engineering/plant operations) *Hospitals*, v. 49, Feb. 16, 1975, p. 86, 88, 90, 92.

McRainey, John H. Don't panic in a cutthroat game... change the rules - and win. *Automation*, v. 23, Jan. 1975, p. 48-53.

Northcote, E. F. Improving plant investment decisions. *Management accounting* (Eng.), v. 53, Dec. 1975, p. 403-5.

Otto, Calvin C. Factors in maintenance contracts. (Engineering/plant operations) *Hospitals*, v. 49, March 16, 1975, p. 139-40.

Sullivan, William G. Use of decision trees in planning plant expansion, by William G. Sullivan and W. Wayne Claycombe. *Advanced management journal*, v. 40, Winter 1975, p. 29-39.

Costs

Controlling plant and equipment costs. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975. p. 241-81.) [223.5 P]

Haarhoff, Frank E. New plants and expansions, end of tunnel may be in sight. *Factory*, v. 8, Sept. 1975, p. 55-8.

Wallace, Gerald O. Controlling expansion costs: a practical guide. *Management accounting* (NAA), v. 56, April 1975, p. 43-6.

Data processing

No job is left to chance or chaos. *Factory*, v. 8, Oct. 1975, p. 48-50.

Fires and fire protection

Protecting shutdown plants, don't get wiped out by fire. *Factory*, v. 8, Sept. 1975, p. 29-30.

Management

Miller, J. Irwin. Interview with J. Irwin Miller. (Conversation) *Organizational dynamics*, v. 4, Summer 1975, p. 31-48.

No job is left to chance or chaos. *Factory*, v. 8, Oct. 1975, p. 48-50.

Tackling serious plant problems. *Factory*, v. 8, Oct. 1975, p. 33.

PLANT CAPACITY

See Capacity

PLANT LAYOUT

See Also Accountants' Office-Layout
Office Layout

PLANT LOCATION

See Also Industry - Decentralization

Bannon, Michael J. Changing role of the office in the industrial firm. *Management* (Irish), v. 21, Oct. 1974, p. 39-42, 44.

Bergeron, Pierre G. Look before you leap: a call to appraise the environment before you invest. *CA magazine*, v. 105, Dec. 1974, p. 29-34.

Haarhoff, Frank E. New plants and expansions, end of tunnel may be in sight. *Factory*, v. 8, Sept. 1975, p. 55-8.

Hurter, Arthur P. Solutions of constrained location problems, by Arthur P. Hurter, Margaret K. Schaefer and Richard E. Wendell. *Management science*, v. 22, Sept. 1975, p. 51-6.

Levin, Sharon G. Suburban-central city property tax differentials and the location of industry: some evidence. *Land economics*, v. 50, Nov. 1974, p. 380-6.

Mohan, M. K. Plant-location - an Indian case study. (Students' section) *Management accountant* (India), v. 10, Jan. 2, 1975, p. 65-7.

Quinlan, Elsie M. Compensation for relocation costs in condemnation. (Legal corner) *Real estate review*, v. 5, Spring 1975, p. 26.

Steichen, C. Everett. Market evaluation. *Retail control*, v. 44, Sept. 1975, p. 2-8.

Trippi, Robert R. Warehouse location formulation as a special type of inspection problem. *Management science*, v. 21, May 1975, p. 986-8.

Wesolowsky, George O. Multiperiod location-allocation problem with relocation of facilities, by George O. Wesolowsky and William G. Truscott. *Management science*, v. 22, Sept. 1975, p. 57-65.

Taxation

See Taxation, United States-Plant Location

PLANT shops.

Bank Of America. Plant shops. San Francisco, c1974. 16 p. (*Small business reporter*, v. 12, no. 4) [*250 Flo 3]

PLASTIRAS, GEORGE N.

Legal professional corporation in Arkansas, fact or fad? By George N. Plastiras and Harvey L. Bell. *Law office economics and management*, v. 15, Fall 1974, p. 368-76

PLATO, CARL N.

Wegmiller, Donald C. Looking backward, planning forward, by Donald C. Wegmiller and Carl N. Plato. *Hospitals*, v. 49, March 1, 1975, p. 57-9.

PLATT, A. J.

Replacement cost accounting: a justification. *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 202-4.

PLATT, C. J.

Short guide to the Companies bill. *Accountants digest* (Eng.), no. 7, Winter 1973/4, 15 p.

PLATT, KIT.

Investment in a falling market. (Published accounts) *Accountancy* (Eng.), v. 86, Aug. 1975, p. 50, 52-3.

PLAYER, MACK A.

Enterprise coverage under the Fair labor standards act: an assessment of the first generation. *Vanderbilt law review*, v. 28, March 1975, p. 283-347.

PLEA for AROFA.

PLEA for AROFA. *South African chartered accountant*, v. 10, Dec. 1974, p. 425.

PLEGDED SECURITIES

See Securities

Taxation, United States - Pledged Securities

PLEDGER, ROSEMARY.

TA applied to communication. *Hospital financial management*, v. 29, Feb. 1975, p. 26-8.

PLEETER, SAUL.

Will public service employment do the job? *Business horizons*, v. 18, April 1975, p. 41-7.

PLENGE, CHARLES F.

Employee retirement income security act of 1974. *Virginia accountant*, v. 27, Dec. 1974, p. 7-15.

Reporting and disclosure requirements under the Employee retirement income security act of 1974. *Virginia accountant*, v. 27, March 1975, p. 13-18.

PLESSER, RONALD L.

When and how of the Freedom of information act. *Practical lawyer*, v. 21, April 15, 1975, p. 61-8.

PLETCHER, BARBARA.

Banville, Guy R. Product elimination function, by Guy R. Banville and Barbara Pletcher. *Journal of the Academy of Marketing Science*, v. 2, Summer 1974, p. 432-46.

PLUMB, WILLIAM T.

Bankruptcy and insolvency: effects of debt reduction on loss carryovers and basis. *Journal of corporate taxation*, v. 2, Summer 1975, p. 173-86.

Recommendations of the Commission on the bankruptcy laws - exempt and immuneproperty. *Virginia law review*, v. 61, Feb. 1975, p. 1-153.

Tax recommendations of the Commission on the bankruptcy laws - tax procedures. *Harvard law review*, v. 88, May 1975, p. 1360-1481.

PLUMBING AND HEATING

Ezzati, Ali. Forecasting market shares of alternative home-heating units by Markov process using transition probabilities estimated from aggregate time series data. *Management science*, v. 21, Dec. 1974, p. 462-73.

PLYWOOD MANUFACTURERS

See Also Lumber Manufacturers
Woodworking

PMM agrees to SEC sanction barring new public clients. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 10, 14.

POAPST, J. V.

Canada plans federal exchange to stimulate secondary market. *Mortgage banker*, v. 35, May 1975, p. 23-4, 26.

POBLADOR, NICETO S.

Modern business research. *SGV Group journal* (P.I.), no. 4, 1974, p. 18-23.

POCKET calculators: number power *Management accounting* (NAA), v. 57, Dec. 1975, p. 54-6.

ACCOUNTANTS' INDEX 1975

POCOCK, BERT M.

Futurology and planning. *Long range planning*, v. 8, Feb. 1975, p. 64-9.

PODOLSKY, JOSEPH L.

Interpretation: coming to grips administratively, by Joseph L. Podolsky and Paul D. Carlson. *Pension world*, v. 11, April 1975, p. 57-9, 79.

Training technology: new solutions to ever-present problems. (Methods and management) *Best's review* (Property-liability ed.), v. 75, Dec. 1974, p. 96-9.

POGUE, GERALD A.

Market model applied to European common stocks: some empirical results, by Gerald A. Pogue and Bruno H. Solnik. *Journal of financial and quantitative analysis*, v. 9, Dec. 1974, p. 917-44.

Modigliani, Franco. Alternative investment performance fee arrangements and implications for SEC regulatory policy, by Franco Modigliani and Gerald A. Pogue. *Bell journal of economics*, v. 6, Spring 1975, p. 127-60.

POGUE, THOMAS F.

Deductions vs. credits: a comment. (Notes and comments) *National tax journal*, v. 27, Dec. 1974, p. 659-62.

POHORYLES, LOUIS.

Condo regulation on the local level. (Condominium world) *Real estate review*, v. 5, Summer 1975, p. 18-19.

Measuring the impact of landmark legislation in Maryland and Virginia. *Condominium world*, v. 1, Winter 1975, p. 20-4.

Standard condo documentation helps marketability. (Condominium world) *Real estate review*, v. 5, Spring 1975, p. 29-31.

POINT OF SALE

See Also Retail Trade - Inventories

Coming battle at the supermarket counter. *Fortune*, v. 92, Sept. 1975, p. 105, 182.

Crafts, Richard M. Current status - point of sale - user's viewpoint. *Retail control*, v. 43, Aug. 1975, p. 51-7.

Devencenzi, Don. Mervyn's point-of-sale network. *Retail control*, v. 44, Sept. 1975, p. 39-48.

Joseph, Anthony M. Introduction to data transmission and communications-based systems. (Systems digest) *Retail control*, v. 42, Aug. 1974, p. 46-51.

Long, Robert H. EFTS: a look at the future, by Robert H. Long and Jon C. Poppen. *Magazine of bank administration*, v. 51, Feb. 1975, p. 16-21.

Martin, Claude R. Future for electronic business systems. *Business horizons*, v. 19, Oct. 1975, p. 69-74.

Moxley, William. Announcement of voluntary standards for the retail industry, part 1. *Retail control*, v. 43, Feb. 1975, p. 34-42.

Strobin, Edward A. P.O.S.: in the independent small store. *Retail control*, v. 43, March 1975, p. 35-9.

Things look good for POS in '75. (News in perspective) *Datamation*, v. 21, April 1975, p. 113, 116-17.

POINTER, LARRY GENE.

Nickerson, Charles A. Attitudes of financial executives toward interim financial statements, by Charles A. Nickerson, Larry Gene Pointer and Robert H. Strawser. *CPA journal*, v. 45, March 1975, p. 21-4.

POIRER, C. NORMAND.

Federal government lawyer and professional ethics. *American Bar Association journal*, v. 60, Dec. 1974, p. 1541-4.

PoKEMPNER, STANLEY J.

Senior management and the data processing function, edited by Stanley J. PoKempner and Rochelle O'Connor. New York, Conference Board, c1974. 122 p. (*Conference proceedings. Conference Board report no. 636.*) [*203.9 P]

POLANSKY, GERALD A.

Mazur, Edward J. CPAs take part in White House conference. (News feature) *Journal of accountancy*, v. 140, Aug. 1975, p. 30, 32-4, 36, 38-9.

POLICING policy by computer. (Portfolio strategy) *Institutional investor*, v. 9, Feb. 1975, p. 31.

POLIMENI, RALPH S.

Operational audit of quality control. *Internal auditor*, v. 32, Jan.-Feb. 1975, p. 37-50.

POLITICAL CAMPAIGNS

Jackson, Peter D. No expense spared. (Research) *CA magazine* (Can.), v. 106, May 1975, p. 56-9.

Webster, George D. What new election campaign act amendment means to you. (Legal) *Association management*, v. 27, Feb. 1975, p. 14, 16.

Webster, George D. What new election campaign act amendment means to you. (Legal) *Association management*, v. 27, Feb. 1975, p. 14, 16.

POLITICS

See Also Accountancy Profession-Public Service

Cramton, Roger C. Law, morality and equal justice. *Trusts & estates*, v. 114, April 1975, p. 210-12, 246.

Jackson, Peter D. No expense spared. (Research) *CA magazine* (Can.), v. 106, May 1975, p. 56-9.

Law sets new rules for business participation in Federal elections. *Commerce today*, v. 6, Oct. 27, 1975, p. 5-7.

Lloyd, Bruce. Identification and assessment of political risk in the international environment. *Long range planning*, v. 7, Dec. 1974, p. 24-32.

Taylor, Charles A. Political financial reporting. *Colorado CPA report*, v. 39, Fall 1974, p. 2-3.

Thomas, William C. Essay on politics for health workers. *Hospital administration*, v. 20, Winter 1975, p. 53-64.

Thompson, David. Accounting for the party system. *Accountancy* (Eng.), v. 86, Jan. 1975, p. 30-3.

Veneman, John G. Social problems are political problems. *Conference Board record*, v. 12, May 1975, p. 63-4.

POLLACK, BENJAMIN.

Clauses in a shopping center lease. *Practical lawyer*, v. 20, Dec. 1974, p. 63-78.

POLLACK, GERALD J.

Klein, Murray A. Data processing: where has all the glamour gone? By Murray A. Klein and Gerald J. Pollack. (Management advisory services) *Connecticut CPA*, v. 38, March 1975, p. 19-23.

POLLATSCHEK, M. A.

Zimmermann, H. J. Probability distribution function of the optimum of a 0-1 linear program with randomly distributed coefficients of the objective function and the right-hand-side, by H. J. Zimmermann and M. A. Pollatschek. *Operations research*, v. 23, Jan.-Feb. 1975, p. 137-49.

POLLUTION

Boettner, John. Techniques for winning a pollution case. *Practical lawyer*, v. 21, June 1, 1975, p. 51-4.

Fahy, Edward. Nationality, religion and ecology. *Management* (Irish), v. 22, Feb. 1975, p. 60-1.

Holmes, Don. Southern company: the big polluter. *Business and society review*, Summer 1975, p. 14-20.

Pearson, Charles. Environmental control costs and border adjustments. *National tax journal*, v. 27, Dec. 1974, p. 599-607.

Usry, Milton F. Environmental protection by the petroleum industry, by Milton F. Usry, John W. Shelton and James N. Young. *Singapore accountant*, v. 9, 1974, p. 17-20.

Accounting

Cook, James S. Social costs and private accounting, by James S. Cook, Lewis F. Davidson and Charles H. Smith. *Abacus*, v. 10, Dec. 1974, p. 87-99.

Shirley, Robert E. Measuring the social costs of traffic congestion, by Robert E. Shirley and Dennie L. Wheeler. *Federal accountant*, v. 23, Dec. 1974, p. 24-9.

Costs

Eastman, Clyde. How much to abate pollution? By Clyde Eastman, Alan Randall, and Peggy L. Hoffer. (Current research) *Public opinion quarterly*, v. 38, Winter 1974-75, p. 574-84.

Shirley, Robert E. Measuring the social costs of traffic congestion, by Robert E. Shirley and Dennie L. Wheeler. *Federal accountant*, v. 23, Dec. 1974, p. 24-9.

Japan

Sethi, S. Prakash. Why Japanese business is losing its halo. *Business and society review*, Winter 1974-75, no. 12, p. 35-43.

POLLUTION, AIR

See Also Air Pollution Control, In 1967-68 Index

Deyak, Timothy A. Residential property values and air pollution: some new evidence, by Timothy A. Deyak and V. Kerry Smith. *Quarterly review of economics and business*, v. 14, Winter 1974, p. 93-100.

Healy, Denis F. Environmental pressures and marketing in the 1970's. *Long range planning*, v. 8, June 1975, p. 41-5.

Waller, R. A. Assessing the impact of technology on the environment. *Long range planning*, v. 8, Feb. 1975, p. 43-51.

Costs

Cohen, Alan S. Input-output analysis of the costs of air pollution control, by Alan S. Cohen and Arthur P. Hurter. *Management science*, v. 21, Dec. 1974, p. 453-61.

Government regulation

Haarhoff, Frank E. Air pollution drive behind schedule. *Factory*, v. 8, Aug. 1975, p. 57-8.

Laitos, Jan G. Continuities from the past affecting resource use and conservation patterns. *Oklahoma law review*, v. 28, Winter 1975, p. 60-96.

Lalor, William G. Sulfates, and sanity. *Public utilities fortnightly*, v. 95, April 10, 1975, p. 16-20.

Parsons, James L. For the foreign manager in business in the U.S. - environmental requirements. *Conference Board record*, v. 12, Feb. 1975, p. 58-60.

Stanek, Edward J. Financing state-level air pollution control: an impending dilemma, by Edward J. Stanek and Douglas K. True. *Governmental finance*, v. 4, Aug. 1975, p. 33-5.

POLLUTION CONTROL

Bawa, Vijay S. On optimal pollution control policies. *Management science*, v. 21, Aug. 1975, p. 1397-1404.

Boettner, John. Techniques for winning a pollution case. *Practical lawyer*, v. 21, June 1, 1975, p. 51-4.

Charrington, Pete. Pilot testing can pay off. *Factory*, v. 7, Dec. 1974, p. 37.

Cohn, Herbert B. Environmentalism - costs and benefits. *Public utilities fortnightly*, v. 96, July 31, 1975, p. 17-21.

Ecker, J. G. Geometric programming model for optimal allocation of stream dissolved oxygen. *Management science*, v. 21, Feb. 1975, p. 658-68.

Ford, Allen. Rapid amortization of pollution-control equipment is not always the best taxmove, by Allen Ford and Price Brattin. (Accounting) *Taxation for accountants*, v. 14, April 1975, p. 234-7.

Holmes, Don. Southern company: the big polluter. *Business and society review*, Summer 1975, p. 14-20.

Lewis, Francis A. Provisions of the international convention for the prevention of pollution from ships. (World insurance forum) *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 42, 44-5.

Sprague, Willard F. Case for regional land-use planning. *Real estate review*, v. 5, Summer 1975, p. 40-5.

Taylor, K. Social accounting - whose responsibility? *Management accounting* (Eng.), v. 53, Nov. 1975, p. 361-2, 364.

Waller, R. A. Assessing the impact of technology on the environment. *Long range planning*, v. 8, Feb. 1975, p. 43-51.

Wernette, J. Philip. Perspective on environmental problems. *University of Michigan business review*, v. 27, July 1975, p. 24-8.

Accounting

Chastain, Clark E. Corporate accounting for environmental information. *Financial executive*, v. 43, May 1975, p. 45-8, 50.

Chastain, Clark E. Environmental information and the accountants. *Accountants' journal* (N.Z.), v. 53, Sept. 1974, p. 49-53.

Gordon, Lawrence A. Cost control of governmental pollution abatement funds. *Federal accountant*, v. 23, Dec. 1974, p. 36-9.

Canada

Sweeney, John B. Environmental policy and economic properties. *Canadian business review*, v. 1, Autumn 1974, p. 45-8.

Costs

Carmody, James C. Civil procedure - environmental class actions: economic ramifications of the rule 23 nonaggregation doctrine. (Recent developments) *Washington law review*, v. 50, Nov. 1974, p. 143-68.

Cohen, Alan S. Input-output analysis of the costs of air pollution control, by Alan S. Cohen and Arthur P. Hurter. *Management science*, v. 21, Dec. 1974, p. 453-61.

Cohn, Herbert B. Environmentalism - costs and benefits. *Public utilities fortnightly*, v. 96, July 31, 1975, p. 17-21.

Dorfman, Nancy S. Who will pay for pollution control? - the distribution by income of the burden of the national environmental protection program, 1972-1980, by Nancy S. Dorfman and Arthur Snow. *National tax journal*, v. 28, March 1975, p. 101-15.

Eastman, Clyde. How much to abate pollution? By Clyde Eastman, Alan Randall, and Peggy L. Hoffer. (Current research) *Public opinion quarterly*, v. 38, Winter 1974-75, p. 574-84.

Gordon, Lawrence A. Cost control of governmental pollution abatement funds. *Federal accountant*, v. 23, Dec. 1974, p. 36-9.

Lalor, William G. Sulfates, and sanity. *Public utilities fortnightly*, v. 95, April 10, 1975, p. 16-20.

SEC disclosure rules would require environmental data. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 13.

Should environmental protection stand aside for economic health? *Commerce today*, v. 5, June 23, 1975, p. 8-10.

Finance

Powers, Leslie A. State constitution - debt limitations - municipality's issuance of revenue bonds. (Recent developments) *Washington law review*, v. 50, Feb. 1975, p. 440-80.

Stanek, Edward J. Financing state-level air pollution control: an impending dilemma, by Edward J. Stanek and Douglas K. True. *Governmental finance*, v. 4, Aug. 1975, p. 33-5.

Zwick, Jude P. Industrial development bonds - accounting and tax treatment, by Jude P. Zwick and N. Richard Lange. *Arthur Andersen chronicle*, v. 3N, Jan. 1975, p. 36-46.

Government regulation

Buchanan, James M. Polluters' profits and political response: direct controls versus taxes, by James M. Buchanan and Gordon Tullock. *American economic review*, v. 65, March 1975, p. 139-47.

Gordon, Lawrence A. Cost control of governmental pollution abatement funds. *Federal accountant*, v. 23, Dec. 1974, p. 36-9.

Injunctions, the National environmental policy act of 1969, and the Fourth Circuit's chimera of revocability. (Comments) *Iowa law review*, v. 60, Dec. 1974, p. 362-77.

Laitos, Jan G. Continuities from the past affecting resource use and conservation patterns. *Oklahoma law review*, v. 28, Winter 1975, p. 60-96.

Parsons, James L. For the foreign manager in business in the U.S. - environmental requirements. *Conference Board record*, v. 12, Feb. 1975, p. 58-60.

Pearson, Charles. Environmental control costs and border adjustments. *National tax journal*, v. 27, Dec. 1974, p. 599-607.

Potential health hazards and the burden of proof in environmental actions: the implications of Reserve Mining. (Comments) *Iowa law review*, v. 60, Dec. 1974, p. 299-314.

Weaver, Paul H. Behind the great scrubber fracas. *Fortune*, v. 91, Feb. 1975, p. 106-10, 112, 114.

Great Britain

Beavis, Brian. Control of industrial discharges to tidal rivers and estuaries, by Brian Beavis and Charles Rowley. *Long range planning*, v. 7, Dec. 1974, p. 53-8.

Law

McCarthy, James E. Law beyond the three-mile limit. *Conference Board record*, v. 12, Jan. 1975, p. 12-17.

New York

Laitos, Jan G. Continuities from the past affecting resource use and conservation patterns. *Oklahoma law review*, v. 28, Winter 1975, p. 60-96.

POLLUTION, NOISE

Haarhoff, Frank E. OSHA in trouble: there's going to be a leadership change, so OSHA now is a lame duck. *Factory*, v. 8, Aug. 1975, p. 19-24.

Lipscomb, David M. Coping with noise - an industrial concern. *Risk management*, v. 22, May 1975, p. 25-6, 28, 30.

Schillo, John J. Noise. *Newspaper controller*, v. 28, Jan. 1975, p. 6-7, 9-10.

Schultz, Gregory V. Sponging up plant noise. *Factory*, v. 8, Aug. 1975, p. 25-7.

Sullivan, Robert L. Ecology's impact on airport management. *Management controls* (PMM & Co.), v. 22, Oct.-Nov. 1975, p. 170-2.

POLLUTION, WATER

Beavis, Brian. Control of industrial discharges to tidal rivers and estuaries, by Brian Beavis and Charles Rowley. *Long range planning*, v. 7, Dec. 1974, p. 53-8.

Ecker, J. G. Geometric programming model for optimal allocation of stream dissolved oxygen. *Management science*, v. 21, Feb. 1975, p. 658-68.

Erickson, D. L. Water rights, conservation and recreation planning, by D. L. Erickson, D. L. Groves and H. Kahalas. *Long range planning*, v. 8, Feb. 1975, p. 75-9.

Healy, Denis F. Environmental pressures and marketing in the 1970's. *Long range planning*, v. 8, June 1975, p. 41-5.

Lewis, Francis A. Provisions of the international convention for the prevention of pollution from ships. (World insurance forum) *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 42, 44-5.

Usry, Milton F. Environmental protection by the petroleum industry, by Milton F. Usry, John W. Shelton and James N. Young. *Singapore accountant*, v. 9, 1974, p. 17-20.

Waller, R. A. Assessing the impact of technology on the environment. *Long range planning*, v. 8, Feb. 1975, p. 43-51.

Government regulation

Gelb, Bernard A. Cost of complying with Federal water pollution law. *Conference Board record*, v. 12, Dec. 1975, p. 27-30.

Parsons, James L. For the foreign manager in business in the U.S. - environmental requirements. *Conference Board record*, v. 12, Feb. 1975, p. 58-60.

POLUBINSKI, EDMUND.

Effect of state securities or Blue sky law regulation upon the organizational structure and operations of real estate investment trusts. *Business lawyer*, v. 30, Nov. 1974, p. 179-202.

POMERANZ, FELIX.

Operational guidelines for managing investment funds, by Felix Pomeranz and Richard Steinberg. New York. Coopers & Lybrand, c1974. 30 p. [*720 P]

Securing the computer. New York. Coopers & Lybrand, c1973. 11 p. [*203.9 P]

POMERANZ, JOANNA V.

Mathews, Victor. Upgrading to a smaller machine, by Victor Mathews and Joanna V. Pomeranz. *Datamation*, v. 21, May 1975, p. 73-6.

PONSSARD, JEAN-PIERRE.

Zero-sum games with almost perfect information. *Management science*, v. 21, March 1975, p. 794-805.

PONTING, JOHN T.

Sanderson, George R. How to cope with commercial bank competition, by George R. Sanderson and John T. Ponting. *Bankers magazine*, v. 158, Spring 1975, p. 68-73.

POOLE, RONALD H.

Towards a major financial crisis. *Risk management*, v. 22, Feb. 1975, p. 6-9.

POOLE, WILLIAM.

Relationship of monetary decelerations to business cycle peaks: another lookat the evidence. *Journal of finance*, v. 30, June 1975, p. 697-712.

POOLING OF FUNDS

See Funds-Pooled

POOLING OF INTERSTS

See Combinations

POPE, ROY.

How to establish an effective overseas publicity program on a limited budget. *Industrial marketing*, v. 60, Oct. 1975, p. 84, 86, 88.

POPKIN, WILLIAM D.

Household services and child care in the income tax and social security laws. *Indiana law journal*, v. 50, Winter 1975, p. 238-57.

POPOFF, BORIS.

Accounting for changes in the purchasing power of money. *Accountants' journal* (N.Z.), v. 54, June 1975, p. 165-9.

Effects of inflation and price changes on business enterprises - an accounting dilemma. *Australian accountant*, v. 45, Oct. 1975, p. 512-14, 517-20.

Informational value of replacement cost accounting for external company reports. *Accounting and business research* (Eng.), v. 4, Winter 1974, p. 61-70.

POPPE, JON C.

Long, Robert H. EFTS: a look at the future, by Robert H. Long and Jon C. Poppen. *Magazine of bank administration*, v. 51, Feb. 1975, p. 16-21.

POPPELTON, JOHN.

Diction made easy. *South African chartered accountant*, v. 10, Nov. 1974, p. 398-9.

POPULATION

Bartholomew, Wayne. Arab petroleum = American food, by Wayne Bartholomew and George A. Wing. (Profiles of the future) *Business horizons*, v. 17, Dec. 1974, p. 5-14.

PORRITT, ARTHUR.

Why the NHS has failed: cost and capitation. *Modern healthcare*, v. 4, Sept. 1975, p. 38-41.

PORTER, J. J.

Young accountant in the chemical industry. (Students' section) *Accountant's magazine* (Scot.), v. 79, May 1975, p. 189-91.

PORTER, R. BURR.

Efficient algorithms for conducting stochastic dominance tests on large numbers of portfolios: reply, by R. Burr Porter and Roger C. Pfaffenberger. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 181-5.

Evaluation of the empirical significance of optimal seeking algorithms in portfolio selection, by R. Burr Porter and Roger P. Bey. *Journal of finance*, v. 29, Dec. 1974, p. 1479-90.

PORTER, W. THOMAS.

EDP controls and auditing. Belmont, Calif., Wadsworth Pub. Co., c1974. 240 p. [*170 P]

Growth of the CPA profession - services, fees, and productivity. *California CPA quarterly*, v. 42, Dec. 1974, p. 28-32, 34-5.

PORTEUS, EVAN L.

Bounds and transformations for discounted finite Markov decision chains. *Operations research*, v. 23, July-Aug. 1975, p. 761-84.

PORTFOLIO aspects of capital budgeting.

Carter, E. Eugene. Portfolio aspects of capital budgeting. Lexington, Mass., Lexington Books, c1974. 222 p. [205.4 C]

PORTFOLIO of public accountant's forms, reports and procedures.

Horn, Jack. Portfolio of public accountant's forms, reports and procedures. Englewood Cliffs, N.J., Prentice-Hall, c1975. 503 p. [250 Acc]

PORTNOY, LARRY F.

Long, Douglas F. Mechanics of computation, part 1, by Douglas F. Long and Larry F. Portnoy. (State/local tax clinic) *Michigan CPA*, v. 27, Nov.-Dec. 1975, p. 39-43.

PORZECANSKI, ARTURO C.

General indirect taxation as a macroeconomic policy instrument. *National tax journal*, v. 27, Dec. 1974, p. 625-32.

POSER, NORMAN S.

Banker's primer on indexing. *Bankers magazine*, v. 158, Winter 1975, p. 108-15.

POSEY, J. MARION.

Academic institutions and the education needs of the accounting profession. *Woman CPA*, v. 37, July 1975, p. 3-6.

Ellis, Loudell O. Accounting education today. (Education) *Woman CPA*, v. 37, July 1975, p. 12-14, 30.

POSITION STATEMENT

See Statements, Financial-Position

POSNER, RICHARD A.

Antitrust policy and the Supreme Court: an analysis of the restricted distribution, horizontal merger and potential competition decisions. *Columbia law review*, v. 75, March 1975, p. 282-327.

POSNER, S. PAUL.

Proper relationship between state regulation and the federal antitrust laws. *New York University law review*, v. 49, Nov. 1974, p. 693-739.

POSSESSORY INTERESTS

See Leaseholds

POSSICK, HOWARD B.

Disclosure of client confidences by securities attorney named as a defendant in a civil action does not violate code of professional responsibility. (Cases noted) *University of Miami law review*, v. 29, Winter 1975, p. 376-84.

POST, GEORGE.

Flexible zoning policy for housing. *Real estate review*, v. 5, Fall 1975, p. 62-7.

POST, THOMAS R.

Solution to the problem of private compensation in oil discharge situations. *University of Miami law review*, v. 28, Spring 1974, p. 524-50.

POST-DEATH estate planning avoids sec. 4940 excise tax. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 293-4.

POSTAL SERVICE

Costs

Westgate, John E. Systems short shorts - managing the mail. *Records management journal*, v. 12, Winter 1974, p. 20-1.

POSTMA, HERMAN.

Financial impact of solving the energy problem. *Journal of commercial bank lending*, v. 57, July 1975, p. 37-45.

POSTMARKS are essential to proving the date of mailing. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 50-1.

POSTON, ELIZABETH C.

Pension reform actuarial problems. *Tax executive*, v. 27, April 1975, p. 225-39.

POTENTIAL health hazards and the burden of proof in environmental actions: the implications of Reserve Mining. (Comments) *Iowa law review*, v. 60, Dec. 1974, p. 299-314.

POTENTIAL income recognition in 337 liquidation increases. *Taxation for accountants*, v. 15, July 1975, p. 56-7.

POTENTIAL income recognition increases in 337 liquidation. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 66-7.

POTTERY

See Also Ceramics
Clay Products

POTTS, GEORGE W.

Competing for capital. *Datamation*, v. 21, March 1975, p. 44-8.

POTTS, JACKIE S.

Place of computer graphics in the business community. *Data management*, v. 13, Sept. 1975, p. 44-9.

POTTS, N. JOSEPH.

Cost-cutting without pain: local property taxes. *Broadcast financial journal*, v. 3, Dec.-Jan. 1975, p. 4-7.

POUGIN, ERWIN.

UEC's new concept. *Journal UEC*, v. 10, Jan. 1975, p. 10-14.

POULIOT, GASTON.

Professional reform in Quebec. *CA magazine (Can.)*, v. 106, May 1975, p. 33-6.

POULOS, ROGER.

Where have all the marshlands gone? (Notes and comments) *Appraisal journal*, v. 43, Jan. 1975, p. 124-6.

POULTRY FARMS

Accounting

Lange, Otto K. Counting chickens before and after they hatch. *Management accounting (NAA)*, v. 57, Nov. 1975, p. 35-6.

POVERTY PROGRAMS

See Also Taxation, United States - Income-Negative
Also Specific Programs
E. G., Community Action Program

Rivlin, Alice M. Social programs in the United States: some lessons of the last decade. *Canadian business review*, v. 2, Winter 1975, p. 11-14.

Canada

Baetz, Reuben C. Canadian Council on Social Development: a broad approach to social issues. *Canadian business review*, v. 2, Winter 1975, p. 15-18.

POWELL, C. RANDALL.

Do MBAs really job-hop? *Journal of college placement*, v. 35, Spring 1975, p. 66-72, 74.

POWELL, ROBERT E.

General purchasing power financial statements (GPPFS): impact on reporting of business results. *Panorama* (Harris Kerr Forster), Third quarter, 1975, p. 16-18, 25.

POWELL, ROBERT M.

Management by anticipation. *Air force comptroller*, v. 9, Oct. 1975, p. 24-6.

POWER plant fish production from the United States to New Zealand. *Commercial fish farmer*, v. 1, Sept.-Oct. 1974, p. 10-13.

POWER PLANTS

Calhoun, J. R. Fire at Browns Ferry. *Public utilities fortnightly*, v. 95, April 24, 1975, p. 27-8.

Dunham, Halstead. Consumers' stake in nuclear power. *Public utilities fortnightly*, v. 95, April 24, 1975, p. 19-26.

Dunham, Halstead. Nuclear whodunit. (Pages with the editor) *Public utilities fortnightly*, v. 95, Jan. 30, 1975, p. 4-5.

- Gray, John E. Accelerating supply and use of electricity: a keystone for United States energy policy. *Public utilities fortnightly*, v. 95, March 27, 1975, p. 17-24.
- Hoffman, Howard W. Ways to avoid power erosion. *Factory*, v. 8, Feb. 1975, p. 36-9.
- McAnally, James L. Organizing for nuclear power, by James L. McAnally and Denton L. Peoples. *Public utilities fortnightly*, v. 95, March 27, 1975, p. 31-8.
- Rubin, Leon C. Get the electric utility companies out of the construction business. *Public utilities fortnightly*, v. 95, June 5, 1975, p. 35-6.
- Samuelson, A. T. Average rate and repayment studies for federal power systems - a reporting enigma. *GAO review*, v. 10, Fall 1975, p. 40-50.
- Government regulation**
- Casbolt, Gerald. EPA proposes new radiation standards for nuclear power. (Washington and the utilities) *Public utilities fortnightly*, v. 95, June 19, 1975, p. 13-14.
- Rolnick, Peggy. Increasing citizen participation in AEC proceedings by expanding social impact considerations: the Maine Yankee decision. (Notes) *George Washington law review*, v. 42, Aug. 1974, p. 1062-88.
- POWER RESOURCES**
- Abiaka, Innocent. Energy crisis and the LDCs. *Columbia journal of world business*, v. 9, Fall 1974, p. 54-8.
- Ahmed, S. Basheer. Role of nuclear power: 1985-2040. *Public utilities fortnightly*, v. 95, May 22, 1975, p. 21-6.
- American Trucking Associations. Dept. of Research and Transport Economics. Trucks, trains and truth: debunking the rail energy efficiency myth. Washington, 1974. 8 p. [*250 Mot 5]
- Arentsen, Leonard W. Impact on product profitability of energy and capital requirements in convenience stores. *Arthur Andersen chronicle*, v. 35, April 1975, p. 25-32.
- Banner, Mark T. Energy outlook for winter. *Hospitals*, v. 24, Dec. 16, 1974, p. 39-42.
- Barnea, Joseph. Geothermal energy: the most attractive resource of the future. *Columbia journal of world business*, v. 9, Fall 1974, p. 59-64.
- Bartholomew, Wayne. Arab petroleum = American food, by Wayne Bartholomew and George A. Wing. (Profiles of the future) *Business horizons*, v. 17, Dec. 1974, p. 5-14.
- Best, Ronald D. Role of education in energy management. (What others think) *Public utilities fortnightly*, v. 95, Jan. 30, 1975, p. 39-40.
- Blankenship, A. B. Will shortages bankrupt the marketing concept? By A. B. Blankenship and John H. Holmes. *MSU business topics*, v. 22, Spring 1974, p. 13-18.
- Bradshaw, Thornton F. Oil - at a price. *Conference Board record*, v. 12, Jan. 1975, p. 59-61.
- Brannon, Gerard M. Energy taxes and subsidies. Cambridge, Mass., Ballinger Pub. Co., c1974. 177 p. [*751.9 B]
- Brannon, Gerard M. U.S. taxes on energy resources. *American economic review*, v. 65, May 1975, p. 397-404.
- Canfield, Monte. Oil and gas leasing of the outer continental shelf. *GAO review*, v. 10, Spring 1975, p. 33-40.
- Carpenter, Robert M. Economic & technical challenge of developing synthetic fuels. *Columbia journal of world business*, v. 9, Fall 1974, p. 30-7.
- Carver, John A. Legal and institutional planning for macro-conservation measures. *Public utilities fortnightly*, v. 95, April 24, 1975, p. 29-33.
- Casbolt, Gerald. Federal agencies study electric rates. (Washington and the utilities) *Public utilities fortnightly*, v. 96, Sept. 11, 1975, p. 13-14.
- Cheshire, J. H. World energy resources and the limitations of computer modelling, by J. H. Cheshire and A. J. Surrey. *Long range planning*, v. 8, June 1975, p. 54-61.
- Committee for Economic Development. Achieving energy independence: a statement on national policy, by the Research and Policy Committee of the Committee for Economic Development. New York, 1974. 91 p. [*250 Fue]
- Cox, James C. Tariff policy for independence from oil embargoes, by James C. Cox and Arthur W. Wright. *National tax journal*, v. 28, March 1975, p. 29-42.
- Curtin, Mary. Offshore exploration - will we miss the boat? *Management (Irish)*, v. 21, Nov. 1974, p. 23-6, 29-31.
- Duerr, Michael G. Impact of commodity shortages: a world survey. New York, Conference Board, c1975. 28 p. (*Conference Board report*, no. 648.) [*250 Com 2]
- Duncombe, Henry L. Automobiles, energy and product planning risks, by Henry L. Duncombe and H. Paul Root. *Journal of contemporary business*, v. 4, Winter 1975, p. 39-51.
- Dunham, Halstead. Energy - standard of living. (Pages with the editor) *Public utilities fortnightly*, v. 95, Jan. 1975, p. 6.
- Edge, C. Geoffrey. Energy resources: a perspective for Canada towards the year 2000. *Cost and management (Canada)*, v. 48, Nov.-Dec. 1974, p. 6-12.
- Energy conservation maximizing comfort, minimizing cost. *H & S reports*, v. 12, Autumn 1975, p. 20-5.
- Energy-saving motors on the horizon? *Factory*, v. 8, Sept. 1975, p. 23.
- Energy shakedown for a big user. *Buildings*, v. 69, Feb. 1975, p. 73-5.
- Ezra, Derek. Energy policy and capital investment. *Accountancy (Eng.)*, v. 86, May 1975, p. 32-3.
- Ezra, Derek. Long term planning for coal. *Long range planning*, v. 7, Dec. 1974, p. 21-3.
- Falck, Edward. Expansion of national energy supply. *Public utilities fortnightly*, v. 96, Oct. 9, 1975, p. 24-7.
- Foreign role in U.S. energy picture seen growing, but remaining relatively small. (Domestic business report) *Commerce today*, v. 5, March 3, 1975, p. 12.
- Garvin, D. F. Today's performance - tomorrow's pursuits. *Public utilities fortnightly*, v. 95, Feb. 13, 1975, p. 19-29.
- Gray, John E. Accelerating supply and use of electricity: a keystone for United States energy policy. *Public utilities fortnightly*, v. 95, March 27, 1975, p. 17-24.
- Harbeson, Robert W. Some transport policy implications of energy shortages. *Land economics*, v. 50, Nov. 1974, p. 387-96.
- Harris, Curtis C. Rail, truck, or small car - which is the energy saver? By Curtis C. Harris and Stanley J. Hille. *Business horizons*, v. 17, Dec. 1974, p. 57-64.
- Hausz, Walter. Energy conservation: is the heat storage well the key? By Walter Hausz and Charles F. Meyer. *Public utilities fortnightly*, v. 95, April 24, 1975, p. 34-8.
- Hennessy, John M. Update on energy actions. *Conference Board record*, v. 12, Jan. 1975, p. 47-8.
- Henry, Omer. Solar energy and what it can mean for you. *Motel/ motor inn journal*, v. 38, Sept. 1975, p. 24, 26-8.
- Hill, Robert. Coal: when? where? how? how much? (Washington and the utilities) *Public utilities fortnightly*, v. 96, Sept. 11, 1975, p. 11-12.
- Hora, Michael E. Getting on top of the firm's energy situation. *Business horizons*, v. 18, Feb. 1975, p. 30-4.
- How Cleveland cost cutters do it. *Factory*, v. 8, July 1975, p. 47-50.
- Implications of long-term national energy policy alternatives for American business law. *Business lawyer*, v. 30, Jan. 1975, p. 539-84.
- Industry's raw material supplies affected by import dependence. *Commerce today*, v. 5, June 23, 1975, p. 11-13.
- Johnson, Douglas M. Uranium fuel prices. *Conference Board record*, v. 12, Jan. 1975, p. 51-3.
- Kjellberg, S. O. Towards an economic downturn. (Economic scene) *Cost and management (Canada)*, v. 48, Nov.-Dec. 1974, p. 43-4.
- Laird, Robert. Bord na Mona and the changing energy situation. *Management (Irish)*, v. 22, April 1975, p. 50-2.
- Lindenmuth, W. E. Changing role of the multinational oil company. *Columbia journal of world business*, v. 9, Fall 1974, p. 18-21.
- Logue, Dennis E. Optimal leasing policy for the development of outer continental shelf hydrocarbon resources, by Dennis E. Logue, Richard James Sweeney and Thomas D. Willett. *Land economics*, v. 51, Aug. 1975, p. 191-207.
- Lucado, William E. Energy situation: implications for strategic planning. *Business horizons*, v. 18, April 1975, p. 26-30.

- Lund, Leonard. Energy: update and outlook - November 1974, edited by Leonard Lund. New York, Conference Board, c1975. 54 p. (Conference Board report, no. 663.) [*250 Fuel]
- Manne, Alan S. What happens when our oil and gas run out? *Harvard business review*, v. 53, July-Aug. 1975, p. 123-37.
- McCrohan, Jim. Energy/Ireland: where are we going? *Management* (Irish), v. 21, Nov. 1974, p. 33-5.
- McDonogh, G. F. Service improvement proves energy saver. *Skyscraper management*, v. 60, March/April 1975, p. 12-13, 34.
- McKelvey, Vincent E. World energy reserves and resources. *Public utilities fortnightly*, v. 96, Sept. 25, 1975, p. 27-33.
- Minich, Quaid. Energy conservation - or conversation? *Skyscraper management*, v. 60, March/April 1975, p. 11, 33.
- Mitchell, David E. Developments in the Canadian energy scene: prospects and uncertainties. *Canadian business review*, v. 1, Autumn 1974, p. 49-52.
- Morris, J. R. S. Audit of energy. *Accountant* (Eng.), v. 173, Oct. 2, 1975, p. 378-9.
- Myers, John G. Energy conservation and economic growth - are they incompatible? *Conference Board record*, v. 12, Feb. 1975, p. 27-32.
- Neligan, David. Need for national control. *Management* (Irish), v. 21, Nov. 1974, p. 36-7.
- No energy worries in this plant. *Factory*, v. 8, Oct. 1975, p. 27-8.
- Odell, Peter. Can we crack the oil cartel? Interviewed by Jean Ross-Skinner. *Dun's review*, v. 105, Feb. 1975, p. 58-60, 62, 64.
- Palfrey, John Gorham. Energy and the environment: the special case of nuclear power. *Columbia law review*, v. 74, Dec. 1974, p. 1375-1409.
- Partridge, John W. More supply, the key to energy sufficiency. *Public utilities fortnightly*, v. 96, Sept. 25, 1975, p. 34-7.
- Patterson, James M. Mining - the future. *Management* (Irish), v. 21, Nov. 1974, p. 38-40.
- Postma, Herman. Financial impact of solving the energy problem. *Journal of commercial bank lending*, v. 57, July 1975, p. 37-45.
- Ray, G. F. Raw materials, shortages and producer power. *Long range planning*, v. 8, Aug. 1975, p. 2-17.
- Reinmuth, James E. Strategic competitive bidding approach to pricing decisions for petroleum industry drilling contractors, by James E. Reinmuth and Jim D. Barnes. (Research notes and communications) *Journal of marketing research*, v. 12, Aug. 1975, p. 362-5.
- Ross, Donald K. Office lighting and energy conservation. *Skyscraper management*, v. 60, May-June 1975, p. 24, 26-8.
- Ruhl, George J. Conservation: what is it worth? *Public utilities fortnightly*, v. 94, Dec. 19, 1974, p. 33-7.
- Sant, Roger W. Energy efficiency standards - voluntary or mandatory? *Conference Board record*, v. 12, Dec. 1975, p. 49-51.
- Sawhill, John C. Energy outlook for rural America. *Cooperative accountant*, v. 28, Spring 1975, p. 41-3, 46-51.
- Sawhill, John C. Facing some domestic realities. *Conference Board record*, v. 12, Jan. 1975, p. 48-51.
- Seamans, Robert C. What are the future sources of power? *Public utilities fortnightly*, v. 96, Sept. 25, 1975, p. 24-6.
- Selected business forecasts for 1975, by S. Fred Singer and others. *Conference Board record*, v. 11, Dec. 1974, p. 33-45.
- Simonetti, Gilbert. Congressional scorekeeping: review of the 93rd Congress. (Washington report) *Journal of accountancy*, v. 139, Jan. 1975, p. 35-40.
- Smith, Bruce A. Technological innovation in electric power generation: 1950-1970. *Land economics*, v. 50, Nov. 1974, p. 336-47.
- Sparkman, Palmer D. Insurance industry responds to the energy crisis. *Risk management*, v. 22, March 1975, p. 21-4.
- Stelzer, Irwin M. Electricity prices for the next decade. *Conference Board record*, v. 12, Jan. 1975, p. 53-6.
- Tomasch, Mark R. Production materials - temporary improvement in 1975. *Automation*, v. 23, Jan. 1975, p. 65-9.
- Treadway, Hamilton. Electric rates and the energy shortage. *Public utilities fortnightly*, v. 94, Dec. 5, 1974, p. 17-21.
- Urdang, A. Albert. Price of heating oil and its effect on real estate. (Viewpoint) *Journal of property management*, v. 40, Jan.-Feb. 1975, p. 44.
- Walsh, W. Waste not? Scope for economies. *Accountant* (Eng.), v. 172, March 13, 1975, p. 335-6.
- Ware, Warren W. World energy: demand and supply, by Warren W. Ware and Andrew C. Gross. *Columbia journal of world business*, v. 9, Fall 1974, p. 7-17.
- Wellemeier, Marilyn. President Ford's hard choices on energy. *Fortune*, v. 91, Jan. 1975, p. 74-7, 152-3, 156.
- Wernette, J. Philip. Perspective on environmental problems. *University of Michigan business review*, v. 27, July 1975, p. 24-8.
- What others think. *Public utilities fortnightly*, v. 95, Feb. 27, 1975, p. 43-4.
- Wheeler, Romney. From day one to 2001 - a public relations challenge. *Public utilities fortnightly*, v. 95, Feb. 13, 1975, p. 34-7.
- Wiggs, Robert C. Why for energy management and the energy cost ratio. *Skyscraper management*, v. 60, March/April 1975, p. 6-7, 8, 10.
- Wilkerson, William R. Small Business Administration and energy shortages. *Business lawyer*, v. 30, April 1975, p. 725-61.
- Williams, Howard R. Some ingredients of a national oil and gas policy. *Stanford law review*, v. 27, Feb. 1975, p. 969-84.
- Willrich, Mason. Electric utility and the energy crisis: part 2. *Public utilities fortnightly*, v. 95, Jan. 16, 1975, p. 25-34.
- Zarb, Frank G. We can still reach energy self-sufficiency. *Public utilities fortnightly*, v. 96, Sept. 25, 1975, p. 19-23.
- Canada**
- Govier, George W. Alberta's oil sands: an emerging major energy resource. *Canadian business review*, v. 2, Autumn 1975, p. 11-14.
- Hetherington, C. R. Oil and gas in the Canadian Arctic. *Canadian business review*, v. 2, Autumn 1975, p. 7-10.
- MacNabb, G. M. Energy policy planning: the current environment. *Canadian business review*, v. 2, Autumn 1975, p. 2-6.
- Costs**
- Public utility rates and cost of service. (Progress of regulation) *Public utilities fortnightly*, v. 96, Sept. 11, 1975, p. 41-2.
- Finance**
- Hass, Jerome E. Financing the energy industry, by Jerome E. Hass, Edward J. Mitchell and Bernell K. Stone. Cambridge, Mass., Ballinger Pub. Co., c1974. 138 p. (Report to the Ford Foundation's Energy Policy project.) [*250 Oil 2]
- Laird, James L. Budget's role in the energy crisis. *Air force comptroller*, v. 9, Jan. 1975, p. 34-6.
- Postma, Herman. Financial impact of solving the energy problem. *Journal of commercial bank lending*, v. 57, July 1975, p. 37-45.
- Zarb, Frank G. We can still reach energy self-sufficiency. *Public utilities fortnightly*, v. 96, Sept. 25, 1975, p. 19-23.
- Management**
- Cockrell, William Foster. Exceptions to federal regulations for management of the energy crisis: the emerging agency case law. *Oklahoma law review*, v. 28, Summer 1975, p. 530-44.
- POWER SITES**
- Johnson, Douglas M. Uranium fuel prices. *Conference Board record*, v. 12, Jan. 1975, p. 51-3.
- Willrich, Mason. Electric utility and the energy crisis: part 2. *Public utilities fortnightly*, v. 95, Jan. 16, 1975, p. 25-34.
- POWERS, JAMES T.**
- Meaning of the internal audit function. *Management controls* (PMM & Co.), v. 22, April-May 1975, p. 54-6.

POWERS, JOHN.

Multinational companies and national governments. *Management* (Irish), v. 22, May 1975, p. 66-8, 70.

POWERS, LEONARD R.

Wisconsin apportionment; when can a taxpayer utilize its benefits? (Wisconsin tax topics) *Wisconsin CPA*, March 1975, p. 10-11.

Wisconsin taxation and the transient American. (Wisconsin tax topics) *Wisconsin CPA*, June 1975, p. 7.

POWERS, LESLIE A.

State constitution - debt limitations - municipality's issuance of revenue bonds. (Recent developments) *Washington law review*, v. 50, Feb. 1975, p. 440-80.

POWERS, VICTOR.

Implementing generalized data base management systems. *Data management*, v. 13, May 1975, p. 36-40.

POWERS, WILLIAM J.

How government policies affect capital investment. *Nation's business*, v. 63, Nov. 1975, p. 67-8.

POWERS OF APPOINTMENT

See Also Taxation, United States-Powers Of Appointment

Greenside, Myron. Consider special powers of appointment. (Estate planning) *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 35-7.

POZEN, ROBERT.

Competition and regulation in the stock markets. *Michigan law review*, v. 73, Dec. 1974, p. 317-96.

PRACTICAL guide to preparing a federal gift tax return.

Crumbly, D. Larry. Practical guide to preparing a federal gift tax return. 2nd ed. Tucson, Ariz., Lawyers and Judges Pub. Co., c1975. 70 p. [*755 C]

PRACTICAL guide to preparing a fiduciary income tax return.

Davis, P. Michael. Practical guide to preparing a fiduciary income tax return. by P. Michael Davis and Frederick W. Whiteside. 4th ed. Tucson, Ariz., Lawyers and Judges Pub. Co., c1974. 112 p. [*751.3 D]

PRACTICAL guide to preparing federal estate tax return.

Brown, Dennis. Practical guide to preparing federal estate tax return. 5th ed. Tucson, Ariz., Lawyers and Judges Pub. Co., c1973, 1974. 53 p. [*755 B]

PRACTICAL guide to tax planning.

Kess, Sidney. Practical guide to tax planning, by Sidney Kess and James E. Checks. Washington, Tax Management Inc., c1974. 394 p. (Revision of *Kess tax planning manual: 1972-1973*.) [753 K]

PRACTICAL professional training towards becoming a German wirtschaftsprüfer.

Journal UEC, v. 10, April 1975, p. 140-2.

PRACTICES in taking and valuing inventories. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975. p. 451-81.) [223.5 P]

PRACTISING and educating. *South African chartered accountant*, v. 10, Oct. 1974, p. 355-7.

PRACTISING LAW INSTITUTE.

Aronsohn, Alan J. B. Partnership income taxes. 6th ed. New York, Practising Law Institute, c1974. 309 p. (*Tax and law practice, handbook series* no. 6) [754.1 A]

Craven, George. Gift tax, by George Craven, updated by David E. Seymour. New York, Practising Law Institute, c1974. 141 p. (*Estate planning and administration: Practice handbook series*, no. 10, 1974 printing of 1966 ed.) [755 C]

Goldberg, Steven S. Pension plans and executive compensation. New York, Practising Law Institute, c1974. 765 p. (*Tax law and practice: Practice handbook series*, no. 8.) [223.7 G]

Michaelson, Arthur M. Income taxation of estates and trusts. rev. ed. New York, Practising Law Institute, c1974. 129 p. (*Estate planning and administration, Practice handbook series*, no. 11.) [755 M]

PRACTITIONERS' EMERGENCY ASSISTANCE

See Accountants' Office-Continuing A Practice

PRAKASH, PREM.

Informational interdependencies: system structure induced by accounting information, by Prem Prakash and Alfred Rappaport. *Accounting review*, v. 50, Oct. 1975, p. 723-34.

PRASAD, V. KANTI.

Socioeconomic product risk and patronage preferences of retail shoppers. *Journal of marketing*, v. 39, July 1975, p. 42-7.

PRATT, JAMES W.

Investment credit: pass-through provisions more attractive as rate increases, by James W. Pratt and David W. Larue. (Accounting) *Taxation for accountants*, v. 14, May 1975, p. 304-7.

Net operating loss deduction: disagreement among circuit courts creates confusion, by James W. Pratt and Robert S. Scolnick. *Taxes - the tax magazine*, v. 53, May 1975, p. 274-8.

Understanding and avoiding the personal holding company tax: a tax planning model, by James W. Pratt and Gerald E. Whittenburg. *Taxes - the tax magazine*, v. 53, June 1975, p. 359-69.

PRE-OPERATING EXPENSES

See Organization Expenses
Taxation, United States-Organization Expenses

PREDECESSOR AUDITORS

See Professional Ethics-Predecessor Auditors

PREMA, S.

Analysis of corporate financial statements and investment decisions. *Management accountant* (India), v. 9, Sept. 1974, p. 702-6.

PREMCHAND, A.

Budgetary reforms in developing countries: need for renewal. *Finance and development*, v. 12, March 1975, p. 25-8, 46.

PREMIUM MERCHANDISING

See Also Gift Certificates

Taxation

See Taxation, United States-Premium Merchandising

PREMIUM ON DEBT

See Bond Premiums
Debt, Premium On

PREMIUMS

See Also Insurance Premiums
Premium Merchandising

Schneider, Jerry A. Substantial investment and tax advantages are available for option purchasers and writers. *Taxation for accountants*, v. 14, March 1975, p. 176-9.

PRENTICE-HALL, INC.

Corporate treasurer's and controller's encyclopedia, revised by Sam R. Goodman. rev. ed. Englewood Cliffs, N.J., 1975. 2 v. (1050 p.) (Previous eds. edited by Lillian Doris.) [223.5 P]

Federal tax handbook. Englewood Cliffs, N.J., c1975. 623 p. [*751 P]

PRENTISS, PAUL H.

Brinkman, Donald R. Replacement cost and current-value measurement: how to do it, by Donald R. Brinkman and Paul H. Prentiss. *Financial executive*, v. 43, Oct. 1975, p. 20-6.

PREOVOLOS, PETER E.

Role of a trustee in an ESOT. *Valuation consultant*, v. 12, Aug. 1975, p. 5.

PREPAID EXPENSES

See Deferred Charges And Prepaid Expenses

PREPAID interest has lost power to shelter high income.

Taxation for accountants, v. 14, March 1975, p. 163-4.

PREPAID-INTEREST scheme blocked by the Tax Court.

(Personal) *Taxation for accountants*, v. 14, April 1975, p. 225.

PREPAID-INTEREST scheme blocked by the Tax Court.

Taxation for lawyers, v. 3, May-June 1975, p. 382-3.

PREPAID lifetime care can be deductible medical expense.

Taxation for accountants, v. 15, Nov. 1975, p. 308.

PREPARING FOR THE AUDITOR

See Auditing-Year-End

PRESCOTT, JOHN S.

Electronic data processing: catalyst of systems evaluation. *Newspaper controller*, v. 28, Dec. 1974, p. 5, 12.

PRESENT, PHILLIP E.

Policy decision and administration of local government pension plans. (Retirement) *Governmental finance*, v. 4, Feb. 1975, p. 44-6, 48.

PRESENT VALUE

See Also Excess Present Value Index

Beenhakker, Henri L. Sensitivity analysis of the present value of a project. *Engineering economist*, v. 20, Winter 1975, p. 123-49.

Buckley, Adrian. High or low share prices? - 1. *Accountancy* (Eng.), v. 86, April 1975, p. 56, 58-9.

Chandra, Gyan. Cut-off rate for investment decisions in growth companies. *Long range planning*, v. 8, April 1975, p. 95-9.

Chandra, Prasanna. Breakeven analysis of life insurance policies, some comments. *Chartered accountant* (India), v. 24, Oct. 1975, p. 234-6.

Curry, Clarence F. Feasibility of rent and tax incentives for renovation in older residential neighborhoods, by Clarence F. Curry and Dennis H. Gensch. *Management science*, v. 21, April 1975, p. 883-96.

Dakshinamurthy, D. Capital budgeting decisions in a business firm. *Chartered accountant* (India), v. 23, Dec. 1974, p. 255-61.

Gold, Bela. Capital budgeting, industrial capacity, and imports, by Bela Gold and Myles G. Boylan. *Quarterly review of economics & business*, v. 15, Autumn 1975, p. 17-32.

Haegert, Lutz. Analysis of the Kuhn-Tucker conditions of stochastic programming with reference to the estimation of discount rates and risk premia. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 319-33.

Hayes, Robert H. Incorporating risk aversion into risk analysis. *Engineering economist*, v. 20, Winter 1975, p. 99-121.

Hinson, Dolan R. Time-adjusted capital budgeting models. *Management accounting* (NAA), v. 57, July 1975, p. 55-8.

Lirio, Ricardo P. Simplified discounted cash flow approach for investment decision-making. *Accountants' journal* (P.I.), v. 24, no. 2, 1974, p. 41-3, 73.

McConnell, John J. Profit/loss evaluation model has varied applications, part 2. *Mortgage banker*, v. 35, May 1975, p. 12-15, 17.

McGough, Peter J. Time value of money and investment decision making. *GAO review*, v. 10, Spring 1975, p. 50-4.

Moody, Michael C. FIA/AFM: a method of premium comparison. *Risk management*, v. 22, March 1975, p. 16-19.

Okafor, F. O. Capital budgeting under imperfect capital market condition. *Nigerian accountant*, v. 7, Oct./Dec. 1974, p. 7-9, 11-13.

Pillsbury, Wilbur F. Computer augmented accounting: CompuGuide two. Cincinnati, South-Western Pub. Co., c1971. 184 p. [*203.9 P]

Popoff, Boris. Informational value of replacement cost accounting for external company reports. *Accounting and business research* (Eng.), v. 4, Winter 1974, p. 61-70.

Prodhon, B. Portfolio theory and capital budgeting - 1. *Management accounting* (Eng.), v. 53, Nov. 1975, p. 365-6, 367-9.

Qureshi, Mahmood A. Much more research is needed into human asset accounting, by M. A. Qureshi and Helen LaVan. *Management accounting* (Eng.), v. 53, May 1975, p. 161-3.

Soper, Richard H. Financial analysis: avoidance of risk management myopia, by Richard H. Soper and George L. Lawson. *Risk management*, v. 22, March 1975, p. 9-10, 12-15.

Sully, J. M. Capital budgeting. (Student roundabout) *Accountant* (Eng.), v. 172, June 5, 1975, p. 737-9.

Williams, Edward E. Discounting deferred tax liabilities: some clarifying comments, by Edward E. Williams and M. Chapman Findlay. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 121-33.

Young, Donovan. Expected present worths of cash flows under uncertain timing. *Engineering economist*, v. 20, Summer 1975, p. 257-68.

PRESENTING financial facts to employees. *Management accounting* (Eng.), v. 53, Nov. 1975, p. 359-60.

PRESIDENT changes the calculations. (Business roundup) *Fortune*, v. 91, Feb. 1975, p. 9, 12, 16.

PRESIDENT orders inflation impact statements. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 26.

ACCOUNTANTS' INDEX 1975

PRESIDENT'S statement with the report and accounts for 1974. *Accountant* (Eng.), v. 172, May 15, 1975, p. 619-25.

PRESSLY, JAMES G.

More on Florida probate without legal counsel: probating estates without legal counsel - Florida courts issue guidelines. *Unauthorized practice news*, v. 39, Spring-Summer 1975, p. 128-32. (Reprinted from *Palm Beach County Bar Association Bulletin*, November, 1974.)

PRESSURE GROUPS

See Lobbying

PREST, A. R.

Pickering, M. A. Some aspects of the remittance basis for the taxation of overseas income, by M.A. Pickering and A.R. Prest. *British tax review*, no. 6, Nov.-Dec. 1974, p. 340-54.

PRESTON, R. JEFFREY.

Broenen, Darwin. Undistributed PHC income: the Sixth Circuit in H. Wetter Mfg. Co. is historically sound, by Darwin Broenen and R. Jeffrey Preston. *Journal of corporate taxation*, v. 2, Spring 1975, p. 69-79.

PRESTON, RICHARD McKIM.

Loss and transaction causation: the second circuit resolves the causation controversy in majority control situations. (Notes & comments) *Washington and Lee law review*, v. 32, Summer 1975, p. 683-98.

PREVITS, GARY JOHN.

Fact and folklore in accounting. *Accounting historian*, v. 1, April 1974, p. 2.

PREYSZ, LOUIS R. F.

Training employees for cross-selling bank services. *Magazine of bank administration*, v. 51, May 1975, p. 48-50.

PRICE, JOHN R.

Accounting education at Delaware State. (Education notes) *Delaware CPA*, v. 1, May 1974, p. 26.
Transmission of wealth at death in a community property jurisdiction. *Washington law review*, v. 50, Feb. 1975, p. 277-340.

PRICE, MONROE E.

Requiem for the wired nation: cable rulemaking at the FCC. *Virginia law review*, v. 61, April 1975, p. 541-77.

PRICE-ANDERSON ACT

Melicher, Ronald W. Nuclear liability insurance for electric utilities. *Public utilities fortnightly*, v. 95, May 22, 1975, p. 15-20.

PRICE-EARNINGS RATIO

Buckley, Adrian. High or low share prices? - 1. *Accountancy* (Eng.), v. 86, April 1975, p. 56, 58-9.
Buckley, Adrian. High or low share prices? - 2. *Accountancy* (Eng.), v. 86, May 1975, p. 82, 84, 86.
Horwitz, Bertrand. Extraordinary gains and losses and security prices, by Bertrand Horwitz and Allan Young. *Quarterly review of economics and business*, v. 14, Winter 1974, p. 101-10.

PRICE INDEXES

Alexander, Michael O. Accounting for inflation: a challenge for business, edited by Michael O. Alexander. Toronto, Maclean-Hunter Ltd., c1975. 112 p. [*715 A]
Arrington, Zoe Anne. Cost-of-living escalator plans: up the down staircase. *Pension & welfare news*, v. 11, Jan. 1975, p. 39, 56-8.

PRESIDENT'S statement with the report and accounts for 1974.

Barton, David. Taxation without representation? *Accountant* (Eng.), v. 173, July 10, 1975, p. 34-5.
Boersema, John M. Case for general price-level accounting. (Accounts world) *Management accountant* (India), v. 9, Aug. 1974, p. 593-8.
Bradfield, W. G. Inflation accounting - a practitioner's view of SSAP. *Accountant* (Eng.) v. 172, Jan. 23, 1975, p. 100-2.
Brems, Hans. Inflation and indexation. *University of Michigan business review*, v. 27, Jan. 1975, p. 19-23.
Bromwich, M. Individual purchasing power indices and accounting reports: a comment on a suggestion by Professor Gynther. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 118-22.
Bronstein, Richard J. Cost of living and salary administration. *Personnel*, v. 52, March-April 1975, p. 11-18.
Brown, George H. Stagflation is the word. *Conference Board record*, v. 12, Jan. 1975, p. 7-11.
Changing pattern of the Philippine consumer market. *SGV group journal* (P.I.), no. 1 - 1975, p. 2-9.
Chart story: price developments. *Canadian business review*, v. 1, Autumn 1974, p. 4-8.
Croll, John R. General price level indexing a delusion, a mockery and a snare? *CA magazine* (Can.), v. 106, March 1975, p. 29-34.
Deceptive lure of indexation. *Law office economics and management*, v. 15, Fall 1974, p. 401-8.
Gray, I. B. Measurement of profit 1975. *Chartered accountant in Australia*, v. 46, July 1975, p. 34-8, 40-8.
Hauge, Gabriel. Inflation: public enemy no. 1. *Canadian business review*, v. 1, Autumn 1974, p. 10-14.
Inflation - the Brazilian experience and Ireland. *Management (Irish)* v. 22, March 1975, p. 38-40, 42.
Institute Of Chartered Accountants In England And Wales. General Educational Trust. Accounting for inflation: a working guide to the accounting procedures. London, c1973. 2 v. (56, 64 p.) (Part 1: text, part 2: tables) [*715 I]
Kenley, W. J. Report on inflation and taxation. *Chartered accountant in Australia*, v. 46, July 1975, p. 88-90.
King, Alfred M. How good is price level accounting? *Financial executive*, v. 43, Feb. 1975, p. 16-20.
Kirkman, Patrick R. A. Accounting under inflationary conditions. London, George Allen & Unwin Ltd., c1974. 266 p. [715 K]
Kjellberg, S. O. Price trends in the recession. (Economic scene) *Cost and management* (Can.), v. 49, May-June 1975, p. 49-50.
Linden, Fabian. Consumer prices under inflation. (Consumer markets) *Conference Board record*, v. 12, June 1975, p. 26-9.
Lloyd, P. J. Substitution effects and biases in nontrue price indices. *American economic review*, v. 65, June 1975, p. 301-13.
Matthews, William M. Loan indexing: a way to preserve capital? *Journal of commercial bank lending*, v. 57, April 1975, p. 2-5.
McCarthy, Charles. Indexation and the forthcoming pay talks. *Management (Irish)*, v. 21, Oct. 1974, p. 26-7, 29.
McDonald, Robert J. Inflation: concepts of income, tax reform. *Tax lawyer*, v. 28, Spring 1975, p. 533-53.
McGovern, T. K. Depreciation and price control. *Accountancy Ireland*, v. 7, Feb. 1975, p. 31-6.
Poser, Norman S. Banker's primer on indexing. *Bankers magazine*, v. 158, Winter 1975, p. 108-15.
Retail price index chart. *Accountant* (Eng.), v. 172, Feb. 27, 1975, p. 292.
Reynolds, Peter D. United Kingdom inflation indices and factors (1914 to 1974). *Accountants digest* (Eng.), no. 8, Spring 1974, p. 1-3.
Ross, Billy B. Inflation. *Viewpoint* (Main Lafrantz & Co.), 2nd ed., 1974, p. 27-31.
Sheehan, John. Savings and inflation. *Management (Irish)*, v. 22, Feb. 1975, p. 22-3.
Sommers, Albert T. Issue of inflump. (Business highlights) *Conference Board record*, v. 12, Feb. 1975, p. 2-5.
Sterling, Robert R. Relevant financial reporting in an age of price changes. *Journal of accountancy*, v. 139, Feb. 1975, p. 42-51.

- Walzer, Norman. Measuring inflation and municipal expenditures. *Governmental finance*, v. 4, Aug. 1975, p. 14-17.
- Zimmerman, Jerold. Price-level restatements: a technical note. (Capsules and comments) *Journal of accounting research*, v. 12, Autumn 1974, p. 372-82.
- Zlatkovich, Charles. Accounting under inflation and its implications for management. *Cost & management* (Can.), v. 49, March-April 1975, p. 7-16.

PRICE-LEVEL CHANGES

See Also Statements, Financial - Disclosure Of Price-Level Changes

- Adie, Douglas K. Measurement of the degree and the lag of expectations effects on the Phillips relationship. *Quarterly review of economics & business*, v. 15, Autumn 1975, p. 49-66.
- Bassie, V. Lewis. Positive relationship between unemployment and price changes. *Quarterly review of economics & business*, v. 15, Autumn 1975, p. 7-15.
- de Menil, George. Direct measurement of popular price expectations, by George de Menil and Surjit S. Bhalia. *American economic review*, v. 65, March 1975, p. 169-80.
- Edwards, James B. Case study of the effects of inflation on rate of return. *National public accountant*, v. 20, Jan. 1975, p. 13-23.
- Freeman, Gaylord. Program to fight inflation. *Broadcast financial journal*, v. 3, Nov. 1974, p. 6-11.
- Jarrett, Jeffrey E. Bias in adjusting asset values for changes in the price level: an application of estimation theory. *Journal of accounting research*, v. 12, Spring 1974, p. 63-6.
- Krishnan, N. C. Inflation accounting. *Chartered accountant* (India), v. 23, May 1975, p. 519-21.
- Nelson, William G. Inflation - hanging in there. *Financial executive*, v. 43, Feb. 1975, p. 32, 37-41.
- Scott, Richard A. Parable of the wandering accounting student or the concept of general price-level changes. *Journal of commercial bank lending*, v. 57, June 1975, p. 56-60.
- Shenkel, William M. Case for index leases. *Journal of property management*, v. 40, July/Aug. 1975, p. 156-61.
- Sonnecken, Edwin H. Accounting for economics. *Akron business and economic review*, v. 6, Fall 1975, p. 4-7.
- Weston, Frank T. Adjust your accounting for inflation. (Thinking ahead) *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 22-4, 28-9, 146.
- Accounting**
- Accounting for inflation. *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 15.
- Accounting Standards Steering Committee. Exposure draft of Statement of standard accounting practice, no. 10; accounting for changes in the purchasing power of money. *Accountants' journal* (N.Z.), v. 54, March 1975, p. 46-54.
- Alexander, Michael O. Accounting for inflation: a challenge for business, edited by Michael O. Alexander. Toronto, Maclean-Hunter Ltd., c1975. 112 p. [*715 A]
- Alexander, Michael O. Feasible method of current value accounting, by Michael O. Alexander and J. Douglas Barrington. *CA magazine* (Can.), v. 107, Sept. 1975, p. 33-9.
- Alexander, Michael O. Inflation: a catalyst for better financial reporting. *CA magazine*, v. 105, Dec. 1974, p. 14-21.
- Approaches and methods concerning accounting for the effects of inflation. *Journal UEC*, v. 10, July 1975, p. 230-4.
- Bernstein, Arnold S. Financial reporting in units of general purchasing power. *Connecticut CPA*, v. 38, March 1975, p. 12-13.
- Bernstein, Arnold S. Reporting in units of general purchasing power. (Auditing and reporting) *CPA* (NYSS), v. 45, June 1975, p. 83-4. (Excerpt from Financial reporting in units of general purchasing power: oneman's thoughts on the FASB exposure draft. *Connecticut CPA*, March 1975.)
- Beshara, R. L. Price-level restated accounting and the measurement of inflation gains and losses: a comment. (Correspondence) *Accounting review*, v. 50, July 1975, p. 582-5.
- Boersema, John M. Case for general price-level accounting. (Accounts world) *Management accountant* (India), v. 9, Aug. 1974, p. 593-8.
- Boersema, John M. Monetary, non-monetary distinction in accounting for inflation. *Cost and management* (Can.), v. 49, May-June 1975, p. 6-11.
- Boersema, John M. Reporting price-level gains on long term debt. *CA magazine* (Can.), v. 106, May 1975, p. 24-7.
- Bradford, William D. Price-level restated accounting and the measurement of inflation gains and losses: a reply. (Correspondence) *Accounting review*, v. 50, July 1975, p. 586-7.
- Brief guide to Sandilands. *Management accounting* (Eng.), v. 53, Oct. 1975, p. 312-13.
- Burton, John C. Financial reporting in an age of inflation. (Statements in quotes) *Journal of accountancy*, v. 139, Feb. 1975, p. 68-71.
- Causey, Denzil Y. Sweeney's price level accounting - revisited. *South African chartered accountant*, v. 11, Jan. 1975, p. 25-6.
- Chambers, R. J. NOD, COG and PuPU: see how inflation teases *Journal of accountancy*, v. 140, Sept. 1975, p. 56-62.
- Chambers, R. J. Nonmoney purchasing power unit? (Professional notes) *Journal of accountancy*, v. 140, Dec. 1975, p. 93-4.
- Clay, Raymond J. Preparation guide for price-level-adjusted financial statements, by Raymond J. Clay and Jan R. Williams. *CPA* (NYSS), v. 45, Oct. 1975, p. 37-43.
- Cowan, T. K. Practical accounting for price and price level changes. *Accountants' journal* (N.Z.), v. 54, July 1975, p. 214-16.
- Cowperthwaite, Gordon H. Inflation accounting. *World* (PMM & Co.), v. 9, Winter 1975, p. 2-7.
- Davidson, Sidney. Case example of effects of proposed general price-level adjustment accounting procedure, by Sidney Davidson, James N. Kelly and Roman L. Weil. *Banking*, v. 67, July 1975, p. 32-3, 90, 94.
- Davidson, Sidney. Comments on Are you ready for inflation accounting? By Sidney Davidson and Roman L. Weil. (Education) *Journal of accountancy*, v. 140, Sept. 1975, p. 109-10.
- Davidson, Sidney. Impact of inflation accounting on 1974 earnings, by Sidney Davidson and Roman L. Weil. *Financial analysts journal*, v. 31, Sept.-Oct. 1974, p. 42-54.
- Davidson, Sidney. Inflation accounting: what will general price level adjusted income statements show? By Sidney Davidson and Roman L. Weil. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 27-31, 70-84.
- Davis, Murray L. Case against GPL statements. *CA magazine* (Can.), v. 107, Sept. 1975, p. 40-4.
- Dyckman, Thomas R. Effects of restating financial statements for price-level changes: a comment. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 796-808.
- Edwards, James Don. Price-level adjustments: U.S. viewpoints, by James Don Edwards and Carl S. Warren. *Accountant's magazine* (Scot.), v. 79, May 1975, p. 174-7.
- Featherston, Norman S. General purchasing power vs. current replacement value: inflation accounting. *World* (PMM & Co.), v. 9, Summer 1975, p. 27-31.
- Financial accounting revolution. (News & views) *CPA journal*, v. 45, Jan. 1975, p. 9-11.
- Financial Accounting Standards Board. Accounting for foreign currency translation - dated February 21, 1974. Stamford, Conn., 1974. 4 v. (704, 298 p.) (*Public record*, Discussion Memorandum. Pt. 1: Position papers submitted in respect of Discussion Memorandum. - Pt. 2: Transcript of public hearing held June 10-11, 1974.) [*111.1 F]
- Financial Accounting Standards Board. Financial reporting in units of general purchasing power. Stamford, Conn., 1974. 95 p. (Exposure draft, Dec. 31, 1974. Proposed statement of financial accounting standards.) [*111.1 F]
- Financial Accounting Standards Board. Reporting the effects of general price-level changes in financial statements - dated February 15, 1974. Stamford, Conn., 1974. 2 v. (*Public record*, v. 2, Discussion Memorandum. Pt. 1, Section A: Position papers submitted in respect of Discussion Memorandum. - Section B: Transcript of public hearing held April 23-24, 1974.) [*111.1 F]
- Frey, Karen M. Survey of price-level accounting in practice. *CPA journal*, v. 45, May 1975, p. 29-33.

- Harmelink, Philip J. Price level adjustments on electric utility statements. by Philip J. Harmelink and Philip L. Kintzele. *Public utilities fortnightly*, v. 95, Feb. 13, 1975, p. 30-3.
- Heintz, James A. Effects of restating financial statements for price-level changes: a reply. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 809-14.
- How to report results in real dollars. (Accounting) *Business week*, May 5, 1975, p. 72-4.
- Hutchins, Christina S. R. Why general price-level accounting. *CA magazine* (Can.), v. 107, Sept. 1975, p. 28-32.
- Jones, Reginald H. Financial management during inflation. *Financial executive*, v. 43, Feb. 1975, p. 10-15.
- Kenley, W. J. Among company accounts: reporting on the effects of inflation. *Australian accountant*, v. 45, Nov. 1975, p. 589-90.
- King, Alfred M. How good is price level accounting? *Financial executive*, v. 43, Feb. 1975, p. 16-20.
- Kirkman, Patrick R. A. Accounting under inflationary conditions. London, George Allen & Unwin Ltd., c1974. 266 p. [715 K]
- Kuzdrall, Paul J. GPSS simulation of varied inflation rates and their effect on general price-level adjusted financial statements. *Akron business and economic review*, v. 6, Summer 1975, p. 44-51.
- Lawrenson, Denman. Inflation accounting - which way to go. *South African chartered accountant*, v. 11, April 1975, p. 118-22.
- Lemke, Kenneth W. Capital maintenance and confusion. *Abacus*, v. 10, June 1974, p. 26-38.
- Lissiman, K. H. Price level accounting. *Chartered accountant in Australia*, v. 46, Aug. 1975, p. 21-4.
- McIntyre, Edward V. Effects of restating financial statements for price-level changes: a reply. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 815-17.
- McKeown, James C. Comparative application of market and cost based accounting models. *Journal of accounting research*, v. 11, Spring 1973, p. 62-99.
- Milani, Ken. LIFO and its limitations. *Management accounting* (NAA), v. 57, Dec. 1975, p. 31-2, 36.
- Mullen, Louis E. Are you ready for inflation accounting? (Education) *Journal of accountancy*, v. 139, June 1975, p. 91-5.
- Mullen, Louis E. Inflation accounting: is it needed now? By Louis E. Mullen and Henry A. Rifkin. *Georgia CPA*, v. 16, Winter 1974-75, p. 4-7, 29.
- Mullen, Louis E. Required price-level adjusted financial statements: how soon? *National public accountant*, v. 19, Dec. 1974, p. 22-3, 26-9.
- National Association Of Accountants. Management Accounting Practices Committee. Price-level adjustments: a MAP committee interim report. *Management accounting* (NAA), v. 56, June 1975, p. 45-50.
- Pillsbury, Wilbur F. Computer augmented accounting: CompuGuide two. Cincinnati, South-Western Pub. Co., c1971. 184 p. [*203.9 P]
- Quick action expected on Sandilands report. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 22.
- Rosenfield, Paul. GPP accounting - relevance and interpretability. *Journal of accountancy*, v. 140, Aug. 1975, p. 52-9.
- Rosenfield, Paul. Is there such a thing as a general purchasing power unit? (Professional notes) *Journal of accountancy*, v. 140, Dec. 1975, p. 90-3.
- Russell, T. Alan. Application of price level accounting. *Financial executive*, v. 43, Feb. 1975, p. 21, 78.
- Sandilands - the long term implications. *Management accounting* (Eng.), v. 53, Oct. 1975, p. 311.
- Schuckman, Dean P. How-to look at dollar-value LIFO. *Management accounting* (NAA), v. 57, Dec. 1975, p. 27-30.
- Shwyder, Keith R. Two wrongs making a right. *Journal of accounting research*, v. 2, Autumn 1973, p. 259-72.
- Siegel, Joel. Should price-level statements be required? By Joel Siegel and Jae Shim. *Cooperative accountant*, v. 28, Summer 1975, p. 24-9.
- Smyth, E. Bryan. Financial reporting in units of general purchasing power. (Accounting for inflation) *Chartered accountant in Australia*, v. 46, Oct. 1975, p. 43-5. (Summary of the exposure draft issued by the FASB, Dec. 1974.)
- Spencer, Martin M. Simpler version of FRUGPP. *Michigan CPA*, v. 27, Sept.-Oct. 1975, p. 22-6.
- Sterling, Robert R. Relevant financial reporting in an age of price changes. *Journal of accountancy*, v. 139, Feb. 1975, p. 42-51.
- Vancil, Richard F. Get ready for price-level-adjusted accounting. by Richard F. Vancil and James N. Kelly. *Harvard business review*, v. 53, March-April 1975, p. 6-8.
- Volten, Henk. Accountancy and inflation: responses to changing prices. *Journal UEC*, v. 10, July 1975, p. 184-94.
- Volten, Henk. Get ready for substantialistic profit correction. *Accountant's magazine* (Scot.), v. 79, May 1975, p. 173-4.
- Weston, Frank T. Accounting for inflation. *CPA* (NYSS), v. 45, Sept. 1975, p. 21-5.
- Weston, Frank T. Adjust your accounting for inflation. (Focus on accounting & auditing) *Michigan CPA*, v. 26, March-April 1975, p. 39-43.
- Woolsey, Sam M. Simplified accounting for price-level adjustment for fixed assets. *National public accountant*, v. 20, Aug. 1975, p. 23-8.
- Wright, F. K. Current value accounting and the depreciation gap. *Australian accountant*, v. 45, Aug. 1975, p. 380-4.

Australia

- Emanuel, D. M. Accounting for price-level changes, by D. M. Emanuel and N. A. Sinclair. *Chartered accountant in Australia*, v. 45, March 1975, p. 4-8.
- Gray, I. B. Measurement of profit 1975. *Chartered accountant in Australia*, v. 46, July 1975, p. 34-8, 40-8.
- Gynther, Reg S. First preliminary exposure draft: a method of accounting for changes in the purchasing power of money. *Australian accountant*, v. 45, Sept. 1975, p. 462-6, 471-4.
- Henderson, M. S. Stewardship function of accounting. *Australian accountant*, v. 45, Sept. 1975, p. 450-4.
- Kenley, W. J. Among company accounts: reporting on the effects of inflation. *Australian accountant*, v. 45, Nov. 1975, p. 589-90.
- Kirk, G. S. Practical examination of the alternative approaches to accounting for price changes, part 1. (Accounting for inflation) *Chartered accountant in Australia*, v. 46, Sept. 1975, p. 34-7.
- Kirk, G. S. Practical examination of the alternative approaches to accounting for price changes, part 2. (Accounting for inflation) *Chartered accountant in Australia*, v. 46, Oct. 1975, p. 47-52.
- Lamble, H. B. Dilemma of two inflation accounting exposure drafts. *Chartered accountant in Australia*, v. 46, Sept. 1975, p. 38-40.
- Popoff, Boris. Effects of inflation and price changes on business enterprises - an accounting dilemma. *Australian accountant*, v. 45, Oct. 1975, p. 512-14, 517-20.

Brazil

- Comer, Robert W. Brazilian price-level accounting. *Management accounting* (NAA), v. 57, Oct. 1975, p. 41-2, 46.

Canada

- Alexander, Michael O. Accounting for inflation: a challenge for business, edited by Michael O. Alexander. Toronto, Maclean-Hunter Ltd., c1975. 112 p. [*715 A]
- Benninger, L. J. Method for integrating materials price changes with the operation of a standard cost system. *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 16-19.
- Blum, James D. Variability in price level changes: inventory, expenses or revenue adjustments, by James Blum, LeRoy Brooks and Dale Buckmaster. *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 24-8.
- Boersema, John M. Case for general price-level accounting. (Accounts world) *Management accountant* (India), v. 9, Aug. 1974, p. 593-8.
- Boersema, John M. Monetary, non-monetary distinction in accounting for inflation. *Cost and management* (Can.), v. 49, May-June 1975, p. 6-11.
- Cowperthwaite, G. H. Inflation accounting - now. *Canadian business review*, v. 2, Winter 1975, p. 40-3.

Zlatkovich, Charles. Accounting under inflation and its implications for management. *Cost & management* (Can.), v. 49, March-April 1975, p. 7-16.

Great Britain

- Bird, Peter. Accountability: standards in financial reporting. London, Haymarket Pub. Ltd., c1973. 149 p. [103.1 B]
- Bromwich, M. Individual purchasing power indices and accounting reports: a comment on a suggestion by Professor Gynther. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 118-22.
- Colledge, D. J. Empirical study of current purchasing power accounting. *Certified accountant* (Eng.), June 1975, p. 331-3, 335-6.
- Consultative Committee Of Accountancy Bodies. Accountancy profession's reaction to Sandilands. *Accountant's magazine* (Scott.), v. 79, Nov. 1975, p. 374-6.
- Consultative Committee Of Accountancy Bodies. Qualified support for Sandilands. *Accountant* (Eng.), v. 173, Nov. 6, 1975, p. 520-1.
- Hill, R. A. Constant purchasing power or replacement cost? *Accountant* (Eng.), v. 173, Nov. 27, 1975, p. 607-8.
- Institute Of Chartered Accountants In England And Wales. Council. Audit of current purchasing power statements. *Accountancy* (Eng.), v. 86, May 1975, p. 88, 90.
- Institute Of Chartered Accountants In England And Wales. General Educational Trust. Accounting for inflation: a working guide to the accounting procedures. London, c1973. 2 v. (56, 64 p.) (Part 1: text, part 2: tables) [*715 I]
- Kirkman, P. R. A. Introduction of current purchasing power accounting. *Accountant* (Eng.), v. 171, Nov. 21, 1974, p. 679-82.
- Kirkman, Patrick R. A. Accounting under inflationary conditions. London, George Allen & Unwin Ltd., c1974. 266 p. [715 K]
- Morris, R. C. Evidence of the impact of inflation accounting on share prices. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 82-90.
- Parker, Edmund. C.P.P. accounting: what is the argument really about? (Accounting for inflation) *Chartered accountant in Australia*, v. 46, Oct. 1975, p. 45-7. (Reprinted from *Accountant* (Eng.), April 3, 1975.)
- Sandilands report - principal conclusions. *Australian accountant*, v. 45, Nov. 1975, p. 585-8.
- Waldeck, Tom. Accounting for inflation - how the U.K. does it. *South African chartered accountant*, v. 11, Jan. 1975, p. 22-5.
- Westwick, C. A. Institute's field test results, by C. A. Westwick and N. J. Baflanger. *Accountancy* (Eng.), v. 86, Aug. 1975, p. 32-3, 36.

Netherlands

Muis, Jules W. Current value accounting in the Netherlands: fact or fiction? *Accountant's magazine* (Scott.), v. 79, Nov. 1975, p. 377-9.

New Zealand

- Parker, Edmund. CPP accounting, what is the argument really about? *Accountants' journal* (N.Z.), v. 54, June 1975, p. 172-4. (Reprinted from the *Accountant* (Eng.), April 3, 1975 issue.)
- Popoff, Boris. Accounting for changes in the purchasing power of money. *Accountants' journal* (N.Z.), v. 54, June 1975, p. 165-9.
- Ryan, A. B. Inflation accounting. *Accountants' journal* (N.Z.), v. 53, Nov. 1974, p. 125-30.

South Africa

- And now, what about South Africa? *South African chartered accountant*, v. 11, Jan. 1975, p. 27.
- Farber, Selwyn. Purchasing power as a method of accounting for inflation. *South African chartered accountant*, v. 11, May 1975, p. 157-61.

Great Britain

- Institute Of Chartered Accountants In England And Wales. Accounting for changes in the purchasing power of money. *Accountants' journal* (N.Z.), v. 53, Sept. 1974, p. 58-68.
- Institute Of Chartered Accountants In England And Wales. Council. Audit of current purchasing power statements. *Accountancy* (Eng.), v. 86, May 1975, p. 88, 90.
- Kirkman, P. R. A. Introduction of current purchasing power accounting. *Accountant* (Eng.), v. 171, Nov. 21, 1974, p. 679-82.
- Misunderstanding over CPP. *Accountant* (Eng.), v. 171, Nov. 21, 1974, p. 696.

India

Halan, Y. C. Economic events. *Finance and commerce* (India), v. 17, April 1974, p. 168-9.

PRICE WATERHOUSE & CO.

- Are auditors required to report their clients' bribes? (Auditing and reporting) *CPA* (NYSS), v. 45, Sept. 1975, p. 59. (Excerpt from *SEC accounting report*, June 1975.)
- Information guide for doing business in Belgium. New York, 1974. 73 p. (Supersedes the guide dated January 1972.) [*759.1 B]
- Information guide for doing business in the Republic of Ireland. New York, c1975. 97 p. (Supersedes guide dated Aug. 1971.) [*759.1 I]
- Proposed restructuring of college financial statements. (Auditing and reporting) *CPA* (NYSS), v. 45, Oct. 1975, p. 75-6. (From the official summary of a Price Waterhouse & Co. position paper.)

PRICE WATERHOUSE INTERNATIONAL

Allard, G. L. How it feels to be 100. *Price Waterhouse review*, v. 20, no. 1, 1975, p. 40-5.

PRICE we pay for success. (Users report) *Infosystems*, v. 22, April 1975, p. 64-5.

PRICING

See Also Break-Even Point
Costs
Inflation
Inventories-Valuation
Valuation

- Ananthanarayanan, P. S. Cost review and control in relation to prices. (Students' section) *Management accountant* (India), v. 10, May 2, 1975, p. 371-2.
- Bobrow, Edwin E. How to price your way into the mass merchandiser's heart. *Sales management*, v. 115, Sept. 8, 1975, p. 57-9.
- Bock, Betty. From administered pricing to concentrated market pricing. *Conference Board record*, v. 12, Feb. 1975, p. 20-6.
- Brooks, Douglas G. Cost-oriented pricing: a realistic solution to a complicated problem. *Journal of marketing*, v. 39, April 1975, p. 72-4.
- Clague, Llewellyn. Export pricing in a floating rate world, by Llewellyn Clague and Rena Grossfield. *Columbia journal of world business*, v. 9, Winter 1974, p. 17-22.
- Cox, Eli P. Case for price discrimination. *MSU business topics*, v. 23, Summer 1975, p. 39-46.
- Deakin, Michael D. Pricing for return on investment. *Management accounting* (NAA), v. 57, Dec. 1975, p. 43-4, 50.
- Fischer, Stanley. Recent developments in monetary theory. *American economic review*, v. 65, May 1975, p. 157-66.
- Fuss, Norman H. How to raise prices - judiciously - to meet today's conditions. (Ideas for action) *Harvard business review*, v. 53, May-June 1975, p. 10, 12, 164.
- Fuss, Norman H. Pricing in an unsettled economy. *Advanced management journal*, v. 40, Spring 1975, p. 26-36.

- Jones, D. Frank. Survey technique to measure demand under various pricing strategies. (*Applied marketing Journal of marketing*, v. 39, July 1975, p. 75-7.
- Kamerschen, David R. Return of target pricing? *Journal of business* (U. of Chicago), v. 48, April 1975, p. 242-52.
- Kinberg, Yoram. Stochastic models of a price promotion, by Yoram Kinberg and Ambar G. Rao. *Management science*, v. 21, April 1975, p. 897-907.
- Lindbeck, Rudolph S. Easy rule for selecting lower-of-cost or market price, by Rudolph S. Lindbeck and Robert B. Rogow. (*Auditing and reporting CPA* (NYSS), v. 45, Oct. 1975, p. 77. (Reprint from *Accounting review*, July 1975, p. 617.)
- Lindbeck, Rudolph S. Straightforward decision rule for selecting lower-of-cost or market price: accontraction, by Rudolph S. Lindbeck and Robert B. Rogow. (Education research) *Accounting review*, v. 50, July 1975, p. 617.
- Linden, Fabian. Consumer prices under inflation. (Consumer markets) *Conference Board record*, v. 12, June 1975, p. 26-9.
- Maloy, Thomas M. Is continuing inflation inevitable? *Atlanta economic review*, v. 25, May-June 1975, p. 52-4.
- Mephram, M. J. Applying the limiting-factor rule to cost-plus pricing. *Management accounting* (Eng.), v. 53, Oct. 1975, p. 321-3.
- Meyer, Robert A. Monopoly pricing and capacity choice under uncertainty. *American economic review*, v. 65, June 1975, p. 326-37.
- Nimer, Daniel A. Pricing the profitable sale has a lot to do with perception. *Sales management*, v. 114, May 19, 1975, p. 13-14.
- Nystrom, Harry. Experiment in price generalization and discrimination, by Harry Nystrom, Hans Tamsons and Robert Thams. *Journal of marketing research*, v. 12, May 1975, p. 177-81.
- Olsen, Leif H. U.S. economic recovery. *Conference Board record*, v. 12, June 1975, p. 30-4.
- Reinhardt, Paul G. Empirical investigation of grocery prices paid by high- and low-income households. (Notes) *Quarterly review of economics and business*, v. 14, Winter 1974, p. 113-16.
- Robinson, Bruce. Dynamic price models for new-product planning, by Bruce Robinson and Chet Lakhani. *Management science*, v. 21, June 1975, p. 1113-22.
- Russo, J. Edward. Effective display of unit price information, by J. Edward Russo, Gene Krieser and Sally Miyashita. *Journal of marketing*, v. 39, April 1975, p. 11-19.
- Shilliff, Karl A. Determinants of consumer price sensitivity for selected supermarket products: an empirical investigation. *Akron business and economic review*, v. 6, Spring 1975, p. 26-32.
- Starke, John W. Pricing policy needed to cope with increase in spot loan competition. *Mortgage banker*, v. 36, Oct. 1975, p. 35, 37-8, 40.
- Stobaugh, Robert B. Price forecasting and strategic planning: the case of petrochemicals, by Robert B. Stobaugh and Phillip L. Townsend. *Journal of marketing research*, v. 12, Feb. 1975, p. 19-29.
- Towards an audit of costs? *Journal UEC*, v. 10, April 1975, p. 125-30.
- Villegas, Bernardo M. Directions for accounting research as a service to business, industry and the academic community. *Accountants' journal* (P.I.), v. 24, no. 1, 1974, p. 13-15, 29.
- Wilkes, F. M. Classical pricing rules, cost-plus pricing and the capacity constrained firm, by F. M. Wilkes and R. Harrison. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 19-37.
- Canada**
- Chart story: price developments. *Canadian business review*, v. 1, Autumn 1974, p. 4-8.
- Smith, Arthur J. R. Inflation: patterns, causes and impacts. *Canadian business review*, v. 2, Winter 1975, p. 32-6.
- Government regulation**
- Antitrust-price fixing. (Recent decisions) *Brooklyn law review*, v. 41, Fall 1974, p. 349-68.
- Areed, Phillip. Predatory pricing and related practices under section 2 of the Sherman act, by Phillip Areeda and Donald F. Turner. *Harvard law review*, v. 88, Feb. 1975, p. 697-733.
- Bock, Betty. From administered pricing to concentrated market pricing. *Conference Board record*, v. 12, Feb. 1975, p. 20-6.
- Brems, Hans. Inflation and indexation. *University of Michigan business review*, v. 27, Jan. 1975, p. 19-23.
- Castel, P. Kevin. Competitive bidding under the Robinson-Patman act, by P. Kevin Castel and Anthony R. Daniele. (Notes and comments) *St. John's law review*, v. 49, Spring 1975, p. 512-42.
- Effectiveness of phase II price controls, by H. Boissevain and others. *Interfaces*, v. 5, part 1, Feb. 1975, p. 33-43.
- Engman, Lewis A. Government regulation and inflation. *Financial executive*, v. 43, Feb. 1975, p. 26-30.
- Guzzardi, Walter. What we should have learned about controls. *Fortune*, v. 91, March 1975, p. 102-5, 176-8.
- IRS and the economic stabilization program. (Federal taxation) *Nebraska CPA*, v. 9, Spring 1974, p. 7, 23.
- Leeper, Charles S. Requirement of actual competition under Section 2(a) of the Robinson-Patman act. (Notes) *University of Pittsburgh law review*, v. 36, Fall 1974, p. 186-202.
- Legal developments in marketing. *Journal of marketing*, v. 39, Jan. 1975, p. 93-104.
- Lipson, Barry J. Legality of refusals to deal. *Practical lawyers*, v. 21, April 15, 1975, p. 77-84.
- McNicol, David L. Two price systems in the copper industry. *Bell journal of economics*, v. 6, Spring 1975, p. 50-73.
- Mead, William B. Federal regulation: the price you pay. *Money*, v. 4, June 1975, p. 38-41.
- Mills, D. Quinn. Recent experience with wage and price controls. *Sloan management review*, v. 16, Fall 1974, p. 17-20.
- Mills, D. Quinn. Some lessons of price controls in 1971-1973. *Bell journal of economics*, v. 6, Spring 1975, p. 3-49.
- Mitchell, Daniel J. B. Price controls and shortages: a note, by Daniel J.B. Mitchell and Ross E. Azevedo. *Journal of business* (U. of Chicago), v. 48, Oct. 1975, p. 571-4.
- Posner, Richard A. Antitrust policy and the Supreme Court: an analysis of the restricted distribution, horizontal merger and potential competition decisions. *Columbia law review*, v. 75, March 1975, p. 282-327.
- Shalit, Sol S. Expected impact of the wage-price freeze on relative shares, by Sol S. Shalit and Uri Ben-Zion. *American economic review*, v. 64, Dec. 1974, p. 904-14.
- Spiegel, John W. Telex v. IBM: monopoly pricing under section 2 of the Sherman act. (Notes) *Yale law journal*, v. 84, Jan. 1975, p. 558-83.
- Verkuil, Paul R. State action, due process and antitrust: reflections on Parker v. Brown. *Columbia law review*, v. 75, March 1975, p. 328-58.
- Walinsky, Louis J. Businessman's primer on inflation and social justice. *Business and society review*, Spring 1975, p. 17-24.
- Werner, Ray O. Legal developments in marketing, edited by Ray O. Werner. *Journal of marketing*, v. 39, Oct. 1975, p. 74-90.
- Wilson, F. Perry. Why wage-price controls can't work. *Financial executive*, v. 43, March 1975, p. 44-8, 50, 52-4.
- Australia**
- Baxt, R. Prices justification tribunal strengthened. (Company law & secretarial section) *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 24-5.
- Brazil**
- Guenther, Jack D. Indexing versus discretionary action - Brazil's fight against inflation. *Finance & development*, v. 12, Sept. 1975, p. 24-9.
- Europe**
- Hoffmann, Dietrich. State of the European development of law in the area of the law against restraints of competition. *Journal UEC*, v. 10, Oct. 1975, p. 329-37.

Great Britain

- Gibbins, Michael E. S. Counter-inflation: prices and profits under Stage III, by Michael E.S. Gibbins and David B. Vaughan. *Accountants digest* (Eng.), no. 5, Winter 1973/4, 30 p.
- Review of the price code. *Accountant* (Eng.), v. 171, Dec. 12, 1974, p. 798-800.
- Sanderson, D. J. Pricing policies. *Public finance & accountancy* (Eng.), v. 1, Nov. 1974, p. 366-7.
- Waiting for Godot. *Accountant* (Eng.), v. 172, April 17, 1975, p. 485-7.

Ireland

- McAndrew, P. J. Accountant and price applications. *Accountancy Ireland*, v. 7, Feb. 1975, p. 25-9.
- McGovern, T. K. Depreciation and price control. *Accountancy Ireland*, v. 7, Feb. 1975, p. 31-6.

PRICING, TRANSFER

- Abdel-khalik, A. Rashad. Transfer pricing - a synthesis: a reply, by A. Rashad Abdel-khalik and Edward J. Lusk. (Correspondence) *Accounting review*, v. 50, April 1975, p. 355-8.
- Mailandt, Peter. Alternative to transfer pricing. *Business horizons*, v. 19, Oct. 1975, p. 81-6.
- Morris, James R. Application of the decomposition principle to financial decision models. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 37-65.
- Mueller, Gerhard G. Accounting for multinationals. (Finance) *Accountancy* (Eng.), v. 86, July 1975, p. 68, 70, 72, 75.
- Ronen, J. Transfer pricing - a synthesis: a comment. (Correspondence) *Accounting review*, v. 50, April 1975, p. 351-4.
- Schwab, Richard J. Contribution approach to transfer pricing. *Management accounting* (NAA), v. 56, Feb. 1975, p. 46-8.
- Tyler, Wat H. Internal transfer price of bank funds, by Wat H. Tyler and Roger Fridholm. *Burroughs clearing house*, v. 59, March 1975, p. 18-19, 56, 58-9.
- Watson, David J. H. Transfer pricing: a behavioral context, by David J.H. Watson and John V. Baumler. *Accounting review*, v. 50, July 1975, p. 466-73.

PRICKITT, KENNETH L.

- Mayorshi, Frank B. We dig coal, by Frank B. Mayorshi and Kenneth L. Prickitt. *Virginia accountant*, v. 27, Sept. 1975, p. 15-22.

PRIEST, A. J. G.

- Must AT&T be dismembered? *Public utilities fortnightly*, v. 96, July 3, 1975, p. 17-21.

PRIEST, DONALD E.

- Time may have arrived for central cities' resurgence, by Donald E. Priest & J. Thomas Black. *Mortgage banker*, v. 35, Nov. 1974, p. 24, 26-8.

PRIEST, STEPHEN L.

- Sheppard, Peter T. Gummed labels solved sticky problem, by Peter T. Sheppard, Stephen L. Priest and John J. Memos. *Hospitals*, v. 49, Aug. 1, 1975, p. 77-8.

PRIME

See Priority Management Efforts

PRIMEAUX, WALTER J.

- Bomball, Mark R. Forecasting stage 2 of the family life cycle, by Mark R. Bomball, Walter J. Primeaux and Donald E. Pursell. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 65-73.
- Newspaper rate differential: another element in the explanation. *Journal of business* (U. of Chicago), v. 48, Oct. 1975, p. 492-9.

PRIMS, A. V.

- Economic efficiency of hospitals and their ancillary services, by A.V. Prims and L.B. Delesie. *Hospital administration*, v. 20, Spring 1975, p. 30-46.

PRINCIPAL AND INCOME ACT, UNIFORM

See Uniform Principal And Income Act

PRINCIPLES of finance,

- Dauten, Carl A. Principles of finance, by Carl A. Dauten and Merle T. Welshans. 4th ed. Cincinnati, Southwestern Pub. Co., c1975. 689 p. [205 D]

PRINCIPLES of real estate management.

- Downs, James C. Principles of real estate management. 11th ed. Chicago, Institute of Real Estate Management, c1975. 488 p. (Appendix includes sample agreements and report forms.) [250 Rea 2]

PRINDL, ANDREAS.

- Multinational finance. (Finance) *Accountancy* (Eng.), v. 85, Dec. 1974, p. 82, 84-5.

PRINGLE, EDWARD G.

- Rush to debt. (Financial management) *Hospitals*, v. 49, March 16, 1975, p. 87-8, 93, 175.

PRINTING

See Also Blue Printing
Lithographing
Screen Process Printing

- Lipscomb, David M. Coping with noise - an industrial concern. *Risk management*, v. 22, May 1975, p. 25-6, 28, 30.

PRIOR PERIOD ADJUSTMENTS

See Statements, Financial-Prior Period Adjustments

PRITCHETT, JAMES C.

- Cost control in a logging operation. *Management accounting* (NAA), v. 57, Sept. 1975, p. 51-3.

PRITCHETT, S. TRAVIS.

- Cost-conscious design and management of defined benefit pensions. *Personnel*, v. 52, Sept./Oct. 1975, p. 51-9.

PRIVACY act of 1974. Data management, v. 13, June 1975, p. 36-43.**PRIVACY ACT OF 1974**

- Bigelow, Robert P. Privacy act of 1974. *Practical lawyer*, v. 21, Sept. 1, 1975, p. 15-24.
- Goldstein, Robert C. Costs of privacy. *Datamation*, v. 21, Oct. 1975, p. 65-9.
- Gregory, Francis M. Privacy debate: business must be seen and heard, by Francis M. Gregory and Wright H. Andrews. *Data management*, v. 13, Aug. 1975, p. 32-6.
- Koehn, Hank E. Special report: what the Privacy act means to business. *Journal of systems management*, v. 26, June 1975, p. 12-13.
- Metz, Douglas W. Federal leadership in privacy protection. *American Bar Association journal*, v. 61, July 1975, p. 825-9.
- Mossman, Keith. New dimension of privacy. *American Bar Association journal*, v. 61, July 1975, p. 829-33.

PRIVATE PLACEMENTS

See Securities - Private Placements

ACCOUNTANTS' INDEX 1975

PRIVATE placements 1974: more deals, less money.

PRIVATE placements 1974: more deals, less money. (Corporate financing) *Institutional investor*, v. 9, April 1975, p. 123-4.

PRIVATE SCHOOLS

See Schools And Colleges, Private

PRIVILEGED COMMUNICATIONS

See Also Professional Ethics-Confidential Communications

Taxation, United States-Privileged Communications

Badders, Donald L. Privacy issue. *Credit and financial management*, v. 77, May 1975, p. 16-17, 36.

DeStefano, Nicholas E. E. Right of the government to know - the responsibility of the tax practitioner to the client: a balancing of rights and duties. *Arthur Andersen chronicle*, v. 35, Oct. 1975, p. 31-7.

Dillhunt, Elaine. Employees learn importance of confidentiality. *Hospitals*, v. 49, Sept. 16, 1975, p. 83-4.

Earle, Victor M. Limits of advocacy: public accounting. *Public relations quarterly*, v. 18, Winter 1974, p. 16-17.

Helstein, Richard S. Why attorneys should welcome an accountant-client privilege bill. *CPA* (NYSS), v. 45, Sept. 1975, p. 31-3.

Hoffman, Arthur S. Are accountant's work papers given to an attorney privileged? Edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, May 1975, p. 54-5.

Koehn, Hank E. Special report: what the Privacy act means to business. *Journal of systems management*, v. 26, June 1975, p. 12-13.

Lawyers' responses to accountants in connection with audits, by William H. Webster and others. *Business lawyer*, v. 30, March 1975, p. 207-22.

O'Reilly, James T. Government disclosure of private secrets under the Freedom of information act. *Business lawyer*, v. 30, July 1975, p. 1125-47.

Regan, William A. Are you risking a libel or slander suit by a patient? *Medical economics*, v. 51, Dec. 9, 1974, p. 183, 185-6.

Ruppert, Raymond C. Evidence: the accountant-client privilege under the new federal rules of evidence - new stature and new problems. *Oklahoma law review*, v. 28, Summer 1975, p. 637-50.

Willmott, G. M. R. Security and privacy of data. (Student roundabout) *Accountant* (Eng.), v. 172, Jan. 16, 1975, p. 88.

PRIZES

See Awards, Prizes And Contests

PRO FORMA STATEMENTS

See Statements, Financial-Pro Forma

PROBABILITIES

Barr, Donald R. Strong optimality of the shoot-adjust-shoot strategy. *Operations research*, v. 22, Nov.-Dec. 1974, p. 1252-7.

Blau, Roger A. Random-payoff two-person zero-sum games. *Operations research*, v. 22, Nov.-Dec. 1974, p. 1243-51.

Burton, Richard M. Patient states and the technology matrix, by Richard M. Burton, William W. Damon and David C. Dellinger. (Practice of management science) *Interfaces*, v. 5, Aug. 1975, p. 43-53.

Chesley, G. R. Elicitation of subjective probabilities: a review. *Accounting review*, v. 50, April 1975, p. 325-37.

Chesser, Delton L. Determination of the break-even interest rate. *Journal of commercial bank lending*, v. 57, March 1975, p. 37-43.

Duncan, John. Branch-and-bound algorithm for pagination, by John Duncan and Lawrence W. Scott. *Operations research*, v. 23, March-April 1975, p. 240-59.

Ewart, Park J. Probability for statistical decision making, by Park J. Ewart, James S. Ford and Chi-Yuan Lin. Englewood Cliffs, N.J., Prentice-Hall, c1974. 385 p. (Appendices(p. 319-68): -1. Summaries -2. Tables) [201.8 E]

Fairley, William. Investment analysis using the probability distribution of the internal rate of return, by William Fairley and Henry D. Jacoby. *Management science*, v. 21, Aug. 1975, p. 1428-37.

Fielitz, Bruce D. Estimation of parameters in the beta distribution, by Bruce D. Fielitz and Buddy L. Myers. *Decision sciences*, v. 6, Jan. 1975, p. 1-13.

Goetz, Billy E. Corporate utility transform. *Management accounting* (NAA), v. 56, June 1975, p. 43-4, 50.

Gonedes, Nicholas J. Improving subjective probability assessment for planning and control in team-like organizations, by Nicholas J. Gonedes and Yuji Ijiri. *Journal of accounting research*, v. 12, Autumn 1974, p. 251-69.

Gopalan, M. N. Probabilistic analysis of a system with two dissimilar units subject to preventive maintenance and a single service facility, by M. N. Gopalan and C. A. D'Souza. *Operations research*, v. 23, May-June 1975, p. 534-48.

Granot, Daniel. Approximations for a service system with nonindependent interarrival times, by Daniel Granot, Frieda Granot and Austin Lemoine. (Technical notes) *Operations research*, v. 23, Jan.-Feb. 1975, p. 162-6.

Haber, Sheldon E. Optimal inventory model for the intermediate echelon when repair is possible, by Sheldon E. Haber and Rosedith Sitgreaves. *Management science*, v. 21, Feb. 1975, p. 638-48.

Hayya, Jack C. On extensions of probabilistic profit budgets, by Jack C. Hayya, Ronald M. Copeland and K. Hung Chan. *Decision sciences*, v. 6, Jan. 1975, p. 106-119.

Jensen, Daniel L. Discriminant analysis as an aid to employee selection: a comment, by Daniel L. Jensen and Andrew D. Bailey. (Correspondence) *Accounting review*, v. 50, July 1975, p. 588-92.

Johnson, Glenn L. Use of probability inequalities in multi-product C-V-P analysis under uncertainty, by Glenn L. Johnson and S. Stephen Simik. *Journal of accounting research*, v. 12, Spring 1974, p. 67-79.

Joshi, Navin Chandra. Managerial decision through probability. *Management accountant* (India), v. 10, March 1, 1975, p. 218-20.

King, E. P. Alternative to Monte Carlo sampling in stochastic models, by E. P. King, C. B. Sampson and L. L. Simms. *Management science*, v. 21, Feb. 1975, p. 649-57.

Liao, Mawsen. Model sampling: a stochastic cost-volume-profit analysis. *Accounting review*, v. 50, Oct. 1975, p. 780-90.

Perrakis, Stylianos. Certainty equivalents and timing uncertainty. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 109-18.

Perry, C. Estimating the mean and variance of subjective distributions in PERT and decision analysis, by C. Perry and I. D. Greig. (Notes) *Management science*, v. 21, Aug. 1975, p. 1477-80.

Solberg, James J. Graph theoretic formula for the steady state distribution of finite Markov processes. *Management science*, v. 21, May 1975, p. 1040-8.

Wu, Frederick H. Expanding the profit contribution approach. *Management accounting* (NAA), v. 56, June 1975, p. 39-42.

Zimmermann, H. J. Probability distribution function of the optimum of a 0-1 linear program with randomly distributed coefficients of the objective function and the right-hand-side, by H. J. Zimmermann and M. A. Pollatschek. *Operations research*, v. 23, Jan.-Feb. 1975, p. 137-49.

PROBABILITY for statistical decision making.

Ewart, Park J. Probability for statistical decision making, by Park J. Ewart, James S. Ford and Chi-Yuan Lin. Englewood Cliffs, N.J., Prentice-Hall, c1974. 385 p. (Appendices(p. 319-68): -1. Summaries -2. Tables) [201.8 E]

PROBATE

Cantwell, William P. Probate and trust lawyer in 2000 A.D. *Real property, probate and trust journal*, v. 10, Spring 1975, p. 233-42.

Clearing titles of heirs to intestate real property, by Earl M. Bucci and others. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 454-63.

PROBATE-(Continued)

- Meserve, J. Robert. SB 570 and SB 1846: the effects on probate and estate planning of the recent changes in the California probate code relating to community property, by J. Robert Meserve, E. A. Crary and David J. Grant. *Community property journal*, v. 2, Winter 1975, p. 39-46.
- Mills, Robert A. California's new community property probate legislation. *Community property journal*, v. 2, Fall 1975, p. 225-32, 272.
- Ralph, Roberta. Woman lawyer's view of the new community property changes in California. *Community property journal*, v. 2, Fall 1975, p. 233-4, 272.
- Stein, Robert A. Probate administration study: some emerging conclusions. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 596-610.
- Wenig, Mary Moers. Sex, property and probate. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 642-52.

PROBATE CODE, UNIFORM

See Uniform Probate Code

PROBATE COURT

- Pressly, James G. More on Florida probate without legal counsel: probating estates without legal counsel - Florida courts issue guidelines. *Unauthorized practice news*, v. 39, Spring-Summer 1975, p. 128-32. (Reprinted from *Palm Beach County Bar Association Bulletin*, November, 1974.)

PROBATE COURT ACCOUNTING

- Kellogg, Irving. Probate accounting. *California CPA quarterly*, v. 43, Sept. 1975, p. 17, 19, 21, 23.

PROBLEM-ORIENTED record; try it you'll like it. *Medical economics*, v. 52, Jan. 6, 1975, p. 74-8.

PROBLEMS of building societies. *Accountant* (Eng.), v. 172, May 15, 1975, p. 625-6.

PROBLEMS of internationalizing Japan's capital market. *Institutional investor*, v. 9, Oct. 1975, p. 107-8.

PROCEDURE for keeping a record of the books, records etc. received from returned to a client. (For attention of members) *Chartered accountant* (India), v. 23, Dec. 1974, p. 277.

PROCEDURES concepts and techniques. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975. p. 407-27.) [223.5 P]

PROCESS COSTS

- Franke, Reimund. Process model for costing. *Management accounting* (NAA), v. 56, Jan. 1975, p. 45-7.
- Schwan, Edward S. Process costing via reaction accounting. (Accounts world) *Management accountant* (India), v. 10, Jan. 2, 1975, p. 31-6.
- Shekhar, A. K. Chandra. Costing in processes with cross transfer. (Students' section) *Management accountant* (India), v. 9, Sept. 1974, p. 699-701.

PROCHNOW, HERBERT V., JR.

- Prochnow, Herbert W. Changing world of banking, edited by Herbert V. Prochnow and Herbert V. Prochnow, Jr. New York, Harper & Row, c1974. 406 p. [600 P]

ACCOUNTANTS' INDEX 1975

PROCHNOW, HERBERT W.

- Changing world of banking, edited by Herbert V. Prochnow and Herbert V. Prochnow, Jr. New York, Harper & Row, c1974. 406 p. [600 P]

PROCTER, MERVYN.

- Life assurance in Canada. *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 214-15.

PROCTOR, JOHN P.

- Compliance auditing. (Government) *Internal auditor*, v. 32, Jan.-Feb. 1975, p. 76-8.

PROCUREMENT

See Also Military Procurement
Purchasing

PRODHAN, B.

- Applying gearing analysis to profits. *Management accounting* (Eng.), v. 53, Sept. 1975, p. 283.
- Portfolio theory and capital budgeting - 1. *Management accounting* (Eng.), v. 53, Nov. 1975, p. 365-6, 367-9.
- Portfolio theory and capital budgeting - 2. *Management accounting* (Eng.), v. 53, Dec. 1975, p. 406-8.

PRODUCE

See Agriculture
Dairy Products
Feed
Fruit And Vegetable Wholesalers
Fruit Growers
Grain Trade

PRODUCT DESIGN CHANGES

See Model Changes

PRODUCT labeling and the law.

- Hicks, Lawrence E. Product labeling and the law: an AMA management briefing. New York, AMACOM, c1974. 48 p. [*209.7 H]

PRODUCT LINE DISCLOSURE

See Diversified Companies-Reports And Statements

PRODUCT LINE REPORTING

See Diversified Companies - Reports And
Statements

PRODUCT MANAGERS

- Buell, Victor P. Changing role of the product manager in consumer goods companies. *Journal of marketing*, v. 39, July 1975, p. 3-11.
- Clewett, Richard M. Shifting role of the product manager, by Richard M. Clewett and Stanley F. Stasch. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 65-73.
- de la Torre, Jose. Product life cycle as a determinant of global marketing strategies. *Atlanta economic review*, v. 25, Sept.-Oct. 1975, p. 9-14.
- Deming, W. Edwards. On some statistical aids toward economic production. *Interfaces*, v. 5, Aug. 1975, p. 1-15.
- Hise, Richard T. Product elimination: practices, policies, and ethics, by Richard T. Hise and Michael A. McGinnis. *Business horizons*, v. 18, June 1975, p. 25-32.
- Sizer, John. Accounting information for marketing management. *Accountant* (Eng.), v. 172, Jan. 16, 1975, p. 67-70.
- Sizer, John. Budget planning and control. (Management) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 78, 80-1.
- Worthing, Parker M. Improving product deletion decision making. *MSU business topics*, v. 23, Summer 1975, p. 29-38.

PRODUCT MIX

- Anderson, Lane K. Expanded breakeven analysis for a multi-product company. *Management accounting* (NAA), v. 57, July 1975, p. 30-2.
- Banville, Guy R. Product elimination function, by Guy R. Banville and Barbara Fletcher. *Journal of the Academy of Marketing Science*, v. 2, Summer 1974, p. 432-46.
- Johnson, Glenn L. Use of probability inequalities in multi-product C-V-P analysis under uncertainty, by Glenn L. Johnson and S. Stephen Simik. *Journal of accounting research*, v. 12, Spring 1974, p. 67-79.
- McKenzie, Patrick B. Multiple optima and sensitivity analysis in the product mix problem. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 213-21.
- Ricketts, Donald E. Dynamic optimization model for planning in a multi-product environment, by Donald E. Ricketts and Robert K. Zimmer. *Decision sciences*, v. 6, April 1975, p. 274-83.

PRODUCT REPAIR

See Maintenance And Repairs
Service Departments

PRODUCTION

- Binswanger, Hans P. Measurement of technical change biases with many factors of production. *American economic review*, v. 64, Dec. 1974, p. 964-76.
- Black, D. I. Talk to management in linear programme language. *Management accounting* (Eng.), v. 53, Jan. 1975, p. 11-13.
- Blackburn, Joseph D. Planning horizons for the dynamic lot size model with backlogging, by Joseph D. Blackburn and Howard Kunreuther. *Management science*, v. 21, Nov. 1974, p. 251-5.
- Bott, Joseph C. How to be a hero and squeeze more production from your machine tools: expert opinion - don't baby N/C turning machines. *Automation*, v. 22, Sept. 1975, p. 85-6.
- Buffa, Elwood S. Basic production management. 2nd ed. New York, John Wiley, c1975. 683 p. [201.8 B]
- Cummings, T. G. Intervention strategies for improving productivity and the quality of work life, by T. G. Cummings, Edmond S. Molloy and Roy H. Glen. (Research) *Organizational dynamics*, v. 4, Summer 1975, p. 52-68.
- Dorsey, Robert C. Production-scheduling problem with batch processing, by Robert C. Dorsey, Thom J. Hodgson and H. Donald Ratliff. (Technical notes) *Operations research*, v. 22, Nov.-Dec. 1974, p. 1271-9.
- Drake, Albert E. Computer-based management information system for a multi-plant operation. *Production and inventory management*, v. 15, no. 4, 1974, p. 73-83.
- Fryer, John S. Effects of shop size and labor flexibility in labor and machine limited production systems. *Management science*, v. 21, Jan. 1975, p. 507-15.
- Green, Ernest. Recruiting for the future - more retraining, more recycling. *Automation*, v. 23, Jan. 1975, p. 74-5.
- Green, Richard G. Can mass-production survive job enrichment? By Richard G. Green and Donald E. Hegland. *Automation*, v. 22, May 1975, p. 74-80.
- Grossman, Elliot S. Risk of reaching a productive capacity ceiling. *Conference Board record*, v. 12, Oct. 1975, p. 15-19.
- Hammer, W. Clay. Comparison of alternative production management coefficient decision rules, by W. Clay Hammer and Phillip L. Carter. *Decision sciences*, v. 6, April 1975, p. 324-36.
- Hegland, Donald E. This team goes for producibility. *Automation*, v. 22, Feb. 1975, p. 56-9.
- Kegg, Richard L. How to be a hero and squeeze more production from your machine tools: whittling away milling inefficiencies. *Automation*, v. 22, Sept. 1975, p. 82-4.
- Lancaster, Kelvin. Socially optimal product differentiation. *American economic review*, v. 65, Sept. 1975, p. 567-85.
- Laufer, Arthur C. Operations management. Cincinnati, South-Western Pub. Co., c1975. 548 p. [201.8 L]
- Lundin, Rolf A. Planning horizons for the dynamic lot size model: Zabel vs. protective procedures and computational results, by Rolf A. Lundin and Thomas E. Morton. *Operations research*, v. 23, July-Aug. 1975, p. 711-34.
- McRae, Thomas Watson. Designing an EDP application. (Management services) *CPA journal*, v. 45, Feb. 1975, p. 54-6. (Reprinted from *Accountancy age*, May 24, 1974.)
- McRaney, John H. Does anybody really give a damn about productivity? *Automation*, v. 22, Sept. 1975, p. 58-63.
- McRaney, John H. Don't panic in a cutthroat game... change the rules - and win. *Automation*, v. 23, Jan. 1975, p. 48-53.
- Meitz, A. A. How to cope with supply shortages, by A. A. Meitz and Breaux B. Castleman. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 91-6.
- Miller, J. V. Stretching skills - protect tomorrow in today's cutbacks. *Automation*, v. 23, Jan. 1975, p. 72-4.
- New, Christopher C. Lot-sizing in multi-level requirements planning systems. *Production and inventory management*, v. 15, no. 4, 1974, p. 57-71.
- Newson, E. F. Peter. Multi-item lot size scheduling by heuristic - part 1: with fixed resources. *Management science*, v. 21, June 1975, p. 1186-93.
- Newson, E. F. Peter. Multi-item lot size scheduling by heuristic - part 2: with variable resources. *Management science*, v. 21, June 1975, p. 1194-1203.
- Parsons, James A. Multi-facility, multi-product scheduling. (Matrix methods) *Journal of systems management*, v. 26, July 1975, p. 42-3.
- Pier, William J. Empirical comparison of government and private production efficiency, by William J. Pier, Robert B. Vernon and John H. Wicks. (Notes and comments) *National tax journal*, v. 27, Dec. 1974, p. 653-6.
- Player, Mack A. Enterprise coverage under the Fair labor standards act: an assessment of the first generation. *Vanderbilt law review*, v. 28, March 1975, p. 283-347.
- Reck, Ross. Can the production line be humanized? *MSU business topics*, v. 22, Autumn 1974, p. 27-36.
- Schwarz, Leroy B. Optimal and system myopic policies for multi-echelon production/inventory assembly systems, by Leroy B. Schwarz and Linus Schrage. *Management science*, v. 21, July 1975, p. 1285-94.
- Stankiewicz, Napoleon. How to be a hero and squeeze more production from your machine tools: maintenance - make or break factor in drilling machine performance. *Automation*, v. 22, Sept. 1975, p. 86-7.
- Swoeland, Cary. Deterministic multi-period production planning model with piecewise concave production and holding-backorder costs. *Management science*, v. 21, May 1975, p. 1007-13.
- Van Brocklin, P. G. Automatic assembly - don't stumble on the first critical steps By P. G. Van Brocklin and G. W. Aumann. *Automation*, v. 22, Feb. 1975, p. 66-9.
- Walters, Roy W. Keeping workers happy and productive in a down economy. *Automation*, v. 23, Jan. 1975, p. 70-2.
- Welam, Ulf Peter. Multi-item production smoothing models with almost closed form solutions. *Management science*, v. 21, May 1975, p. 1021-8.
- White, Richard S. Four key steps to manufacturing improvements. *Automation*, v. 21, Dec. 19, 1974, p. 40-1.
- Yuan, John S. C. Optimal multi-product production scheduling and employment smoothing with deterministic demands, by John S. C. Yuan, Jeffrey H. Horen and Harvey M. Wagner. *Management science*, v. 21, July 1975, p. 1250-62.
- Zarecor, William D. High-technology product planning. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 108-15.
- Ziegler, Loren. How to be a hero and squeeze more production from your machine tools: penny-wise, pound-foolish thinking wastes N/C benefits. *Automation*, v. 22, Sept. 1975, p. 84-5.

Data processing

- Wixom, Ted. Plant scheduling with the computer. *Production and inventory management*, v. 16, second quarter 1975, p. 66-80.

Ireland

Greer, Howard. Manufacturing and product planning. *Management (Irish)*, v. 22, Feb. 1975, p. 57-9.

Japan

Keegan, Warren J. Productivity: lessons from Japan. *Long range planning*, v. 8, April 1975, p. 61-71.

Management

- Deming, W. Edwards. On some statistical aids toward economic production. *Interfaces*, v. 5, Aug. 1975, p. 1-15.
- Greer, Howard. How to manage production in a recession. *Management (Irish)*, v. 22, Aug./Sept. 1975, p. 46-8.
- Peslar, Emil F. Five guidelines for creating a winning manufacturing team. *Automation*, v. 22, July 1975, p. 50-1.

PRODUCTION CONTROL

See Also Short Interval Scheduling

- Barchi, R. H. Production, inventory and capacity expansion scheduling with integer variables, by R. H. Barchi, F. T. Sparrow and R. R. Vemuganti. *Management science*, v. 21, March 1975, p. 783-93.
- Berry, W. L. Research perspectives for material requirements planning systems, by W. L. Berry and D. Clay Whybark. *Production and inventory management*, v. 16, second quarter 1975, p. 19-26.
- Blackburn, Joseph D. Planning horizons for the dynamic lot size model with backlogging, by Joseph D. Blackburn and Howard Kunreuther. *Management science*, v. 21, Nov. 1974, p. 251-5.
- Buffa, Elwood S. Basic production management. 2nd ed. New York, John Wiley, c1975. 683 p. [201.8 B]
- Chase, Richard B. Production system termination: a framework for analysis and some suggestions for the P.C. manager. *Production and inventory management*, v. 15, no. 4, 1974, p. 12-17.
- Collier, David A. Lead time analysis for purchased items. *Production and inventory management*, v. 16, First quarter 1975, p. 25-34.
- Controlling production costs. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall, rev. ed. Englewood Cliffs, N.J., 1975, p. 185-213.) [223.5 P]
- Dorsey, Robert C. Network approach to a multi-facility, multi-product production scheduling problem without backordering, by Robert C. Dorsey, Thom J. Hodgson and H. Donald Ratliff. *Management science*, v. 21, March 1975, p. 813-22.
- Green, Richard G. Machines for 1975 - delays down, but prices up. *Automation*, v. 23, Jan. 1975, p. 54-60.
- Keller, Joseph B. Optimum checking schedules for systems subject to random failure. *Management science*, v. 21, Nov. 1974, p. 256-60.
- Leitch, Robert Alan. Marketing strategy and the optimal production schedule. *Management science*, v. 21, Nov. 1974, p. 302-12.
- Meitz, A. A. How to cope with supply shortages, by A. A. Meitz and Breaux B. Castleman. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 91-6.
- Orlicky, Joseph A. Closing the loop with pegged requirements and the firm planned order. *Production and inventory management*, v. 16, First quarter 1975, p. 35-45.
- Parsons, James A. Multi-facility, multi-product scheduling. (Matrix methods) *Journal of systems management*, v. 26, July 1975, p. 42-3.
- Parsons, James A. Optimal job shop shrinkage allowance. (Matrix methods) *Journal of systems management*, v. 26, Jan. 1975, p. 42-3.
- Pekelman, Dov. Production smoothing with fluctuating price. *Management science*, v. 21, Jan. 1975, p. 576-90.
- Pentico, David W. Assortment problem with probabilistic demands. *Management science*, v. 21, Nov. 1974, p. 286-90.
- Sackrowitz, Harold. Inspection procedures for Markov chains, by Harold Sackrowitz and Ester Samuel-Cahn. *Management science*, v. 21, Nov. 1974, p. 261-70.

- Sprigg, W. T. Controlling direct labor costs through performance reporting. *Cost & management (Can.)*, v. 49, March-April 1975, p. 34-9.
- State-of-the-art survey: a preliminary analysis. *Production and inventory management*, v. 15, no. 4, 1974, p. 1-11.
- Thatcher, Ralph H. Designing a productivity control process. *Business horizons*, v. 18, Dec. 1975, p. 62-8.

Data processing

- Davis, K. Roscoe. Production system failures: bridging the gap. *Production and inventory management*, v. 15, no. 4, 1974, p. 41-56.
- Flynn, James. Retaining productive units: a dynamic programming model with a steady state solution. *Management science*, v. 21, March 1975, p. 753-64.
- Getting fast answers with an on-line order entry system. (Users report) *Infosystems*, v. 22, Sept. 1975, p. 66, 68.
- May, J. Gaylord. Linear program for economic lot sizes using labor priorities. *Management science*, v. 21, Nov. 1974, p. 277-85.
- Miller, Jeffrey G. Behind the growth in materials requirements planning, by Jeffrey G. Miller and Linda G. Sprague. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 83-91.
- Rogers, David M. TV: time value your inventory. *Production and inventory management*, v. 15, no. 4, 1974, p. 19-24.

PRODUCTION COSTS

- Berry, W. L. Research perspectives for material requirements planning systems, by W. L. Berry and D. Clay Whybark. *Production and inventory management*, v. 16, second quarter 1975, p. 19-26.
- Controlling production costs. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall, rev. ed. Englewood Cliffs, N.J., 1975, p. 185-213.) [223.5 P]
- Deming, W. Edwards. On some statistical aids toward economic production. *Interfaces*, v. 5, Aug. 1975, p. 1-15.
- Drayer, Wayne. Facilities expansion model, by Wayne Drayer and Steve Seabury. *Interfaces*, v. 5, part 2, Feb. 1975, p. 104-9.
- Forster, Joel M. Full absorption inventory costing. (Washington report) *Tax adviser*, v. 6, July 1975, p. 424-8.
- Forster, Joel M. Full absorption inventory costing - the IRS issues TIR-1365, edited by Joel M. Forster. (Taxation) *Journal of accountancy*, v. 140, Aug. 1975, p. 92-6.
- Imperatore, Arthur E. Modern productivity improvements. *Motor freight controller*, Dec. 1974, p. 3-6.
- Schatke, Rudolph W. Managerial accounting: concepts and uses, by Rudolph W. Schatke, Howard G. Jensen and Virginia L. Bean. Boston, Allyn and Bacon, c1974. 641 p. [110 S]
- Swoveland, Cary. Deterministic multi-period production planning model with piecewise concave production and holding-backorder costs. *Management science*, v. 21, May 1975, p. 1007-13.

PRODUCTION VALUE ADDED METHOD OF PRICING

See Pricing

PRODUCTIVITY ACCOUNTING

- Balk, Walter L. Technological trends in productivity measurement. *Public personnel management*, v. 4, March-April 1975, p. 128-33.
- Case, Edward J. Get a better return on your employee investment. *CA magazine (Can.)*, v. 107, July 1975, p. 38-41.
- Cheek, Logan M. Corporate expansion: predicting profitability. *Financial executive*, v. 43, March 1975, p. 38-42.
- Cooley, John W. Productivity in government: clearer focus - broader perspective. *Federal accountant*, v. 24, March 1975, p. 2-5.
- Davies, Ken. Work measurement for clerical and non-manual productivity. *Management (Irish)*, v. 22, Feb. 1975, p. 62-3.
- Devivo, Thomas G. Productivity improvement: its impact and importance. *Governmental finance*, v. 4, Feb. 1975, p. 5-9.
- Farris, George F. Chicken, eggs, and productivity in organizations. *Organizational dynamics*, v. 3, Spring 1975, p. 2-15.

- Freshwater, John F. Improving food service productivity, by John F. Freshwater and Errol R. Bragg. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 12-18.
- Hamre, James C. Accountant's role in productivity improvement. (MAS) *Journal of accountancy*, v. 140, Sept. 1975, p. 40, 42, 44, 46, 48.
- Imberman, A. A. Low road to higher productivity. *Conference Board record*, v. 12, Jan. 1975, p. 29-37.
- Imperatore, Arthur E. Modern productivity improvements. *Motor freight controller*, Dec. 1974, p. 3-6.
- Individualized approaches improve productivity for three companies. *Commerce today*, v. 5, Sept. 15, 1975, p. 9-11.
- Interfirm comparisons: 1974 progress report from the Productivity Centre. *Accountants' journal* (N.Z.), v. 54, March 1975, p. 67-9.
- Katzell, Raymond A. Improving productivity and job satisfaction, by Raymond A. Katzell and Daniel Yankelovich. (Research) *Organizational dynamics*, v. 4, Summer 1975, p. 69-80.
- Kendrick, John W. Prospective pickup in productivity. *Conference Board record*, v. 12, May 1975, p. 6-9.
- Liao, Shu S. Three-step analysis measures productivity. *Management accounting* (NAA), v. 57, Aug. 1975, p. 25-8.
- McRainey, John H. Does anybody really give a damn about productivity? *Automation*, v. 22, Sept. 1975, p. 58-63.
- Morris, Thomas D. National productivity: dimensions and directions. *Federal accountant*, v. 24, March 1975, p. 13-20.
- Olewine, Laurence E. It's tough to know when you're there - if you don't know where there is before you start. *Federal accountant*, v. 24, March 1975, p. 21-7.
- Roach, John M. Weighing the foreign work force. *Conference Board record*, v. 11, Dec. 1974, p. 6-10.
- Roos, Leslie L. Rotation designs and field experiments: a causal modeling approach. *Administrative science quarterly*, v. 20, March 1975, p. 71-86.
- Scott, Robert C. Productivity improvement through better management of human resources. *Cost and management* (Canada), v. 49, Jan.-Feb. 1975, p. 14-18.
- Seese, Lloyd D. Productivity planning and reporting. (Management advisory services) *California CPA quarterly*, v. 43, Sept. 1975, p. 26.
- Sprigg, W. T. Controlling direct labor costs through performance reporting. *Cost & management* (Can.), v. 49, March-April 1975, p. 34-9.
- Stewart, John M. Productivity, policy and politics. *Federal accountant*, v. 24, March 1975, p. 7-12.
- Villegas, Bernardo M. Directions for accounting research as a service to business, industry and the academic community. *Accountants' journal* (P.I.), v. 24, no. 1, 1974, p. 13-15, 29.
- Williams, Charles W. Productivity: issues and emerging strategies. *Federal accountant*, v. 24, March 1975, p. 28-34.
- Wilson, F. Perry. Why wage-price controls can't work. *Financial executive*, v. 43, March 1975, p. 44-8, 50, 52-4.
- de la Torre, Jose. Product life cycle as a determinant of global marketing strategies. *Atlanta economic review*, v. 25, Sept.-Oct. 1975, p. 9-14.
- Fiedler, John A. Choosing a remedy for sick sales: product change or advertising change? *Journal of marketing*, v. 39, April 1975, p. 67-8.
- Fildes, Robert. Market share strategy and the product life cycle: a comment, by Robert Fildes and Stephen Loft-house. (Marketing notes and communications) *Journal of marketing*, v. 39, Oct. 1975, p. 57-9.
- Fraser, Edie. Consumer legislative update: 1974 in perspective, outlook for 1975. *Business and society review*, Winter 1974-75, no. 12, p. 58-63.
- Green, Paul E. Brand-features congruence mapping, by Paul E. Green, Yoram Wind and Henry J. Claycamp. *Journal of marketing research*, v. 12, Aug. 1975, p. 306-13.
- Greene, James. Examination of foreign investments to make 58 products overseas, by James Greene and David Bauer. New York, Conference Board, c1975. 47 p. (*Conference Board report*, no. 656.) [*720 G]
- Greer, Howard. Manufacturing and product planning. *Management* (Irish), v. 22, Feb. 1975, p. 57-9.
- Hicks, Lawrence E. Product labeling and the law: an AMA management briefing. New York, AMACOM, c1974. 48 p. [*209.7 H]
- Hise, Richard T. Product elimination: practices, policies, and ethics, by Richard T. Hise and Michael A. McGinnis. *Business horizons*, v. 18, June 1975, p. 25-32.
- Karlin, Ernest W. Maintaining product safety in a multinational corporation. *Advanced management journal*, v. 40, Winter 1975, p. 22-8.
- Kerin, Roger A. Contingency planning for product recall, by Roger A. Kerin and Michael Harvey. *MSU business topics*, v. 23, Summer 1975, p. 5-12.
- Kratchman, Stanley H. Management's decision to discontinue a product, by Stanley H. Kratchman, Richard T. Hise and Thomas A. Ulrich. *Journal of accountancy*, v. 139, June 1975, p. 50-4.
- Lancaster, Kelvin. Socially optimal product differentiation. *American economic review*, v. 65, Sept. 1975, p. 567-85.
- Law, Peter. OSHA and consumer product safety: a risk manager's view. *Risk management*, v. 21, Dec. 1974, p. 26-8.
- Legal developments in marketing. *Journal of marketing*, v. 39, Jan. 1975, p. 93-104.
- Linden, Fabian. Business of consumer durables. (Consumer markets) *Conference Board record*, v. 12, Feb. 1975, p. 16-19.
- Locke, John W. Identifying product-safety priorities. *Operations research*, v. 22, Nov.-Dec. 1974, p. 1206-23.
- McConnell, Niall F. Subject: product evaluation - a prerequisite to market development. *Management* (Irish), v. 22, June-July 1975, p. 48-50.
- McGuire, E. Patrick. Product recall and the facts of business life. (Just managing) *Conference Board record*, v. 12, Feb. 1975, p. 13-15.
- Moran, William T. Consumer nondurables: a new chapter opens. *Conference Board record*, v. 12, Nov. 1975, p. 57-60.
- Moss, John E. Buyers still get the short end of warranties. *Business and society review*, Spring 1975, p. 80-2.
- Murphy, Pat. Let's hear the case against brand X, by Pat Murphy and Ben M. Enis. *Business and society review*, Winter 1974-75, no. 12, p. 82-9.
- Narayana, Chem L. Consumer behavior and product performance: an alternative conceptualization, by Chem L. Narayana and Rom J. Markin. *Journal of marketing*, v. 39, Oct. 1975, p. 1-6.
- Nemec, Joseph. New trends in product testing, by Joseph Nemec and Herbert Terry. *Business horizons*, v. 19, Oct. 1975, p. 31-6.
- Schweiberger, Albert G. Pure traded intermediate products and the Heckscher-Ohlin theorem. *American economic review*, v. 65, Sept. 1975, p. 634-43.
- Shandler, Philip. Delays mark development of product safety standards. *Association management*, v. 27, May 1975, p. 37-42.
- Urban, Glen L. Perceptor: a model for product positioning. *Management science*, v. 21, April 1975, p. 858-71.

PRODUCTS

- Alberts, William W. Profitability standards for entry decisions. *Journal of contemporary business*, v. 4, Spring 1975, p. 91-114.
- Assael, Henry. Product classification and the theory of consumer behavior. *Journal of the Academy of Marketing Science*, v. 2, Fall 1974, p. 539-52.
- Barrett, Frederick E. Commission's approach to consumer product safety. *Risk management*, v. 21, Dec. 1974, p. 31-2.
- Connelly, Francis J. Life cycle concept as a long term forecasting model, by Francis J. Connelly and George Daignault. *Journal of the Academy of Marketing Science*, v. 2, Summer 1974, p. 455-64.
- Corey, E. Raymond. Key options in market selection and product planning. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 119-28.
- Day, George S. Full disclosure of comparative performance information to consumers: problems and prospects. *Journal of contemporary business*, v. 4, Winter 1975, p. 53-68.
- Day, George S. Strategic perspective on product planning. *Journal of contemporary business*, v. 4, Spring 1975, p. 1-34.

- Webster, George D. What new consumer product warranty act means to you. (Legal) *Association management*, v. 27, March 1975, p. 24, 26-8.
- Wotruba, Thomas R. Are consumers really satisfied? By Thomas R. Wotruba and Patricia L. Duncan. *Business horizons*, v. 18, Feb. 1975, p. 85-90.

Cost accounting

- Bailey, D. T. Product cost structure in the Soviet Union. *Management accountant* (India), v. 9, Oct. 1974, p. 755-8.

Data processing

- Coming battle at the supermarket counter. *Fortune*, v. 92, Sept. 1975, p. 105, 182.
- Trippett, B. L. Universal Product Code creates retail data management revolution. *Data management*, v. 13, Aug. 1975, p. 24-9.
- Yasaki, Edward K. Bar codes for data entry. *Datamation*, v. 21, May 1975, p. 63-6, 68.

Management

- Suzman, Cedric L. Changing nature of export management. *Atlanta economic review*, v. 25, Sept.-Oct. 1975, p. 15-20.

Standardization

- Britt, Steuart Henderson. Standardizing advertising for the international market. *Columbia journal of world business*, v. 9, Winter 1974, p. 39-45.
- Slome, Benjamin. Standardization and Vernon's product cycle. *Engineering economist*, v. 20, Summer 1975, p. 269-79.

PRODUCTS LIABILITY

- Ashman, Allan. Products liability ... postoccurrence changes. (What's new in the law) *American Bar Association journal*, v. 61, March 1975, p. 359-60.
- Byrne, Richard E. Strict liability and the scientifically unknowable risk. *Marquette law review*, v. 57, no. 4, 1974, p. 660-75.
- Duesenberg, Richard W. General provisions, sales, bulk transfers and documents of title. *Business lawyer*, v. 30, April 1975, p. 847-67.
- Edwards, Alfred L. Consumer product safety: challenge for business. *University of Michigan business review*, v. 27, March 1975, p. 18-22.
- Fischer, David A. Products liability - the meaning of defect. *Missouri law review*, v. 39, Summer 1974, p. 339-62.
- Fisk, George. How to trace and recall products, by George Fisk and Rajan Chandran. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 90-6.
- Guthier, William E. Perspectives on no-fault product liability. *Best's review* (Property/liability ed.), v. 76, Sept. 1975, p. 21, 82, 84, 86.
- Hicks, Lawrence E. Product labeling and the law: an AMA management briefing. New York, AMACOM, c1974. 48 p. [*209.7 H]
- Jentz, Gaylord A. Extension of strict liability to all third persons, by Gaylord A. Jentz and Thomas A. Collins. *American business law journal*, v. 12, Winter 1975, p. 231-47.
- Kazinetz, Sandra. Corporate claims about product liability. (Digest) *Financial executive*, v. 43, Apr. 1975, p. 8-9.
- Lanzone, Anthony M. Defense lawyer views professional liability and products liability no-fault. *Best's review* (Property/liability ed.), v. 76, May 1975, p. 28, 30, 90.
- Lorenz, Werner. Some comparative aspects of the European unification of the law of products liability. *Cornell law review*, v. 60, Aug. 1975, p. 1005-26.
- Maloney, James P. What is or is not a product within the meaning of section 402A. *Marquette law review*, v. 57, no. 4, 1974, p. 625-48.
- McGuire, E. Patrick. Product recall and the facts of business life. (Just managing) *Conference Board record*, v. 12, Feb. 1975, p. 13-15.
- Moss, John E. Buyers still get the short end of warranties. *Business and society review*, Spring 1975, p. 80-2.
- Murray, James T. State of the art defense in strict products liability. *Marquette law review*, v. 57, no. 4, 1974, p. 649-60.

- Nemec, Joseph. New trends in product testing, by Joseph Nemec and Herbert Terry. *Business horizons*, v. 19, Oct. 1975, p. 31-6.
- O'Connell, Jeffrey. Why not no-fault product liability? (Ideas for action) *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 6-7.
- Oder, Kenneth W. Reforming the law of consumer recovery and enterprise liability through the Uniform Commercial Code. (Notes) *Virginia law review*, v. 60, Oct. 1974, p. 1013-40.
- Products liability ... second collision issue. *American Bar Association journal*, v. 61, April 1975, p. 496-7.
- Quinlan, Elsie M. Does warranty by manufacturer reach property owner? (Legal corner) *Real estate review*, v. 5, Spring 1975, p. 27-8.
- Schoenfeld, Donald A. Industry-wide joint liability. *Marquette law review*, v. 57, no. 4, 1974, p. 675-89.
- Shapo, Marshall S. Representational theory of consumer protection: doctrine, function and legality for product disappointment. *Virginia law review*, v. 60, Nov. 1974, entire issue.
- Snyder, James D. Washington's new watchwords: repair, replace, or refund. *Sales management*, v. 114, Feb. 17, 1975, p. 31-3.
- Trombetta, William L. Foreseeability of misuse and abnormal use of products by the consumer, by William L. Trombetta and Timothy L. Wilson. *Journal of marketing*, v. 39, July 1975, p. 48-55.

PRODUCTS liability ... second collision issue. *American Bar Association journal*, v. 61, April 1975, p. 496-7.

PRODUCTS, NEW

- Assmus, Gert. NEWPROD: the design and implementation of a new product model. *Journal of marketing*, v. 39, Jan. 1975, p. 16-23.
- Ayal, Igal. Simple models for monitoring new product performance. *Decision sciences*, v. 6, April 1975, p. 221-36.
- Day, George S. Strategic perspective on product planning. *Journal of contemporary business*, v. 4, Spring 1975, p. 1-34.
- Duncombe, Henry L. Automobiles, energy and product planning risks, by Henry L. Duncombe and H. Paul Root. *Journal of contemporary business*, v. 4, Winter 1975, p. 39-51.
- Dunne, Patrick M. What really are new products? *Journal of business* (Seton Hall university), v. 13, Dec. 1974, p. 20-5.
- Fisk, George. Impact of social sanctions on product strategy. *Journal of contemporary business*, v. 4, Winter 1975, p. 1-20.
- Gensch, Dennis H. Testing the consistency of attribute meaning in empirical concept testing, by Dennis H. Gensch and Thomas F. Golob. (Research notes and communications) *Journal of marketing research*, v. 12, Aug. 1975, p. 348-54.
- Mansfield, Edwin. Costs of industrial product innovations, by Edwin Mansfield and John Rapoport. *Management science*, v. 21, Aug. 1975, p. 1380-6.
- McConnell, Niall F. Subject: product evaluation - a prerequisite to market development. *Management* (Irish), v. 22, June-July 1975, p. 48-50.
- Montgomery, David B. New product distribution: an analysis of supermarket buyer decisions. *Journal of marketing research*, v. 12, Aug. 1975, p. 255-64.
- Nemec, Joseph. New trends in product testing, by Joseph Nemec and Herbert Terry. *Business horizons*, v. 19, Oct. 1975, p. 31-6.
- Pessemier, Edgar A. Market structure analysis of new product and market opportunities. *Journal of contemporary business*, v. 4, Spring 1975, p. 35-67.
- Rao, Vithala R. Subjective evaluations for product design decisions, by Vithala R. Rao and Geoffrey N. Soutar. *Decision sciences*, v. 6, Jan. 1975, p. 120-34.
- Robinson, Bruce. Dynamic price models for new-product planning, by Bruce Robinson and Chet Lakhani. *Management science*, v. 21, June 1975, p. 1113-22.

- Robinson, Dwight E. Style changes: cyclical, inexorable, and foreseeable. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 121-31.
- Tauber, Edward M. Discovering new product opportunities with problem inventory analysis. *Journal of marketing*, v. 39, Jan. 1975, p. 67-70.
- Tauber, Edward M. Why concept and product tests fail to predict new product results. (Applied marketing) *Journal of marketing*, v. 39, Oct. 1975, p. 69-71.
- Taylor, James W. Purchase intention question in new product development: a field test, by James W. Taylor, John J. Houlahan and Alan C. Gabriel. *Journal of marketing*, v. 39, Jan. 1975, p. 90-2.
- Tesar, George. Role of marketing in the introduction of technologically new products: the case of the electric car, by George Tesar, Gerald G. Uddell and G.M. Naidu. *Journal of the Academy of Marketing Science*, v. 2, Fall 1974, p. 642-50.
- Urban, Glen L. Perceptor: a model for product positioning. *Management science*, v. 21, April 1975, p. 858-71.
- Worthing, Parker M. Improving product deletion decision making. *MSU business topics*, v. 23, Summer 1975, p. 29-38.
- Wotruba, Thomas R. Are consumers really satisfied? By Thomas R. Wotruba and Patricia L. Duncan. *Business horizons*, v. 18, Feb. 1975, p. 85-90.
- Zarecor, William D. High-technology product planning. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 108-15.

Pricing

- Deakin, Michael D. Pricing for return on investment. *Management accounting* (NAA), v. 57, Dec. 1975, p. 43-4, 50.
- Mephram, M. J. Applying the limiting-factor rule to cost-plus pricing. *Management accounting* (Eng.), v. 53, Oct. 1975, p. 321-3.
- Thomas, Joseph. Bayesian models for new product pricing, by Joseph Thomas and Prem Chhabria. *Decision sciences*, v. 6, Jan. 1975, p. 51-64.

PROFESSION in New Zealand - wide-ranging programme at Dunedin convention. *Accountant* (Eng.), v. 172, Feb. 20, 1975, p. 242-4.

PROFESSIONAL accounting in 30 countries.

American Institute Of Certified Public Accountants. International Practice Executive Committee. Professional accounting in 30 countries. New York, c1975. 792 p. [117 A]

PROFESSIONAL corporation and the personal holding company problem. (Administration of accountants practice) *CPA* (NYSS), v. 45, Sept. 1975, p. 72. (Excerpt from the *Notebook of John W. Benesch*, June 1975, p. 4-5.)

PROFESSIONAL CORPORATIONS AND ASSOCIATIONS

See Also Accountants' Office - Professional Corporations

- Lawyers - Professional Corporations
- Pensions - Professional Corporations And Associations
- Physicians - Professional Corporations
- Taxation, United States-Professional Corporations And Associations

- Benjamin, Leo J. Doctors incorporated? *Management accounting* (NAA), v. 57, Nov. 1975, p. 37-9.
- Boulden, Larry L. Does certification promise fame and riches? *Automation*, v. 22, Feb. 1975, p. 44-9.
- Coleman, George R. How we published a successful OSHA manual for our industry. (Case report) *Association management*, v. 27, Jan. 1975, p. 44-5.
- Dalton, William. How to select and use a consultant. (Management pointers) *Association management*, v. 27, Jan. 1975, p. 72-4.

- Dougherty, J. Allen. Planning considerations in establishing the professional corporation.... (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 833-57.) [751 N]
- Feld, Lipman G. Should your corporation be a partnership? *Veterinary economics*, v. 16, Sept. 1975, p. 32-3, 36, 38.
- Fellers, James D. Role of professional associations. (Guest editorial) *CPA journal*, v. 45, Jan. 1975, p. 5-6.
- Goeke, Joseph R. Guidelines for evaluating research proposals. *Association management*, v. 27, Jan. 1975, p. 34-6.
- Hauter, John A. Why the demand for the professional corporation? By John A. Hauter and Charles K. Stewart. *Ohio CPA*, v. 33, Autumn 1974, p. 127-35.
- Mason, Robert S. Professional PR skills: how to harness them for your association. *Association management*, v. 27, Jan. 1975, p. 38-42.
- Mundee, C. Roy. Primer on the professional corporation. *Management accounting* (NAA), v. 56, Jan. 1975, p. 25-8.
- Professional corporation and the personal holding company problem. (Administration of accountants practice) *CPA* (NYSS), v. 45, Sept. 1975, p. 72. (Excerpt from the *Notebook of John W. Benesch*, June 1975, p. 4-5.)
- Schafer, Charles P. Professional corporations still advantageous despite increase in HR 10 plan deductions, by Charles P. Schafer and Gary H. Friedman. *Law office economics and management*, v. 16, Summer 1975, p. 298-309.
- Schwartz, Barbara W. Meeting attacks on the professional corporation.... (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 859-79.) [751 N]

Financial management

- Culkin, Douglas S. Cash management for associations. *Association management*, v. 27, Jan. 1975, p. 22-6.
- Survey shows how associations invest reserve funds. *Association management*, v. 27, Jan. 1975, p. 27-9.

Law

- Pattiz, Henry A. New considerations on whether to incorporate a business. *Law office economics and management*, v. 16, Summer 1975, p. 288-97.
- Robinson, W. L. Law of associations. *Association management*, v. 27, Jan. 1975, p. 68-9.

Quebec

- Pouliot, Gaston. Professional reform in Quebec. *CA magazine* (Can.), v. 106, May 1975, p. 33-6.

Management

- Welch, Mike. Ways to shorten your things-to-do list. (Management tips) *Association management*, v. 27, Jan. 1975, p. 30-3.

Statistics

- Webster, George D. Guidelines for association statistical programs. (Legal) *Association management*, v. 27, Jan. 1975, p. 20.

PROFESSIONAL DEVELOPMENT

See Education, Continuing

PROFESSIONAL ETHICS

See Also Accountants-Duties And Responsibilities

- Accountants-Independence
- Accountants-Liability
- Accountants' Office-Clients
- Business Ethics
- Conflict Of Interest
- Ethics
- Government Ethics
- Law-Unauthorized Practice
- Tax Ethics

Alaska state board unanimously resigns. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 29.

- Alpert, David. Rules of professional conduct. (State board) *California CPA quarterly*, v. 42, Dec. 1974, p. 42, 51.
- American Institute Of Certified Public Accountants. Professional Ethics Division. Announcement of member's withdrawal from firm. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 68.
- American Institute Of Certified Public Accountants. Professional Ethics Division. Member receiving payment for referral of client to others. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 68.
- American Institute Of Certified Public Accountants. Professional Ethics Division. Sale of firm publications. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 68.
- Are auditors required to report their clients' bribes? (Auditing and reporting) *CPA (NYSS)*, v. 45, Sept. 1975, p. 59. (Excerpt from SEC accounting report, June 1975.)
- Briloff, Abraham J. We often paint fakes. *Vanderbilt law review*, v. 28, Jan. 1975, p. 165-200. (Symposium on accounting and the Federal securities laws.)
- Complainant may not petition for review of board's action. (News report) *Journal of accountancy*, v. 139, June 1975, p. 21-2.
- Corsini, Louis S. Question of ethics. (Auditing theory and practice) *Massachusetts CPA review*, v. 48, Nov.-Dec. 1974, p. 30-1.
- Cramton, Roger C. Law, morality and equal justice. *Trusts & estates*, v. 114, April 1975, p. 210-12, 246.
- Cruse, Rex B. Ethics for the CPA in industry. (Statements in quotes) *Journal of accountancy*, v. 139, June 1975, p. 71-3.
- Finnegan, J. Paul. Ethics enforcement - a coordinated approach. *Massachusetts CPA review*, v. 49, March-April 1975, p. 26-7.
- Graese, Clifford E. Ethics division rulings on past due billings and bank directorships. (Official releases) *Journal of accountancy*, v. 139, Feb. 1975, p. 81-4.
- Griffith, Thomas. Payoff is not accepted practice. *Fortune*, v. 92, Aug. 1975, p. 122-5, 200, 202, 205.
- Hanson, Walter E. Focus on fraud. *Financial executive*, v. 43, March 1975, p. 14-19.
- Harvey, John L. Ethics enforcement plan: an explanation. *Pennsylvania CPA spokesman*, v. 45, Dec. 1974, p. 20-1.
- Henderson, John G. What is happening to professional conduct? (Guest editorial) *CPA journal*, v. 45, May 1975, p. 7-8.
- Holmes, Arthur W. Auditing standards and procedures, by Arthur W. Holmes and Wayne S. Overmyer. 8th ed. Homewood, Ill., Richard D. Irwin, c1975. 985 p. [170 H]
- Interpretation of rules 501 and 502 of the code of professional ethics. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 66-8.
- Kolesar, John E. Professional ethics: a progress report. *Pennsylvania CPA spokesman*, v. 45, Dec. 1974, p. 5-7, 22.
- Miller, Eugene J. CPA code should be applied to all. *Wisconsin CPA*, Oct. 1975, p. 18.
- Responsibilities and liabilities of auditors and accountants, by William O.E. Henry and others. *Business lawyer*, v. 30, March 1975, p. 169-205.
- Shissler, Wilhelm E. Ethics committee enforcing the code. *Pennsylvania CPA spokesman*, v. 45, Dec. 1975, p. 8-10.
- Taylor, Philip J. Professional ethics ... the restatement of the code. *Pennsylvania CPA spokesman*, v. 45, Dec. 1974, p. 12-13, 16-18.
- Advertising**
- American Institute Of Certified Public Accountants. Professional Ethics Division. AICPA ethics rulings: sponsor's announcement of member's participation in educational seminar. (Official releases) *Journal of accountancy*, v. 140, Sept. 1975, p. 86.
- Closing in on the professions. (Legal affairs) *Business week*, Oct. 27, 1975, p. 106-108.
- Day, Robert L. Comment on Ethics in marketing research. (Research notes and communications) *Journal of marketing research*, v. 12, May 1975, p. 232-3.
- Edwards, John. Professional ethics - why and what. *South African chartered accountant*, v. 10, Nov. 1974, p. 382-6.
- Frierson, James G. Legal advertising. *Law office economics and management*, v. 16, Spring 1975, p. 65-73.
- Institute Of Chartered Accountants In England And Wales. Joint Committee on Ethics. Ethical guide for members of the Institute of Chartered Accountants in England and Wales. *Accountancy (Eng.)*, v. 86, Aug. 1975, p. 42-7.
- Justice department continues its contentions that the Houston amendments raise serious antitrust problems. *American Bar Association journal*, v. 60, Nov. 1974, p. 1410-14.
- Kentucky attorney general supports bidding ban. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 20-1.
- Tybout, Alice M. Reply to comments on Ethics in marketing research: their practical relevance, by Alice M. Tybout and Gerald Zaltman. (Research notes and communications) *Journal of marketing research*, v. 12, May 1975, p. 234-7.
- American Bar Association**
- American Bar Association. Committee on Professional Ethics. Formal Opinion 337. (Professional ethics opinions) *American Bar Association journal*, v. 60, Nov. 1974, p. 1448-9.
- American Bar Association. Section of Corporation, Banking and Business Law. Committee on Counsel Responsibility and Liability. Code of professional responsibility and the responsibility of lawyers engaged in securities law practice - a report. *Business lawyer*, v. 30, July 1975, p. 1289-1301.
- Collie, Marvin K. Probing look at Justice Dept's policy of removing taxpayer's counsel-witness. (Tax policy & legislation) *Journal of taxation*, v. 43, Sept. 1975, p. 171-3.
- Ethics and professional responsibility committee proposes formal opinion on husband-and-wife lawyers. *American Bar Association journal*, v. 61, May 1975, p. 645-6.
- Harper, James R. To cooperate with the Service or not? Obligations and rights of the practitioner. (Effective tax procedures) *Journal of taxation*, v. 42, April 1975, p. 220-4.
- Possick, Howard B. Disclosure of client confidences by securities attorney named as a defendant in a civil action does not violate code of professional responsibility. (Cases noted) *University of Miami law review*, v. 29, Winter 1975, p. 376-84.
- Responsibility of lawyers advising management, by Donald J. Evans and others. *Business lawyer*, v. 30, March 1975, p. 13-39.
- Tondel, Lyman M. Watergate: the public lawyer and the bar as seen from the perspective of the ABA ethics committee. *Business lawyer*, v. 30, Jan. 1975, p. 295-8.
- American Institute of Certified Public Accountants**
- American Institute Of Certified Public Accountants. Professional Ethics Division. AICPA ethics rulings: audit guides issued by governmental agencies. (Official releases) *Journal of accountancy*, v. 139, June 1975, p. 80-1.
- American Institute Of Certified Public Accountants. Professional Ethics Division. AICPA ethics rulings: CPA designation on professional organization or corporation letterhead. (Official releases) *Journal of accountancy*, v. 140, Sept. 1975, p. 86.
- American Institute Of Certified Public Accountants. Professional Ethics Division. AICPA ethics rulings: family relationship, brother-in-law. (Official releases) *Journal of accountancy*, v. 139, June 1975, p. 81.
- American Institute Of Certified Public Accountants. Professional Ethics Division. AICPA ethics rulings: firm publications, distribution to client's board of directors. (Official releases) *Journal of accountancy*, v. 140, Sept. 1975, p. 86.
- American Institute Of Certified Public Accountants. Professional Ethics Division. AICPA ethics rulings: member providing legal services. (Official releases) *Journal of accountancy*, v. 140, Sept. 1975, p. 86.
- American Institute Of Certified Public Accountants. Professional Ethics Division. AICPA ethics rulings: sponsor's announcement of member's participation in educational seminar. (Official releases) *Journal of accountancy*, v. 140, Sept. 1975, p. 86.
- American Institute Of Certified Public Accountants. Professional Ethics Division. Interpretation of rule 504 of the code of professional ethics. (Official releases) *Journal of accountancy*, v. 139, June 1975, p. 80.

ACCOUNTANTS' INDEX 1975

- Cruse, Rex B. Ethics for the CPA in industry. (Statements in quotes) *Journal of accountancy*, v. 139, June 1975, p. 71-3.
- Froemming, Roger G. Joint enforcement plan. (President's page) *Wisconsin CPA*, March 1975, p. 3.
- Interpretations of rules 101 and 202 of the Code of Professional Ethics. (Official releases) *Journal of accountancy*, v. 139, Jan. 1975, p. 72-3.
- Kolesar, John E. Professional ethics: a progress report. *Pennsylvania CPA spokesman*, v. 45, Dec. 1974, p. 5-7, 22.
- Kolesar, John E. Professional ethics - a progress report. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 15-20.) [110 H]

American Institute of Real Estate Appraisers

- Featherston, J. B. Ethics: a matter of trust. *Appraisal journal*, v. 43, July 1975, p. 327-36.

Bidding

- Baker, Richard T. Competition within the profession - an unprofessional situation. *Georgia CPA*, v. 16, Winter 1974-75, p. 32, 32.
- Competitive bidding news. (Administration of accountants practice) *CPA (NYSS)*, v. 45, July 1975, p. 55. (Excerpt from *NASBA news*, Jan. 17, 1975.)

Clients' records

- Bovender, Jack O. Engagement: a client's views. (Professional notes) *Journal of accountancy*, v. 139, April 1975, p. 86-8.
- Harper, James R. To cooperate with the Service or not? Obligations and rights of the practitioner. (Effective tax procedures) *Journal of taxation*, v. 42, April 1975, p. 220-4.
- Interpretation of rules 501 and 502 of the code of professional ethics. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 66-8.
- Levy, Chauncey H. Accountant's right to lien. (Administration of accountants practice) *CPA (NYSS)*, v. 45, Sept. 1975, p. 67-9.
- Retention of client's records - professional ethics. (Administration of accountants practice) *CPA (NYSS)*, v. 45, July 1975, p. 53-4. (Excerpt from *Journal of accountancy*, April 1975, p. 66-7.)

Commissions and fee-splitting

- Contrary view on the AICPA contingent fee proposal. (News & views) *CPA (NYSS)*, v. 45, Aug. 1975, p. 12. (Excerpt from J.K. Lasser & Co. news release.)
- Edwards, John. Professional ethics - why and what. *South African chartered accountant*, v. 10, Nov. 1974, p. 382-6.

Confidential Communications

See Also Evidence

Taxation, United States - Privileged Communications

- American Bar Association. Committee on Professional Ethics. Formal Opinion 337. (Professional ethics opinions) *American Bar Association journal*, v. 60, Nov. 1974, p. 1448-9.
- American Bar Association. Section of Corporation, Banking and Business Law. Committee on Counsel Responsibility and Liability. Code of professional responsibility and the responsibility of lawyers engaged in securities law practice - a report. *Business lawyer*, v. 30, July 1975, p. 1289-1301.
- Christiansen, Jon P. Remedy for the discharge of professional employees who refuse to perform unethical or illegal acts: a proposal in aid of professional ethics. (Notes) *Vanderbilt law review*, v. 28, May 1975, p. 805-41.
- DeStefano, Nicholas E. E. Right of the government to know - the responsibility of the tax practitioner to the client; a balancing of rights and duties. *Arthur Andersen chronicle*, v. 35, Oct. 1975, p. 31-7.
- Earle, Victor M. Limits of advocacy: public accounting. *Public relations quarterly*, v. 18, Winter 1974, p. 16-17.
- Possick, Howard B. Disclosure of client confidences by securities attorney named as a defendant in a civil action does not violate code of professional responsibility (Cases

PROFESSIONAL ETHICS—American Institute of Certified Public Accountants-(Continued)

- noted) *University of Miami law review*, v. 29, Winter 1975, p. 376-84.

Corporate Practice

See Professional Corporations And Associations

Correspondent Audits

See Also Auditing-Correspondent Audits

Discipline

- Harvey, John L. Ethics enforcement plan: an explanation. *Pennsylvania CPA spokesman*, v. 45, Dec. 1974, p. 20-1.
- Shissler, Wilhelm E. Ethics committee enforcing the code. *Pennsylvania CPA spokesman*, v. 45, Dec. 1975, p. 8-10.

Executors and trustees

- Conkel, Robert D. Fiduciary duties - for whom and when. *Pension and profit-sharing tax journal*, v. 1, Spring (March) 1975, p. 97-104.

False And Misleading Statements

See Also Statements, Financial-False And Misleading

- Burton, John C. Fair presentation: another view. *Accountant (Eng.)*, v. 173, July 17, 1975, p. 64-7.
- Fiflis, Ted J. Liability for misleading statements under Section 11. *Practical lawyer*, v. 21, Oct. 1975, p. 35-54.

Financial Interest

See Also Accountants-Independence
Conflict Of Interest

- AICPA ethics rulings. (Official releases) *Journal of accountancy*, v. 140, Nov. 1975, p. 75.
- American Institute Of Certified Public Accountants. Auditing Standards Division. Applicability of guidance on reporting when not independent: auditing interpretation. (Accounting & auditing) *Journal of accountancy*, v. 140, Nov. 1975, p. 79-80.
- Graese, Clifford E. Ethics division rulings on past due billings and bank directorships. (Official releases) *Journal of accountancy*, v. 139, Feb. 1975, p. 81-4.
- Morpeth, D. S. Professional independence. *Accountant (Eng.)*, v. 171, Nov. 21, 1974, p. 683-5.

Forecasts

See Also Business Forecasting
Statements, Financial - Forecasts

- Parker, James E. To forecast or not to forecast, by James E. Parker and Donald R. Nichols. *Managerial planning*, v. 23, Jan.-Feb. 1975, p. 6-9, 16.

Government attorneys

- Poirer, C. Normand. Federal government lawyer and professional ethics. *American Bar Association journal*, v. 60, Dec. 1974, p. 1541-4.

Incompatible occupations

- American Institute Of Certified Public Accountants. Professional Ethics Division. Interpretation of rule 504 of the code of professional ethics. (Official releases) *Journal of accountancy*, v. 139, June 1975, p. 80.

Independence

See Accountants-Independence

Institute of Certified Public Accountants in Israel

Noyman, Zeew. Rules of conduct of the accountancy profession in Israel. *Israel C. P. A.*, June 1974, p. 32-43.

Institute of Chartered Accountants in Australia

Ethical ruling: independence B12. *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 8-10.

Institute of Chartered Accountants in England and Wales

Institute Of Chartered Accountants In England And Wales. Joint Committee on Ethics. Ethical guide for members of the Institute of Chartered Accountants in England and Wales. *Accountancy (Eng.)*, v. 86, Aug. 1975, p. 42-7.

Institute of Chartered Accountants in Ireland

Institute Of Chartered Accountants In England And Wales. Joint Committee on Ethics. Ethical guide for members of the Institute of Chartered Accountants in England and Wales. *Accountancy (Eng.)*, v. 86, Aug. 1975, p. 42-7.

Institute of Chartered Accountants of Nigeria

Pearse, Fola A. Ethics of the profession and the responsibilities of the accountant in public practice. *Nigerian accountant*, v. 7, April/June 1974, p. 8-11, 13.

Institute of Chartered Accountants of Scotland

Institute Of Chartered Accountants In England And Wales. Joint Committee on Ethics. Ethical guide for members of the Institute of Chartered Accountants in England and Wales. *Accountancy (Eng.)*, v. 86, Aug. 1975, p. 42-7.

Israel

Noyman, Zeew. Rules of conduct of the accountancy profession in Israel. *Israel C. P. A.*, June 1974, p. 32-43.

Kentucky Board of Accountancy

Kentucky attorney general supports bidding ban. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 20-1.

Lawyers

See Also Professional Ethics-American Bar Association

Professional Ethics-Government Attorneys

American Bar Association. Committee on Professional Ethics. Formal Opinion 337. (Professional ethics opinions) *American Bar Association journal*, v. 60, Nov. 1974, p. 1448-9.

American Bar Association. Committee on Professional Ethics. Formal opinion 339. (Professional ethics opinions) *American Bar Association journal*, v. 61, Feb. 1975, p. 245-6.

American Bar Association. Section of Corporation, Banking and Business Law. Committee on Corporate Laws. Scope of lawyers' responses to auditors' requests for information. *Business lawyer*, v. 30, Jan. 1975, p. 513-38.

American Bar Association. Section of Corporation, Banking and Business Law. Committee on Counsel Responsibility and Liability. Code of professional responsibility and the responsibility of lawyers engaged in securities law practice - a report. *Business lawyer*, v. 30, July 1975, p. 1289-1301.

California's prepaid legal service plan - an antitrust review. *Law office economics and management*, v. 15, Winter 1975, p. 541-9.

Carrington, Paul. Ethical crises of American lawyers. *University of Pittsburgh law review*, v. 36, Fall 1974, p. 35-54.

Cheek, James H. Professional responsibility and self-regulation of the securities lawyer. *Washington and Lee law review*, v. 32, Summer 1975, p. 597-635.

Christiansen, Jon P. Remedy for the discharge of professional employees who refuse to perform unethical or illegal acts: a proposal in aid of professional ethics. (Notes) *Vanderbilt law review*, v. 28, May 1975, p. 805-41.

Coleman, William T. Different duties of lawyers and accountants. *Business lawyer*, v. 30, March 1975, p. 91-4.

Collie, Marvin K. Probing look at Justice Dept's policy of removing taxpayer's counsel-witness. (Tax policy & legislation) *Journal of taxation*, v. 43, Sept. 1975, p. 171-3.

Counsel on client complaints. *Law office economics and management*, v. 16, Summer 1975, p. 247-8.

Eckhardt, August G. Estate planning lawyer's problems: malpractice and ethics. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-6.) [750.2 I]

Ethics and professional responsibility committee proposes formal opinion on husband-and-wife lawyers. *American Bar Association journal*, v. 61, May 1975, p. 645-6.

Ethics of legal assistants. *Law office economics and management*, v. 15, Fall 1974, p. 355-63.

Ethics opinions - purchase of interest in law partnership. *Law office economics and management*, v. 16, Summer 1975, p. 280-4.

Frierson, James G. Legal advertising. *Law office economics and management*, v. 16, Spring 1975, p. 65-73.

Goldman, Martin E. Something there is that doesn't love a wall: the need for a conceptual approach to professional responsibility. *George Washington law review*, v. 43, March 1975, p. 713-28.

Harper, James R. To cooperate with the Service or not? Obligations and rights of the practitioner. (Effective tax procedures) *Journal of taxation*, v. 42, April 1975, p. 220-4.

Jennings, Richard W. Corporate lawyer's responsibilities and liabilities in pending legal opinions. *Business lawyer*, v. 30, March 1975, p. 73-80.

Justice department continues its contentions that the Houston amendments raise serious antitrust problems. *American Bar Association journal*, v. 60, Nov. 1974, p. 1410-14.

Lawyers as directors, by Joseph Hinkey and others. *Business lawyer*, v. 30, March 1975, p. 41-64.

Lipman, Frederick D. SEC's reluctant police force: a new role for lawyers. *New York University law review*, v. 49, Oct. 1974, p. 437-77.

Lipoff, Norman H. Scope of professional responsibility in tax practice is fraught with confusion, uncertainty, by Norman H. Lipoff and Bruce H. Bokor. (Practice) *Taxation for accountants*, v. 15, Oct. 1975, p. 234-8.

Panel discussion: professional ethics, moderated by Rene A. Wormser. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-7.) [750.2 I]

Possick, Howard B. Disclosure of client confidences by securities attorney named as a defendant in a civil action does not violate code of professional responsibility. (Cases noted) *University of Miami law review*, v. 29, Winter 1975, p. 376-84.

Redlich, Norman. Lawyers, the temple, and the market place. *Business lawyer*, v. 30, March 1975, p. 65-72.

Redlich, Norman. Lawyers, the temple, and the market place. *Trusts & estates*, v. 114, April 1975, p. 218-20, 256-7.

Responsibility of lawyers advising management, by Donald J. Evans and others. *Business lawyer*, v. 30, March 1975, p. 13-39.

Sheppard, John W. Lawyer's ethical response. *Law office economics and management*, v. 16, Summer 1975, p. 265-74.

Sommer, A. A. Professional responsibility: how did we get here? *Business lawyer*, v. 30, March 1975, p. 95-103.

Sonde, Theodore. Professional disciplinary proceedings. *Business lawyer*, v. 30, March 1975, p. 157-62.

Tondel, Lyman M. Watergate: the public lawyer and the bar as seen from the perspective of the ABA ethics committee. *Business lawyer*, v. 30, Jan. 1975, p. 295-8.

Unrealistic approach to the use of paralegals. *Law office economics and management*, v. 16, Spring 1975, p. 19-22.

Delaware

Carpenter, Edmund N. Negligent attorney embezzler: Delaware's solution. *American Bar Association journal*, v. 61, March 1975, p. 338-41.

Management Services

See Also Accountants' Office - Services

ACCOUNTANTS' INDEX 1975

American Institute Of Certified Public Accountants. Management Advisory Services Executive Committee. Statement on management advisory services. New York, c1974. 33 p. [*250 Acc]

Barlev, Benzion. Management advisory services and accounting, by Benzion Barlev and Arieh Goldman. *Abacus*, v. 10, June 1974, p. 74-82.

Massachusetts

Finnegan, J. Paul. Ethics enforcement - a coordinated approach. *Massachusetts CPA review*, v. 49, March-April 1975, p. 26-7.

Kistler, Linda H. Early public accountability in Massachusetts. *Massachusetts CPA review*, v. 49, Jan.-Feb. 1975, p. 6-8, 10-12.

Nigeria

Pearse, Fola A. Ethics of the profession and the responsibilities of the accountant in public practice. *Nigerian accountant*, v. 7, April/June 1974, p. 8-11, 13.

Philippines

Melo, Jose. Professional ethics. (Ethics forum) *Accountants' journal* (P.I.), v. 24, no. 2, 1974, p. 76-7, 81.

Physicians

Reiner, Irvin J. New malpractice twist: private eyes for protection. *Medical economics*, v. 52, May 26, 1975, p. 65-9.

Predecessor auditors

Proposed AICPA guidelines for communication between predecessor and successor auditors. (Administration of accountants practice) *CPA journal*, v. 45, April 1975, p. 81-2. (Excerpt from *CPA letter*, Feb. 10, 1975.)

Privileged Communications

See Professional Communications Ethics-Confidential Communications

Professional Corporations And Associations

See Professional Corporations And Associations

Professional Fees

See Professional Ethics-Commissions And Fee-Splitting
Taxation, United States-Professional Fees
Wages, Fees, Salaries-Accountants' Fees
Wages, Fees, Salaries-Lawyers
Wages, Fees, Salaries-Physicians

Reliance On Other Auditors

See Reliance On Other Auditors

Retention of clients' records

Interpretation of rules 501 and 502 of the code of professional ethics. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 66-8.

Securities brokers

Reed, Stanley Foster. Finders and brokers: a spectral analysis. Part IV: Regulation: patterns and prospects. *Mergers & acquisitions*, v. 9, Winter 1975, p. 26-43.

Solicitation

Edwards, John. Professional ethics - why and what. *South African chartered accountant*, v. 10, Nov. 1974, p. 382-6.

South Africa

Edwards, John. Professional ethics - why and what. *South African chartered accountant*, v. 10, Nov. 1974, p. 382-6.

PROFESSIONAL ETHICS-Management Services-(Continued)

Specialization

See Specialization

State societies of certified public accountants

Froemming, Roger G. Joint enforcement plan. (President's page) *Wisconsin CPA*, March 1975, p. 3.

Unaudited Financial Statements

See Also Statements, Financial - Unaudited
Campbell, J. Douglas. Professional standards for unaudited financial statements. *Delaware CPA*, v. 1, Nov. 1974, p. 19-26.

Union Europeenne Des Experts Comptables, Economiques Et Financiers (UEC)

Union Europeenne Des Experts Comptables, Economiques Et Financiers (UEC). Statement on professional ethics. *Journal UEC*, v. 10, April 1975, p. 104-5.

Union Europeenne Des Experts Comptables, Economiques Et Financiers (UEC). UEC statements- professional ethics. *Accountant's magazine* (Scot.), v. 79, April 1975, p. 148.

Union Europeenne Des Experts Comptables, Economiques Et Financiers (UEC). Professional ethics for accountants in Europe. *Certified accountant* (Eng.), June 1975, p. 336.

PROFESSIONAL indemnity insurance: Australian Society of Accountants' groupscheme. *Australian accountant*, v. 44, Dec. 1974, p. 669.

PROFESSIONAL PEOPLE

See Also Accountants

Dentists
Lawyers
Physicians
Taxation, United States - Professional People
Wages, Fees, Salaries - Professional People

American Bar Association. Section of Real Property, Probate and Trust Law.Committee on Tax and Estate Planning. Planning the estate of a professional. *Real property, probate and trust journal*, v. 10, Spring 1975, p. 1-43.

Zacchea, Nicholas M. Social responsibility and the professional. *GAO review*, v. 10, Spring 1975, p. 55-60.

Corporate Practice

See Professional Corporations And Associations

PROFESSIONAL recommendations and guidelines.

Institute Of Certified Public Accountants In Israel. Professional recommendations and guidelines. Tel Aviv, Israel, c1974. 104 p. (Translated from the Hebrew original.) [*117 I]

PROFESSIONAL resume/job search guide.

Dickhut, Harold W. Professional resume/job search guide, by Harold W. Dickhut and Marvel J. Davis. 3rd ed. Chicago, Management Counselors, Inc., c1975. 254 p. (Appendices(p. 245-52): Reference books for employer list preparation. Executive recruiters, consultants, CPA firms.) [202.8 D]

PROFESSIONS

See Also Accountancy Profession

Dentists
Engineers
Lawyers
Physicians

Minimum fee schedules - the battle and the war: Goldfarb at the Fourth Circuit. *Virginia law review*, v. 60, Dec. 1974, p. 1415-42.

Taylor, R. William. Impact of association management as a profession. *Association management*, v. 27, Aug. 1975, p. 36-40.

Ward, Richard A. Licensure of health care professions and health care delivery. *Hospital administration*, v. 20, Spring 1975, p. 47-59.

PROFESSION'S underutilized resource: the woman CPA.

Barcelona, Constance T. Profession's underutilized resource: the woman CPA, by Constance T. Barcelona, Clara C. Lelievre and Thomas W. Lelievre. *Journal of accountancy*, v. 140, Nov. 1975, p. 58-64.

PROFILE of employee benefits.

Meyer, Mitchell. Profile of employee benefits, by Mitchell Meyer and Harland Fox. New York, Conference Board, c1974. 103 p. (*Conference Board report*, no. 645.) [*208.9 M]

PROFILE of NAA member - 1975. *Management accounting* (NAA), v. 56, Jan. 1975, p. 56-7.

PROFIT AND LOSS

See Also Income

Losses

Profits

Statements, Financial-Income

Taxation, United States-Gains And Losses

Are profits out of date? *Management* (Irish), v. 22, Jan. 1975, p. 35-7.

Holmes, Geoffrey. What's so extraordinary? (Published accounts) *Accountancy* (Eng.), v. 86, June 1975, p. 54-7.

McConnell, John J. Profit/loss evaluation model has varied applications, part 2. *Mortgage banker*, v. 35, May 1975, p. 12-15, 17.

Morris, R. C. Manipulation of earnings figures in the United Kingdom, by R. C. Morris and G. H. Breakwell. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 177-84.

Proposed supplement to SSAP6. *Management accounting* (Eng.), v. 53, Sept. 1975, p. 284.

Ralph, J. T. Politics of profit. *Australian accountant*, v. 45, Oct. 1975, p. 504-11.

Sinha, M. Legal dimensions of company accounts. *Finance and commerce* (India), v. 17, May-June 1974, p. 209-17.

Sprunt, Stanley W. C. Consequences of inflation on accountancy. *Virginia accountant*, v. 27, Sept. 1975, p. 7-12.

von Koschembahr, John C. EDP inputs: P & L benefits. *Pension world*, v. 11, March 1975, p. 25-6, 28, 30, 60.

Warnick, Gerald B. Current factors to consider in evaluating a real estate investment from a tax point of view. (Personal) *Taxation for accountants*, v. 14, May 1975, p. 272-6.

Wittnebert, Fred R. Big equals less profitable (still). *Harvard business review*, v. 53, March-April 1975, p. 18, 20.

Wu, Frederick H. Expanding the profit contribution approach. *Management accounting* (NAA), v. 56, June 1975, p. 39-42.

PROFIT CENTERS

Amey, Lloyd. Tomkins on residual income. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 55-68.

Deutsch, Leonard L. Use of profitability in managing field sales operations, by Leonard L. Deutsch and Paul J. Miranti. New York, Sales Executive Club of New York, c1974. 83 p. (Prepared under the direction of the Research Committee of the Sales Executive Club of N.Y.) [*206.5 D]

Tomkins, Cyril. Another look at residual income. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 39-53.

Watson, Spencer C. Vote for R&D profit centers. *Management accounting* (NAA), v. 56, April 1975, p. 50-2.

Weisse, Peter D. What a chief - or group - executive cannot delegate. *Management review*, v. 64, May 1975, p. 4-8.

PROFIT motive is key to any business deductions. *Taxation for accountants*, v. 15, Oct. 1975, p. 238.

PROFIT SHARING

Babson, Stanley M. Fringe benefits - the depreciation, obsolescence, and transience of man. New York, John Wiley & Sons, Inc., c1974. 178 p. (Wiley series on systems and controls for financial management) [208.9 B]

Berman, Harvey C. Protection of plan participants under the Employee retirement income security act of 1974. *Pension and profit-sharing tax journal*, v. 1, Winter (Dec.) 1974, p. 46-57.

Bettinger, Cass. ESOT and the commercial banker. *Journal of commercial bank lending*, v. 57, April 1975, p. 31-7.

Diamond, Judy. New funds scorecard. *Tax adviser*, v. 6, Jan. 1975, p. 25-8. (Includes data on 100 profit-sharing and pension plans)

Eisemann, Charles W. Profit sharing: passport to multinational corporations. *CGA*, v. 8, Oct.-Nov. 1974, p. 26-32.

Fortune's employee benefits survey: an overview. *Risk management*, v. 22, Feb. 1975, p. 55, 57-8, 60.

Goldberg, Steven S. Pension plans and executive compensation. New York, Practising Law Institute, c1974. 765 p. (*Tax law and practice: Practice handbook series*, no. 8.) [223.7 G]

Howell, William J. Red and the black of productivity. *Pension world*, v. 11, March 1975, p. 20-1, 23-4.

Hurd, G. David. Defined benefit plans. *Trusts & estates*, v. 114, April 1975, p. 206-8.

Le Febvre, Charles N. Look at annual reports of employee benefit plans, by Charles N. Le Febvre and Donald A. Barnes. *Management accounting* (NAA), v. 57, Dec. 1975, p. 51-3.

Matthews, John. Formula for profit sharing: a step towards industrial harmony. *Cost & management* (Can.), v. 49, March-April 1975, p. 18-22.

Menke, John D. Employee stock ownership trust: a new trend in employee benefits and corporate finance. *CLU journal*, v. 29, Jan. 1975, p. 31-6.

Paine, Thomas H. Retirement income: a shift to public responsibility, by Thomas H. Paine and Susan Koralik. *Financial executive*, v. 43, July 1975, p. 54-9.

Pension World. New funds scorecard, no. 3. *Pension world*, v. 11, April 1975, p. 47-50.

Prospects for with-profit policies. *Accountant* (Eng.), v. 172, Jan. 16, 1975, p. 73-4.

Roscow, James P. Profit-sharing without profit? *Pension world*, v. 11, March 1975, p. 9-12, 59.

Self employment tax applies to part-time businesses. (Tax practice) *Taxation for accountants*, v. 14, Feb. 1975, p. 128.

Simmons, Sherwin P. Final figures on 1974 plans released by IRS, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 43, July 1975, p. 11.

Simmons, Sherwin P. IRS releases data on new qualified benefit plans, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 42, May 1975, p. 270.

Slocum, John W. Dimensions of participation in managerial decision making. *Atlanta economic review*, v. 25, May-June 1975, p. 32-5.

Varley, Ronald L. Considerations in designing corporate pension and profit-sharing plans - update, 1975. *Management controls* (PMM & Co.), v. 22, Jan.-Feb. 1975, p. 15-22.

Government regulation

Bergman, Stanley N. Termination and distribution of pension and profit sharing plans. *Connecticut CPA*, v. 39, Sept. 1975, p. 14-15.

Fair, Andrew J. Impact of new eligibility requirements on new and existing plans. *Pension and profit-sharing tax journal*, v. 1, Winter (Dec.) 1974, p. 34-45.

Hoffman, Arthur S. Earnings and profits computation in profit-sharing plans, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, Feb. 1975, p. 37.

How to operate under the new pension law: what practitioners are doing today. *Pension and profit-sharing tax journal*, v. 1, Winter (Dec.) 1974, p. 5-25.

- Levin, Simon. Treatment of forfeitures in the qualified profit-sharing plan of a Subchapter S corporation. *Pension and profit-sharing tax journal*, v. 1, Summer (June) 1975, p. 210-19.
- Olesker, Landis. Profit sharing plan investments in employer stock under the Employee retirement income security act of 1974. *Pension and profit-sharing tax journal*, v. 1, Spring (March) 1975, p. 133-7.
- Overman, Dean L. Registration and exemption from registration of employee compensation plans under the Federal securities laws. *Vanderbilt law review*, v. 28, April 1975, p. 455-85.
- Simms, Clifford R. 1974 Employee retirement income act. *Ohio CPA*, v. 34, Winter 1975, p. 5-10.

Management

- Canan, Michael J. New law limits freedom of a qualified plan's fiduciary to invest plan assets. *Taxation for lawyers*, v. 3, May-June 1975, p. 356-9.
- Kaseman, A. Carl. Trustees' responsibilities under the pension reform act. *Pennsylvania CPA spokesman*, v. 45, March 1975, p. 22-6.

Taxation

See Taxation, United States-Profit Sharing

PROFITABILITY ACCOUNTING

- Alberts, William W. Profitability standards for entry decisions. *Journal of contemporary business*, v. 4, Spring 1975, p. 91-114.
- Carey, Kenneth J. Persistence of profitability. *Financial management*, v. 3, Summer 1974, p. 43-8.
- Cheek, Logan M. Corporate expansion: predicting profitability. *Financial executive*, v. 43, March 1975, p. 38-42.
- Day, James E. Screening model for investment proposals. *Management accounting* (NAA), v. 56, Jan. 1975, p. 48-52.
- Deutsch, Leonard L. Use of profitability in managing field sales operations, by Leonard L. Deutsch and Paul J. Miranti. New York, Sales Executive Club of New York, c1974. 83 p. (Prepared under the direction of the Research Committee of the Sales Executive Club of N.Y.) [*206.5 D]
- Lee, David. Installment loan profitability analysis: its application in a proposal to finance hospital receivables, by David Lee and McKenna Jordan. *Journal of commercial bank lending*, v. 57, May 1975, p. 47-57.
- Leech, Stewart A. Profitability, rates of return and prices justification. *Abacus*, v. 10, Dec. 1974, p. 147-59.
- Sizer, John. What we should be doing about the company liquidity and profitability crisis. *Management accounting* (Eng.), v. 53, Oct. 1975, p. 316-20, 326.
- Srinivasan, T. R. Micro and macro analysis of profit. (Students' section) *Management accountant* (India), v. 10, Jan. 2, 1975, p. 58-60.
- Sullivan, Timothy G. Market power, profitability and financial leverage. *Journal of finance*, v. 29, Dec. 1974, p. 1407-14.
- Worthing, Parker M. Improving product deletion decision making. *MSU business topics*, v. 23, Summer 1975, p. 29-38.

PROFITABILITY of steamboating on western rivers: 1850, by Jeremy Atack and others. *Business history review*, v. 49, Autumn 1975, p. 346-54.

PROFITABLE restaurant management.

- Solomon, Kenneth I. Profitable restaurant management, by Kenneth I. Solomon and Norman Katz. Englewood Cliffs, N.J., Prentice-Hall, c1974. 235 p. [250 Res]

PROFITS

See Also Earnings
Income
Revenue

- Are profits out of date? *Management* (Irish), v. 22, Jan. 1975, p. 35-7.
- Bhasin, M. L. Profit and corporate goals (or objectives). *Chartered accountant* (India), v. 24, Sept. 1975, p. 185-9.
- Bradfield, W. G. Inflation accounting - a practitioner's view of SSAP. *Accountant* (Eng.) v. 172, Jan. 23, 1975, p. 100-2.
- Buckley, Adrian. Company liquidity in 1974. (Finance) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 68, 70, 72.
- Carey, Kenneth J. Persistence of profitability. *Financial management*, v. 3, Summer 1974, p. 43-8.
- Comparative international study of growth, profitability, and risk as determinants of corporate debt ratios in the manufacturing sector, by Norman Toy and others. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 875-86.
- DePamphilis, Donald M. Guide to profit planning in banks. *Magazine of bank administration*, v. 51, Oct. 1975, p. 29-35.
- Drucker, Peter F. Delusion of profits. (Quoted) *CA magazine* (Can.), v. 106, May 1975, p. 59-61.
- Edwards, James Don. Last-in, first-out inventory valuation as a way to control illusory profits, by James Don Edwards and John B. Barrack. *MSU business topics*, v. 23, Winter 1975, p. 19-27.
- Emanuel, David. Some evidence on CPP accounting, by David Emanuel and Paul Rouse. *Accountants' journal* (N.Z.), v. 54, Oct. 1975, p. 328-31.
- Gray, I. B. Measurement of profit 1975. *Chartered accountant in Australia*, v. 46, July 1975, p. 34-8, 40-8.
- Hair, Joseph F. Profit-cost relationship of franchise operations, by Joseph F. Hair, Richard L. Cattanch and Arlie L. Bowling. *Managerial planning*, v. 24, Nov./Dec. 1975, p. 17-24.
- Hayya, Jack C. On extensions of probabilistic profit budgets, by Jack C. Hayya, Ronald M. Copeland and K. Hung Chan. *Decision sciences*, v. 6, Jan. 1975, p. 106-119.
- Holland, F. A. How changes in financial ratios affect profit, by F. A. Holland, R. A. Watson and J. R. Wilkinson. *Management accounting* (Eng.), v. 53, June 1975, p. 205-6.
- Holland, F. A. Introduction to process economics, by F. A. Holland, Frank Alfred Watson and John Keith Wilkinson. New York, John Wiley & Sons, c1974. 290 p. (Appendices (p. 247-81): 1. Money tables. 2. Statistical data.) [205.2 H]
- Jeynes, Paul H. Fundamentals of accounting/economic/financial evaluation. *Engineering economist*, v. 20, Summer 1975, p. 297-311.
- Kamerschen, David R. Return of target pricing? *Journal of business* (U. of Chicago), v. 48, April 1975, p. 242-52.
- Kenny, Ivor. Profit and employment. *Management* (Irish), v. 21, Dec. 1974, p. 17-18.
- Klink, James J. How has the new accounting guide affected profit recognition on sales of condominiums? (Real estate accounting) *Journal of real estate taxation*, v. 2, Winter 1975, p. 227-30.
- Lall, R. M. Criticism of the theory of super-profits in valuation of goodwill. *Chartered accountant* (India), v. 24, Oct. 1975, p. 225-9.
- Larsen, Robert A. New insight into changes in earnings per share, by Robert A. Larsen and Joseph E. Murphy. *Financial analysts journal*, v. 31, March/April 1975, p. 77-83.
- Legh, Peter R. Pennington. What profit? - a subjective look at profits and inflation accounting. *Accountant* (Eng.), v. 172, Jan. 9, 1975, p. 41-3.
- Mahn, John E. Techniques and application of profit planning. *Managerial planning*, v. 24, Nov./Dec. 1975, p. 25-32.
- Maroulis, George E. How cash management affects profits. *CA magazine* (Can.), v. 106, May 1975, p. 28-32.
- Morris, R. C. Manipulation of earnings figures in the United Kingdom, by R. C. Morris and G. H. Breakwell. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 177-84.
- New look at profit measurement: four questions on inflation. *Accountant* (Eng.), v. 173, July 10, 1975, p. 51-2.
- Nicholls, F. A. Liquidity and profit. *Certified accountant* (Eng.), March 1975, p. 153-4, 157.
- O'Boyle, Patrick. Inflation and profits. (Investment and finance) *Accountancy Ireland*, v. 6, Oct. 1974, p. 10, 12.
- Proxmire, William. Profits and the economy. *Arthur Andersen chronicle*, v. 35, Oct. 1975, p. 13-14. (Reprinted from *Mainliner*, carried aboard United Airlines.)

- Rao, V. K. R. Seminar on accountability in the public sector. *Chartered accountant* (India), v. 23, June 1975, p. 577-8.
- Reilly, Frank K. Predictive ability of alternative parts of interim financial statements, by Frank K. Reilly, David L. Morgenson and Marilyn West. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*, 1974, p. 105-31.) [*102 C]
- Rubin, Harvey W. Increasing profits through risk management. *Atlanta economic review*, v. 25, Sept.-Oct. 1975, p. 41-3.
- Sheehy, Morgan. Is profit a four-letter word? *Management* (Irish), v. 21, Dec. 1974, p. 35-7.
- Sinclair, Alford C. Problem loans - at the eyeball-to-eyeball level. *Journal of commercial bank lending*, v. 57, June 1975, p. 29-39.
- Smith, Arthur J. R. Inflation: patterns, causes and impacts. *Canadian business review*, v. 2, Winter 1975, p. 32-6.
- Smith, Charles W. Gearing salesmen's efforts to corporate profit objectives. (Ideas for action) *Harvard business review*, v. 53, July-Aug. 1975, p. 8, 12, 14, 16.
- Stage 4 - three new orders. *Accountancy* (Eng.), v. 86, Feb. 1975, p. 14.
- Survey of corporate performance: second quarter 1975. *Business week*, Aug. 18, 1975, p. 53-60, 65-72.
- Wilkes, F. M. Classical pricing rules, cost-plus pricing and the capacity constrained firm, by F. M. Wilkes and R. Harrison. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 19-37.
- Witnebert, Fred R. Big equals less profitable (still). *Harvard business review*, v. 53, March-April 1975, p. 18, 20.
- Wong, Robert E. Profit maximization and alternative theories: a dynamic reconciliation. *American economic review*, v. 65, Sept. 1975, p. 689-94.

Estimates

- Accountants International Study Group. Published profit forecasts: current practices in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1974. n.p. [*117 A]
- Holland, F. A. Introduction to process economics, by F.A. Holland, Frank Alfred Watson and John Keith Wilkinson. New York, John Wiley & Sons, c1974. 290 p. (Appendices (p. 247-81): 1. Money tables. 2. Statistical data.) [205.2 H]
- Wu, Frederick H. Expanding the profit contribution approach. *Management accounting* (NAA), v. 56, June 1975, p. 39-42.

Government regulation

- Deductions for activities not engaged in for profit. (Taxes in figures) *Taxation for accountants*, v. 14, March 1975, p. 173.
- Venu, S. Public enterprise profits in socialist economies - a survey of concepts and their application. *Chartered accountant* (India), v.-23, May 1975, p. 523-27.

Great Britain

- Prodhon, B. Applying gearing analysis to profits. *Management accounting* (Eng.), v. 53, Sept. 1975, p. 283.

New Zealand

- Why not base stock? *Accountants' journal* (N.Z.), v. 54, April 1975, p. 81-2.

PROFITS, GROSS

- Lorensen, Leonard. Gross profit method and interim financial information. *Journal of accountancy*, v. 140, Dec. 1975, p. 56-64.

PROFITS, SHORT SWING

- Smith, Edgar A. Gold v. Sloan: Section 16(b)'s application to short swing trading in post-merger situations. (Notes) *University of Pittsburgh law review*, v. 36, Fall 1974, p. 139-52.

PROGRAM BUDGETS

- See Budgets, Business-Program
Budgets, National-United States-Program

PROGRAM EVALUATION PROCEDURE

- See Pep

PROGRAM EVALUATION REVIEW TECHNIQUE

- See Pert

PROGRAM MANAGEMENT

- See Projects-Management

PROGRAMMED LEARNING

- Halsall, J. H. How to prepare an operating budget, by J.H. Halsall in association with Ibcoun Learning Systems Ltd. London, Longman Group Ltd.; Turin, Italy, International Center for Advanced Technical and Vocational Training, c1974. 106 p. (A programmed book) [*205.4 H]

PROGRESSIVE BUDGETING

- See Budgets, Business-Progressive

PROGRESSIVE TAXATION

- See Taxation, United States-Progressive

- PROJECT control in the medium sized installation. *Data management*, v. 13, Feb. 1975, p. 28-9, 46.

PROJECT HEAD START

- See Community Action Program

PROJECTS

- Castle, Grover R. Project financing - guidelines for the commercial banker. *Journal of commercial bank lending*, v. 57, April 1975, p. 14-30.
- Wills, Anthony P. Impact of inflation on project analysis. *Management accounting* (Eng.), v. 53, Oct. 1975, p. 327.

Accounting

- See Also Activity Accounting

Budgeting

- Pilcher, Roy. Appraisal and control of project costs. London, McGraw-Hill (UK) Ltd., c1973. 324 p. [201.6 P]

Costs

- Gunderman, James R. Making project management effective, by James R. Gunderman and Frank W. McMurtry. *Journal of systems management*, v. 26, Feb. 1975, p. 7-11.
- Pilcher, Roy. Appraisal and control of project costs. London, McGraw-Hill (UK) Ltd., c1973. 324 p. [201.6 P]

Management

- Beenhakker, Henri L. Sensitivity analysis of the present value of a project. *Engineering economist*, v. 20, Winter 1975, p. 123-49.
- Bhattacharya, K. K. Project report and feasibility studies. (Student's section) *Chartered accountant* (India), v. 23, Feb. 1975, p. 47-51.
- Brandon, Dick H. Data processing management: methods and standards, by Dick H. Brandon, Arnold D. Palley and A. Michael O'Reilly. New York, Macmillan Information, c1975. 520 p. [203.9 B]
- Buckley, Adrian. Distorting effect of surplus advance corporation tax in project appraisal. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 168-76.
- Childs, Preston B. Making best use of resources in project scheduling. *Automation*, v. 22, Aug. 1975, p. 45-50.

- Cleland, David I. Systems analysis and project management, by David I. Cleland and William R. King. 2nd ed. New York, McGraw-Hill, c1975. 398 p. [201.8 C]
- Davis, Edward W. Comparison of heuristic and optimum solutions in resource-constrained project scheduling, by Edward W. Davis and James H. Patterson. *Management science*, v. 21, April 1975, p. 944-55.
- Gunderman, James R. Making project management effective, by James R. Gunderman and Frank W. McMurry. *Journal of systems management*, v. 26, Feb. 1975, p. 7-11.
- Keating, Maryann O. Rapid inflation and capital budgeting, by Maryann O. Keating and Barry P. Keating. *Journal of business* (Seton Hall), v. 13, May 1975, p. 16-22.
- Manley, T. Roger. Have you tried project management? *Public personnel management*, v. 4, May-June 1975, p. 180-8.
- Martyn, A. S. Some problems in managing complex development projects. *Long range planning*, v. 8, April 1975, p. 13-26.
- Mechanic, Jack H. Teaching and using economic analysis. *Air force comptroller*, v. 9, April 1975, p. 36-7.
- Orhnlal, A. J. H. Tax uncertainty in project evaluation: a case study, by A. J. H. Orhnlal and L. P. Foldes. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 229-30.
- Responsibilities of the simulation project manager, by Donald D. Scriven and others. *Data management*, v. 13, June 1975, p. 27-31.
- Staropoli, George K. Project management: controlling uncertainty. *Journal of systems management*, v. 26, May 1975, p. 28-9.
- Woodworth, Bruce M. Heuristic algorithm for resource leveling in multi-project, multi-resource scheduling, by Bruce M. Woodworth and Charles J. Willie. *Decision sciences*, v. 6, July 1975, p. 525-40.

Valuation

- Pilcher, Roy. Appraisal and control of project costs. London, McGraw-Hill (UK) Ltd., c1973. 324 p. [201.6 P]

PROLOGUE. *South African chartered accountant*, v. 10, Oct. 1974, p. 335-6.

PROMISING new approach to hospital management. *Viewpoint* (Main Lafrentz & Co.), 1st ed., 1975, p. 2-9.

PROMOTIONAL practices disallowed. (Review of current cases) *Public utilities fortnightly*, v. 96, Aug. 28, 1975, p. 51-2.

PRONSKY, JOHN.

- Thompson, Paul. Secrecy or disclosure in management compensation? by Paul Thompson and John Pronsky. *Business horizons*, v. 18, June 1975, p. 67-74.

PROPER verification of inventories to be stressed on audit, says IRS. (Practicing before the IRS) *Taxation for accountants*, v. 15, Sept. 1975, p. 190.

PROPERTY

See Also Assets

- Government Property
- Inventories
- Land
- Materials
- Real Estate
- Stores Systems And Stock Records
- Taxation, United States-Property

Clark, Margaret Elizabeth. Preferential economic treatment for women: some constitutional and practical implications

- of Kahn v. Shevin. (Notes) *Vanderbilt law review*, v. 28, May 1975, p. 843-78.
- Clearing titles of heirs to intestate real property, by Earl M. Buccini and others. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 454-63.
- Farber, Sheldon. Financing the specialty property. *Real estate review*, v. 4, Winter 1975, p. 106-8.
- Lawson, Gary B. Tax implications of using appreciated property in a property settlement. (Personal tax problems) *Journal of taxation*, v. 42, Jan. 1975, p. 58-60.

Accounting

- Gilles, L. H. Property disposals on statements of changes in financial position. (Auditing and reporting) *CPA* (NYSS), v. 45, Sept. 1975, p. 57-9.

Law

- American Bar Association. Section of Real Property, Probate and Trust Law. Committee on Legal Incapacity. Guardianship of property of incompetents. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 535-44.
- Bostick, C. Dent. Tennessee rule against perpetuities: a proposal for statutory reform. *Vanderbilt law review*, v. 27, Nov. 1974, p. 1153-76.
- Golden, Alan Z. When an American plans to acquire property in Canada: some questions and related probate problems, part 2: Quebec law. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 378-88.
- Griggs, Robert S. Acquisition of property and other investments in Puerto Rico, and related probate matters. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 406-26.
- Levi, Donald R. Some economic implications of land-use planning for real estate owners and investors. *Appraisal journal*, v. 43, July 1975, p. 363-72.
- Lucke, Thomas W. Nineteen seventy relocation assistance provisions. *Practical lawyer*, v. 21, March 1, 1975, p. 67-72.
- Martinez Guerrero, Roberto. Acquisition of real property, investment in corporations and probate law in Mexico: I. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 427-46.
- Scace, Arthur R. A. When an American plans to acquire property in Canada: some questions and related probate problems, part 1: federal and Ontario law. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 364-77.
- Spitz, Stephen J. Investment property, fluctuating value and the cover rule. *New York University law review*, v. 49, Nov. 1974, p. 907-20.
- Wenig, Mary Moers. Sex, property and probate. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 642-52.

Management

See Real Estate Management

Valuation

See Real Estate-Valuation
Valuation

PROPERTY INSURANCE

See Insurance, Property

PROPERTY MANAGEMENT

See Real Estate Management

PROPERTY TAXES

See Taxation-Property, Under Name Of Country Or State

PROPOSALS for S&L system tax preparation services. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 20.

PROPOSED AICPA guidelines for communication between predecessor and successor auditors.

PROPOSED AICPA guidelines for communication between predecessor and successor auditors. (Administration of accountants practice) *CPA journal*, v. 45, April 1975, p. 81-2. (Excerpt from *CPA letter*, Feb. 10, 1975.)

PROPOSED disclosure guidelines issued by SEC, bank regulators. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 12, 14.

PROPOSED restructuring of college financial statements. (Auditing and reporting) *CPA (NYSS)*, v. 45, Oct. 1975, p. 75-6. (From the official summary of a Price Waterhouse & Co. position paper.)

PROPOSED SAS details communication between old and new auditors. (News report) *Journal of accountancy*, v. 139, March 1975, p. 25-6.

PROPOSED SAS for evaluating legal risks issued by AudSEC. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 24, 26.

PROPOSED statement. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 24.

PROPOSED supplement to SSAP6. *Management accounting (Eng.)*, v. 53, Sept. 1975, p. 284.

PROPRIETARY CONCEPT

Chen, Rosita S. Social and financial stewardship. *Accounting review*, v. 50, July 1975, p. 533-43.

PROPRIETORSHIPS

See Also Business-Form Of Organization

Fulp, Richard V. Sole proprietorship in estate administration. *Trusts & estates*, v. 114, Oct. 1975, p. 712-14.

Taxation

See Taxation, United States-Proprietorships

PROSE, LEONARD.

Retailing: success is more than simple luck. *Viewpoint* (Main Lafrentz & Co.), 1st ed., 1975, p. 54-60.

PROSPECTS for with-profit policies. *Accountant (Eng.)*, v. 172, Jan. 16, 1975, p. 73-4.

PROST, PETER H.

Pension provision - the role of the state. *Management (Irish)*, v. 22, Feb. 1975, p. 26.

PROTECTING shutdown plants, don't get wiped out by fire. *Factory*, v. 8, Sept. 1975, p. 29-30.

PROTECTION of reputation: when is it deductible? *Taxation for lawyers*, v. 3, March/April 1975, p. 318.

ACCOUNTANTS' INDEX 1975

PROUT, GERALD R.

Corporate social strategy in a post-industrial world. *Conference Board record*, v. 12, Sept. 1975, p. 32-6.

PROXIES

Auditors sentenced in National Student Marketing case. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 24, 26.

SEC issues ASR Nos. 165 and 166, other accounting changes. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 16, 18.

Government regulation

Kronfeld, Edwin. Rule 145: the demise of the no-sale doctrine. *Mergers & acquisitions*, v. 9, Winter 1975, p. 44-54.

Nemec, Marilyn J. Recent SEC pronouncements. (Theory & practice) *Woman CPA*, v. 37, Jan. 1975, p. 24-5.

Preston, Richard McKim. Loss and transaction causation: the second circuit resolves the causation controversy in majority control situations. (Notes & comments) *Washington and Lee law review*, v. 32, Summer 1975, p. 683-98.

PROXMIRE, WILLIAM.

Miller, R. B. Mr. Proxmire and Mr. Reuss talk about banking. *Bankers magazine*, v. 158, Autumn 1975, p. 36-42.

Profits and the economy. *Arthur Andersen chronicle*, v. 35, Oct. 1975, p. 13-14. (Reprinted from *Mainliner*, carried aboard United Airlines.)

Two men from Wisconsin talk about a third - and about banks' role in 1975, by William Proxmire and Henry S. Reuss. *Banking*, v. 67, April 1975, p. 31-3, 104-8.

PRUDEN, HENRY O.

Swan, John E. Drawing power of retail eating establishments as a function of perceived quality, by John E. Swan and Henry O. Pruden. *Akron business and economic review*, v. 6, Fall 1975, p. 24-9.

PRUDEN, JOHN S.

Demise of paper records - State Department system reviewed for ARMA. *Records management journal*, v. 13, Autumn 1975, p. 2-5.

PRUETT, JAMES M.

Davis, Claude J. Information systems: information life span considerations, by Claude J. Davis and James M. Pruett. *Information & records management*, v. 9, May 1975, p. 24, 27-8.

PRUSSIA, LELAND S.

Bank investment portfolio management. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 146-87.) [600 P]

PSYCHIATRIC INSTITUTIONS

See Mental Health Institutions

PSYCHOLOGY

Fiedler, Fred E. Contingency model - new directions for leadership utilization. *Journal of contemporary business*, v. 3, Autumn 1974, p. 65-79.

Frew, David R. Unstressing the stressed-up executive. *Conference Board record*, v. 12, July 1975, p. 57-60.

House, Robert J. Path-goal theory of leadership, by Robert J. House and Terence R. Mitchell. *Journal of contemporary business*, v. 3, Autumn 1974, p. 81-97.

Koprowski, Eugene J. What managers can learn from artists. *Business horizons*, v. 18, June 1975, p. 83-90.

Markin, Rom J. Sales managers get what they expect, by Rom J. Markin and Charles M. Lillis. *Business horizons*, v. 18, June 1975, p. 51-8.

Mason, Ida W. Psychology and the systems analyst. *Data management*, v. 13, March 1975, p. 29-31.

- Pashke, Gregory F. Prescription for survival. (Administration of accountants practice) *CPA* (NYSS), v. 45, Sept. 1975, p. 69-70.
- Reynolds, Fred D. Developing an image of the store-loyal customer - a life-style analysis to probe a neglected market, by Fred D. Reynolds, William R. Darden and Warren S. Martin. *Journal of retailing*, v. 50, Winter 1974-1975, p. 73-84.
- Richardson, F. L. W. Anthropological alternative. *Conference Board record*, v. 12, Feb. 1975, p. 52-4.
- Scott, W. E. Development of knowledge in organizational behavior and human performance. *Decision sciences*, v. 6, Jan. 1975, p. 142-65.
- Senger, John. Organizational problem solving and creativity. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 536-44.
- Stogdill, Ralph M. Historical trends in leadership theory and research. *Journal of contemporary business*, v. 3, Autumn 1974, p. 1-17.
- Student, Kurt R. Coping with psychological responsibilities. *Conference Board record*, v. 12, July 1975, p. 61-4.
- Taylor, Ronald N. Perception of problem constraints. *Management science*, v. 22, Sept. 1975, p. 22-9.
- Vroom, Victor H. Decision making and the leadership process. *Journal of contemporary business*, v. 3, Autumn 1974, p. 47-64.

PSYCHOTHERAPISTS' liability... duty to warn. *American Bar Association journal*, v. 61, April 1975, p. 497.

PUBLIC ADMINISTRATION

- Bennett, George. Public interest and public unions. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 545-50.
- Miewald, Robert D. Conflict and harmony in the public service. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 531-5.
- Public trustee - is it the answer for modest sized estates, trusts and conservatorships? By Ronald E. Gother and others. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 321-60.
- Spiegel, Arthur H. How outsiders overhauled a public agency. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 116-24.

Great Britain

- Ombudsmen and financial administration. *Public finance & accountancy*, v. 1, Oct. 1974, p. 316.

PUBLIC AFFAIRS DEPARTMENTS

- Wallis, W. Allen. Public affairs: what can we do about it? (Opinion) *Financial executive*, v. 43, Dec. 1975, p. 36-8.

PUBLIC AUTHORITIES

See Also Government Corporations

- Chartered Institute Of Public Finance And Accountancy. Output measurement, 5: monitoring and review. *Public finance & accountancy* (Eng.), v. 2, May 1975, p. 160-1.

Great Britain

- Harper, D. F. Internal audit in an area electricity board. *Public finance & accountancy* (Eng.), v. 2, May 1975, p. 153-5.
- Kershaw, P. B. Information for corporate management. *Public finance & accountancy* (Eng.), v. 1, Nov. 1974, p. 358-60.
- Musgrave, T. Practice of personnel management. *Public finance & accountancy* (Eng.), v. 2, May 1975, p. 148-52.

PUBLIC corporations exempt from 531 tax; but tax applies even if E & P drops. (Corporations) *Journal of taxation*, v. 42, Feb. 1975, p. 101.

PUBLIC DEBT

See Debt-Public

PUBLIC EMPLOYEES

See Government Employment And Employees

PUBLIC FINANCE

See Government-Finance
Municipalities-Finance
States-Finance

PUBLIC FUNDS

See Funds-Government

PUBLIC HEALTH NURSING ASSOCIATIONS

See Nursing Service

PUBLIC hearings slated Dec. 8 and 12 on two FASB statements. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 14, 20.

PUBLIC INTEREST DOCTRINE

See Also Taxation, United States-Public Policy
Doctrine

- Bennett, George. Public interest and public unions. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 545-50.
- Blair, Patricia N. Union security agreements in public employment. *Cornell law review*, v. 60, Jan. 1975, p. 183-230.
- Collins, Craig E. Selection of administrative intervenors: a reappraisal of the standing dilemma. (Notes) *George Washington law review*, v. 42, Aug. 1974, p. 991-1029.
- Dawson, John P. Lawyers and involuntary clients in public interest litigation. *Harvard law review*, v. 88, March 1975, p. 849-930.
- Fraser, Edie. Consumer legislative update: 1974 in perspective, outlook for 1975. *Business and society review*, Winter 1974-75, no. 12, p. 58-63.
- Gross, Susan. Nader network. *Business and society review*, Spring 1975, p. 5-15.
- McCraw, Thomas K. Regulation in America: a review article. *Business history review*, v. 49, Summer 1975, p. 159-83.
- Schuster, Jay R. Management-compensation policy and the public interest. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 510-23.
- Shapiro, Irving S. Adversary system vs. the public good. (In public affairs) *Conference Board record*, v. 12, Feb. 1975, p. 10-12.
- Taylor, Tamsin. Checklist for the corporate gadfly. *Business and society review*, Winter 1974-75, no. 12, p. 72-9.
- Tunney, John V. Federal roles in lawyer reform, by John V. Tunney and Jane Lakes Frank. *Stanford law review*, v. 27, Jan. 1975, p. 333-47.

PUBLIC LAW 87-653

See Truth In Negotiations Act

PUBLIC OFFICIALS (ELECTED)

See Government Officials (Elected)

PUBLIC POLICY DOCTRINE

- Anderson, Bernard E. Public policy and black economic progress: a review of the evidence, by Bernard E. Anderson and Phyllis A. Wallace. *American economic review*, v. 65, May 1975, p. 47-52.
- Krey, Joan Friedman. No succor for the sucker: judicial denial of tax deductions for public policy reasons. (Notes) *University of Pittsburgh law review*, v. 36, Fall 1974, p. 174-85.
- Ritchie, J. R. Brent. Marketing research and public policy: a functional perspective, by J. R. Brent Ritchie and Roger J. LaBrecque. *Journal of marketing*, v. 39, July 1975, p. 12-19.

PUBLIC RELATIONS

See Also Accountancy Profession-Public Relations

- Basche, James R. U.S. business support for international public service activities. Part II: support from foreign affiliates - Colombia. New York, Conference Board, c1974. 24 p. (Conference Board report, no. 643.) [*938 B]
- Burger, Chester. How to meet the press. *Harvard business review*, v. 53, July-Aug. 1975, p. 62-70.
- Conarroe, Richard R. What's news? Something that keeps the reader on the edge of his seat. (How public relations helps sales) *Sales management*, v. 114, Jan. 20, 1975, p. 36-7.
- Cook, John. PR without the BS. *Public relations quarterly*, v. 18, Spring 1974, p. 5-25.
- Cushman, Aaron D. Public relations equation. *Hospitality* (Food and lodging), v. 14, Jan. 1975, p. L26, L28.
- Duome, Joseph J. Who needs public relations in this market? *Burroughs clearing house*, v. 60, Nov. 1975, p. 19, 43-4.
- Greenwood, William T. Business in reaction to social pressures. *Conference Board record*, v. 12, May 1975, p. 46-9.
- Griest, Dorothy H. There's more to public relations than press releases. *Hospital financial management*, v. 5, May 1975, p. 32-5, 38-40.
- Harlow, Rex F. Management, public relations and the social sciences. *Public relations quarterly*, v. 20, Spring 1975, p. 8-14.
- Kazinetz, Sandra. New executive species: vice president-investor relations. (Digest) *Financial executive*, v. 43, April 1975, p. 8.
- Mason, Robert S. Professional PR skills: how to harness them for your association. *Association management*, v. 27, Jan. 1975, p. 38-42.
- McGrath, Phylliss S. Communicating with professional investors. New York, Conference Board, c1974. 66 p. (Conference Board report, no. 644.) [*223.4 M]
- McGrath, Phylliss S. Communicating with professional investors. New York, Conference Board, c1974. 66 p. (Conference Board report, no. 644.) [*209.3 M]
- McLaughlin, John. How to restore the reputation of business. *Association management*, v. 27, March 1975, p. 64-71.
- Mechling, Thomas B. Is public interest public relations practical - and desirable? *Public relations quarterly*, v. 20, Summer 1975, p. 10-22.
- Mullen, James J. Clinical interviewing in public relations research. by James J. Mullen and Michael E. Bishop. *Public relations quarterly*, v. 20, Spring 1975, p. 23-7.
- Musgrave, Philip J. Make your marketing communications system sell. *Advanced management journal*, v. 40, Summer 1975, p. 23-30.
- Nolan, Joseph. Protect your public image with performance. *Harvard business review*, v. 53, March-April 1975, p. 135-42.
- Rowe, Nigel. Unbiased ad, PR best approach for multinationals in Europe markets. *Industrial marketing*, v. 60, July 1975, p. 86-91.
- Rubin, David. Chase Manhattan has a friend in David Rockefeller. *Bankers magazine*, v. 158, Winter 1975, p. 84-9.
- Shapiro, Irving S. Adversary system vs. the public good. (In public affairs) *Conference Board record*, v. 12, Feb. 1975, p. 10-12.
- Shelton, Robert M. Facts + figures=effective public relations. *Hospital financial management*, v. 28, Dec. 1974, p. 46-8, 72.
- Talbur, Lane. How to be effective in a TV interview. *Association management*, v. 27, April 1975, p. 30-4.
- Wheeler, Romney. From day one to 2001 - a public relations challenge. *Public utilities fortnightly*, v. 95, Feb. 13, 1975, p. 34-7.
- Wilbur, Robert H. How to use publicity to get effective government action. *Association management*, v. 27, June 1975, p. 83-6.

PUBLIC RELATIONS FIRMS

- Conarroe, Richard R. How to pick a PR firm. (How public relations helps sales) *Sales management*, v. 114, April 7, 1975, p. 70, 72, 74.

- Mechling, Thomas B. Is public interest public relations practical - and desirable? *Public relations quarterly*, v. 20, Summer 1975, p. 10-22.

PUBLIC SCHOOLS

See Schools And Colleges, Public

PUBLIC SERVICE

- Bogart, Leo. Marketing of public goods. *Conference Board record*, v. 12, Nov. 1975, p. 20-5.
- Coughlan, Brian J. Organizing your resources for a government affairs program. *Association management*, v. 27, April 1975, p. 55-6.

PUBLIC SPEAKING

- Pawlanta, George E. Tips on giving a better speech. (Managing your practice) *Practical accountant*, v. 8, July/Aug. 1975, p. 56-7.
- Sawyer, Howard G. Invitations to ennui for lunch flow in from meeting planners. (Perspectives) *Industrial marketing*, v. 60, Jan. 1975, p. 45-6.
- Vinci, Vincent. How to be a better speaker. *Nation's business*, v. 63, Nov. 1975, p. 70-2.

- PUBLIC trustee** - is it the answer for modest sized estates, trusts and conservatorships? By Ronald E. Gother and others. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 321-60.

PUBLIC UTILITIES

See Also Under Specific Utility, E.G.,
Electric Light And Power

- Con Ed reports improved outlook. (Financial news & comment) *Public utilities fortnightly*, v. 95, Jan. 16, 1975, p. 38.
- Hill, Robert. Controversy flares over utility efficiency study. (Washington and the utilities) *Public utilities fortnightly*, v. 96, Oct. 23, 1975, p. 16.
- Hyman, Leonard S. Market to book ratio: statistical confirmation or aberration? *Public utilities fortnightly*, v. 94, Dec. 19, 1974, p. 27-32.
- Lapinsky, Martin. Two-part tariffs for public utilities: a brief review of the major conceptual economic literature. *Public utilities fortnightly*, v. 94, Dec. 5, 1974, p. 22-7.
- Philippine Institute Of Certified Public Accountants. Preview of 1975: industry prospects. *Accountants' journal* (P.I.), v. 24, no. 4, 1974, entire issue.

Accounting

- Allowance for funds used during construction. (Progress of regulation) *Public utilities fortnightly*, v. 96, Sept. 25, 1975, p. 51-3.
- Dahlenburg, Lyle M. Allowance for funds used during construction - calculation and disclosure problems. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 41-54.) [110 H]
- Davidson, Sidney. Inflation accounting: public utilities, by Sidney Davidson and Roman L. Weil. *Financial analysts journal*, v. 31, May-June 1975, p. 30-4, 62.
- Historical interest rates used for cost-of-capital calculations. *Public utilities fortnightly*, v. 96, Oct. 9, 1975, p. 41-2.
- Leighton, Eric A. Accounting and the determination of revenue requirements. *Public utilities fortnightly*, v. 96, Sept. 11, 1975, p. 17-21.
- Melicher, Ronald W. Nuclear liability insurance for electric utilities. *Public utilities fortnightly*, v. 95, May 22, 1975, p. 15-20.
- Utley, John F. Will the real net income please stand up? (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 36-40.) [110 H]

Costs

- Allowance for funds used during construction. (Progress of regulation) *Public utilities fortnightly*, v. 96, Sept. 25, 1975, p. 51-3.
- Hoffman, Howard W. Ways to avoid power erosion. *Factory*, v. 8, Feb. 1975, p. 36-9.
- Kendrick, John W. Efficiency incentives and cost factors in public utility automatic revenue adjustment clauses. *Bell journal of economics*, v. 6, Spring 1975, p. 299-313.
- Promotional practices disallowed. (Review of current cases) *Public utilities fortnightly*, v. 96, Aug. 28, 1975, p. 51-2.
- Public utility rates and cost of service. (Progress of regulation) *Public utilities fortnightly*, v. 96, Sept. 11, 1975, p. 41-2.
- Utley, John F. Will the real net income please stand up? (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 36-40.) [110 H]

Data processing

- Badler, Mitchell M. Who doesn't use microfilm? *Information & records management*, v. 9, March 1975, p. 38, 40, 66, 68-70.

Depreciation

- See Depreciation, Depletion And Obsolescence—Public Utilities

Finance

- Christy, George A. Capital mining - can utilities turn it around? By George A. Christy and D. Terry Reitan. *Public utilities fortnightly*, v. 94, Dec. 19, 1974, p. 17-26.
- Hamil, David A. Stepping up the pace in financing. *Public utilities fortnightly*, v. 95, Feb. 27, 1975, p. 30-3.
- Hyde, Truslow. Overcoming regulatory lag. *Public utilities fortnightly*, v. 95, Feb. 27, 1975, p. 34-6.
- Lerner, Eugene M. Impact of competition on rate of return. *Public utilities fortnightly*, v. 94, Dec. 5, 1974, p. 28-33.
- Lerner, Eugene M. On utility financing. *Public utilities fortnightly*, v. 95, May 8, 1975, p. 30-4.
- Loomis, Carol J. For the utilities, it's a fight for survival. *Fortune*, v. 91, Mar. 1975, p. 97-101, 184-9.
- Manus, Peter C. Earnings erosion during inflation, by Peter C. Manus and Charles F. Phillips. *Public utilities fortnightly*, v. 95, May 8, 1975, p. 17-22.
- Merrill, Eugene S. Investment quality of utility bonds. *Public utilities fortnightly*, v. 95, Feb. 27, 1975, p. 17-25.
- Recent cases on materials and supplies allowance. (Trends and topics) *Public utilities fortnightly*, v. 95, Jan. 16, 1975, p. 44-5.
- Rosenberg, William G. Kilowatts and capital: the real energy crisis. *Public utilities fortnightly*, v. 95, Feb. 27, 1975, p. 26-9.
- Rydbeck, Vernon A. Rx for utility financial vitality. *Public utilities fortnightly*, v. 96, Aug. 14, 1975, p. 17-21.
- Sibley, A. M. Some evidence on the cash flow effects of bond refunding. *Financial management*, v. 3, Autumn 1974, p. 50-3.
- Weidenbaum, Murray L. Case against government guarantees of electric utility bonds. *Financial management*, v. 3, Autumn 1974, p. 24-30.
- Whiteaker, Stanley C. Structural changes in regulation - its causes and a cure. *Public utilities fortnightly*, v. 95, March 13, 1975, p. 24-31.

Government regulation

- Carver, John A. Legal and institutional planning for macro-conservation measures. *Public utilities fortnightly*, v. 95, April 24, 1975, p. 29-33.
- Construction work in progress - inclusion. (Trends and topics) *Public utilities fortnightly*, v. 95, March 13, 1975, p. 50-2.
- Crespo, J. R. New regulatory developments and research. *Public utilities fortnightly*, v. 95, Jan. 16, 1975, p. 20-4.
- Dunlap, David. Three R's: rate regulation revisited. *Public utilities fortnightly*, v. 96, Sept. 11, 1975, p. 30-1.
- Exploring with ratepayers' money. (Progress of regulation) *Public utilities fortnightly*, v. 95, May 22, 1975, p. 45-7.
- Gray, John E. Accelerating supply and use of electricity: a keystone for United States energy policy. *Public utilities fortnightly*, v. 95, March 27, 1975, p. 17-24.

- Hyde, Truslow. Overcoming regulatory lag. *Public utilities fortnightly*, v. 95, Feb. 27, 1975, p. 34-6.

- Judicial authority over disputes between municipalities and public utility companies. *Public utilities fortnightly*, v. 95, Jan. 16, 1975, p. 48-9.

- Kendrick, John W. Efficiency incentives and cost factors in public utility automatic revenue adjustment clauses. *Bell journal of economics*, v. 6, Spring 1975, p. 299-313.

- Kroeger, Carroll V. Managerial attitudes toward government roles in electricity and gas, by Carroll V. Kroeger and James R. Rawls. *Public utilities fortnightly*, v. 96, Aug. 14, 1975, p. 22-8.

- Lalor, William G. Sulfates, and sanity. *Public utilities fortnightly*, v. 95, April 10, 1975, p. 16-20.

- Lapinsky, Martin. Guide to the sources of the economics of regulation literature. *Public utilities fortnightly*, v. 96, July 17, 1975, p. 21-9.

- Leighton, Eric A. Accounting and the determination of revenue requirements. *Public utilities fortnightly*, v. 96, Sept. 11, 1975, p. 17-21.

- Lerner, Eugene M. Impact of competition on rate of return. *Public utilities fortnightly*, v. 94, Dec. 5, 1974, p. 28-33.

- Manus, Peter C. Earnings erosion during inflation, by Peter C. Manus and Charles F. Phillips. *Public utilities fortnightly*, v. 95, May 8, 1975, p. 17-22.

- Melicher, Ronald W. Nuclear liability insurance for electric utilities. *Public utilities fortnightly*, v. 95, May 22, 1975, p. 15-20.

- Morrison, Michael D. Legislation: 17 Okla. Stat. 151 - is it special legislation? (Notes and comments) *Oklahoma law review*, v. 28, Winter 1975, p. 165-73.

- Muntzing, L. Manning. New NRC: its mandate and challenge. *Public utilities fortnightly*, v. 95, March 13, 1975, p. 19-23.

- New York Commission chairman tells of innovations. (Financial news & comment) *Public utilities fortnightly*, v. 95, Jan. 16, 1975, p. 36-7.

- Public utility rates and cost of service. (Progress of regulation) *Public utilities fortnightly*, v. 96, Sept. 11, 1975, p. 41-2.

- Rate of return and efficiency of management. (Progress of regulation) *Public utilities fortnightly*, v. 95, May 8, 1975, p. 47-9.

- Recent cases on materials and supplies allowance. (Trends and topics) *Public utilities fortnightly*, v. 95, Jan. 16, 1975, p. 44-5.

- Rosenberg, William G. Kilowatts and capital: the real energy crisis. *Public utilities fortnightly*, v. 95, Feb. 27, 1975, p. 26-9.

- Samuels, Warren J. Regulation and valuation. *Public utilities fortnightly*, v. 96, July 17, 1975, p. 17-20.

- Supreme Court rules on termination of service. (Progress of regulation) *Public utilities fortnightly*, v. 95, April 10, 1975, p. 44-5.

- Transactions with affiliates. (Progress of regulation) *Public utilities fortnightly*, v. 96, Aug. 28, 1975, p. 43-5.

- Welch, Jonathan B. Workable alternatives to regulation. *Public utilities fortnightly*, v. 96, Oct. 23, 1975, p. 36-9.

- Whiteaker, Stanley C. Structural changes in regulation - its causes and a cure. *Public utilities fortnightly*, v. 95, March 13, 1975, p. 24-31.

Management

- Holmberg, Stevan R. Utility strategic planning: functional or corporate? *Managerial planning*, v. 23, Jan.-Feb. 1975, p. 21-9, 35.

- Rate of return and efficiency of management. (Progress of regulation) *Public utilities fortnightly*, v. 95, May 8, 1975, p. 47-9.

- Walsh, W. Waste not? Scope for economies. *Accountant (Eng.)*, v. 172, March 13, 1975, p. 335-6.

Pricing

- Cicchetti, Charles J. Design of electricity tariffs. *Public utilities fortnightly*, v. 96, Aug. 28, 1975, p. 25-33.

- Rosenberg, William G. Kilowatts and capital: the real energy crisis. *Public utilities fortnightly*, v. 95, Feb. 27, 1975, p. 26-9.

Rates

- Allowance for funds used during construction. (Progress of regulation) *Public utilities fortnightly*, v. 96, Sept. 25, 1975, p. 51-3.
- Bower, Richard S. Incremental cost pricing of residential electric service, by Richard S. Bower and Robert J. Rohr. (What others think) *Public utilities fortnightly*, v. 94, Dec. 5, 1974, p. 45-7.
- Brooklyn Union wins rate increase. (Review of current cases) *Public utilities fortnightly*, v. 94, Dec. 5, 1974, p. 55-6.
- Commission rate case procedure annulled. (Review of current cases) *Public utilities fortnightly*, v. 95, Jan. 16, 1975, p. 47-8.
- Construction work in progress - inclusion. (Trends and topics) *Public utilities fortnightly*, v. 95, March 13, 1975, p. 50-2.
- Crespo, J. R. New regulatory developments and research. *Public utilities fortnightly*, v. 95, Jan. 16, 1975, p. 20-4.
- Dunham, Halstead. Consumers' stake in nuclear power. *Public utilities fortnightly*, v. 95, April 24, 1975, p. 19-26.
- Dunlap, David. Three R's: rate regulation revisited. *Public utilities fortnightly*, v. 96, Sept. 11, 1975, p. 30-1.
- Expense allowance for charitable contributions. (Progress of regulation) *Public utilities fortnightly*, v. 95, Feb. 13, 1975, p. 47-8.
- Exploring with ratepayers' money. (Progress of regulation) *Public utilities fortnightly*, v. 95, May 22, 1975, p. 45-7.
- Historical interest rates used for cost-of-capital calculations. *Public utilities fortnightly*, v. 96, Oct. 9, 1975, p. 41-2.
- Hyde, Truslow. Overcoming regulatory lag. *Public utilities fortnightly*, v. 95, Feb. 27, 1975, p. 34-6.
- Jaffee, Bruce L. Future changes in electric utility rate structures. *Public utilities fortnightly*, v. 95, April 10, 1975, p. 25-30.
- Kafoglis, Milton. Spread in electric utility rate structures, by Milton Kafoglis and Charles Needy. *Bell journal of economics*, v. 6, Spring 1975, p. 377-87.
- Kendrick, John W. Efficiency incentives and cost factors in public utility automatic revenue adjustment clauses. *Bell journal of economics*, v. 6, Spring 1975, p. 299-313.
- Leighton, Eric A. Accounting and the determination of revenue requirements. *Public utilities fortnightly*, v. 96, Sept. 11, 1975, p. 17-21.
- No rate rebates for past inadequate service. *Public utilities fortnightly*, v. 96, Aug. 28, 1975, p. 52.
- Perspective on power. (What others think) *Public utilities fortnightly*, v. 94, Dec. 19, 1974, p. 44-5.
- Promotional practices disallowed. (Review of current cases) *Public utilities fortnightly*, v. 96, Aug. 28, 1975, p. 51-2.
- Public utility rates and cost of service. (Progress of regulation) *Public utilities fortnightly*, v. 96, Sept. 11, 1975, p. 41-2.
- Recent cases on cost of service. (Trends and topics) *Public utilities fortnightly*, v. 94, Dec. 5, 1974, p. 51-3.
- Rosenberg, William G. Kilowatts and capital: the real energy crisis. *Public utilities fortnightly*, v. 95, Feb. 27, 1975, p. 26-9.
- Ruhl, George J. Conservation: what is it worth? *Public utilities fortnightly*, v. 94, Dec. 19, 1974, p. 33-7.
- West, David A. Automatic cost of capital model, by David A. West and Arthur A. Eubank. *Public utilities fortnightly*, v. 95, May 22, 1975, p. 27-32.

Reports and statements

- Dahlenburg, Lyle M. Allowance for funds used during construction - calculation and disclosure problems. (In Haskins & Sells. *Selected papers 1973*. New York, c1974, p. 41-54.) [110 H]
- Davidson, Sidney. Inflation accounting: public utilities, by Sidney Davidson and Roman L. Weil. *Financial analysts journal*, v. 31, May-June 1975, p. 30-4, 62.
- Harmelink, Philip J. Price level adjustments on electric utility statements, by Philip J. Harmelink and Philip L. Kintzele. *Public utilities fortnightly*, v. 95, Feb. 13, 1975, p. 30-3.
- Utey, John F. Will the real net income please stand up? (In Haskins & Sells. *Selected papers 1973*. New York, c1974, p. 36-40.) [110 H]

Statistics

- Fortune directory of the fifty largest commercial-banking companies, life-insurance companies, diversified-financial companies, retailing companies, transportation companies, utilities. *Fortune*, v. 92, July 1975, p. 114-15.

Taxation

See Taxation, United States-Public Utilities

Valuation

- Dunlap, David. It is time for a change. *Public utilities fortnightly*, v. 95, March 27, 1975, p. 25-6.
- Rate of return and efficiency of management. (Progress of regulation) *Public utilities fortnightly*, v. 95, May 8, 1975, p. 47-9.
- Samuels, Warren J. Regulation and valuation. *Public utilities fortnightly*, v. 96, July 17, 1975, p. 17-20.

PUBLIC UTILITY HOLDING COMPANY ACT OF 1935

- Fernyhough, C. J. United States Securities and Exchange Commission. *Accountants' journal* (N.Z.), v. 54, July 1975, p. 205-13.

PUBLIC utility rates and cost of service. (Progress of regulation) *Public utilities fortnightly*, v. 96, Sept. 11, 1975, p. 41-2.

PUBLIC WELFARE ORGANIZATIONS

See Hospitals
Institutions
Non-Profit Organizations

PUBLISHED profit forecasts.

- Accountants International Study Group. Published profit forecasts: current practices in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1974. n.p. [*117 A]

PUBLISHERS

See Also Magazine Publishers
Newspaper Publishers

- Hentoff, Nat. Survey of publishers. *Business and society review*, Summer 1975, p. 9-13.

Accounting

- Abbotts, R. R. G. Between the covers' facts about book production and marketing. *Management accounting* (Eng.), v. 52, Dec. 1974, p. 335-8.

Data processing

- Harmon, George. Educational applications of COM and CIM. *Information & records management*, v. 8, Nov. 1974, p. 36, 42.

Management

- Abbotts, R. R. G. Between the covers' facts about book production and marketing. *Management accounting* (Eng.), v. 52, Dec. 1974, p. 335-8.
- Doebler, Paul. New system of monitoring sales and distribution proves profitable for Grosset & Dunlap. *Publishers weekly*, v. 207, March 10, 1975, p. 42, 44-6.

Taxation

See Taxation, United States-Publishers

PUCKETT, RICHARD H.

- What's happening to floating rate notes? By Richard H. Puckett and Christopher A. Taylor. *Bankers magazine*, v. 158, Summer 1975, p. 57-61.

ACCOUNTANTS' INDEX 1975

PUERTO Rico: partial tax exemption.

PUERTO Rico: partial tax exemption. (Trends) *Tax management international journal*, Nov. 1974, p. 20-1.

PUGH, CEDRIC.

Introduction of a planning-programming-budgeting system. *Australian accountant*, v. 44, Dec. 1974, p. 646-8, 651-6, 661.

PUGLISI, DONALD J.

Hettenhouse, George W. Investor experience with put and call options, by George W. Hettenhouse and Donald J. Puglisi. *Financial analysts journal*, v. 31, July-Aug. 1975, p. 53-8.

PUGLISI, JOSEPH A.

Securities industry investor protection. (News & views) *CPA (NYSS)*, v. 45, Aug. 1975, p. 9-11.

PULLEY, JAMES L.

Optimal size hospital, by James L. Pulley and John G. Fulmer. *Hospital administration*, v. 20, Spring 1975, p. 16-29.

PUMPHREY, PRESTON V.

New SEC disclosure rules are necessary. *Bankers monthly*, v. 92, Aug. 15, 1975, p. 35-6.

PUNCHED CARDS

See Data Processing-Tabulating And Sorting

PURCELL, THEODORE V.

Practical guide to ethics in business. *Business and society review*, Spring 1975, p. 43-50.

PURCHASE AGREEMENTS

See Also Taxation, United States-Purchase Agreements

Borden, Arthur M. Drafting problems under Rule 144. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*, 2nd ed. New York, 1972. p. 81-105.) [724 C]

Fein, Carol A. Reinspection of purchase and sale under Section 16(b). (Notes) *Brooklyn law review*, v. 41, Summer 1974, p. 91-133.

PURCHASE OR MANUFACTURE

See Make Or Buy

PURCHASING

Collier, David A. Lead time analysis for purchased items. *Production and inventory management*, v. 16, First quarter 1975, p. 25-34.

Gee, Chuck Y. Effective purchasing management. *Cornell hotel and restaurant administration quarterly*, v. 16, Nov. 1975, p. 52-5, 69.

Neuman, David. State and local government purchasing, by David Neuman and Paul M. Carren. *Management controls (PMM & Co.)*, v. 22, June 1975, p. 78-89.

O'Shaughnessy, John. Reply to a cautionary note on difference in attribute importance for different industrial products, by John O'Shaughnessy and Donald R. Lehmann. *Journal of marketing*, v. 39, Jan. 1975, p. 80.

Semon, Thomas T. Cautionary note on difference in attribute importance for different industrial products. *Journal of marketing*, v. 39, Jan. 1975, p. 79.

Taylor, James W. Purchase intention question in new product development: a field test, by James W. Taylor, John J. Houlahan and Alan C. Gabriel. *Journal of marketing*, v. 39, Jan. 1975, p. 90-2.

PURCHASING AGENTS

See Purchasing

PURCHASING power, Financial reporting in units of.

Financial Accounting Standards Board. Financial reporting in units of general purchasing power. Stamford, Conn., 1974. 95 p. (Exposure draft, Dec. 31, 1974. Proposed statement of financial accounting standards.) [*111.1 F]

PURSCHE, S.

Putting service level into proper perspective. *Production and inventory management*, v. 16, Third quarter 1975, p. 69-75.

PURSELL, DONALD E.

Bomball, Mark R. Forecasting stage 2 of the family life cycle, by Mark R. Bomball, Walter J. Primeaux and Donald E. Pursell. *Journal of business (U. of Chicago)*, v. 48, Jan. 1975, p. 65-73.

PUSEY, MICHAEL.

Gifts to taxpayer contemplating death. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 84.

Limited partners and the maxi-tax - rev. rul. 74-231 and Basye. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 78-9.

PUSTORINO, ANTHONY R.

Overhead rate calculation. (Management advisory services) *CPA journal*, v. 45, Dec. 1975, p. 66-8.

PUT AND CALL OPTIONS

See Also Taxation, United States-Put And Call Options

Foran, Michael F. Accounting for puts and calls, by Michael F. Foran and Kavasseri V. Ramanathan. (Practitioners forum) *Journal of accountancy*, v. 139, Jan. 1975, p. 88-91.

Gallagher, Michael C. Option trading markets offer unique tax savings opportunities for investors. (Personal tax problems) *Journal of taxation*, v. 42, May 1975, p. 258-60.

Hettenhouse, George W. Investor experience with put and call options, by George W. Hettenhouse and Donald J. Puglisi. *Financial analysts journal*, v. 31, July-Aug. 1975, p. 53-8.

Kidwell, David S. Call provisions and their effect on municipal bond issues. *Governmental finance*, v. 4, Aug. 1975, p. 28, 30-2.

MacLachlan, William L. Economics of the CBOE options market. *Attorney - CPA*, Dec. 1974, p. 5-9.

Reback, Robert. Risk and return in CBOE and AMEX option trading. *Financial analysts journal*, v. 31, July-Aug. 1975, p. 42-52.

Weighing the options, by William H. Levy and others. *Trusts & estates*, v. 114, Nov. 1975, p. 806-13, 838-9.

PUTNEY, A.

Accountancy - depends on how much you urn. *CGA (Can.)*, v. 9, Jan.-Feb. 1975, p. 33.

PUTNEY, F. B.

Loeb, Martin. Comments on budget forecasting and operating performance. (Capsules and comments) *Journal of accounting research*, v. 12, Autumn 1974, p. 362-6.

PUTT, H. B.

Recruiting of graduates. *Public finance & accountancy (Eng.)*, v. 2, April 1975, p. 123-5.

PUTTING the American viewpoint overseas. *E & E (Ernst & Ernst)*, v. 14, Summer 1975, p. 39-44.

PUTTING the freeze on paperwork. (Methods and management) *Best's review (Property/liability ed.)*, v. 76, Sept. 1975, p. 100-101.

PVC

See Private Venture Capital Companies

PYLE, WILLIAM C.

Elias, Nabil. Effects of human asset statements on the investment decision: an experiment. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. Chicago, 1974. p. 215-40.) [*102 C]

QUACKENBUSH, STANLEY F.

Model for a business development program. *Collegiate news and views*, v. 28, Spring 1975, p. 1-3.

QUALIFIED RETIREMENT PLANS

See Retirement Plans, Qualified
Taxation, United States - Retirement Plans, Qualified

QUALIFYING for installment sale treatment in sale of realty or casual sale of personalty. (Technical notes and comments)
Taxation for accountants, v. 14, Jan. 1975, p. 41-3.

QUALITY CONTROL

AICPA issues two auditing standards. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 10.
Boyle, Joseph T. Peer review in the accounting profession - who audits the auditor? By Joseph T. Boyle and Thomas L. Holton. *CPA journal*, v. 45, Jan. 1975, p. 15-18.
Hostage, G. M. Quality control in a service business. *Harvard business review*, v. 53, July-Aug. 1975, p. 98-106.
Kazinetz, Sandra. Corporate claims about product liability. (Digest) *Financial executive*, v. 43, Apr. 1975, p. 8-9.
MAS annual meeting urges multidisciplinary approach. (MAS) *Journal of accountancy*, v. 139, Jan. 1975, p. 76-80.
Polimeni, Ralph S. Operational audit of quality control. *Internal auditor*, v. 32, Jan.-Feb. 1975, p. 37-50.

Government regulation

Burton, John C. SEC enforcement and professional accountants: philosophy, objectives and approach. *Vanderbilt law review*, v. 28, Jan. 1975, p. 19-29. (Symposium on accounting and the Federal securities laws.)

QUALITY REVIEW

See Accountants' Office - Supervision And Review

QUANTITATIVE METHODS

Brucker, Jack E. Quantitative techniques and risk management, by Jack E. Brucker and John J. O'Connell. *Risk management*, v. 22, May 1975, p. 16-19.

QUANTITATIVE MODELS

Laufer, Arthur C. Operations management. Cincinnati, South-Western Pub. Co., c1975. 548 p. [201.8 L]

QUASI-REORGANIZATIONS

See Also Recapitalizations
Valuation-Asset Revaluation

QUAYLE, CHRISTOPHER.

In defense of defensive medicine: those lawyers are forcing us to be better doctors. *Medical economics*, v. 52, Sept. 1, 1975, p. 61-4.

QUESTIONNAIRES

See Also Internal Control Questionnaire

Benjamin, James J. Corporate presidents' reaction to the New York Stock Exchange white paper, by James J.

Benjamin and Vincent C. Brenner. *Journal of business* (Seton Hall), v. 13, May 1975, p. 3-15.

Brucker, Jack E. Quantitative techniques and risk management, by Jack E. Brucker and John J. O'Connell. *Risk management*, v. 22, May 1975, p. 16-19.

Carlin, F. Taylor. Operational auditing and the questionnaire. (Education and practice) *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 69-75.

Carpenter, Edwin H. Personalizing mail surveys: a replication and reassessment. (Current research) *Public opinion quarterly*, v. 38, Winter 1974-75, p. 614-20.

Charles, George M. What investors think about social investing. *Business and society review*, Summer 1975, p. 74-8.

Cook, James D. Operational audit of EDP and a review of internal controls. *Magazine of bank administration*, v. 51, April 1975, p. 18-26.

Duncan, George T. Optimal diagnostic questionnaires. *Operations research*, v. 23, Jan.-Feb. 1975, p. 22-32.

Hanford, Lloyd D. Property manager questionnaire. *Journal of management*, v. 39, Nov.-Dec. 1974, p. 275-6.

Hulbert, James. Reducing error in question and scale design: a conceptual framework, by James Hulbert and Donald R. Lehmann. *Decision sciences*, v. 6, Jan. 1975, p. 166-73.

Janoff, Allan C. Reducing labor turnover costs. (Management advisory services) *CPA* (NYSS), v. 45, Nov. 1975, p. 75-7.

Linsky, Arnold S. Stimulating responses to mailed questionnaires: a review. *Public opinion quarterly*, v. 39, Spring 1975, p. 82-101.

Malloy, John M. Interim financial reporting: a survey of attitudes of chartered financial analysts, by John M. Malloy, J. Timothy Sale and Eugene Willis. *Ohio CPA*, v. 34, Spring 1975, p. 61-9.

McLain, Kenneth L. Developing an effective data base with questionnaires. *GAO review*, Winter 1975, p. 50-4.

Roscoe, A. Marvin. Follow-up methods, questionnaire length, and market differences in mail surveys, by A. Marvin Roscoe, Dorothy Lang and Jagdish N. Sheth. *Journal of marketing*, v. 39, April 1975, p. 20-7.

So you think you're customer oriented. *Sales management*, v. 114, Jan. 20, 1975, p. 14-15.

Stevens, Robert E. Does precoding mail questionnaires affect response rates? (Current research) *Public opinion quarterly*, v. 38, Winter 1974-75, p. 621-2.

Storey, Rollyn L. Everything you always wanted to know about broker services, internationally. *Risk management*, v. 22, May 1975, p. 6-8, 10-12, 14-15.

Storey, Rollyn L. Everything you always wanted to know about broker services internationally - continued. *Risk management*, v. 22, June 1975, p. 6-8, 10, 12-13.

QUESTIONS married taxpayers will be asked on audit. (Practicing before the IRS) *Taxation for accountants*, v. 15, July 1975, p. 64.

QUEUES

Beja, Avraham. Optimal priority assignment with heterogeneous waiting costs, by Avraham Beja and Esther Sid. *Operations research*, v. 23, Jan.-Feb. 1975, p. 107-17.

Beja, Avraham. Relevant policies for Markovian queueing systems with many types of service, by Avraham Beja and Ariela Teller. *Management science*, v. 21, May 1975, p. 1049-54.

Cinlar, Erhan. Markov renewal theory: a survey. *Management science*, v. 21, March 1975, p. 727-52.

- Crane, Michael A. Simulating stable stochastic systems, IV: approximation techniques, by Michael A. Crane and Donald L. Iglehart. *Management science*, v. 21, July 1975, p. 1215-24.
- Granot, Daniel. Approximations for a service system with nonindependent interarrival times, by Daniel Granot, Frieda Granot and Austin Lemoine. (Technical notes) *Operations research*, v. 23, Jan.-Feb. 1975, p. 162-6.
- Harris, Robert. Expected number of idle servers in a queuing system. (Technical notes) *Operations research*, v. 22, Nov.-Dec. 1974, p. 1258-9.
- Harrison, J. Michael. Dynamic scheduling of a multiclass queue: discount optimality. *Operations research*, v. 23, March-April 1975, p. 270-82.
- Harrison, J. Michael. Priority queue with discounted linear costs. *Operations research*, v. 23, March-April 1975, p. 260-9.
- Hasan, Mirza Mohammad. Simulation as a decision making device. *Industrial accountant* (Pakistan), v. 14, April-June 1975, p. 71-8.
- Laslett, G. M. Characterising the finite capacity G1/M/1 queue with renewal output. *Management science*, v. 22, Sept. 1975, p. 106-10.
- Lavenberg, Stephen S. Steady-state queueing time distribution for the M/G/1 finite capacity queue. *Management science*, v. 21, Jan. 1975, p. 501-6.
- Law, Averill M. Efficient estimators for simulated queueing systems. *Management science*, v. 22, Sept. 1975, p. 30-41.
- Lemoine, Austin J. Queueing system with heterogeneous servers and autonomous traffic control. *Operations research*, v. 23, July-Aug. 1975, p. 681-6.
- Lippman, Steven A. Applying a new device in the optimization of exponential queueing systems. *Operations research*, v. 23, July-Aug. 1975, p. 687-710.
- Medhi, J. Waiting time distribution in a Poisson queue with a general bulk service rule. *Management science*, v. 21, March 1975, p. 777-82.
- Moore, S. C. Approximating the behavior of nonstationary single-server queues. *Operations research*, v. 23, Sept.-Oct. 1975, p. 1011-32.
- O'Donovan, T. M. Direct solutions of M/G/1 processor-sharing models. *Operations research*, v. 22, Nov.-Dec. 1974, p. 1232-5.
- Pack, Charles D. Output of an M/D/1 queue. *Operations research*, v. 23, July-Aug. 1975, p. 750-60.
- Reynolds, Gary H. M/M/m/n queue for the shortest distance priority machine interference problem. *Operations research*, v. 23, March-April 1975, p. 325-41.
- Schassberger, R. Note on optimal service selection in a single server queue. *Management science*, v. 21, July 1975, p. 1326-31.

QUICK, THOMAS L.

Putting responsibility for training where it belongs. *Personnel*, v. 52, March-April 1975, p. 45-51.

QUICK action expected on Sandilands report. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 22.

QUINLAN, ELSIE M.

Compensation for relocation costs in condemnation. (Legal corner) *Real estate review*, v. 5, Spring 1975, p. 26.

Does warranty by manufacturer reach property owner? (Legal corner) *Real estate review*, v. 5, Spring 1975, p. 27-8.

Mechanics' liens. (Legal corner) *Real estate review*, v. 5, Fall 1975, p. 20-1.

Sale-leaseback: bona fide transaction or mortgage? (Legal corner) *Real estate review*, v. 5, Spring 1975, p. 26-7.

QUINLEY, WARREN.

What you need to know now: pension reform. *Hospital financial management*, v. 5, March 1975, p. 16-19, 24-5.

QUINN, JAMES J.

New financial disclosure requirements for public companies, by James J. Quinn and Fred S. Spindel. (Accounting developments) *Securities regulation law journal*, v. 3, Spring 1975, p. 63-70.

QUIRIN, G. DAVID.

Market efficiency and the cost of capital: the strange case of fire and casualty insurance companies, by G. David Quirin and William R. Waters. *Journal of finance*, v. 30, May 1975, p. 427-45.

QUIRT, JOHN.

Supersalesman is alive and well and living in Los Angeles. *Institutional investor*, v. 9, Feb. 1975, p. 62-5.

QURESHI, MAHMOOD A.

Much more research is needed into human asset accounting, by M. A. Qureshi and Helen LaVan. *Management accounting* (Eng.), v. 53, May 1975, p. 161-3.

Private enterprise accounting and economic development in Pakistan. *International journal of accounting, education and research* v. 9, Spring 1974, p. 125-41.

QURESHI, N. M.

Revival of investment climate in Pakistan. *Industrial accountant* (Pakistan), v. 14, Jan.-March 1975, p. 7-10, 27.

R

RAATTAMA, HENRY H.

Private foundations and public charities - another view, by Henry H. Raattama and Samuel C. Ullman. *Trusts & estates*, v. 114, Sept. 1975, p. 611-13, 677-80.

RABEN, JOE.

Computers and the future of education. *Computers and people*, v. 24, Feb. 1975, p. 28-31, 39.

RABEN, JOHN R.

Recent developments in the marketability of investment letter securities. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972. p. 135-64.) [724 C]

RABOW, JEROME A.

Glickfeld, Bruce S. Federal income tax consequences of marital property settlements, by Bruce S. Glickfeld, Jerome A. Rabow and Herbert E. Schwartz. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 307-46.) [750.2 S]

RABUN, TED M.

Social accounting: the accountant's role, by Ted M. Rabun and Charles W. Williams. *Federal accountant*, v. 23, Dec. 1974, p. 3-8.

RABY, WILLIAM L.

Charitable contribution of mortgaged, appreciated realty. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 608-9.
Conformity of tax and financial accounting, by William L. Raby and Robert F. Richter. *Journal of accountancy*, v. 139, March 1975, p. 42-8.
How - and when - to get a ruling, by William L. Raby, Marvin N. Berlin and Albert B. Ellentuck. *Practical accountant*, v. 8, May-June 1975, p. 16-23.
Income bonds - a tax panacea? (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 604-5.
Losses: book and tax conformity not expected. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 613.
Social security crisis, by William L. Raby and Ronald A. Anderson. *Laventhol & Horwath perspective*, v. 1, Fall-Winter 1975, p. 2-9.

RACE DISCRIMINATION IN ACCOUNTING

See Also Accountants - Minorities
Discrimination

RACE DISCRIMINATION IN BUSINESS

See Also Discrimination

RACE DISCRIMINATION IN EMPLOYMENT

See Also Discrimination

Anderson, Bernard E. Full employment and economic equality. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 127-37.

Anderson, Bernard E. Public policy and black economic progress: a review of the evidence, by Bernard E. Anderson and Phyllis A. Wallace. *American economic review*, v. 65, May 1975, p. 47-52.

Blinick, Michael. Avoiding affirmative action pitfalls. *Practical lawyer*, v. 21, April 15, 1975, p. 45-60.

Blumenfeld, Warren S. Use of personnel selection techniques in Atlanta, by Warren S. Blumenfeld, Donald K. Thurman and Ralph A. Peterson. *Atlanta economic review*, v. 25, July-Aug. 1975, p. 48-51.

Fincher, Cameron. Changing implications of EEOC guidelines. *Atlanta economic review*, v. 25, July-Aug. 1975, p. 44-7.

Humphrey, Hubert H. Guaranteed jobs for human rights. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 17-25.

Lear, Frances. EEO compliance: behind the corporate mask. *Harvard business review*, v. 53, July-Aug. 1975, p. 138-46.

Pace, Thomas. Bekins Moving & Storage Company - denial of certification to unions practicing invidious discrimination. (Notes & comments) *Washington and Lee law review*, v. 32, Spring 1975, p. 387-415.

Sharf, James C. How validated testing eases the pressures of minority recruitment. *Personnel*, v. 52, May-June 1975, p. 53-9.

Stacy, Donald R. Title VII seniority remedies in a time of economic downturn. *Vanderbilt law review*, v. 28, April 1975, p. 487-520.

Strickland, Lucy D. Discriminatory dismissal of public school teachers on the basis of national teacher examination scores. (Fourth Circuit review) *Washington and Lee law review*, v. 32, Spring 1975, p. 432-8.

Tsaklanganos, Angelos A. Social problems and corporate concern: the expanded scope of responsibility. *Akron business and economic review*, v. 5, Winter 1974, p. 10-15.

Wagner, Eleanor. Avoiding illegal employment practices. *Hospitals*, v. 49, June 16, 1975, p. 45-9.

Welch, Finis. Human capital theory: education, discrimination, and life cycles. *American economic review*, v. 65, May 1975, p. 63-73.

Wisner, Roscoe W. Kirkland case - its implications for personnel selection. *Public personnel management*, v. 4, July-Aug. 1975, p. 263-7.

Wrenholt, Thomas. Equal employment opportunity, by Thomas Wrenholt and Duane L. Thelen. *Nebraska CPA*, v. 9, Spring 1974, p. 9-10, 23.

RACETTE, GEORGE A.

Choosing among means of entry into new markets and industries. *Journal of contemporary business*, v. 4, Spring 1975, p. 69-90.

RACHLIN, NORMAN S.

Evaluating and rewarding partners. (Practitioners forum) *Journal of accountancy*, v. 139, Feb. 1975, p. 99-102.

How to develop a program to motivate your staff. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 45-50.

Rules for building your practice. (Practitioners' forum) *Accountants' journal* (N.Z.), v. 54, July 1975, p. 234.

RADCLIFFE, ROBERT C.

Mabert, Vincent A. Forecasting - a systematic modeling methodology, by Vincent A. Mabert and Robert C. Radcliffe. *Financial management*, v. 3, Autumn 1974, p. 59-67.

RADEBAUGH, LEE H.

International dimension of the Financial Accounting Standards Board: translation and disclosure of foreign operations. *International journal of accounting*, v. 10, Fall 1974, p. 55-70.

RADIO AND TELEVISION BROADCASTING

See Also Community Antenna Television Companies

Accounting

When goodwill is bad news. (Numbers game) *Forbes*, v. 116, Nov. 1, 1975, p. 72.

Government regulation

Keating, Barry P. Network television: a synthetic oligopoly, by Barry P. Keating and Maryann O. Keating. *University of Michigan business review*, v. 27, July 1975, p. 20-3.

RADIO AND TELEVISION MANUFACTURERS

Kloss, Henry E. Millionaire by design. *Dun's review*, v. 104, Dec. 1974, p. 12-13, 16, 90, 92.

RADOSEVICH, RAYMOND.

Rawls, James R. Identifying strategic managers, by James R. Rawls, Donna J. Rawls and Raymond Radosevich. *Business horizons*, v. 18, Dec. 1975, p. 74-8.

RAFFALOVICH, HILDA M.

Corporate planning for social responsibility. *Managerial planning*, v. 24, July-Aug. 1975, p. 24-9.

RAIBLE, RAYMOND W.

Wear, James O. Elements of an instrumentation repair shop, by James O. Wear, Jerry M. Wilkinson and Raymond W. Raible. (Engineering) *Hospitals*, v. 49, May 1, 1975, p. 55-7.

RAIBORN, MITCHELL H.

Cooper, S. Kerry. Accounting for corporate social responsibility, by Kerry Cooper and Mitchell H. Raiborn. *MSU business topics*, v. 22, Spring 1974, p. 19-26.

RAIL, truck lines told to levy service charge on overdue freight bills. *Motor freight controller*, Oct. 1975, p. 7-8.

RAILROADS

Baumol, William J. Payment by performance in rail passenger transportation: an innovation in Amtrak's operations. *Bell journal of economics*, v. 6, Spring 1975, p. 281-98.

Accounting

Hodges, I. G. Financial and accounting developments in the Victorian Railways. *Australian accountant*, v. 45, Oct. 1975, p. 528-30, 535-6.

Canada

Campbell, Keith. Transport policy - myth and reality. *Cost and management (Canada)*, v. 48, Nov.-Dec. 1974, p. 28-32.

Costs

American Trucking Associations. Dept. of Research and Transport Economics. Trucks, trains and truth: debunking the rail energy efficiency myth. Washington, 1974. 8 p. [*250 Mot 5]

Harris, Curtis C. Rail, truck, or small car - which is the energy saver? By Curtis C. Harris and Stanley J. Hille. *Business horizons*, v. 17, Dec. 1974, p. 57-64.

Neely, Charles S. Railroads try to cope with a rolling stock shortage. *Viewpoint* (Main Lafrentz & Co.), 1st ed., 1974, p. 30-3.

Finance

Clayton, W. Graham. Finance and the railroads' future. *Journal of commercial bank lending*, v. 57, Jan. 1975, p. 53-61.

Neely, Charles S. Railroads try to cope with a rolling stock shortage. *Viewpoint* (Main Lafrentz & Co.), 1st ed., 1974, p. 30-3.

Simpson, Joseph C. Comments on the railroad reorganization provisions of the Bankruptcy act of 1973. *Business lawyer*, v. 30, July 1975, p. 1207-49.

Speno, M. Jeffrey. Fast work needed to forestall rail line abandonments, by M. Jeffrey Speno and Charles Brenner. (Ideas for action) *Harvard business review*, v. 53, May-June 1975, p. 8, 10.

Government regulation

Baumol, William J. Payment by performance in rail passenger transportation: an innovation in Amtrak's operations. *Bell journal of economics*, v. 6, Spring 1975, p. 281-98.

Christian, Charles Lynch. Baker v. Gold Seal Liquors, Inc: railroad reorganization and the availability of setoff under the Bankruptcy act. (Notes & comments) *Washington and Lee law review*, v. 32, Spring 1975, p. 361-85.

Due, John F. Private versus social decision-making for railway abandonment, by John F. Due and Nancy D. Sidhu. *Quarterly review of economics and business*, v. 14, Winter 1974, p. 23-42.

Fowler, Derek. Organisation of the British Railways Board, part 1. *Public finance and accountancy* (Eng.), v. 2, July 1975, p. 221-5, 236.

Fowler, Derek. Organisation of the British Railways Board, part 2. *Public finance and accountancy* (Eng.), v. 2, Sept. 1975, p. 282-5.

Johnson, James C. Potential consequences of deregulation of transportation, by James C. Johnson and Donald V. Harper. *Land economics*, v. 51, Feb. 1975, p. 58-71.

Rail, truck lines told to levy service charge on overdue freight bills. *Motor freight controller*, Oct. 1975, p. 7-8.

Simpson, Joseph C. Comments on the railroad reorganization provisions of the Bankruptcy act of 1973. *Business lawyer*, v. 30, July 1975, p. 1207-49.

Great Britain

Fowler, Derek. Railways act 1974. *Public finance & accountancy*, v. 1, Oct. 1974, p. 325-9.

Whitman, George E. State industry at the crossroads - III. *Certified accountant* (Eng.), Feb. 1975, p. 67-8, 74-6.

Great Britain

Fowler, Derek. Organisation of the British Railways Board, part 1. *Public finance and accountancy* (Eng.), v. 2, July 1975, p. 221-5, 236.

Fowler, Derek. Organisation of the British Railways Board, part 2. *Public finance and accountancy* (Eng.), v. 2, Sept. 1975, p. 282-5.

Management

DeButts, Thomas C. Work ethic is alive and well. *Personnel*, v. 52, Sept./Oct. 1975, p. 22-31.

Sargol, Stanley S. How to run (or not run) a railroad. *GAO review*, v. 10, Fall 1975, p. 28-39.

Ward, James A. Power and accountability on the Pennsylvania Railroad, 1846-1878. *Business history review*, v. 49, Spring 1975, p. 37-59.

RAJ, A. S.

Measurement of human capital (assets) and its inclusion in financial statements. *Singapore accountant*, v. 9, 1974, p. 94-9.

Role of accountants in public expenditure programmes. *Chartered accountant* (India), v. 24, Aug. 1975, p. 79-85.

RAKES, G. K.

Risk factors affecting power company securities. *Public utilities fortnightly*, v. 96, July 31, 1975, p. 22-5.

RALPH, J. T.

Politics of profit. *Australian accountant*, v. 45, Oct. 1975, p. 504-11.

ACCOUNTANTS' INDEX 1975

RALPH, ROBERTA.

RALPH, ROBERTA.

Woman lawyer's view of the new community property changes in California. *Community property journal*, v. 2, Fall 1975, p. 233-4, 272.

RAISTON, AUGUST.

Life insurance company employee alcoholism management programs. *CLU journal*, v. 29, April 1975, p. 45-55.

Property and liability insurance company management contracts: a study in the improper delegation of management authority. *American business law journal*, v. 12, Fall 1974, p. 125-43.

RAM, C. KOSAL.

Social contribution - some methods of evaluation. *Management accountant* (India), v. 10, Feb. 1, 1975, p. 82-5.

RAMANATHAN, KAVASSERI V.

Foran, Michael F. Accounting for puts and calls, by Michael F. Foran and Kavasseri V. Ramanathan. (Practitioners forum) *Journal of accountancy*, v. 139, Jan. 1975, p. 88-91.

RAMS, EDWIN M.

Judicial valuation of dissenting shareholder interests. *Appraisal journal*, v. 43, Jan. 1975, p. 105-18.

RAMSEY, GORDON.

Pension management and the multidisciplinary approach. *Financial executive*, v. 43, July 1975, p. 50-3.

RAMSING, KENNETH D.

Motivation, model perversion, and the management science team, by Kenneth D. Ramsing and Dennis J. Moberg. *Interfaces*, v. 5, Nov. 1974, p. 44-7.

RANCHES

See Also Horse Breeding Farms
Livestock
Taxation, United States - Ranches

Kelley, Donald H. Estate planning for the livestock raiser. *Trusts & estates*, v. 22, July 1975, p. 482-5, 510-11.

RANDALL, ALAN.

Eastman, Clyde. How much to abate pollution? By Clyde Eastman, Alan Randall, and Peggy L. Hoffer. (Current research) *Public opinion quarterly*, v. 38, Winter 1974-75, p. 574-84.

RANDALL, BOYD C.

Family dissension and the attribution rules of Sections 267, 318 and 544, by Boyd C. Randall and Kirk A. Benson. *Taxes - the tax magazine*, v. 53, Sept. 1975, p. 534-9.

RANDALL, K. A.

Analysis of specific weaknesses in bank management. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 320-7.) [600 P]

RANDALL, ROBERT F.

Accounting by Sam. *Management accounting* (NAA), v. 56, June 1975, p. 51-3.
Developing standards for cost accounting. (Accounts world) *Management accountant* (India), v. 9, Sept. 1974, p. 669-73.
Forty three years of Cy Marshall. *Management accounting* (NAA), v. 57, Nov. 1975, p. 52-5.

RANDOLPH, JOHN M.

Update on computer leasing. *Data management*, v. 12, Dec. 1974, p. 14-17.

RANGANADHA, A. S.

Management organisation. *Management accountant* (India), v. 9, Aug. 1974, p. 628-30.

RANKIN, H. C. D.

Finance act 1975: capital transfer tax provisions. *Accountant's magazine* (Scot.), v. 79, April 1975, p. 143-4.

RANDELL, WILLIAM K.

Managing the people who manage the computer. *Journal of systems management*, v. 26, Sept. 1975, p. 18-21.

Renewed interest in manual systems. (Systems insights) *Journal of systems management*, v. 26, Jan. 1975, p. 20-1.

RAO, AMBAR G.

Kinberg, Yoram. Stochastic models of a price promotion, by Yoram Kinberg and Ambar G. Rao. *Management science*, v. 21, April 1975, p. 897-907.

Lilien, Gary L. Model for manpower management, by Gary L. Lilien and Ambar G. Rao. *Management science*, v. 21, Aug. 1975, p. 1447-57.

RAO, ASHOK.

Counterexamples for the location of emergency service facilities. (Technical notes) *Operations research*, v. 22, Nov.-Dec. 1974, p. 1259-61.

RAO, K. VENKOBA.

Concepts of companies under the same management and group under the Companies amendment act, 1974. *Chartered accountant* (India), v. 24, July 1975, p. 2-4.

RAO, M. KUTUMBA.

Industrial estates in India - the sunlight and shadow. *Finance and commerce* (India), v. 17, April 1974, p. 159-64.

RAO, N. T. V. RANGA.

Inter and intra professionalisation in the modern management process. *Management accountant* (India), v. 9, Oct. 1974, p. 746-50.

RAO, V. K. R.

Seminar on accountability in the public sector. *Chartered accountant* (India), v. 23, June 1975, p. 577-8.

RAO, VITHALA R.

Subjective evaluations for product design decisions, by Vithala R. Rao and Geoffrey N. Soutar. *Decision sciences*, v. 6, Jan. 1975, p. 120-34.

Taxonomy of television programs based on viewing behavior. (Research notes and communications) *Journal of marketing research*, v. 12, Aug. 1975, p. 355-8.

RAPOPORT, JOHN.

Mansfield, Edwin. Costs of industrial product innovations, by Edwin Mansfield and John Rapoport. *Management science*, v. 21, Aug. 1975, p. 1380-6.

RAPPAPORT, ALFRED.

Prakash, Prem. Informational interdependencies: system structure induced by accounting information, by Prem Prakash and Alfred Rappaport. *Accounting review*, v. 50, Oct. 1975, p. 723-34.

RAPPAPORT, ALLEN.

History of the 10% rule: new light on an old thorn. *Journal of commercial bank lending*, v. 57, April 1975, p. 46-50.

RAPPAPORT, CYRIL M.

RAPPAPORT, CYRIL M.

Employment testing: apropos or no. (Personnel) *Hospitals*, v. 49, March 16, 1975, p. 119-21.

RASKE, KENNETH.

Hospital indicators. *Hospitals*, v. 24, Dec. 16, 1974, p. 19-21.
Hospital operating margins, by Kenneth Raske and Walter Danco. (Focus on finance) *Hospitals*, v. 49, Jan. 1, 1975, p. 22.
Nonlabor unit costs. (Administrative profiles) *Hospitals*, v. 24, Dec. 16, 1974, p. 22.

RASKIN, GEORGE I.

Coping with the new pension reform law. (World of finance) *American Bar Association journal*, v. 60, Dec. 1974, p. 1562, 1564.

RASMUSSEN, JOHN ERIC.

Danish achievement: long-term planning via an overall model. *Newspaper controller*, v. 28, Feb. 1975, p. 4-6, 10.

RATCLIFF, RICHARD U.

Appraisal is market analysis. *Appraisal journal*, v. 43, Oct. 1975, p. 485-90.

RATE of return and efficiency of management. (Progress of regulation) *Public utilities fortnightly*, v. 95, May 8, 1975, p. 47-9.

RATES of tax withheld from interest: non-resident companies. *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 217-19.

RATIONALISIERUNGS-KURATORIUM DER DEUTSCHEN WIRTSCHAFT.

McNulty, Nancy G. And now, professional codes for the practice of management. *Conference Board record*, v. 12, April 1975, p. 21-4.

RATIOS

See Also Subheading, Statistics, Under A Particular Business, Industry Or Trade

Bachman, James E. Premium-to-surplus ratios, investment portfolio composition and insurer solvency. *Best's review* (Property/liability ed.), v. 75, April 1975, p. 10, 12, 82, 84, 86-90.

Banerjee, Bhabatosh. Management of working capital - derivation from a case study. *Management accountant* (India), v. 9, Aug. 1974, p. 569-74.

Coates, J. H. Corporate gearing in the EEC, by J. H. Coates and P. K. Woolley. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 1-18.

Comparative international study of growth, profitability, and risk as determinants of corporate debt ratios in the manufacturing sector, by Norman Toy and others. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 875-86.

Daniel, Donnie L. Utilizing industry ratios to assess and improve your bank profitability. *Magazine of bank administration*, v. 51, April 1975, p. 27-31.

DePamphilis, Donald M. Guide to profit planning in banks. *Magazine of bank administration*, v. 51, Oct. 1975, p. 29-35.

Derstine, Robert P. LIFO-FIFO, accounting ratios and market risk, by Robert P. Derstine and Ronald J. Huefner. *Journal of accounting research*, v. 12, Autumn 1974, p. 216-34.

Elam, Rick. Effect of lease data on the predictive ability of financial ratios. *Accounting review*, v. 50, Jan. 1975, p. 25-43.

Falk, Haim. Assessing industry risk by ratio analysis, by Haim Falk and James A. Heintz. *Accounting review*, v. 50, Oct. 1975, p. 758-79.

ACCOUNTANTS' INDEX 1975

Falk, Haim. Relative company risk over time, by Haim Falk and James A. Heintz. *Accounting and business research* (Eng.), v. 4, Winter 1974, p. 25-40.

Findlay, M. Chapman. Toward more adequate debt service coverage ratios, by M. Chapman Findlay and Edward E. Williams. *Financial analysts journal*, v. 31, Nov.-Dec. 1975, p. 58-61.

Gill, Harley L. Use of economic analysis ratios. *Air force comptroller*, v. 9, Oct. 1975, p. 34-5.

Gonedes, Nicholas J. Capital market equilibrium and annual accounting numbers: empirical evidence. *Journal of accounting research*, v. 12, Spring 1974, p. 26-62.

Holland, F. A. How changes in financial ratios affect profit, by F. A. Holland, R. A. Watson and J. R. Wilkinson. *Management accounting* (Eng.), v. 53, June 1975, p. 205-6.

Industry and size as debt ratio determinants in manufacturing internationally, by Lee Remmers and others. *Financial management*, v. 3, Summer 1974, p. 24-32.

Leech, Stewart A. Profitability, rates of return and prices justification. *Abacus*, v. 10, Dec. 1974, p. 147-59.

Lerro, A. J. Financial ratios as predictors of failure, by A. J. Lerro and S. M. Lee. *Georgia CPA*, v. 16, Summer 1975-76, p. 6-9.

Lockett, Peter P. Capitalization of interest in the light of recent SEC developments. *CPA journal*, v. 45, Jan. 1975, p. 31-5.

Mao, James C. T. Controlling risk in accounts receivable management, by James C. T. Mao and Carl Erik Sarndal. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 395-403.

Nelson, Phillip. Economic consequences of advertising. *Journal of business* (U. of Chicago), v. 48, April 1975, p. 213-41.

Pillsbury, Wilbur F. Computer augmented accounting: CompuGuide two. Cincinnati, South-Western Pub. Co., cl971. 184 p. [*203.9 P]

Ratios of business. *Dun's review*, v. 106, Oct. 1975, p. 82-3, 85-7.

Snook, I. Donald. Financial ratio analysis: a quick simple test, by I. Donald Snook and William B. Sudell. *Hospital financial management*, v. 29, June 1975, p. 16-19.

Tummins, Marvin. Advantages of regression analysis over ratio analysis, by Marvin Tummins and Hugh J. Watson. *CPA journal*, v. 45, May 1975, p. 35-8.

RATIOS of business. *Dun's review*, v. 106, Oct. 1975, p. 82-3, 85-7.

RATLIFF, H. DONALD.

Dorsey, Robert C. Network approach to a multi-facility, multi-product production scheduling problem without backordering, by Robert C. Dorsey, Thom J. Hodgson and H. Donald Ratliff. *Management science*, v. 21, March 1975, p. 813-22.

Dorsey, Robert C. Production-scheduling problem with batch processing, by Robert C. Dorsey, Thom J. Hodgson and H. Donald Ratliff. (Technical notes) *Operations research*, v. 22, Nov.-Dec. 1974, p. 1271-9.

Finding the n most vital links in flow networks, by H. Donald Ratliff, G. Thomas Sicilia and S. H. Lubore. *Management science*, v. 21, Jan. 1975, p. 531-9.

RATNAM, GOPAL V.

Determination of reserve operatives through simulation - a case study. *Management accountant* (India), v. 9, Nov. 1974, p. 827-33.

RATTNER, MARSHALL.

Interpretation: the fiduciary's personal liability. *Pension world*, v. 11, Feb. 1975, p. 39-42.

RAUPP, RICHARD C.

Role of an FIS in measuring product and customer profitability. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 263-71.) [110 H]

RAUSCH, BARBARA I.

It only happens to the other person. (Small business) *Woman CPA*, v. 37, Jan. 1975, p. 20-1.

Small business - how marketable is it? (Small business) *Woman CPA*, v. 37, Oct. 1975, p. 16-17.

Stretching the accounting dollar. (Small business) *Woman CPA*, v. 37, July 1975, p. 22-3.

RAUSSER, GORDON C.

Cargill, Thomas F. Temporal price behavior in commodity futures markets, by Thomas F. Cargill and Gordon C. Rausser. *Journal of finance*, v. 30, Sept. 1975, p. 1043-53.

RAVENSCHROFT, DONALD R.

Foreign exchange rate changes, the indirect credit for foreign tax of controlled foreign corporations, and Revenue Ruling 74-230. (Notes) *Tax law review*, v. 30, Spring 1975, p. 419-49.

RAWLINGS, BOYNTON M.

French company law: choice of corporate form available to the foreign investor. *Business lawyer*, v. 30, July 1975, p. 1251-71.

RAWLS, DONNA J.

Rawls, James R. Identifying strategic managers, by James R. Rawls, Donna J. Rawls and Raymond Radosevich. *Business horizons*, v. 18, Dec. 1975, p. 74-8.

RAWLS, JAMES R.

Identifying strategic managers, by James R. Rawls, Donna J. Rawls and Raymond Radosevich. *Business horizons*, v. 18, Dec. 1975, p. 74-8.

Kroeger, Carroll V. Managerial attitudes toward government roles in electricity and gas, by Carroll V. Kroeger and James R. Rawls. *Public utilities fortnightly*, v. 96, Aug. 14, 1975, p. 22-8.

RAWLS, LESTER L.

Comments on medical malpractice insurance - an insurance commissioner's view. *Best's review* (Property/liability ed.), v. 76, May 1975, p. 14, 81-2.

RAY, EDWARD E.

Finance bill 1974, by Edward E. Ray and David Ward. *Accountants digest* (Eng.), no. 9, Spring 1974, 49 p.

Guide to the Finance act 1974, by Edward E. Ray and David Ward. *Accountants digest* (Eng.), no. 11, Summer 1974, 57 p.

RAY, G. F.

Raw materials, shortages and producer power. *Long range planning*, v. 8, Aug. 1975, p. 2-17.

RAY, G. H.

Hutchinson, P. J. Financial control of rapid-growth firms up to flotation, by P. J. Hutchinson, J. A. Piper and G. H. Ray. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 222-8.

Hutchinson, P. J. Financing of rapid-growth firms up to flotation, by P. J. Hutchinson, J. A. Piper and G. H. Ray. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 145-51.

RAY, GEORGE E.

Heavy tax burdens imposed on benefit plan fiduciaries who run afoul of restrictions. (Compensation) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 154-9.

RAYBURN, FRANK R.

Another look at the impact of Accounting Principles Board opinion no. 16 - an empirical study. *Mergers & acquisitions*, v. 10, Spring 1975, p. 7-9.

Cost Accounting Standards Board. *Accountant's magazine* (Scot.), v. 79, Aug. 1975, p. 273-6.

RAYBURN, L. GAYLE.

Employment of women CPAs. (Administration of accountants practice) *CPA journal*, v. 45, Dec. 1975, p. 72-3.

More effective management of cash. *Managerial planning*, v. 23, May-June 1975, p. 15-19.

RAYMOND, MORTON M.

Color filing: new efficiency for records management. *Information & records management*, v. 8, Nov. 1974, p. 22-3, 25-6, 28.

RAYMONT, JOHN.

Punitive damages in property insurance claims. (Losses and claims) *Best's review* (Property/liability ed.), v. 76, July 1975, p. 30, 32, 34.

RAYNAULD, ANDRE.

Towards the year 2000: Canada's industrial policy. *Cost and management* (Canada), v. 48, Nov.-Dec. 1974, p. 21-7.

RAYNER, DEREK G.

Battle won in the war on the paper bureaucracy. (Ideas for action) *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 8, 12, 14.

RAYNOR, WILLIAM.

New drive for efficiency. (Focus on charities) *Accountancy* (Eng.), v. 85, Dec. 1974, p. 50-3.

RAZIN, ASSAF.

Pazner, Elisha A. On expected value vs. expected future value, by Elisha A. Pazner and Assaf Razin. (Notes) *Journal of finance*, v. 30, June 1975, p. 875-7.

RCA CORPORATION.

Current planning approaches: the effect of the new pension law on existing pension plans. *Executive compensation journal*, Nov. 1974, p. 10-36.

RE-EVALUATION: new Pension Commission policy will affect the valuation of assets for pension funds. *CGA* (Can.), v. 9, April-May 1975, p. 22-3.

REA, RICHARD C.

Internal bulletins, edited by Richard C. Rea. (Practitioners forum) *Journal of accountancy*, v. 139, April 1975, p. 40-1.

Life and small businesses, edited by Richard C. Rea. (Practitioners forum) *Journal of accountancy*, v. 139, April 1975, p. 39-40.

MAP conferences, edited by Richard C. Rea. (Practitioners forum) *Journal of accountancy*, v. 139, June 1975, p. 102.

Selection criteria for an accounting computer. *Law office economics and management*, v. 16, Spring 1975, p. 146-9.

Staff manuals again, edited by Richard C. Rea. (Practitioners forum) *Journal of accountancy*, v. 139, April 1975, p. 41.

READ and think before writing. (Student roundabout) *Accountant* (Eng.), v. 171, Nov. 21, 1974, p. 701-2.

REAGAN, BARBARA B.

Two supply curves for economists? Implications of mobility and career attachment of women. *American economic review*, v. 65, May 1975, p. 100-7.

REAGAN, MICHAEL D.

Pro and con arguments. *Annals of the American Academy of Political and Social Science*, v. 419, May 1975, p. 23-35.

REAL ESTATE

See Also Housing

Land

Mortgages

Property

Real Estate Management

Braun, Peter C. M. S. Avoiding pitfalls in real estate. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 125-34.

Copp, Dana D. Selling the large landholding. *Real estate review*, v. 5, Summer 1975, p. 46-9.

Downs, Anthony. Real estate outlook through mid-1976. *Real estate review*, v. 5, Summer 1975, p. 24-32.

Gould, Stuart S. Outlook for real estate. *REIT review*, v. 3, Fall 1975, p. 4-9.

Munder, Barbara. After the fall. (Real estate) *Institutional investor*, v. 9, June 1975, p. 73-4, 77, 79, 81, 83.

Accounting

Fuentes, Carol A. Survey of real estate accounting and reporting practices. (Real estate accounting) *Journal of real estate taxation*, v. 2, Spring 1975, p. 366-70.

Grau, Francis C. Accounting for real estate joint ventures. *Management accounting (NAA)*, v. 57, Dec. 1975, p. 47-50.

Guy, Dan M. Resurging problem of revenue recognition, by Dan M. Guy and Herschel M. Mann. *National public accountant*, v. 20, March 1975, p. 24-9.

Harris, Edward C. Selection of accounting method in today's economy, by Edward C. Harris and O. Don Lauher. (Condominium world) *Real estate review*, v. 5, Summer 1975, p. 22-3.

Klink, James J. How has the new accounting guide affected profit recognition on sales of condominiums? (Real estate accounting) *Journal of real estate taxation*, v. 2, Winter 1975, p. 227-30.

Mounce, Kenneth A. Accounting for real estate. *Ohio State law journal*, v. 35, 1974, p. 323-39.

Finance

American Bar Association. Section of Real Property, Probate and Trust Law. Committee on Real Estate Financing. Equity and debt participation - possible conflict of duties. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 509-16.

Bates, Robert C. Title companies provide wide range of services for mortgage banker. *Mortgage banker*, v. 35, Aug. 1975, p. 17-18.

Blumenfeld, Philip M. Saving problem loans on residential income properties. *Real estate review*, v. 5, Summer 1975, p. 58-62.

Braun, Peter C. M. S. Surviving a real estate crisis. *Business horizons*, v. 18, April 1975, p. 31-40.

Can federal associations be competitive lenders? *Savings & loan news*, v. 95, Dec. 1974, p. 34-41.

Chapter XII bankruptcy: a grim case in Atlanta. (Real estate) *Business week*, Nov. 3, 1975, p. 70-1.

Farber, Sheldon. Financing the specialty property. *Real estate review*, v. 4, Winter 1975, p. 106-8.

Fieldgrass, V. Comparative returns for institutional property investors. *Accounting and business research (Eng.)*, v. 5, Spring 1975, p. 123-6.

Gose, John A. Real estate financing techniques: what now? By John A. Gose, Brian J. Strum and Robert M. Zinman. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 617-38.

Hart, Janet. Securities regulation of real estate developments - financing arrangements considered as an extension of credit. *Ohio State law journal*, v. 35, 1974, p. 300-8.

Levesque, J. R. Merchant banks, REITs and MICs: emerging institutions in the financial sector. *Canadian business review*, v. 1, Autumn 1974, p. 18-21.

Mylod, Robert J. Credit reforms needed to meet future capital requirements. *Mortgage banker*, v. 36, Oct. 1975, p. 96, 98.

Smith, Charles C. Lenders and easements, by Charles C. Smith and Harold A. Lubell. (Real estate financing) *Real estate review*, v. 5, Summer 1975, p. 7-9.

Smith, Charles C. Protecting the lender with title insurance, by Charles C. Smith and Harold A. Lubell. *Real estate review*, v. 5, Spring 1975, p. 14-16.

Smith, Charles C. Real estate financing: careful drafting anticipates possible defaults, by Charles C. Smith and Harold A. Lubell. *Real estate review*, v. 5, Fall 1975, p. 13-15.

Vitt, Lois A. Convertible mortgage seen as new approach to realty financing. *Mortgage banker*, v. 35, Aug. 1975, p. 5-7, 11.

Government regulation

Downs, James C. Rising role of government in real estate. *Journal of property management*, v. 40, Jan.-Feb. 1975, p. 33-9.

Reynolds, Anthony. Winds of change, by Anthony Reynolds and Judith Reynolds. *Appraisal journal*, v. 43, Oct. 1975, p. 554-61.

Investments

American Bar Association. Section of Real Property, Probate and Trust Law. Committee on Real Estate Financing. Equity and debt participation - possible conflict of duties. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 509-16.

American Institute Of Certified Public Accountants. Accounting Standards Division. Accounting practices of real estate investment trusts: recommendation to Financial Accounting Standards Board. New York, 1975. 22 p. (*Statement of position*, 75-2, June 27, 1975.) [*111.1 A]

Amoroso, Frank L. New ideas in the vacation home market. *St. John's law review*, v. 48, May 1974, p. 1203-22.

Azrack, Joseph F. Pension fund manager's investment strategy today: equity, mortgages or what? (Fresh look at real estate) *Pension world*, v. 11, April 1975, p. 21-3, 25, 65.

Berry, Haskell. Expert answers the Pension World's 5 key questions. (Fresh look at real estate) *Pension world*, v. 11, April 1975, p. 28-30.

Commercial and industrial condominiums: an overall analysis, by Charles A. Goldstein and others. *St. John's law review*, v. 48, May 1974, p. 817-58.

Diamond, Larry. Is there profit in new communities? *Footnotes (Kenneth Leventhal & Co.)*, Jan. 1975, p. 10-15.

Fieldgrass, V. Comparative returns for institutional property investors. *Accounting and business research (Eng.)*, v. 5, Spring 1975, p. 123-6.

Gobar, Alfred J. Finding sleeper markets for real estate investment. *Real estate review*, v. 4, Winter 1975, p. 41-4.

Gunnar, Peter M. Vacation bonds in resort hotel financing. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 73-5.

Haymes, Allan. Importance of special covenants. (Real estate dealing) *Real estate review*, v. 5, Spring 1975, p. 17-20.

Hershman, Arlene. Cash play in real estate. *Dun's review*, v. 106, Aug. 1975, p. 53-5.

Kingman, Woodward. Trust investment opportunities in real estate. *Trusts & estates*, v. 114, May 1975, p. 318-20.

Levi, Donald R. Some economic implications of land-use planning for real estate owners and investors. *Appraisal journal*, v. 43, July 1975, p. 363-72.

McCartney, Laton. Coming out on top in a rock-bottom real estate market. *Medical economics*, v. 52, June 23, 1975, p. 90-3, 96-7, 101-2.

Milton, Jeffrey J. Federal securities aspects of the resort condominium. *St. John's law review*, v. 48, May 1974, p. 933-46.

Newest fad: real estate. *Forbes*, v. 116, Nov. 1, 1975, p. 70-1.

Nowlan, Bill. Whither property investment? *Management (Irish)*, v. 22, June-July 1975, p. 55-6.

Rohan, Patrick J. Condominiums and the consumer: a checklist for counseling the unit purchaser. *St. John's law review*, v. 48, May 1974, p. 1028-63.

Roulac, Stephen E. New economic conditions create new investment opportunities. *Appraisal journal*, v. 43, July 1975, p. 337-54.

Steffen, Edward J. Timber (Fresh look at real estate) *Pension world*, v. 11, April 1975, p. 45.

Thorne, Robert S. Role of trust real estate in account administration. *Journal of property management*, v. 39, Nov.-Dec. 1974, p. 251-6.

Wagner, James R. New breed of real estate consultants. *Real estate review*, v. 5, Spring 1975, p. 68-70.

Weiser, Michael. Where are the finders for pension funds? (Real estate) *Institutional investor*, v. 9, April 1975, p. 15.

White, John R. How real estate decisions are made. *Real estate review*, v. 5, Fall 1975, p. 42-6.

Zinman, Robert M. Condominium investments and the institutional lender - a review. *St. John's law review*, v. 48, May 1974, p. 749-98.

Law

Golden, Alan Z. When an American plans to acquire property in Canada: some questions and related probate problems, part 2: Quebec law. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 378-88.

Kaltenbach, Henry J. Quarterly review of cases. (Legal angle) *Appraisal journal*, v. 43, Jan. 1975, p. 140-8.

Lucke, Thomas W. Nineteen seventy relocation assistance provisions. *Practical lawyer*, v. 21, March 1, 1975, p. 67-72.

Martinez Guerrero, Roberto. Acquisition of real property, investment in corporations and probate law in Mexico: I. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 427-46.

North, William D. Forgive them, for they know not what they did. (Notes and comments) *Appraisal journal*, v. 43, Jan. 1975, p. 119-24.

Rikli, Donald C. How to file real estate title opinions. *Practical lawyer*, v. 21, Jan. 15, 1975, p. 77-80.

Scace, Arthur R. A. When an American plans to acquire property in Canada: some questions and related probate problems, part 1: federal and Ontario law. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 364-77.

Theiss, William R. Payment of interest on tax and insurance reserves. (Appraisal docket) *Appraisal journal*, v. 43, Jan. 1975, p. 136-9.

Management

See Real Estate Management

Downs, James C. Principles of real estate management. 11th ed. Chicago, Institute of Real Estate Management, c1975. 488 p. (Appendix includes sample agreements and report forms.) [250 Rea 2]

Management By Contract

See Also Hotels - Management By Contract

Cooper, Marc. Long term management contracts between condominium associations and developer-controlled management corporations held not violative of the Florida Condominium Act. (Cases noted) *University of Miami law review*, v. 28, Winter 1974, p. 451-8.

Reports and statements

Fuentes, Carol A. Survey of real estate accounting and reporting practices. (Real estate accounting) *Journal of real estate taxation*, v. 2, Spring 1975, p. 366-70.

Grau, Francis C. Accounting for real estate joint ventures. *Management accounting (NAA)*, v. 57, Dec. 1975, p. 47-50.

Mounce, Kenneth A. Accounting for real estate. *Ohio State law journal*, v. 35, 1974, p. 323-39.

Taxation

See Taxation, United States-Real Estate

Valuation

Abelmann, William W. Appraiser's challenge. *Appraisal journal*, v. 43, April 1975, p. 293-7.

American Institute Of Certified Public Accountants. Accounting Standards Division. Accounting practices of real estate investment trusts: recommendation to Financial Accounting Standards Board. New York, 1975. 22 p. (Statement of position, 75-2, June 27, 1975.) [*111.1 A]

American Society Of Appraisers. Opinion of the College on definitions, concepts and principles of appraisal practice. *Valuation*, v. 22, June 1975, p. 85-7.

American Society Of Appraisers. Opinion of the College on the applicable method for valuation of undeveloped land for which there is no current market. *Valuation*, v. 22, June 1975, p. 88-92.

Arnold, Max P. Problems in appraising land for highest and best use. *Valuation*, v. 22, June 1975, p. 68-73.

Berry, Brian J. L. Hedonic model of prices and assessments for single-family homes: does the assessor follow the market or the market follow the assessor? By Brian J.L. Berry and Robert S. Bednarz. *Land economics*, v. 51, Feb. 1975, p. 21-40.

Boeckmann, Henry. High cost of money and its effect on real estate valuations. *Appraisal journal*, v. 43, Oct. 1975, p. 577-80.

Bogert, David C. Need for professional appraisers in the field of property insurance. *Valuation*, v. 22, June 1975, p. 34-8.

Braceland, Joseph J. Appraiser and the money market. *Appraisal journal*, v. 43, Jan. 1975, p. 46-50.

Clifton, Russell B. Secondary market concerns with real estate appraising. *Appraisal journal*, v. 43, Jan. 1975, p. 51-61.

Copp, Dana D. Selling the large landholding. *Real estate review*, v. 5, Summer 1975, p. 46-9.

Daniel, Wayne W. Statistical sampling and the appraiser. *Appraisal journal*, v. 43, Jan. 1975, p. 90-104.

Davis, Marten W. Cost approach - a clouded crystal ball. *Valuation*, v. 22, June 1975, p. 30-3.

Deyak, Timothy A. Residential property values and air pollution: some new evidence, by Timothy A. Deyak and V. Kerry Smith. *Quarterly review of economics and business*, v. 14, Winter 1974, p. 93-100.

Feld, Lipman G. Real estate as security in business credit. *Burroughs clearing house*, v. 60, Nov. 1975, p. 23, 44, 46.

Friedman, Jack P. Valuation of encumbered acreage. *Appraisal journal*, v. 43, July 1975, p. 410-20.

Fuerst, J. S. Reducing property taxes: an evaluation of a collective action, by J.S. Fuerst and Andrew Ditton. (Reports and comments) *Land economics*, v. 51, Feb. 1975, p. 94-7.

Gibbons, James E. Using total project analysis to compete for investment capital, by James E. Gibbons and Stephen Rushmore. *Appraisal journal*, v. 43, Oct. 1975, p. 491-516.

Green, G. Hayden. Criteria used by corporate real estate managers to select independent appraisers. *Appraisal journal*, v. 43, April 1975, p. 183-92.

Hartman, Donald J. Industrial real estate: what market, fair value? *Appraisal journal*, v. 43, Jan. 1975, p. 37-43.

Hemmer, Edgar H. How a computer thinks about real estate. *Real estate review*, v. 4, Winter 1975, p. 113-23.

Hyde, James V. Role of the reviewing appraiser. *Appraisal journal*, v. 43, Jan. 1975, p. 131-5.

Kaltenbach, Henry J. Quarterly review of cases. (Legal angle) *Appraisal journal*, v. 43, Jan. 1975, p. 140-8.

Klein, Paul E. Real estate valuation: a better idea where neighborhood is in flux. (Tax workshop) *Journal of real estate taxation*, v. 2, Winter 1975, p. 212-14.

Lex, Richard A. Guideline for feasibility: look to the past. (Notes and comments) *Appraisal journal*, v. 43, Jan. 1975, p. 126-31.

- Lusht, Kenneth M. Viewpoint on appraiser roles and responsibilities in income property valuation. *Appraisal journal*, v. 43, Jan. 1975, p. 29-36.
- McCormack, William J. Justice for all? *Appraisal journal*, v. 43, Jan. 1975, p. 72-9.
- National Conference Of Commissioners On Uniform State Laws. Uniform eminent domain code. *Valuation*, v. 22, June 1975, p. 93-147.
- North, William D. Forgive them, for they know not what they did. (Notes and comments) *Appraisal journal*, v. 43, Jan. 1975, p. 119-24.
- Poulos, Roger. Where have all the marshlands gone? (Notes and comments) *Appraisal journal*, v. 43, Jan. 1975, p. 124-6.
- Ratcliff, Richard U. Appraisal is market analysis. *Appraisal journal*, v. 43, Oct. 1975, p. 485-90.
- Rikon, Michael. When can an appraisal be used as an admission in establishing value? (Notes and comments) *Appraisal journal*, v. 43, April 1975, p. 299-305.
- Shlaes, Jared B. Counseling process. *Appraisal journal*, v. 43, Jan. 1975, p. 62-70.
- Spivak, Melton L. Future for computers in real estate valuation. *Appraisal journal*, v. 43, Jan. 1975, p. 80-9.
- Theiss, William R. Payment of interest on tax and insurance reserves. (Appraisal docket) *Appraisal journal*, v. 43, Jan. 1975, p. 136-9.

REAL ESTATE BROKERS

- Curtis, Al Martin. Industrial broker as entrepreneur. *Real estate review*, v. 4, Winter 1975, p. 99-105.
- Hartman, Donald J. Industrial real estate: what market, fair value? *Appraisal journal*, v. 43, Jan. 1975, p. 37-43.
- North, William D. Forgive them, for they know not what they did. (Notes and comments) *Appraisal journal*, v. 43, Jan. 1975, p. 119-24.
- Rice, Henry Hart. Broker's art is making minds meet. *Real estate review*, v. 5, Spring 1975, p. 52-5.
- Weaver, Park. Real estate service firms must sell themselves. *Real estate review*, v. 4, Winter 1975, p. 45-50.

REAL estate brokers should report in-kind payments. *Taxation for accountants*, v. 14, Feb. 1975, p. 97.

REAL ESTATE BUILDERS

See Building Construction

REAL ESTATE CORPORATIONS

Accounting

- White, Roger. Current developments in property taxation. *Accountant* (Eng.), v. 172, Jan. 2, 1975, p. 7-10.

Financial management

- Braun, Peter C. M. S. Avoiding pitfalls in real estate. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 125-34.

Taxation

See Taxation, United States-Real Estate Corporations

REAL ESTATE DEVELOPERS

See Also Real Estate Subdivisions

- Braun, Peter C. M. S. Avoiding pitfalls in real estate. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 125-34.
- Conference Board. Urban trends and the energy situation: proceedings of the Committee on Investment Consequences of urban growth trends, June 18, 1974, New York, c1974. 34 p. (Conference Board report, no. 642.) [*250 Hou 2]
- Fink, Sheldon I. Condominium taxation. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 742-63.
- Geis, Norman. Representing the condominium developer: tending the paper jungle. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 471-94.

- Goldstein, Bruce S. Proposed rule 3a12-5 - a high price for an exemption from regulation T for condominium securities, by Bruce S. Goldstein and Robert J. Van Der Wall. (Comments) *University of Miami law review*, v. 29, Fall 1974, p. 89-118.
- Grau, Francis C. Accounting for real estate joint ventures. *Management accounting* (NAA), v. 57, Dec. 1975, p. 47-50.
- Groman, Tod P. Phasing condominiums. *St. John's law review*, v. 48, May 1974, p. 872-86.
- Halper, Emanuel B. Protecting the buyer. *Condominium world*, v. 1, Winter 1975, p. 92-100.
- Kislak, Jonathan. Florida condo debacle laid to faulty research, resultant overbuilding. *Mortgage banker*, v. 36, Oct. 1975, p. 88-92.
- Lex, Richard A. Guideline for feasibility: look to the past. (Notes and comments) *Appraisal journal*, v. 43, Jan. 1975, p. 126-31.
- Matthews, Trevvett. Business condo has bright future for purchasers and developers. *Mortgage banker*, v. 35, Feb. 1975, p. 38, 40-2.
- McMillan, Melville. Open space preservation in developing areas: an alternative policy. (Reports and comments) *Land economics*, v. 50, Nov. 1974, p. 410-18.
- Wells, Lisalee Anne. Subdivision land dedication: objectives and objections, by Lisalee Anne Wells and Tom Lallas. *Stanford law review*, v. 27, Jan. 1975, p. 419-47.

Accounting

- Conway, Michael A. Accounting considerations relating to developers of condominium projects. *St. John's law review*, v. 48, May 1974, p. 912-22.
- Deakin, Edward B. Impact of the retail land sales guide on reporting practice. *CPA* (NYSS), v. 45, Aug. 1975, p. 25-8.
- Mounce, Kenneth A. Accounting for real estate. *Ohio State law journal*, v. 35, 1974, p. 323-39.
- National Center For Housing Management. Administrative and accounting guide for federally insured multifamily housing developments, edited by Patrick Conroy. Washington, 1974. 1 v. (various pagings) (Accounting system designed by Coopers & Lybrand.) [*250 Hou 2]

Finance

- Carruth, Eleanor. Skyscraping losses in Manhattan office buildings. *Fortune*, v. 91, Feb. 1975, p. 78-83, 162, 164, 166.
- Cormack, George H. Controlling land development with the lease option. *Real estate review*, v. 5, Summer 1975, p. 36-9.
- Diamond, Larry. Is there profit in new communities? *Footnotes* (Kenneth Leventhal & Co.), Jan. 1975, p. 10-15.
- Sprayregen, Richard A. REITs and developers - establishing and maintaining a happy marriage, by Richard A. Sprayregen and Armand M. Pacher. *Footnotes* (Kenneth Leventhal & Co.), Jan. 1975, p. 16-19.

Government regulation

- Berger, Curtis J. Condominium v. home owner association arrangements - an overview, by Curtis J. Berger and Patrick J. Rohan. *St. John's law review*, v. 48, May 1974, p. 736-48.
- Berman, Alan M. Federal securities law and the sale of condominiums, homes, and homesites, by Alan M. Berman and Andrew D. Stone. *Business lawyer*, v. 30, Jan. 1975, p. 411-31.
- Brussat, William K. A-95 review system can be asset to mortgage banker, not obstacle. *Mortgage banker*, v. 35, Nov. 1974, p. 30, 34-6.
- Milton, Jeffrey J. Federal securities aspects of the resort condominium. *St. John's law review*, v. 48, May 1974, p. 933-46.
- Sprague, Willard F. Case for regional land-use planning. *Real estate review*, v. 5, Summer 1975, p. 40-5.

Reports and statements

- Deakin, Edward B. Impact of the retail land sales guide on reporting practice. *CPA* (NYSS), v. 45, Aug. 1975, p. 25-8.
- Hollander, Morris. How to read a developer's annual report. *Real estate review*, v. 5, Fall 1975, p. 68-77.

ACCOUNTANTS' INDEX 1975

Mounce, Kenneth A. Accounting for real estate. *Ohio State law journal*, v. 35, 1974, p. 323-39.

REAL ESTATE INVESTMENT TRUSTS

- Bailey, E. Norman. Future of REITs. *REIT review*, v. 3, Spring 1975, p. 33-8.
- Chapter XII bankruptcy: a grim case in Atlanta. (Real estate) *Business week*, Nov. 3, 1975, p. 70-1.
- Drob, Jay. REIT distribution rules create a tax tangle. *Real estate review*, v. 4, Winter 1975, p. 60-3.
- Drob, Jay. Will fortune smile again on real estate investment trusts? *Laventhol & Horwath perspective*, v. 1, Fall-Winter 1975, p. 38-41.
- Hines, Mary Alice. REIT crisis of 1974: where do we go from here? *Mortgage banker*, v. 35, Nov. 1974, p. 57-61.
- Hines, Mary Alice. REIT shakeout in 1974. *Real estate review*, v. 4, Winter 1975, p. 56-9.
- Hines, Mary Alice. What has happened to the REITs? *Appraisal journal*, v. 43, April 1975, p. 252-60.
- Hines, Mary Alice. Will bank REITs survive their current operating losses and problems loans? *REIT review*, v. 3, Fall 1975, p. 28-36.
- How Chapter XII avoids foreclosure. (Real estate) *Business week*, Nov. 3, 1975, p. 71.
- Kiener, Robert. Real estate investment trusts: too much of a good thing? *Hospitality* (Food and lodging), v. 14, May 1975, p. L44-7.
- Latin, Robert. Management information system is vital for REITs, by Robert Latin and Warren Richard. *Real estate review*, v. 4, Winter 1975, p. 64-70.
- Levesque, J. R. Merchant banks, REITs and MICs: emerging institutions in the financial sector. *Canadian business review*, v. 1, Autumn 1974, p. 18-21.
- Mirsky, Burton M. REITs: investment adviser as independent contractor. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 211-12.
- Mounce, Kenneth A. Accounting for real estate. *Ohio State law journal*, v. 35, 1974, p. 323-39.
- Nadler, Paul S. Lessons from recent problem loans. *Bankers monthly*, v. 92, March 15, 1975, p. 7-9, 22, 36.
- Neuberger, Brian M. Study of unseasoned new issues of real estate investment trusts, 1969-1973. *REIT review*, v. 3, Spring 1975, p. 20-9.
- Nobil, James H. Is the REIT industry future all black? *REIT review*, v. 3, Fall 1975, p. 10-14.
- Polubinski, Edmund. Effect of state securities or Blue sky law regulation upon the organizational structure and operations of real estate investment trusts. *Business lawyer*, v. 30, Nov. 1974, p. 179-202.
- Robertson, Wyndham. How the bankers got trapped in the REIT disaster. *Fortune*, v. 91, Mar. 1975, p. 113-15, 168-9, 172-6.
- Seidler, Lee J. Will banks be required to write off more REIT loans? *Accounting issues* (Bear Stearns & Co.), Oct. 15, 1975, p. 2-3. (Reprint file, *A)
- Sprayregen, Richard A. REITs and developers - establishing and maintaining a happy marriage, by Richard A. Sprayregen and Armand M. Pacher. *Footnotes* (Kenneth Leventhal & Co.), Jan. 1975, p. 16-19.
- Tate, Stanley G. Should a REIT seek outside? (Reader's response) *REIT review*, v. 3, Spring 1975, p. 39-44. (Response to Thoughts of a Real Estate Investment Trust Chief Executive by Eugene W. Landy in *REIT review*, Fall 1974.)
- Zell, Samuel. Pension fund perils in real estate. *Real estate review*, v. 5, Spring 1975, p. 61-7.

Accounting

- AICPA proposes new guidelines for REITS. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 9.
- American Institute Of Certified Public Accountants. Accounting Standards Division. Accounting practices of real estate investment trusts: recommendation to Financial Accounting Standards Board. New York, 1975. 22 p. (*Statement of position*, 75-2, June 27, 1975.) [*111.1 A]

REAL ESTATE DEVELOPERS—Reports and statements—(Continued)

Finance

- Great REIT scandal: horror story. *Forbes*, v. 115, Feb. 1, 1975, p. 24, 28-35.
- Hines, Mary Alice. Data shows sponsorship affects REIT profitability. *Mortgage banker*, v. 35, May 1975, p. 38, 40, 42, 44, 47.
- Hines, Mary Alice. REIT refinancing and earnings trends of late 1974. *REIT review*, v. 3, Spring 1975, p. 17-19.
- Westbrook, L. Curtis. Financing real estate investment trusts. *Management accounting* (NAA), v. 56, May 1975, p. 56-8.

Government regulation

- Van Camp, Brian. Securities regulation of real estate investments: the California model. *Ohio State law journal*, v. 35, 1974, p. 309-22.

Management

- Hines, Mary Alice. What has happened to the REITs? *Appraisal journal*, v. 43, April 1975, p. 252-60.
- Tate, Stanley G. Should a REIT seek outside? (Reader's response) *REIT review*, v. 3, Spring 1975, p. 39-44. (Response to Thoughts of a Real Estate Investment Trust Chief Executive by Eugene W. Landy in *REIT review*, Fall 1974.)

Reports and statements

- National Association Of Real Estate Investment Trusts. Recommended reporting practices for REITs. Washington, c1974. 34 p. [*250 Rea 5]

Taxation

- See Taxation, United States-Real Estate Investment Trusts

REAL ESTATE LEASES

- See Leases - Real Estate

REAL ESTATE MANAGEMENT

- See Also Apartment Houses
Office Buildings
Real Estate Agents
Real Estate Brokers

- Bosher, William. Investigating the condominium industry in Southeast Florida. *GAO review*, v. 10, Spring 1975, p. 44-9.
- Braun, Peter C. M. S. Surviving a real estate crisis. *Business horizons*, v. 18, April 1975, p. 31-40.
- Brickman, Dick. Reduce landscape maintenance costs by proper planning. *Journal of property management*, v. 40, Jan.-Feb. 1975, p. 26-32.
- Building Owners And Managers Association International. Nineteen seventy-five economic forecast, sponsored by the Economic Council of BOMA International. *Skyscraper management*, v. 60, Jan.-Feb. 1975, p. 6-8, 10-13.
- Carruth, Eleanore. Skyscraping losses in Manhattan office buildings. *Fortune*, v. 91, Feb. 1975, p. 78-83, 162, 164, 166.
- Downs, James C. Principles of real estate management. 11th ed. Chicago, Institute of Real Estate Management, c1975. 488 p. (Appendix includes sample agreements and report forms.) [250 Rea 2]
- Gouletas, Evangeline. Finding, evaluating and retaining competent management for condominiums. *Journal of property management*, v. 40, May/June 1975, p. 109-12.
- Graebner, Herbert C. Education as a timesaver in career advancement. *Skyscraper management*, v. 59, Nov.-Dec. 1974, p. 28.
- Green, G. Hayden. Criteria used by corporate real estate managers to select independent appraisers. *Appraisal journal*, v. 43, April 1975, p. 183-92.
- Gutow, Bernard S. Maintenance control. *Journal of property management*, v. 40, July/Aug. 1975, p. 149-55.
- Hanford, Lloyd D. Property manager questionnaire. *Journal of management*, v. 39, Nov.-Dec. 1974, p. 275-6.

- Kamanitz, Barbara L. Controlling rising electric costs in apartment buildings. *Journal of property management*, v. 39, Nov.-Dec. 1974, p. 263-9.
- Kelley, Edward N. How to get your manager to raise rents. *Journal of property management*, v. 40, May/June 1975, p. 126-33.
- Lowry, Albert J. Human side of property management. *Journal of property management*, v. 40, Jan.-Feb. 1975, p. 21-2.
- Matthews, Trevvett. Budget-computer dictates orderly management techniques. *Mortgage banker*, v. 35, April 1975, p. 4-7.
- McDaniel, Robert J. Preservation and restoration of older buildings. *Journal of property management*, v. 40, July/Aug. 1975, p. 171-4.
- Rikili, Donald C. How to file real estate title opinions. *Practical lawyer*, v. 21, Jan. 15, 1975, p. 77-80.
- Sally, William D. Property management operation: centralize or decentralize? *Journal of property management*, v. 40, May/June 1975, p. 119-24.
- Shlaes, Jared B. Counseling process. *Appraisal journal*, v. 43, Jan. 1975, p. 62-70.
- Thorne, Robert S. Role of trust real estate in account administration. *Journal of property management*, v. 39, Nov.-Dec. 1974, p. 251-6.
- Weaver, Park. Real estate service firms must sell themselves. *Real estate review*, v. 4, Winter 1975, p. 45-50.
- Weiser, Michael. Where are the finders for pension funds? (Real estate) *Institutional investor*, v. 9, April 1975, p. 15.

Costs

- McDonogh, G. F. Service improvement proves energy saver. *Skyscraper management*, v. 60, March/April 1975, p. 12-13, 34.
- Minich, Quaid. Energy conservation - or conversation? *Skyscraper management*, v. 60, March/April 1975, p. 11, 33.
- Sally, William D. Find out what property management is really costing you *Journal of property management*, v. 39, Nov.-Dec. 1974, p. 257-61.
- Urdang, A. Albert. Price of heating oil and its effect on real estate. (Viewpoint) *Journal of property management*, v. 40, Jan.-Feb. 1975, p. 44.
- Wiggs, Robert C. Why for energy management and the energy cost ratio. *Skyscraper management*, v. 60, March/April 1975, p. 6-7, 8, 10.

REAL ESTATE PARTNERSHIPS

- Ebberson, Linda Kelley. Partnership - disclosure, fairness and substantive administrative regulation of a general partner's fiduciary duty in a real estate limited partnership - Bassan v. Investment Exchange Corp. (Recent developments) *Washington law review*, v. 50, Aug. 1975, p. 977-1005.
- Freidberg, Sidney. Limited partnerships: a non-tax analysis. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1363-1445.) [751 N]
- Halper, Emanuel B. People and property: real estate partnership pitfalls. *Real estate review*, v. 5, Spring 1975, p. 83-8.
- Hart, Janet. Securities regulation of real estate developments - financing arrangements considered as an extension of credit. *Ohio State law journal*, v. 35, 1974, p. 300-8.
- Hershman, Arlene. Cash play in real estate. *Dun's review*, v. 106, Aug. 1975, p. 53-5.
- Van Camp, Brian. Securities regulation of real estate investments: the California model. *Ohio State law journal*, v. 35, 1974, p. 309-22.

REAL estate: some start-up expenses are non-deductible. *Taxation for accountants*, v. 14, Feb. 1975, p. 77.

REAL ESTATE SUBDIVISIONS

See Also Real Estate Developers

- Chavooshian, B. Budd. Transfer of development rights: a new concept in land-use management, by B. Budd Chavooshian and Thomas Norman. *Appraisal journal*, v. 43, July 1975, p. 400-9.
- Levi, Donald R. Some economic implications of land-use planning for real estate owners and investors. *Appraisal journal*, v. 43, July 1975, p. 363-72.
- McMillan, Melville. Open space preservation in developing areas: an alternative policy. (Reports and comments) *Land economics*, v. 50, Nov. 1974, p. 410-18.
- Schnidman, Frank. Survey discloses need for better coordination of environmental rules. *Mortgage banker*, v. 35, Sept. 1975, p. 23-7.
- Spinks, Nigel. Community land - worse than Draco. *Accountancy* (Eng.), v. 86, Oct. 1975, p. 56-8.
- Wells, Lisalee Anne. Subdivision land dedication: objectives and objections, by Lisalee Anne Wells and Tom Lallas. *Stanford law review*, v. 27, Jan. 1975, p. 419-47.

Accounting

- Cerf, Alan Robert. Accounting for retail land sales. *Accounting review*, v. 50, July 1975, p. 451-65.
- Deakin, Edward B. Impact of the retail land sales guide on reporting practice. *CPA* (NYSS), v. 45, Aug. 1975, p. 25-8.
- Mounce, Kenneth A. Accounting for real estate. *Ohio State law journal*, v. 35, 1974, p. 323-39.

Finance

- Hopfl, Charles E. Financing land development under Title X. *Real estate review*, v. 5, Fall 1975, p. 118-24.

Government regulation

- Sprague, Willard F. Case for regional land-use planning. *Real estate review*, v. 5, Summer 1975, p. 40-5.

Great Britain

- Land. *Public finance & accountancy*, v. 1, Oct. 1974, p. 315.

Reports and statements

- Deakin, Edward B. Impact of the retail land sales guide on reporting practice. *CPA* (NYSS), v. 45, Aug. 1975, p. 25-8.

Taxation

- See Taxation, United States-Real Estate Subdivisions

Valuation

- Cohn, Alexander. Role of the valuer in certain FIG member countries in reparceling land. *Appraisal journal*, v. 43, April 1975, p. 230-44.

REAL ESTATE SYNDICATES

- Mounce, Kenneth A. Accounting for real estate. *Ohio State law journal*, v. 35, 1974, p. 323-39.
- Schoeffler, William R. Secret ingredient for successful syndication. *Real estate review*, v. 5, Fall 1975, p. 125-31.
- Van Camp, Brian. Securities regulation of real estate investments: the California model. *Ohio State law journal*, v. 35, 1974, p. 309-22.

REAL PROPERTY

- See Property
Real Estate
Taxation-Property, Under Name Of Country Or State

REAL property taxes - deductions and payment by lessees. (Federal taxation) *CPA journal*, v. 45, Jan. 1975, p. 40.

ACCOUNTANTS' INDEX 1975

REAL time system keeps employee time real. (Users report) *Infosystems*, v. 22, Sept. 1975, p. 62-3.

REAL-TIME SYSTEMS

See Data Processing-Real-Time Systems

REALITIES of relicensing. (News & views) *CPA* (NYSS), v. 45, Nov. 1975, p. 14. (Excerpt from *NASBA news*, July 14, 1975.)

REALIZATION AND LIQUIDATION STATEMENT

See Statements, Financial-Realization And Liquidation

REALIZATION CONCEPT

American Institute Of Certified Public Accountants. Accounting Standards Division. Revenue recognition when right of return exists. New York, 1975. 29 p. (*Statement of position*, 75-1, Jan. 17, 1975.) [*111.1 A]

Bittker, Boris I. Tax reform and tax simplification. *University of Miami law review*, v. 29, Fall 1974, p. 1-20.

Boersema, John M. Reporting price-level gains on long term debt. *CA magazine* (Can.), v. 106, May 1975, p. 24-7.

Vangermeersch, Richard. Accountants must shatter the illusions that many hold about accounting. *National public accountant*, v. 20, Feb. 1975, p. 8-15.

REBACK, ROBERT.

Risk and return in CBOE and AMEX option trading. *Financial analysts journal*, v. 31, July-Aug. 1975, p. 42-52.

RECAPITALIZATIONS

See Also Reorganizations

Hicks, J. William. Recapitalizations under Section 3(a)(9) of the Securities act of 1933. *Virginia law review*, v. 61, June 1975, p. 1057-1113.

RECEIVABLES

See Also Accounts Receivable
Notes Receivable

Meigs, Walter B. Financial accounting. by Walter B. Meigs. A. N. Mosich and Robert F. Meigs. 2nd ed. New York, McGraw-Hill, c1975. 642 p. [110 M]

Suryanarayanan, S. Control of accounts receivables. (Students' section) *Management accountant* (India), v. 10, Feb. 1, 1975, p. 156-9.

RECEIVERSHIPS

See Liquidations And Receiverships

RECENT cases on cost of service. (Trends and topics) *Public utilities fortnightly*, v. 94, Dec. 5, 1974, p. 51-3.

RECENT cases on materials and supplies allowance. (Trends and topics) *Public utilities fortnightly*, v. 95, Jan. 16, 1975, p. 44-5.

RECENT cases on tax reserves. (Trends and topics) *Public utilities fortnightly*, v. 94, Dec. 19, 1974, p. 49-50.

RECENT cases spotlight practitioners' errors. *Taxation for accountants*, v. 14, March 1975, p. 164.

REAL time system keeps employee time real.

RECENT Herzfeld decision extends accountants' liability even further. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 70-4.

RECIPROCITY

See Accountancy Law And Legislation

RECK, JOHN J.

Financial auditing of federally assisted programs. *GAO review*, v. 10, Spring 1975, p. 29-32.

RECK, ROSS.

Can the production line be humanized? *MSU business topics*, v. 22, Autumn 1974, p. 27-36.

RECKNAGEL, HELEN J.

Direct mail promotion. *Cornell hotel and restaurant administration quarterly*, v. 16, Aug. 1975, p. 33-47.

RECOMMENDATIONS on accounting methods. *Accountancy* (Eng.), v. 86, Jan. 1975, p. 5.

RECOMMENDED reporting practices for REITs.

National Association Of Real Estate Investment Trusts. Recommended reporting practices for REITs. Washington, c1974. 34 p. [*250 Rea 5]

RECOMMENDED tax law changes.

American Institute Of Certified Public Accountants. Federal Taxation Division. Recommended tax law changes: recommendations for amendments to the Internal Revenue Code. New York, 1975. 141 p. [*751 A]

RECORDING COMPANIES

See Phonograph Record Manufacturers

RECORDS

See Also Bookkeeping
Books Of Account
Journals
Ledgers

Bashook, Philip G. Education plan key to POMR success, by Philip G. Bashook, Leslie J. Sandlow and William H. Hammett. (Medical records) *Hospitals*, v. 49, April 16, 1975, p. 54-8.

Clark, Robert Charles. Abstract rights versus paper rights under Article 9 of the Uniform commercial code. *Yale law journal*, v. 84, Jan. 1975, p. 445-79.

Koenig, H. J. Today's paperwork problems. *Information and records management*, v. 8, Dec. 1974, p. 18-19. 75-6.

Manso, Gary A. Disclosure under the Freedom of information act. (Administrative law) *St. John's law review*, v. 49, Winter 1975, p. 225-38.

Medical records administrators. *Information & records management*, v. 9, Nov. 1975, p. 11-12. 14.

Monson, Roberta A. POMR and the physician. (Medical records) *Hospitals*, v. 49, April 16, 1975, p. 51-3.

Phillips, Donald F. Some POMR criticism clearly misdirected. (Medical records) *Hospitals*, v. 49, April 16, 1975, p. 58-61.

Computer print-outs

Milk producers stack up computer printouts. (Users report) *Infosystems*, v. 22, June 1975, p. 66.

Raymond, Morton M. Color filing: new efficiency for records management. *Information & records management*, v. 8, Nov. 1974, p. 22-3, 25-6, 28.

Destruction

See Records-Retention And Preservation

Incomplete

See Also Statements, Financial-From Incomplete Data

Keeping Of

See Also Accounting
Bookkeeping

- Alper, Philip R. Problem-oriented record: it's not for me. *Medical economics*, v. 52, Jan. 6, 1975, p. 70-4.
- Exelbert, Rodd. Simplified records keeping converts new followers to microforms. *Information & records management*, v. 9, Nov. 1975, p. 28-31, 46.
- Glover, Richard. Update on ERISA: getting your computer into the Act. EDP and employee communications. *Pension world*, v. 11, Aug. 1975, p. 42-4.
- Problem-oriented record: try it you'll like it. *Medical economics*, v. 52, Jan. 6, 1975, p. 74-8.
- Rosenberg, Charlotte L. Problem-oriented record: the word from Dr. Weed. *Medical economics*, v. 52, Jan. 6, 1975, p. 78-81.
- United States. Dept. of Health, Education and Welfare. Records, computers and the rights of citizens - report of the Secretary's Advisory Committee on Automated Personal Data Systems. *Records management journal*, v. 12, Winter 1974, p. 2-8.

Magnetic tape

- Computer room library: a professional records center. *Information & records management*, v. 9, July 1975, p. 15-16, 25-7, 33-4, 44.

Management

- Brecht, Warren F. What management wants from its records program and managers. *Records management journal*, v. 12, Autumn 1974, p. 2-6.
- Clark, Jesse L. Forms management program - an overview. *Information & records management*, v. 9, Sept. 1975, p. 8, 55-6.
- Commercial center: a profile. *Information & records management*, v. 9, March 1975, p. 22-4, 65.
- Fellowes, James. Importance of a records storage system. *Information & records management*, v. 9, Feb. 1975, p. 16-17, 34.
- Going outside for records storage, the why, what & how of doing it. *Information & records management*, v. 9, March 1975, p. 18, 64.
- Hardy, Maie A. Records management concept - guidance for the new records manager. *Records management journal*, v. 13, Summer 1975, p. 12-14.
- Hinds, Norma. Dynamics of records management. *Information & records management*, v. 9, Sept. 1975, p. 16-17, 62.
- Information And Records Management, Inc. Guidebook 1975. *Information & records management*, v. 9, Jan. 1975, entire issue. (Contents. - 1. Filing, storage and retrieval equipment. 2. Filing and retrieval aids. 3. Records center operations. 4. Microfilm.)
- Koenig, H. J. Today's paperwork problems. *Information & records management*, v. 8, Dec. 1974, p. 18-19, 75-6.
- Leonard, James O. Information management: the systems approach to information and records management - Part II, by James O. Leonard and G. Theodore Nygreen. *Information & records management*, v. 9, Feb. 1975, p. 8, 10, 36-8.
- Making document storage and retrieval easier. *Information & records management*, v. 9, April 1975, p. 16-17, 37-8.
- Manning, Amelia. Paper shortage - it's no paper tiger. *Records management journal*, v. 12, Autumn 1974, p. 18-20.
- Martinez, Wilfred J. Procedures for auditing the records management program. *Newspaper controller*, v. 28, Feb. 1975, p. 8-9.
- Medical records administrators. *Information & records management*, v. 9, Nov. 1975, p. 11-12, 14.
- Morris, J. W. Systems approach to forms management. *Information & records management*, v. 9, Nov. 1975, p. 32, 34.
- New headquarters, new ideas, new systems. *Information & records management*, v. 9, Oct. 1975, p. 22-8.

- Pemberton, Roy F. Organizing the forms management program. *Information & records management*, v. 9, Aug. 1975, p. 8, 44, 46.
- Penn, Ira A. Records management in the federal government - where it is, why it's there, and the outlook for the future. *Records management journal*, v. 13, Summer 1975, p. 15-22.
- Pruden, John S. Demise of paper records - State Department system reviewed for ARMA. *Records management journal*, v. 13, Autumn 1975, p. 2-5.
- Raymond, Morton M. Color filing: new efficiency for records management. *Information & records management*, v. 8, Nov. 1974, p. 22-3, 25-6, 28.
- Rhoads, James B. Records management and the archivist. *Records management journal*, v. 13, Spring 1975, p. 4-8.
- Rhoads, James B. Records management in the National Archives and Records Services. *Information and records management*, v. 8, Dec. 1974, p. 13, 16, 76.
- Schadt, Robert R. Partners: word processing & records management. *Information & records management*, v. 9, Oct. 1975, p. 10, 28, 31-3.
- Seppala, Richard M. Operating the in-house records center. *Information & records management*, v. 9, Feb. 1975, p. 14-15, 35.
- Starkey, James E. Standard and optional forms - a means for cutting costs. *Records management journal*, v. 12, Autumn 1974, p. 21.
- Stender, Walter W. Federal records centers. *Information and records management*, v. 8, Dec. 1974, p. 14-15, 75.
- Teaching records management, by Mark Langemo and others. *Information & records management*, v. 9, May 1975, p. 18, 20, 22.
- Theleman, R. E. Dial COM for efficiency. *Information & records management*, v. 9, March 1975, p. 76-7, 93.
- Thomas, L. Ruth. Professional certification, the certified records manager program. *Records management journal*, v. 13, Spring 1975, p. 26-7.
- Westgate, John E. Systems short shorts: managing forms and reports. *Records management journal*, v. 13, Spring 1975, p. 16-17, 25.

Microfilming

See Also Computer Output Microfilm

- Adair, R. R. Micropublishing solves field catalog problems. *Information & records management*, v. 8, Nov. 1974, p. 18.
- Badler, Mitchell M. Who doesn't use microfilm? *Information & records management*, v. 9, March 1975, p. 38, 40, 66, 68-70.
- Bare, George W. COM at Cleveland Trust. *Information & records management*, v. 9, July 1975, p. 37, 44.
- COM improves Army pay system. *Information & records management*, v. 9, Feb. 1975, p. 31, 38.
- Considerations in microform housing. *Information & records management*, v. 9, Nov. 1975, p. 18, 20-2, 24.
- Exelbert, Rodd. Meet the world's largest microfilm user, by Rodd Exelbert and Mitchell M. Badler. *Information and records management*, v. 8, Dec. 1974, p. 44-6, 48, 50, 65.
- Exelbert, Rodd. Simplified records keeping converts new followers to microforms. *Information & records management*, v. 9, Nov. 1975, p. 28-31, 46.
- Ford's better idea: use more microfilm. *Information & records management*, v. 9, Oct. 1975, p. 29-31.
- Information And Records Management, Inc. Guidebook 1975. *Information & records management*, v. 9, Jan. 1975, entire issue. (Contents. - 1. Filing, storage and retrieval equipment. 2. Filing and retrieval aids. 3. Records center operations. 4. Microfilm.)
- IRS guidelines. *Edpacs*, v. 2, Oct. 1974, p. 12-16.
- Johnson, Edward N. COM in the Florida state records program. *Records management journal*, v. 13, Spring 1975, p. 14-15.
- Linett, E. S. IRS approves retention of microfilmed books of account, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 565.
- Microfiche - the chemical reaction to records storage. *Information & records management*, v. 9, Nov. 1975, p. 38-40.

- Microfilm acceptable by IRS as company records. (Administration of accountants practice) *CPA* (NYSS), v. 45, Nov. 1975, p. 64-6. (Excerpt from IRS Revenue procedure 75-33.)
- Microfilm eases the paper crunch. *Information & records management*, v. 9, March 1975, p. 75, 90-1.
- Microfilm picture 1975. *Infosystems*, v. 22, April 1975, p. 38-41.
- Microfilm, Rx for hospital headaches. *Information & records management*, v. 8, Nov. 1974, p. 20, 42.
- Miller, Lionel. Microfilm and the law. *Infosystems*, v. 22, April 1975, p. 57-8.
- Pruden, John S. Demise of paper records - State Department system reviewed for ARMA. *Records management journal*, v. 13, Autumn 1975, p. 2-5.
- Reynolds, C. H. Selling COM to management. *Information & records management*, v. 8, Nov. 1974, p. 31-2.
- Ridgway, M. G. Microfilm kills paper tiger for insurance firm. (Users report) *Infosystems*, v. 22, April 1975, p. 70.
- Sellers, James H. Microfilm - a tool for reducing costs and improving efficiency. *Cooperative accountant*, v. 28, Spring 1975, p. 52-60.
- Seppala, Richard M. Operating the in-house records center. *Information & records management*, v. 9, Feb. 1975, p. 14-15, 35.
- Shift to microfiche benefits service program. *Information and records management*, v. 9, Sept. 1975, p. 36-8.
- Theleman, R. E. Dial COM for efficiency. *Information & records management*, v. 9, March 1975, p. 76-7, 93.
- Personal Data**
- See Also Computers - Personal Data
- Badders, Donald L. Privacy issue. *Credit and financial management*, v. 77, May 1975, p. 16-17, 36.
- Bigelow, Robert P. Privacy act of 1974. *Practical lawyer*, v. 21, Sept. 1, 1975, p. 15-24.
- CPA testimony may become public under Freedom of information regs. (News report) *Journal of accountancy*, v. 139, April 1975, p. 12.
- Fenwick, William A. Privacy. *Data management*, v. 13, May 1975, p. 18-21.
- Flippen, Edward L. Internal Revenue Service summons: an unreasonable expense burden on banks and an invasion of depositors' privacy? *American business law journal*, v. 12, Winter 1975, p. 249-79.
- Forster, Joel M. Taxpayers' bill of rights. (Taxation) *Journal of accountancy*, v. 140, Dec. 1975, p. 109-11.
- Goldstein, Robert C. Personal privacy versus the corporate computer, by Robert C. Goldstein and Richard L. Nolan. *Harvard business review*, v. 53, March-April 1975, p. 62-70.
- Gregory, Francis M. Privacy debate: business must be seen and heard, by Francis M. Gregory and Wright H. Andrews. *Data management*, v. 13, Aug. 1975, p. 32-6.
- Heller, Christopher E. EFT and the prospects for individual privacy. (Forum) *Datamation*, v. 21, Sept. 1975, p. 174, 176, 178.
- Kelly, Janice. Dossiers of American citizens. *Computers and people*, v. 24, March 1975, p. 16, 22-3, 28.
- Koehn, Hank E. Special report: what the Privacy act means to business. *Journal of systems management*, v. 26, June 1975, p. 12-13.
- Metz, Douglas W. Federal leadership in privacy protection. *American Bar Association journal*, v. 61, July 1975, p. 825-9.
- Mossman, Keith. New dimension of privacy. *American Bar Association journal*, v. 61, July 1975, p. 829-33.
- New conflicts on IRS' subpoena powers. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 67-8.
- Opp, Marcia. Confidentiality dilemma. *Modern healthcare*, v. 3, May 1975, p. 49-54.
- Plesser, Ronald L. When and how of the Freedom of information act. *Practical lawyer*, v. 21, April 15, 1975, p. 61-8.
- Privacy act of 1974. *Data management*, v. 13, June 1975, p. 36-43.
- Taxpayer bill of rights. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 25-6.
- United States. Dept. of Health, Education and Welfare. Records, computers and the rights of citizens - report of the Secretary's Advisory Committee on Automated Personal Data Systems. *Records management journal*, v. 12, Winter 1974, p. 2-8.
- Williams, John W. O. Data banks: a cause for concern. *Data management*, v. 13, July 1975, p. 24-8.
- Retention and preservation**
- Burn, Christopher C. Documentation retention periods... the need for consistency, by Christopher C. Burn and Peter R. Pennington Legh. *Certified accountant* (Eng.), April 1975, p. 205-6, 211.
- Commercial center: a profile. *Information & records management*, v. 9, March 1975, p. 22-4, 65.
- Computer room library: a professional records center. *Information & records management*, v. 9, July 1975, p. 15-16, 25-7, 33-4, 44.
- Fellowes, James. Importance of a records storage system. *Information & records management*, v. 9, Feb. 1975, p. 16-17, 34.
- Going outside for records storage, the why, what & how of doing it. *Information & records management*, v. 9, March 1975, p. 18, 64.
- Greenwald, Bruce M. IRS audits of EDP systems, by Bruce M. Greenwald and Gary Oberlander. *Management accounting* (NAA), v. 56, April 1975, p. 13-15.
- Hill, Marjorie. Guidelines to records retention. *Laventhol & Horwath perspective*, v. 1, Fall-Winter 1975, p. 27-30.
- Information And Records Management, Inc. Guidebook 1975. *Information & records management*, v. 9, Jan. 1975, entire issue. (Contents. - 1. Filing, storage and retrieval equipment. 2. Filing and retrieval aids. 3. Records center operations. 4. Microfilm.)
- IRS guidelines. *Edpacs*, v. 2, Oct. 1974, p. 12-16.
- Kanter, Michael E. Don't let records storage box you in. *Hospital financial management*, v. 29, June 1975, p. 22-4.
- Making document storage and retrieval easier. *Information & records management*, v. 9, April 1975, p. 16-17, 37-8.
- Martinez, Wilfred J. Procedures for auditing the records management program. *Newspaper controller*, v. 28, Feb. 1975, p. 8-9.
- Microfiche - the chemical reaction to records storage. *Information & records management*, v. 9, Nov. 1975, p. 38-40.
- Miller, Lionel. Microfilm and the law. *Infosystems*, v. 22, April 1975, p. 57-8.
- Mitchell, William E. Setting up a records disposal program. *Practical accountant*, v. 8, July/Aug. 1975, p. 60-1.
- Raymond, Morton M. Color filing: new efficiency for records management. *Information & records management*, v. 8, Nov. 1974, p. 22-3, 25-6, 28.
- Records where salt used to be. *Viewpoint* (Main Lafrentz & Co.), 2nd ed., 1974, p. 32-7.
- Rhoads, James B. Records management and the archivist. *Records management journal*, v. 13, Spring 1975, p. 4-8.
- Richardson, Dana R. Taxing problems in EDP. (EDP) *California CPA quarterly*, v. 42, Dec. 1974, p. 36, 52.
- Seppala, Richard M. Operating the in-house records center. *Information & records management*, v. 9, Feb. 1975, p. 14-15, 35.
- Stender, Walter W. Federal records centers. *Information and records management*, v. 8, Dec. 1974, p. 14-15, 75.
- Things look up for underground storage. *Information & records management*, v. 9, March 1975, p. 20-1.
- Using underground vaults and commercial records centers. *Law office economics and management*, v. 15, Fall 1974, p. 388-92.
- Way out of the save-or-destroy dilemma. *Retail control*, v. 43, June-July 1975, p. 40-4. (Reprinted from *Modern office procedures*, May 1975.)
- Westgate, John E. Vital records protection. *Records management journal*, v. 13, Autumn 1975, p. 11-14.
- Williams, David N. Notes on estate tax - minimization for physicians. *Delaware CPA*, v. 1, Nov. 1974, p. 13, 44.
- Willmott, G. M. R. Security and privacy of data. (Student roundabout) *Accountant* (Eng.), v. 172, Jan. 16, 1975, p. 88.

RECORDS where salt used to be. *Viewpoint* (Main Lafrentz & Co.), 2nd ed., 1974, p. 32-7.

RECREATION CENTERS

See Non-Profit Organizations, Recreation Centers

RECRUITMENT

See Also Accountancy Profession-Selection Of Personnel

Accountants-Employment
Accountants - Selection
Accountants' Office-Personnel
Accounting Testing Program
Auditors - Selection
Referrals

AICPA releases film on integration. (News report) *Journal of accountancy*, v. 139, March 1975, p. 27.

Amsden, Alice H. Job search and affirmative action, by Alice H. Amsden and Collette Moser. *American economic review*, v. 65, May 1975, p. 83-91.

Babson, Stanley M. Fringe benefits - the depreciation, obsolescence, and transience of man. New York, John Wiley & Sons, Inc., c1974. 178 p. (Wiley series on systems and controls for financial management) [208.9 B]

Beck, Lei' C. Developing a procedure for recruiting and hiring secretarial help. *Law office economics and management*, v. 16, Spring 1975, p. 23-30.

Bibby, J. B. Would you let your son marry an accountant? *Accountant* (Eng.), v. 171, Dec. 19/26, 1974, p. 819-21.

Blumenfeld, Warren S. Use of personnel selection techniques in Atlanta, by Warren S. Blumenfeld, Donald K. Thurman and Ralph A. Peterson. *Atlanta economic review*, v. 25, July-Aug. 1975, p. 48-51.

Brecker, Richard L. Ten common mistakes in college recruiting - or how to try without really succeeding. *Personnel*, v. 52, March-April 1975, p. 19-28.

Bremser, Wayne G. Accounting careers in perspective, by Wayne G. Bremser and Paul E. Dascher. (Administration of accountants practice) *CPA journal*, v. 45, Jan. 1975, p. 46-8.

Burton, Gene E. Some problems of minority recruiting. *Journal of college placement*, v. 35, Winter 1975, p. 71-3.

Coffman, Edward N. Selected profile of the student transferring from accounting major, by Edward N. Coffman, Glenn H. Gilbreath and Mervyn W. Wingfield. *Georgia CPA*, v. 16, Winter 1974-75, p. 12-14, 29.

Cohen, Barry M. Recruiting's main ingredient, by Barry M. Cohen and Jack M. Etheredge. *Journal of college placement*, v. 35, Winter 1975, p. 75-7.

Coker, Robert L. Psychological testing for potential partners. (Practitioners forum) *Journal of accountancy*, v. 139, Feb. 1975, p. 102.

Davis, Earl F. Recruitment of accountants - 1974-75 a cold world. *Georgia CPA*, v. 16, Summer 1975-76, p. 24-5, 30.

Ellis, Loudell O. Preparing for the career placement interview. (Education) *Woman CPA*, v. 37, April 1975, p. 12-13, 18.

Garris, Steve. Revising personnel management procedures, by Steve Garris and Ann Black. *Personnel*, v. 51, Nov.-Dec. 1974, p. 50-8.

Granof, Michael H. On aspects of a professional accountant's education, by Michael H. Granof and Charles H. Smith. (Accountancy abroad) *Chartered accountant in Australia*, v. 46, Aug. 1975, p. 37-40.

Green, Ernest. Recruiting for the future - more retraining, more recycling. *Automation*, v. 23, Jan. 1975, p. 74-5.

Hill, Harrell B. At Western Electric the accent is on professional. *Management accounting* (NAA), v. 57, Sept. 1975, p. 15-17.

Jolson, Marvin A. Comparison of blind vs. full-disclosure newspaper ads for sales personnel. *Akron business and economic review*, v. 5, Winter 1974, p. 16-18.

Kessler, Clemm C. Getting the most from application blanks and references, by Clemm C. Kessler and George J. Gibbs. *Personnel*, v. 52, Jan.-Feb. 1975, p. 53-62.

King, Christopher K. Use an agency - it always pays off. *Accountancy* (Eng.), v. 86, Nov. 1975, p. 54, 56, 58.

Kiradjeff, Edward J. Videotaping, by Edward J. Kiradjeff and Michele Stimac. *Journal of college placement*, v. 35, Summer 1975, p. 67-8.

Kohn, Mervin. Hiring college graduates through off-campus selection interviewing. *Public personnel management*, v. 4, Jan.-Feb. 1975, p. 23-31.

Linden, Jack. Larry Brown, first graduate of the Minnesota Society's minority scholarship/internship program. (Profile) *Journal of accountancy*, v. 139, April 1975, p. 26, 28, 30-2.

Maizels, Stephen. Improve your recruiting record, by Stephen Maizels and Duane E. Sharp. *CA magazine* (Can.), v. 107, Aug. 1975, p. 30-4.

McGrath, Tom. Aptitude testing for accountancy. *Accountancy Ireland*, v. 6, Oct. 1974, p. 33-6.

O'Donnell, Lorraine A. New role for college recruiters. *Journal of college placement*, v. 35, Spring 1975, p. 49-53.

Palmer, John. Selection of trainees by group selection methods. *Public finance & accountancy* (Eng.), v. 2, Jan. 1975, p. 14-17.

Phillips, Richard. Selection consultants can help - but the decision is yours. *Accountancy* (Eng.), v. 86, Nov. 1975, p. 50, 52, 54.

Putt, H. B. Recruiting of graduates. *Public finance & accountancy* (Eng.), v. 2, April 1975, p. 123-5.

Screening seasonal hotel workers - part 2. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 31-2.

Shaeffer, Ruth G. Buyers' market for new college grads. *Conference Board record*, v. 12, Feb. 1975, p. 45-51.

Sharf, James C. How validated testing eases the pressures of minority recruitment. *Personnel*, v. 52, May-June 1975, p. 53-9.

Sibson, Robert E. High cost of hiring. *Nation's business*, v. 63, Feb. 1975, p. 85-6, 88.

Thain, Richard J. Campus recruiting: too much corporate bungling. *Harvard business review*, v. 53, March-April 1975, p. 12, 14.

Wanous, John P. Job preview makes recruiting more effective. (Ideas for action) *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 16, 166, 168.

Wanous, John P. Tell it like it is at realistic job previews. *Personnel*, v. 52, July-Aug. 1975, p. 50-60.

Wilson, Peter. Recruiting practices. (Administration of accountants practice) *CPA journal*, v. 45, May 1975, p. 79-80. (Excerpt from Jobs for accountants, by Peter Wilson, *Accountant* (Eng.), Oct. 10, 1974, p. 491-2.)

Wisner, Roscoe W. Kirkland case - its implications for personnel selection. *Public personnel management*, v. 4, July-Aug. 1975, p. 263-7.

Australia

Dyall, James F. Demand and supply of qualified accountants. *Australian accountant*, v. 45, Nov. 1975, p. 577-80.

Canada

Norman, Richard. Canadian industrial scene: prospects for British accountants. *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 208-9.

REDBURN, THOMAS.

Accountants: those wonderful people who gave you Maurice Stans. *Washington monthly*, v. 6, Feb. 1975, p. 4. (Reprint file, *W)

REDD, ROBERT O.

Managing MAS projects. (MAS speak out) *Michigan CPA*, v. 27, July-Aug. 1975, p. 32-3.

REDDIN, BILL.

How to become more effective. *South African chartered accountant*, v. 11, March 1975, p. 86-8.

ACCOUNTANTS' INDEX 1975

REDDIN, W. J.

REDDIN, W. J.

Is flexibility always good? (Management accounting) *Accountants' journal* (N.Z.), v. 53, Oct. 1974, p. 113-14.

REDFORD, DAVID W.

Minimize power expense through lighting conversions, by David W. Redford and Robert M. Taylor. *Journal of property management*, v. 39, Nov.-Dec. 1974, p. 270-2.

REDLICH, NORMAN.

Lawyers, the temple, and the market place. *Trusts & estates*, v. 114, April 1975, p. 218-20, 256-7.

Lawyers, the temple, and the market place. *Business lawyer*, v. 30, March 1975, p. 65-72.

REDMAN, MILTON B.

McPheters, Lee R. Rule, semirule, and discretion during two decades of monetary policy, by Lee R. McPheters and Milton B. Redman. *Quarterly review of economics & business*, v. 15, Spring 1975, p. 53-64.

REECE, RALPH I.

You can control your taxes. *Veterinary economics*, v. 16, March 1975, p. 39, 42.

REED, CHARLES H.

Private annuity: indications for use, rules to be followed, tax advantages and risks. *Estate planning*, v. 2, Autumn 1974, p. 19-23.

REED, JOHN T.

Requirements for using flower bonds. (Tax clinic) *Tax adviser*, v. 6, Nov. 1975, p. 673-4.

REED, STANLEY FOSTER.

Finders and brokers: a spectral analysis. Part IV: Regulation: patterns and prospects. *Mergers & acquisitions*, v. 9, Winter 1975, p. 26-43.

REES-MOGG, WILLIAM.

Finances of Fleet Street. *Accountant* (Eng.), v. 172, Feb. 27, 1975, p. 276-7.

REEVALUATION may make pension tax free. *Taxation for accountants*, v. 14, Feb. 1975, p. 106.

REEVE, JOHN T.

Auditing a research division. *Internal auditor*, v. 32, Jan.-Feb. 1975, p. 23-8.

REEVES, CHARLES H.

Assets: a source of working capital. *Credit and financial management*, v. 77, Nov. 1975, p. 31-2.

REEVES, W. GERALD.

Crepas, Kenneth J. Adjusting earnings of property/liability insurers to generally accepted accounting principles, by Kenneth J. Crepas and W. Gerald Reeves. *Best's review* (Property/liability ed.), v. 75, March 1975, p. 31-2.

REFERRALS

See Also Accountancy Profession - Selection Of Personnel

Accountants - Employment
Accountants - Selection
Accountants' Office - Personnel
Accounting Testing Program
Auditors - Selection
Recruitment

American Institute Of Certified Public Accountants. Professional Ethics Division. Member receiving payment for referral of client to others. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 68.

Kessler, Clemm C. Getting the most from application blanks and references, by Clemm C. Kessler and George J. Gibbs. *Personnel*, v. 52, Jan.-Feb. 1975, p. 53-62.

Oestreich, Herbert. Are faculty references still worth the effort? By Herbert Oestreich, Edward W. Clements, and Kelly McGinnis. *Journal of college placement*, v. 35, Winter 1975, p. 56-8, 60.

REFRESHER COURSES

See Accounting Courses
Education, Continuing

REFUND can be lost by failure to file return on time. *Taxation for accountants*, v. 15, Dec. 1975, p. 377.

REFUNDING

See Also Corporations-Finance
Refinancing

Ang, James S. Two faces of bond refunding. (Notes) *Journal of finance*, v. 30, June 1975, p. 869-74.

Friedman, Yoram. Planning and forecast horizons for the bond refunding problem, by Yoram Friedman and Zvi Lieber. (Notes) *Management science*, v. 21, July 1975, p. 1332-7.

Great rebate debate. *Sales management*, v. 114, April 7, 1975, p. 24, 28, 30.

Kolodny, Richard. Refunding decision in near perfect markets. *Journal of finance*, v. 29, Dec. 1974, p. 1467-77.

Mayor, Thomas H. Rate of discount in bond refunding, by Thomas H. Mayor and Kenneth G. McCain. *Financial management*, v. 3, Autumn 1974, p. 54-8.

Sibley, A. M. Some evidence on the cash flow effects of bond refunding. *Financial management*, v. 3, Autumn 1974, p. 50-3.

REFUSE

See Also Sewerage

Whitticks, A. L. Controlled financing in refuse collection. *Public finance & accountancy* (Eng.), v. 2, June 1975, p. 186-9.

REGAN, WILLIAM A.

Are you risking a libel or slander suit by a patient? *Medical economics*, v. 51, Dec. 9, 1974, p. 183, 185-6.

REGIONAL development, by Spectator. (Economic review) *Accountants' journal* (N.Z.), v. 53, Oct. 1974, p. 118-19.

REGIONAL PLANNING

Brussat, William K. A-95 review system can be asset to mortgage banker, not obstacle. *Mortgage banker*, v. 35, Nov. 1974, p. 30, 34-6.

Paterno, Vicente T. Economic opportunities in regional cooperation: the Philippines and ASEAN. *SGV group journal*, no. 3, 1974, p. 44-7.

Waterston, Albert. Viable model for rural development. *Finance and development*, v. 11, Dec. 1974, p. 22-5.

REGISTRATION STATEMENTS

See Reports-To Securities And Exchange
Commission

REGNER, DIANA.

Menke, Robert F. Placement - the neglected resource for career and curriculum planning, by Robert F. Menke and Diana Regner. *Journal of college placement*, v. 35, Winter 1975, p. 62-5.

REGNIER, MAURICE.

Death and retirement of a partner. *Canadian tax journal*, v. 23, Sept.-Oct. 1975, p. 421-34.

REGRESSION ANALYSIS

Banning, Robert W. Response to Michel, Kleijnen and Permut. *Interfaces*, v. 5, May 1975, p. 24-5.

Blume, Marshall E. Betas and their regression tendencies. *Journal of finance*, v. 30, June 1975, p. 785-95.

Briscoe, G. Further appreciation of demand forecasting models: some methods based on survey information, by G. Briscoe and M. Hirst. *Long range planning*, v. 8, Feb. 1975, p. 87-97.

Brown, Gordon T. Predicting future land values via regression. *Valuation*, v. 21, Oct. 1974, p. 32-45.

Chambers, John C. Executive's guide to forecasting, by John C. Chambers, Satinder K. Mullick and Donald D. Smith. New York, John Wiley & Sons, c1974. 308 p. [201.8 C]

Comparative international study of growth, profitability, and risk as determinants of corporate debt ratios in the manufacturing sector, by Norman Toy and others. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 875-86.

Decell, Henry P. Generalized inverse, with nonlinear regression and mathematical programming applications, by Henry P. Decell and Eric N. McHenry. *Decision sciences*, v. 6, April 1975, p. 346-59.

Donlon, Vincent W. Statistical methods to forecast volume of service for the revenue budget. *Hospital financial management*, v. 5, April 1975, p. 38-41, 44-7.

Gentry, James A. Capital market line theory, insurance company portfolio performance, and empirical anomalies. *Quarterly review of economics & business*, v. 15, Spring 1975, p. 7-16.

Gordon, Lawrence A. Allocating service departments' costs: methodology and case study. *Accounting and business research* (Eng.), v. 4, Winter 1974, p. 3-8.

Gordon, Lawrence A. Cost control of governmental pollution abatement funds. *Federal accountant*, v. 23, Dec. 1974, p. 36-9.

Gurry, E. J. Regression analysis as an audit technique, by E.J. Gurry and D.W. Santi. *Australian accountant*, v. 45, April 1975, p. 132-8.

Hallbauer, Rosalie C. Statistics and management science - their impact on standard costs. *Cost and management* (Can.), v. 49, May-June 1975, p. 18-27.

Hamner, W. Clay. Comparison of alternative production management coefficient decision rules, by W. Clay Hamner and Phillip L. Carter. *Decision sciences*, v. 6, April 1975, p. 324-36.

Johnson, Keith B. Empirical analysis of the flotation cost of corporate securities, 1971-72, by Keith B. Johnson, T. Gregory Morton and M. Chapman Findlay. *Journal of finance*, v. 30, Sept. 1975, p. 1129-33.

Johnston, William P. Regression analysis: does it have practical use? By William P. Johnston and Allan Rogers. *GAO review*, v. 10, Summer 1975, p. 8-13.

Jollineau, R. W. Inflation and the profitability of firms in Canada, by R. W. Jollineau and S. P. Singh. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 105-20.

Kleijnen, Jack P. C. Comment on Banning's metamodel for sensitivity analysis: the regression metamodel in simulation. *Interfaces*, v. 5, May 1975, p. 21-3.

Leavitt, Loren D. Appraisal process comes of age. *Valuation*, v. 21, Oct. 1974, p. 46-54.

Levin, Sharon G. Suburban-central city property tax differentials and the location of industry: some evidence. *Land economics*, v. 50, Nov. 1974, p. 380-6.

Lidman, Russell. Impact of government programs on wheat acreage, by Russell Lidman and D. Lee Bawden. *Land economics*, v. 50, Nov. 1974, p. 327-35.

Martin, John D. Evidence of heteroscedasticity in the market model, by John D. Martin and Robert C. Klemkosky. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 81-6.

McKeown, James C. Comparative application of market and cost based accounting models. *Journal of accounting research*, v. 11, Spring 1973, p. 62-99.

Michel, Allen J. Comment on Banning's the sources and uses of sensitivity information, by Allen J. Michel and Steven E. Permut. *Interfaces*, v. 5, May 1975, p. 19-23.

Mingo, John J. Regulatory influence on bank capital investment. *Journal of finance*, v. 30, Sept. 1975, p. 1111-21.

Olsen, Robert A. Effect of interest-rate risk on liquidity premiums: an empirical investigation. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 901-10.

Pulley, James L. Optimal size hospital, by James L. Pulley and John G. Fulmer. *Hospital administration*, v. 20, Spring 1975, p. 16-29.

Rose, Harvey N. How to control rising warehouse labor costs. *Production and inventory management*, v. 16, First quarter 1975, p. 46-52.

Skerratt, L. C. L. Price determination of convertible loan stock: a UK model. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 429-43.

Southwick, Lawrence. Optimal-control-theory approach to the education-investment decision, by Lawrence Southwick and Stanley Zions. *Operations research*, v. 22, Nov.-Dec. 1974, p. 1156-74.

Tersine, Richard J. Forecasting: prelude to managerial planning. *Managerial planning*, v. 24, July-Aug. 1975, p. 11-17, 23.

Tummins, Marvin. Advantages of regression analysis over ratio analysis, by Marvin Tummins and Hugh J. Watson. *CPA journal*, v. 45, May 1975, p. 35-8.

von Furstenberg, George M. Home mortgage delinquencies: a cohort analysis, by George M. von Furstenberg and R. Jeffery Green. *Journal of finance*, v. 29, Dec. 1974, p. 1545-8.

Wilbratte, Barry J. Some essential differences in the demand for money by households and by firms. *Journal of finance*, v. 30, Sept. 1975, p. 1091-9.

REGULATED INDUSTRIES

See Also Banks And Banking
Insurance Companies
Motor Transportation
Public Utilities

Elton, Edwin J. Valuation, optimum investment and financing for the firm subject to regulation, by Edwin J. Elton, Martin J. Gruber and Zvi Lieber. *Journal of finance*, v. 30, May 1975, p. 401-25.

Lapinsky, Martin. Guide to the sources of the economics of regulation literature. *Public utilities fortnightly*, v. 96, July 17, 1975, p. 21-9.

Costs

Tallman, Gary D. Competitive versus negotiated underwriting costs for regulated industries, by Gary D. Tallman, David F. Rush and Ronald W. Melicher. *Financial management*, v. 3, Summer 1974, p. 49-55.

REGULATION J (FEDERAL RESERVE BOARD)

Edmonds, John W. Commercial paper, bank deposits and collection, and letters of credit. *Business lawyer*, v. 30, April 1975, p. 869-83.

REGULATION of financial condition of insurance companies.

Best's review (Property-liability ed.), v. 75, Dec. 1974, p. 28, 30, 84, 86, 88-9.

REGULATION of the securities market. *Accountancy* (Eng.), v.

86, Jan. 1975, p. 14.

REGULATION S-X

- Applying investment companies audit guide to SEC filings. (Official releases) *Journal of accountancy*, v. 139, March 1975, p. 72.
- ASR no. 175 clarifies rule on subsidiary reporting. (News report) *Journal of accountancy*, v. 140, Sept. 1975, p. 9.
- ASR no. 178. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 13.
- Blum, James D. Lease disclosure by lessees, by James D. Blum and Dale A. Buckmaster. *Delaware CPA*, v. 1, May 1974, p. 9-15.
- Chamberlain, Douglas C. Capitalization of lease obligations. *Management accounting* (NAA), v. 57, Dec. 1975, p. 37-8, 42.
- Continuous reports could replace quarterly: Burton. (News report) *Journal of accountancy*, v. 139, May 1975, p. 12, 15.
- Institute questions SEC's auditor-client amendments. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 11-12, 14.
- Maurer, Charles W. Discard those Article 5A statements. (SEC commentary) *CPA* (NYSS), v. 45, Oct. 1975, p. 72-3.
- SEC aims to conform R&D regs. with FASB statement. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 22, 24.
- SEC issues ASR Nos. 165 and 166, other accounting changes. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 16, 18.
- SEC issues ASR nos. 163 and 164. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 21-2.
- Waide, Patrick J. How the SEC's regulation S-X affects banks. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 77-84.) [110 H]
- Weiss, Stanley H. Disclosures surrounding a change in auditors: Accounting series release 165. *CPA journal*, v. 45, March 1975, p. 11-15.
- Woolsey, Sam M. Materiality in financial reports. *Management accounting* (NAA), v. 56, Feb. 1975, p. 23-6.

REGULATION T

- Goldstein, Bruce S. Proposed rule 3a12-5 - a high price for an exemption from regulation T for condominium securities, by Bruce S. Goldstein and Robert J. Van Der Wall. (Comments) *University of Miami law review*, v. 29, Fall 1974, p. 89-118.
- Hart, Janet. Securities regulation of real estate developments - financing arrangements considered as an extension of credit. *Ohio State law journal*, v. 35, 1974, p. 300-8.
- Hurley, William. Merger of brokerage houses - an overview. *Business lawyer*, v. 30, Jan. 1975, p. 469-99.

REGULATION Z (FEDERAL RESERVE BOARD)

- Krischer, David E. Truth in insurance premium financing. *Business lawyer*, v. 30, April 1975, p. 969-85.

REGULATORY assistance. *Public utilities fortnightly*, v. 96, Oct. 9, 1975, p. 81-3, 86.

REGULATORY COMMISSIONS

- See Government Commissions
Also Under Specific Commission, E.G.,
United States-Federal Power Commission

REICH, CARY.

- Is market-making creeping upstairs? (Trading) *Institutional investor*, v. 8, Dec. 1974, p. 37.
- What about those unpaid research chits? (Trading) *Institutional investor*, v. 9, Jan. 1975, p. 35.

REICH, GERALD I.

- Shore, Martin H. Keogh vs. professional corporations, by Martin H. Shore and Gerald I. Reich. *Pension and profit-sharing tax journal*, v. 1, Spring (March) 1975, p. 138-42.

REICHLER, RICHARD.

- If termination is the answer - do it now *Pension and profit-sharing tax journal*, v. 1, Summer (June) 1975, p. 191-201.

REID, JOHN B.

- Prevailing wince. (Life insurance taxation) *Best's review* (Life/health ed.), v. 75, Jan. 1975, p. 60, 62, 64-5.

REID, JOHN J.

- To what extent will distributions in redemption of stock reduce earnings and profits? (Corporations, stockholders) *Journal of taxation*, v. 42, Jan. 1975, p. 29-33.

REID, MORGAN.

- Consumer markets, Canada - 1975. *Conference Board record*, v. 11, Dec. 1974, p. 56-7.

REID, NORMAN M.

- Mortgagor creditworthiness is most important underwriting evaluation. *Mortgage banker*, v. 35, Jan. 1975, p. 35-8.

REID, SAMUEL RICHARDSON.

- Lev, Baruch. Rejoinder to Reid and Honeycutt, by Baruch Lev and Gershon Mandelker. *Journal of business* (U. of Chicago), v. 48, April 1975, p. 281-2.
- Microeconomic consequences of corporate mergers: comment. *Journal of business* (U. of Chicago), v. 48, April 1975, p. 275-80.

REID, WILLIAM.

- Scottish local government reorganisation. *Public finance & accountancy* (Eng.), v. 1, Dec. 1974, p. 384-9.

REIDY, FRANK.

- Gyls, Julius A. Case for compensating victims of crime, by Julius A. Gyls and Frank Reidy. *Atlanta economic review*, v. 25, May-June 1975, p. 15-20.

REIERSON, ROY L.

- Financial markets - problems and prospects. *Conference Board record*, v. 11, Dec. 1974, p. 27-32.
- Key developments in international money markets. *Canadian business review*, v. 1, Autumn 1974, p. 27-8.

REILEY, DAVID H.

- Cold type conversion: personnel and space. *Newspaper controller*, v. 28, Jan. 1975, p. 2-3.

REILLY, FRANK K.

- Predictive ability of alternative parts of interim financial statements, by Frank K. Reilly, David L. Morgenson and Marilyn West. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. 1974. p. 105-31.) [*102 C]
- Stock exchange specialist and the market impact of major world events, by Frank K. Reilly and Eugene F. Drzycimski. *Financial analysts journal*, v. 31, July-Aug. 1975, p. 27-32.

REILLY, THOMAS.

- Nineteen seventy-four pension law: double rollover of distributions. (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 140-1.

REIMER, RICHARD.

- Welch, James R. Sales, service and rentals tax, by James R. Welch and Richard Reimer. (State taxation) *Connecticut CPA*, v. 39, Sept. 1975, p. 22-4.

REIMER, WILLIAM E.

Another whole new ballgame. *Pension world*, v. 11, Feb. 1975, p. 29-32, 45.

REINCORPORATIONS

Wittner, Derek A. Reincorporation in a new state. *Practical lawyer*, v. 21, Oct. 1975, p. 63-80.

REINER, IRVIN J.

New malpractice twist: private eyes for protection. *Medical economics*, v. 52, May 26, 1975, p. 65-9.

REINER, S. THEODORE.

Institute On Federal Taxation, 32nd, New York University, 1973. Proceedings ... , edited by S. Theodore Reiner. New York, Matthew Bender, c1974. 2 v. (1910 p.) [751 N]

REINHARDT, PAUL G.

Empirical investigation of grocery prices paid by high- and low-income households. (Notes) *Quarterly review of economics and business*, v. 14, Winter 1974, p. 113-16.

REINMUTH, JAMES E.

Strategic competitive bidding approach to pricing decisions for petroleum industry drilling contractors, by James E. Reinmuth and Jim D. Barnes. (Research notes and communications) *Journal of marketing research*, v. 12, Aug. 1975, p. 362-5.

REINSURANCE

See Insurance, Reinsurance

REINSURING lame ducks. *Accountant* (Eng.), v. 171, Nov. 7, 1974, p. 613-14.

REINVESTMENT DEPRECIATION

See Depreciation, Depletion And Obsolescence-Reinvestment

REIS, CHARLES F.

Sale of a professional practice. *Connecticut CPA*, v. 38, Dec. 1974, p. 10-13.

REITAN, D. TERRY.

Christy, George A. Capital mining - can utilities turn it around? By George A. Christy and D. Terry Reitan. *Public utilities fortnightly*, v. 94, Dec. 19, 1974, p. 17-26.

REITER, B. P.

How seamy can medicine get? Let me tell you. *Medical economics*, v. 52, Oct. 27, 1975, p. 64-9, 73.

REITS: tax considerations in troubled times.

Auerbach, Barry S. REITs: tax considerations in troubled times, by Barry S. Auerbach and Burton M. Mirsky. *Tax adviser*, v. 6, Oct. 1975, p. 582-9.

REJECTS

See Scrap, Waste, Spoilage

RELATED party transactions. (News report) *Journal of accountancy*, v. 139, May 1975, p. 20.

RELATED PARTY TRANSACTIONS

American Institute Of Certified Public Accountants. Auditing Standards Executive Committee. Statement on auditing standards no. 6 - related party transactions. (Official releases) *Journal of accountancy*, v. 140, Sept. 1975, p. 82-5.

AudSEC proposes guidance on related party transactions. (Auditing and reporting) *CPA* (NYSS), v. 45, Aug. 1975, p. 42. (Excerpt from *News summary* (Main Lafrentz & Co.), May 1975.)

Foster, William C. Disclosure: who needs what? *Accounting forum*, v. 45, May 1975, p. 43-50.

Foster, William C. Related-party transactions - some considerations. *CPA journal*, v. 45, May 1975, p. 15-20.

Lowe, Howard D. Auditor's responsibility for the discovery, evaluation, and disclosure of non-arm's-length transactions, by Howard D. Lowe and Jay M. Smith. *California CPA quarterly*, v. 43, Sept. 1975, p. 7-10, 13, 15.

Ruder, David S. Factors determining the degree of culpability necessary for violation of the federal securities laws in information transmission cases. *Washington and Lee law review*, v. 32, Summer 1975, p. 571-96.

RELEVANCE

Hedrick, Roger K. Study of technological planning and forecasting techniques and their role in public planning. *Business and public administration student review*, v. 10, Spring 1974, p. 9-24.

RELIANCE ON NON-ACCOUNTING SPECIALISTS

American Institute Of Certified Public Accountants. Auditing Standards Executive Committee. Reliance on specialists. (Auditing and reporting) *CPA* (NYSS), v. 45, Nov. 1975, p. 67-8. (Excerpt from an exposure draft issued by the AICPA's Auditing Standards Executive Committee.)

RELIANCE ON OTHER AUDITORS

American Institute Of Certified Public Accountants. Auditing Standards Executive Committee. Reliance on internal auditors. (Auditing and reporting) *CPA* (NYSS), v. 45, Nov. 1975, p. 68-9. (Excerpt from an exposure draft issued by the AICPA's Auditing Standards Executive Committee.)

Dickerson, Robert W. V. Compliance with GAAPs is not enough; part 2. (Legal cases) *CA magazine*, v. 105, Dec. 1974, p. 42-4.

Marshall, A. John. Public accounting & multinationalism. *CA magazine* (Can.), v. 105, Dec. 1974, p. 35-40.

New Zealand Society Of Accountants. Board of Research and Publications. Exposure draft of recommendation on auditing practice; no. 2: reliance on other auditors in reporting on group financial statements. *Accountants' journal* (N.Z.), v. 54, July 1975, p. 219-23.

Union Europeenne Des Experts Comptables Economiques Et Financiers (UEC). Draft of a statement by UEC on the use of another auditor's work. *Journal UEC*, v. 10, Oct. 1975, p. 347-8.

RELIANCE requirement in private actions under SEC rule 10b-5. (Notes) *Harvard law review*, v. 88, Jan. 1975, p. 584-606.

RELIGIOUS INSTITUTIONS

See Also Churches
Missions
Synagogues

Constitutionality of the 1972 amendment to Title VII's exemption for religious organizations. *Michigan law review*, v. 73, Jan. 1975, p. 538-60.

Financial management

Yanni, James E. Parable of the wolf at the convent door. *Pension & welfare news*, v. 11, Jan. 1975, p. 24-6.

RELOCATION OF BUSINESS

See Plant Location

RELOCATION OF PERSONNEL

See Personnel Relocation

REMALEY, WILLIAM A.

Gressis, Nicolas. Comment: safety first - an expected utility principle, by Nicolas Gressis and William A. Remaley. *Journal of financial and quantitative analysis*, v. 9, Dec. 1974, p. 1057-61.

REMINDER from IRS: a tip is a tip is a taxable tip. *Taxation for accountants*, v. 14, May 1975, p. 268-9.

REMINDER from IRS: a tip is a tip is a taxable tip. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 11.

REMMERS, H. LEE.

Brooke, Michael Z. Multinational company in Europe: some key problems, edited by Michael Z. Brooke and H. Lee Remmers. Ann Arbor, Mich., Univ. of Michigan Press, 1974, c1972. 194 p. [938 B]

Industry and size as debt ratio determinants in manufacturing internationally, by Lee Remmers and others. *Financial management*, v. 3, Summer 1974, p. 24-32.

RENDER, BARRY.

Future managers need DP training, by Barry Render and Ralph M. Stair. *Infosystems*, v. 22, Oct. 1975, p. 41-2.

RENEGOTIATION OF GOVERNMENT CONTRACTS

See Contracts, Government-Renegotiation

RENEWALS

See Replacements

RENNIE, R. M.

Internal auditors can improve financial reporting. *Internal auditor*, v. 32, May-June 1975, p. 48-55.

RENOUF, ANTHONY.

Accounting for the tanker crisis. *Accountancy* (Eng.), v. 86, Oct. 1975, p. 46-8, 50.

RENSHAW, EDWARD F.

Export taxes and controls on American farm products. *National tax journal*, v. 28, Dec. 1975, p. 420-5.

How to ration dwindling gas supplies. *Public utilities fortnightly*, v. 95, May 8, 1975, p. 27-9.

RENT

Disproportionate payments still not generally deductible despite recent case allowing them. *Taxation for accountants*, v. 15, Aug. 1975, p. 123-4.

Feinschreiber, Robert. Practical approach to rent roll analysis. *Real estate review*, v. 5, Summer 1975, p. 96-100.

Felsten, Ralph W. Escalation spells survival. *Buildings*, v. 69, May 1975, p. 50-6.

Howenstine, E. Jay. Changing roles of housing production subsidies and consumer housing subsidies in European national housing policy. (Reports and comments) *Land economics*, v. 51, Feb. 1975, p. 86-94.

IRS rules on tax treatment of tenants security deposits. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 165.

Kelley, Edward N. How to get your manager to raise rents. *Journal of property management*, v. 40, May/June 1975, p. 126-33.

Kelley, Edward N. Rent escalation clause for apartment leases. *Journal of property management*, v. 40, July/Aug. 1975, p. 162-6.

Mortgagee's right to rents and profits following a petition in bankruptcy. (Comments) *Iowa law review*, v. 60, June 1975, p. 1388-1400.

Rosenthal, Howard. Rent control laws. *Journal of property management*, v. 39, Nov.-Dec. 1974, p. 273-4.

Shenkel, William M. Case for index leases. *Journal of property management*, v. 40, July/Aug. 1975, p. 156-61.

Government regulation

Wilson, A. E. Rent control in Quebec. *Journal of property management*, v. 40, May/June 1975, p. 113-15.

RENT OR PURCHASE

See Lease Or Purchase

RENTAL INDUSTRY

See Leasing Companies

RENTAL PROPERTY

Mortgagee's right to rents and profits following a petition in bankruptcy. (Comments) *Iowa law review*, v. 60, June 1975, p. 1388-1400.

RENTED ASSETS

See Assets, Rented

RENTING as an actively conducted business under Secs. 346 and 355: an economic concept.

Whitten, Robert H. Renting as an actively conducted business under Secs. 346 and 355: an economic concept. *Tax adviser*, v. 6, July 1975, p. 404-14.

REORGANIZATIONS

See Also Consolidations And Mergers

Quasi-Reorganizations

Recapitalizations

Bruce, Charles M. Liquidations and reorganizations: Madison Square Garden and Kass. *Tax law review*, v. 30, Spring 1975, p. 303-55.

Hicks, J. William. Recapitalizations under Section 3(a)(9) of the Securities act of 1933. *Virginia law review*, v. 61, June 1975, p. 1057-1113.

Jackson, Thomas H. Giving substance to the bonus rule in corporate reorganizations: the investment value doctrine analogy. (Notes) *Yale law journal*, v. 84, March 1975, p. 932-51.

Kruger, Daniel F. Reorganizations: continuity of interest problems. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 213-14.

Nontaxable corporate acquisitions, by John H. McCord and others. *Practical lawyer*, v. 21, Jan. 15, 1975, p. 53-68.

Law

Christian, Charles Lynch. Baker v. Gold Seal Liquors, Inc: railroad reorganization and the availability of setoff under the Bankruptcy act. (Notes & comments) *Washington and Lee law review*, v. 32, Spring 1975, p. 361-85.

Nontaxable corporate acquisitions, by John H. McCord and others. *Practical lawyer*, v. 21, Jan. 15, 1975, p. 53-68.

Taxation

See Taxation, United States - Foreign Reorganizations

Taxation, United States-Reorganizations

REPAIR SERVICE

See Maintenance And Repairs

REPAIRS

See Maintenance And Repairs

Replacements

Taxation, United States-Repairs And

Replacements

REPLACEMENT cost rejected. *Accountant* (Eng.), v. 171, Dec. 12, 1974, p. 773-4.

REPLACEMENT COSTS

- Baker, Geoffrey M. N. Human resource accounting. *Accountancy Ireland*, v. 6, Oct. 1974, p. 22-5.
- Barrack, John B. How to determine correct price for goods valued under last-in-first-out method, by John B. Barrack and Lawrence W. McKoy. *Taxation for accountants*, v. 15, July 1975, p. 34-6.
- Barrett, Frank J. Inflation debate. *Accountancy Ireland*, v. 7, Feb. 1975, p. 9-12.
- Brinkman, Donald R. Replacement cost and current-value measurement: how to do it, by Donald R. Brinkman and Paul H. Prentiss. *Financial executive*, v. 43, Oct. 1975, p. 20-6.
- Broster, E. J. Brass tacks of inflation accounting. *Certified accountant* (Eng.), Sept. 1975, p. 451-2, 457.
- Buckley, Adrian. Sandilands balance sheet. *Accountant* (Eng.), v. 173, Oct. 23, 1975, p. 466-8.
- Burton, John C. Financial reporting in an age of inflation. (Statements in quotes) *Journal of accountancy*, v. 139, Feb. 1975, p. 68-71.
- Carroll, D. S. A. Inflation debate - commentary. *Accountancy Ireland*, v. 7, Feb. 1975, p. 12-13.
- Chambers, R. J. Accounting for inflation. *Accountants' journal* (N.Z.), v. 54, Sept. 1975, p. 299-300.
- Chambers, R. J. NOD, COG and PuPU: see how inflation teases *Journal of accountancy*, v. 140, Sept. 1975, p. 56-62.
- Cowan, T. K. Practical accounting for price and price level changes. *Accountants' journal* (N.Z.), v. 54, July 1975, p. 214-16.
- Crisp, G. A. Common dollar accounting, a move towards the truth. *Accountants' journal* (N.Z.), v. 54, Aug. 1975, p. 249-53.
- Greener, Michael. Too many cooks ...? - what Sandilands left unsaid. *Accountant* (Eng.), v. 173, Nov. 20, 1975, p. 577-8.
- Hill, R. A. Constant purchasing power or replacement cost? *Accountant* (Eng.), v. 173, Nov. 27, 1975, p. 607-8.
- How to report results in real dollars. (Accounting) *Business week*, May 5, 1975, p. 72-4.
- Institute Of Chartered Accountants In England And Wales. Accounting for changes in the purchasing power of money. *Accountants' journal* (N.Z.), v. 53, Sept. 1974, p. 58-68.
- King, Alfred M. How good is price level accounting? *Financial executive*, v. 43, Feb. 1975, p. 16-20.
- Kirk, G. S. Practical examination of the alternative approaches to accounting for price changes, part 2. (Accounting for inflation) *Chartered accountant in Australia*, v. 46, Oct. 1975, p. 47-52.
- Kirkman, Patrick R. A. Accounting under inflationary conditions. London, George Allen & Unwin Ltd., c1974. 266 p. [715 K]
- McKeown, James C. Comparative application of market and cost based accounting models. *Journal of accounting research*, v. 11, Spring 1973, p. 62-99.
- Misunderstanding over CPP. *Accountant* (Eng.), v. 171, Nov. 21, 1974, p. 696.
- Parker, Edmund. CPP accounting: what is the argument really about? *Accountant* (Eng.), v. 172, April 3, 1975, p. 426-8.
- Parker, Edmund. CPP accounting, what is the argument really about? *Accountants' journal* (N.Z.), v. 54, June 1975, p. 172-4. (Reprinted from the *Accountant* (Eng.), April 3, 1975 issue.)
- Platt, A. J. Replacement cost accounting: a justification. *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 202-4.
- Popoff, Boris. Accounting for changes in the purchasing power of money. *Accountants' journal* (N.Z.), v. 54, June 1975, p. 165-9.
- Popoff, Boris. Effects of inflation and price changes on business enterprises - an accounting dilemma. *Australian accountant*, v. 45, Oct. 1975, p. 512-14, 517-20.
- Popoff, Boris. Informational value of replacement cost accounting for external company reports. *Accounting and business research* (Eng.), v. 4, Winter 1974, p. 61-70.

Qureshi, Mahmood A. Much more research is needed into human asset accounting, by M. A. Qureshi and Helen LaVan. *Management accounting* (Eng.), v. 53, May 1975, p. 161-3.

Replacement cost rejected. *Accountant* (Eng.), v. 171, Dec. 12, 1974, p. 773-4.

Ryan, A. B. Inflation accounting. *Accountants' journal* (N.Z.), v. 53, Nov. 1974, p. 125-30.

Sandilands favours replacement cost. *Accountant* (Eng.), v. 173, Sept. 4, 1975, p. 252.

Seidler, Lee J. SEC favors replacement cost accounting. *Accounting issues* (Bear Stearns & Co.), Sept. 15, 1975, p. 2-9. (Reprint file, *A)

Shore, Barry. Replacement decisions under capital budgeting constraints. *Engineering economist*, v. 20, Summer 1975, p. 243-56.

Wright, F. K. Current value accounting and the depreciation gap. *Australian accountant*, v. 45, Aug. 1975, p. 380-4.

REPLACEMENT VALUE THEORY

Chandra, Gyan. Some aspects of professional accounting in the Netherlands: a case of replacement value theory. *Chartered accountant* (India), v. 24, Oct. 1975, p. 230-3.

Featherston, Norman S. General purchasing power vs. current replacement value: inflation accounting. *World (PMM & Co.)*, v. 9, Summer 1975, p. 27-31.

Heuvling, Eduard A. J. Fair value accounting. *Accountants' journal* (P.I.), v. 24, no. 3, 1974, p. 8-11, 19.

Rosenfield, Paul. Current replacement value accounting - a dead end. *Journal of accountancy*, v. 140, Sept. 1975, p. 63-73.

Volten, Henk. Accountancy and inflation: responses to changing prices. *Journal UEC*, v. 10, July 1975, p. 184-94.

Volten, Henk. Get ready for substantialistic profit correction. *Accountant's magazine* (Scot.), v. 79, May 1975, p. 173-4.

REPLACEMENTS

See Also Assets

Depreciation, Depletion And Obsolescence-
Assets, Fixed
Taxation, United States-Repairs And Re-
placements
Valuation

Brooking, S. A. Inventory policies for returnable parts in the capital goods industry, by S. A. Brooking, M. J. Fox and A. R. Burgess. *Production and inventory management*, v. 16, First quarter 1975, p. 53-66.

Cooke, Peter N. C. Vehicle replacement cycle analysis: a reassessment. *Public finance & accountancy* (Eng.), v. 2, Jan. 1975, p. 6-13.

Shore, Barry. Replacement decisions under capital budgeting constraints. *Engineering economist*, v. 20, Summer 1975, p. 243-56.

Van Seventer, A. Unsettled problem in the theory of replacing durable assets: the Wemelsfelder-Traas controversy. *International journal of accounting, education and research*, v. 9, Spring 1974, p. 45-81.

REPORT of reports. (Letter from America) *Accountant* (Eng.), v. 172, Jan. 2, 1975, p. 15.

REPORT of the Special Committee on Equity Funding.

American Institute Of Certified Public Accountants. Equity Funding SpecialCommittee. Report of the Special Committee on Equity Funding: the adequacy of auditing standards and procedures currently applied in the examination of financial statements. New York, c1975. 46 p. [*170 A]

ACCOUNTANTS' INDEX 1975

REPORT on certain petroleum industry accounting practices.

American Petroleum Institute. Report on certain petroleum industry accounting practices. Washington. 1974. 90 p. [*250 Oil 2]

REPORT to the Commission on Private Philanthropy and Public Needs.

Accounting Advisory Committee. Report to the Commission on Private Philanthropy and Public Needs. Washington, Commission on Private Philanthropy and Public Needs. 1974. 36 p. [*250 Non]

REPORTING and disclosure requirements of qualified plans under the new pension reform act. *Taxation for accountants*, v. 14, Feb. 1975, p. 116-17.

REPORTING by segments, foreign sales proposed. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 9-10.

REPORTING for the rehabilitation and sheltered workshop.

Wolinsky, Daniel. Reporting for the rehabilitation and sheltered workshop, by Daniel Wolinsky and Arthur L. Breakstone. *Journal of accountancy*, v. 140, July 1975, p. 56-62.

REPORTING gains and losses from extinguishment of debt, an amendment of APB opinion no. 30.

Financial Accounting Standards Board. Reporting gains and losses from extinguishment of debt, an amendment of APB opinion no. 30. Stamford, Conn., 1975. 8 p. (*Statement of financial accounting standards*, no. 4) [*111.1 F]

REPORTING gains and losses from extinguishment of debt: an amendment of APB opinion no. 30.

Financial Accounting Standards Board. Reporting gains and losses from extinguishment of debt: an amendment of APB opinion no. 30. Stamford, Conn., 1975. 3 p. (Exposure draft, Jan. 31, 1975. Proposed statement of financial accounting standards.) [*111.1 F]

REPORTING of current values. (Auditing & reporting) *CPA journal*, v. 45, Jan. 1975, p. 61-2.

REPORTING the effects of general price-level changes in financial statements.

Financial Accounting Standards Board. Reporting the effects of general price-level changes in financial statements—dated February 15, 1974. Stamford, Conn., 1974. 2 v. (*Public record*, v. 2, Discussion Memorandum. Pt. 1, Section A: Position papers submitted in respect of Discussion Memorandum. - Section B: Transcript of public hearing held April 23-24, 1974. [*111.1 F]

REPORTS

Bird, Peter. Objectives and methods of financial reporting: a generalised search procedure. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 162-7.

Fisher, James. Institutional users and uses of financial statements. *Certified accountant* (Eng.), April 1975, p. 223-5.

For appraisal purposes

King, Alfred M. Fair value reporting. *Management accounting* (NAA), v. 56, March 1975, p. 25-30.

For Bankers

See Reports-For Credit Purposes

REPORT on certain petroleum industry accounting practices.

For Credit Purposes

See Also Bankers And Credit Men - Cooperation With

More about NACIS. *Credit and financial management*, v. 77, April 1975, p. 14-16.

National Association Of Credit Management. New NACM system... the national credit information service. *Credit and financial management*, v. 77, Feb. 1975, p. 9-11.

Winters, Alan J. Banker perceptions of unaudited financial statements. *CPA* (NYSS), v. 45, Aug. 1975, p. 29-33.

Great Britain

Aranya, Nissim. Influence of pressure groups on financial statements in Britain. *Abacus*, v. 10, June 1974, p. 3-12.

Interim

Accountants' International Study Group. Interim financial reporting: current practices in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1975. n.p. [*117 A]

AICPA issues proposal on interim reporting. (News report) *Journal of accountancy*, v. 139, May 1975, p. 16, 18.

Beresford, Dennis R. Understanding the new rules for interim financial reporting. *Ohio CPA*, v. 34, Winter 1975, p. 27-35.

Beresford, Dennis R. Understanding the new rules for interim financial reporting. (Focus on accounting & auditing) *Michigan CPA*, v. 27, Sept.-Oct. 1975, p. 41-6.

Continuous reports could replace quarterly: Burton. (News report) *Journal of accountancy*, v. 139, May 1975, p. 12, 15.

Corsini, Louis S. Auditor involvement with interim financial data. (Auditing theory & practice) *Massachusetts CPA review*, v. 49, Nov.-Dec. 1975, p. 27, 35.

Harvey, John L. Living with LIFO interim reporting. *Arthur Young journal*, Summer-Autumn 1975, p. 20, 29-41.

Interim reports - on the rebound. *Financial executive*, v. 43, Jan. 1975, p. 40-2, 44, 46.

Malloy, John M. Interim financial reporting: a survey of attitudes of chartered financial analysts, by John M. Malloy, J. Timothy Sale and Eugene Willis. *Ohio CPA*, v. 34, Spring 1975, p. 61-9.

Neubig, Robert D. Interim reporting and APB opinion 28, by Robert D. Neubig and Gale E. Newell. *Michigan CPA*, v. 26, March-April 1975, p. 23-6.

O'Leary, Joan C. Report on interim statements and SEC release 33-5549. *Massachusetts CPA review*, v. 49, Nov.-Dec. 1975, p. 14, 16, 19-20, 23-4.

SEC issues ASR Nos. 165 and 166, other accounting changes. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 16, 18.

Seidler, Lee J. Estimating LIFO impacts in the year after adoption. *Accounting issues* (Bear Stearns & Co.), July 1, 1975, p. 1-27. (Reprint file, *A)

Stickney, Clyde P. Window dressing the interim-earnings report: an empirical assessment for firms initially going public. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 87-97.

New Zealand

New Zealand Society Of Accountants. Council. Statement of standard accounting practice no. 1: disclosure of accounting policies. *Accountants' journal* (N.Z.), v. 53, Nov. 1974, p. 142-6.

To employees

Alberding, Russell J. Employee communications, tell it like it is: communicating employee benefits under ERISA. *Financial executive*, v. 43, July 1975, p. 42-7.

Hajek, Joseph C. Employee communications, tell it like it is: tailor-make plan benefit statements. *Financial executive*, v. 43, July 1975, p. 46-9.

Holmes, Geoffrey. Management discloses. (Published accounts) *Accountancy* (Eng.), v. 86, July 1975, p. 90, 92, 94, 96.

Information for employees. *Accountant* (Eng.), v. 172, May 29, 1975, p. 690.

Presenting financial facts to employees. *Management accounting* (Eng.), v. 53, Nov. 1975, p. 359-60.

To Executives

See Reports-To Management

To Government Agencies

See Also Reports-To Securities And Exchange Commission

Dalton, Mark F. An examination of some considerations relating to the adoption and use of the last-in, first-out (LIFO) inventory accounting method. (Notes) *Vanderbilt law review*, v. 28, April 1975, p. 521-60.

Frutkin, Harvey L. New reporting and disclosure rules under the Pension reform act. *Ohio CPA*, v. 34, Autumn 1975, p. 152-68.

Mautz, Robert K. FTC line of business reporting program, by Robert K. Mautz and W. G. May. *Financial executive*, v. 43, Jan. 1975, p. 14-22, 24.

Pensions -- part V. *Broadcast financial journal*, v. 3, Dec-Jan. 1975, p. 11-15. (Reprinted from the newsletter published by Coopers & Lybrand.)

To Labor

See Reports-To Employees

To management

Administering a budget program. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall, rev. ed. Englewood Cliffs, N.J., 1975, p. 129-40.) [223.5 P]

Agent's preliminary work on books can yield additional problems. (Practicing before the IRS) *Taxation for accountants*, v. 15, Aug. 1975, p. 127-8.

Bruenings, Arthur F. Kodak's financial information and reporting system. *Management accounting* (NAA), v. 57, Sept. 1975, p. 21-4.

Caldwell, John. Effective reports crisis. *Journal of systems management*, v. 26, June 1975, p. 7-12.

Hewitt, Leroy A. Control system design. *Burroughs clearing house*, v. 60, Oct. 1975, p. 16-17, 36.

Hopwood, Anthony G. Empirical study of the role of accounting data in performance evaluation. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. Chicago, 1974, p. 156-93.) [*102 C]

Lindo, David K. Put those reports to work. *Burroughs clearing house*, v. 59, Feb. 1975, p. 24-5, 59-61.

To Securities And Exchange Commission

See Also Accountancy Profession - Relation To Securities And Exchange Commission

United States - Securities And Exchange Commission

AICPA issues proposal on interim reporting. (News report) *Journal of accountancy*, v. 139, May 1975, p. 16, 18.

Benjamin, James J. Reaction to NYSE white paper's call for disclosure, by James J. Benjamin and Vincent C. Brenner. *Management accounting* (NAA), v. 56, May 1975, p. 13-18, 38.

Continuous reports could replace quarterly: Burton. (News report) *Journal of accountancy*, v. 139, May 1975, p. 12, 15.

Diczok, Paul. 10b-5 liability expanded against accounts. (Recent cases) *Securities regulation law journal*, v. 3, Summer 1975, p. 183-5.

DuCray, Dean T. Tax disclosure under the SEC's ASR no. 149. (In Haskins & Sells. *Selected papers 1974*. New York, c1975, p. 85-9.) [110 H]

Fraidin, Stephen. Developments in federal securities regulation. *Business lawyer*, v. 30, Jan. 1975, p. 313-65.

Hearings underway on SEC's new proposals on interims. (News report) *Journal of accountancy*, v. 139, June 1975, p. 16.

Lieberman, George. Projections and forecasts. (SEC commentary) *CPA journal*, v. 45, Dec. 1975, p. 55-8.

Lurie, Arlene J. How promptly do corporations disclose their problems? by Arlene J. Lurie and Victor S. Pastena. *Financial analysts journal*, v. 31, Sept.-Oct. 1975, p. 55-61.

Majority of NYSE firms now give 10-K data to stockholders. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 28-9.

Maurer, Charles W. Increased disclosure requirements on delinquent reports. (SEC commentary) *CPA* (NYSS), v. 45, Oct. 1975, p. 73-4.

Nemec, Marilyn J. Recent SEC pronouncements. (Theory & practice) *Woman CPA*, v. 37, Jan. 1975, p. 24-5.

Olson reiterates Institute's position on interim reporting. (News report) *Journal of accountancy*, v. 140, July 1975, p. 10, 12.

SEC issues ASR Nos. 165 and 166, other accounting changes. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 16, 18.

SEC proposes firms report profit forecast information. (News report) *Journal of accountancy*, v. 139, June 1975, p. 12.

To Security Analysts

See Security Analysts

To stockholders

Accountants' International Study Group. Interim financial reporting: current practices in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1975. n.p. [*117 A]

Annual reports may get closer scrutiny. (Auditing and reporting) *CPA* (NYSS), v. 45, July 1975, p. 42. (Excerpt from *Executive newsletter* (PMM & Co.), May 4, 1975.)

Bedford, Norton M. International analytical comparison of the structure and content of annual reports in the European Economic Community, Switzerland, and the United States, by Norton M. Bedford and Jacques P. Gautier. *International journal of accounting education and research*, v. 9, Spring 1974, p. 1-44.

Benjamin, James J. Change in the content of annual reports, by James J. Benjamin and Robert H. Strawser. *Managerial planning*, v. 23, March/April 1975, p. 6-11, 22.

Benjamin, James J. Corporate presidents' reaction to the New York Stock Exchange white paper, by James J. Benjamin and Vincent C. Brenner. *Journal of business* (Seton Hall), v. 13, May 1975, p. 3-15.

Benjamin, James J. Publication of forecasts: an experiment, by James J. Benjamin and Robert H. Strawser. *Abacus*, v. 10, Dec. 1974, p. 138-46.

Benjamin, James J. Reaction to NYSE white paper's call for disclosure, by James J. Benjamin and Vincent C. Brenner. *Management accounting* (NAA), v. 56, May 1975, p. 13-18, 38.

Biagioli, Louis F. Roles and rules for accountants. *Business horizons*, v. 18, Feb. 1975, p. 67-75.

Block, Max. Fitting annual reports of public corporations to investors' needs. *Accounting forum*, v. 45, May 1975, p. 17-30.

Block, Max. Reporting to many publics. (Auditing & reporting) *CPA journal*, v. 45, Dec. 1975, p. 49-52. (Excerpt from Fitting annual reports of public corporations to investors' needs. *Accounting forum*, May 1975.)

Brion, John P. Getting ready for annual reports. *Financial executive*, v. 43, Nov. 1975, p. 39-41.

Chandra, Gyan. Information needs of security analysts. *Journal of accountancy*, v. 140, Dec. 1975, p. 65-70.

Coates, Robert. Predictive content of interim reports - a time series analysis. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. Chicago, 1974, p. 132-55.) [*102 C]

Coopers & Lybrand. Changing environment in financial reporting: proposals for involvement in corporate quarterly and annual reports. New York, 1974. 44 p. (Preliminary draft for discussion and comment.) [*150.2 C]

Courtis, John K. Developing accounting objectives for financial statement users. *Accountants' journal* (N.Z.), v. 54, Sept. 1975, p. 289-92.

Davidson, Sidney. Fundamentals of accounting, by Sidney Davidson, James S. Schindler, and Roman L. Weil. 5th ed. Hinsdale, Ill., Dryden Press, c1975. 947 p. [110 D]

Doerr, Roger W. How far should disclosure be extended? *Nebraska CPA*, v. 9, Spring 1974, p. 13, 20.

Dreyfus, Patricia A. New, improved annual reports. *Money*, v. 4, April 1975, p. 101.

Earnings forecasts. (SEC commentary) *CPA* (NYSS), v. 45, Sept. 1975, p. 62-3. (Excerpt from *SEC accounting report*, July 1975.)

Elias, Nabil. Effects of human asset statements on the investment decision: an experiment. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*, Chicago, 1974, p. 215-40.) [*102 C]

Epstein, Marc. Cleaning up the annual report: the accountant's responsibility to society. *Business and society review*, Spring 1975, p. 83-5.

Epstein, Marc J. Shareholder's view of earnings forecasts. *Managerial planning*, v. 24, Nov./Dec. 1975, p. 33.

Evans, Thomas G. Most and Shillinglaw debate updated. *Accountancy* (Eng.), v. 86, July 1975, p. 36-9.

Falk, Haim. Influence of differences in accounting policies on investment decisions, by H. Falk and T. Ophir. *Journal of accounting research*, v. 11, Spring 1973, p. 108-16.

Fleischer, Arthur. Annual report will never be the same. (Regulation) *Institutional investor*, v. 9, Jan. 1975, p. 33.

Foster, William C. Disclosure: who needs what? *Accounting forum*, v. 45, May 1975, p. 43-50.

Garrett, Ray. Disclosure rules and annual reports: present impact. *Financial executive*, v. 43, Apr. 1975, p. 16-21.

Gilbert, Lewis D. More disclosure on company reports. *Accounting forum*, v. 45, May 1975, p. 31-41.

Godwin, Larry B. CPA and user opinions on increased corporate disclosure. *CPA* (NYSS), v. 45, July 1975, p. 31-5.

Griffiths, Daniel W. Working with the new amendments on annual reports to shareholders. (SEC commentary) *CPA* (NYSS), v. 45, July 1975, p. 51-2.

Harnek, Ronald F. Round-up of recent SEC pronouncements. (SEC commentary) *CPA* (NYSS), v. 45, Nov. 1975, p. 72-4.

Hershman, Arlene. And now: the gutsy annual report. *Dun's review*, v. 105, March 1975, p. 53-5, 88, 90.

Hogan, Thomas B. Financial reporting and the public image. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 23-34.) [110 H]

Increased disclosure. *Asset*, v. 23, Nov.-Dec. 1974, p. 11.

Kahn, Robert. What should a good annual report cover? *Business and society review*, Summer 1975, p. 50-4.

Kazinetz, Sandra. Have annual reports gone international? (Digest) *Financial executive*, v. 43, April 1975, p. 8.

Knoll, Mordechai. Evolving role of financial statements. (Auditing and reporting) *CPA* (NYSS), v. 45, Nov. 1975, p. 69. (Excerpt from Information value of the annual financial statements of public companies in Germany and in Israel, *Israel CPA*, Summer 1975.)

LeLievre, Clara C. New look in financial statements. (Financial statements) *Woman CPA*, v. 37, July 1975, p. 17-18, 31.

Lurie, Arlene J. How promptly do corporations disclose their problems? by Arlene J. Lurie and Victor S. Pastena. *Financial analysts journal*, v. 31, Sept.-Oct. 1975, p. 55-61.

McGrath, Phyllis S. Communicating with professional investors. New York, Conference Board, c1974. 66 p. (*Conference Board report*, no. 644.) [*223.4 M]

Mundheim, Robert H. Selected trends in disclosure requirements for public corporations. *Securities regulation law journal*, v. 3, Spring 1975, p. 3-32.

Olson, James A. Analysis of the usefulness of accounting data for the portfolio decision: a decision-theory approach. (In Conference on Empirical Research in Accounting, 7th,

University of Chicago, 1972. *Empirical research in accounting*. Chicago, 1974. p. 45-104.) [*102 C]

Peasnell, K. V. Objectives of published accounting reports: a comment. *Accounting and business research* (Eng.), v. 4, Winter 1974, p. 71-6.

Quinn, James J. New financial disclosure requirements for public companies, by James J. Quinn and Fred S. Spindel. (Accounting developments) *Securities regulation law journal*, v. 3, Spring 1975, p. 63-70.

Reilly, Frank K. Predictive ability of alternative parts of interim financial statements, by Frank K. Reilly, David L. Morgenson and Marilyn West. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. 1974. p. 105-31.) [*102 C]

Report of reports. (Letter from America) *Accountant* (Eng.), v. 172, Jan. 2, 1975, p. 15.

SEC disclosure rules would require environmental data. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 13.

SEC will interpret new disclosure laws liberally at first: Garrett. (News report) *Journal of accountancy*, v. 139, March 1975, p. 12, 14, 16, 18.

That's a lot of GAAP (The numbers game) *Forbes*, v. 116, Aug. 1, 1975, p. 31-2.

Tweddle, D. P. Corporate report: evolution or revolution? *Accountant's magazine* (Scott.), v. 79, Oct. 1975, p. 343-6.

Great Britain

Aranya, Nissim. Influence of pressure groups on financial statements in Britain. *Abacus*, v. 10, June 1974, p. 3-12.

Arnold, John. Reporting business performance, by John Arnold and Anthony Hope. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 96-105.

Holmes, Geoffrey. Case for dynamic reporting. (Published accounts) *Accountancy* (Eng.), v. 86, Nov. 1975, p. 92, 94, 96.

Lafferty, M. J. Corporate report - the two views, by Michael Lafferty and Guy Neely. *Accountancy* (Eng.), v. 86, Oct. 1975, p. 42-4.

Lafferty, M. J. St-Gobain-Pont-a-Mousson in London. *Accountancy* (Eng.), v. 86, May 1975, p. 34-6, 38.

Platt, Kit. Investment in a falling market. (Published accounts) *Accountancy* (Eng.), v. 86, Aug. 1975, p. 50, 52-3.

Israel

Dotan, Y. Periodical and immediate reports under the Securities law, 1968. *Israel C. P. A.*, June 1974, p. 59-71.

New Zealand

Craig, E. A. President's address to 1974 annual general meeting. *Accountants' journal* (N.Z.), v. 53, Nov. 1974, p. 154-5.

McNally, Graeme M. Trend statements and graphical information in published company accounts - asurvey 1962-1972. *Accountants' journal*, (N.Z.), v. 53, Oct. 1974, p. 91-5.

Writing and preparation

Allen, Richard. Plea for greater clarity. *Accountancy* (Eng.), v. 86, March 1975, p. 44, 46, 48, 50.

Aranya, Nissim. Role of auditors in financial reporting: a behavioural approach. *International accountant* (Eng.), v. 44, July-Sept. 1974, p. 72-5.

Arnold, John. Reporting business performance, by John Arnold and Anthony Hope. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 96-105.

Brueningsen, Arthur F. Kodak's financial information and reporting system. *Management accounting* (NAA), v. 57, Sept. 1975, p. 21-4.

Caldwell, John. Effective reports crisis. *Journal of systems management*, v. 26, June 1975, p. 7-12.

Carlson, Edmund N. S.R.O.F. system of report writing. *Internal auditor*, v. 32, Nov./Dec. 1975, p. 19-26.

Cook, Gregory A. Computer accounting methods, featuring BASIC programming on a time-sharing computer, by Gregory A. Cook, Barbara J. Wade and Clark C. Upton. New York, Mason & Lipscomb, c1975. 184 p. [*250 C]

- Edds, John A. Importance of report writing, by John A. Edds and Dale Knowles. (Accountability auditing in the community) *Internal auditor*, v. 32, Nov./Dec. 1975, p. 73-5.
- Epstein, Marc. Cleaning up the annual report: the accountant's responsibility to society. *Business and society review*, Spring 1975, p. 83-5.
- Holmes, Geoffrey. Printer's point of view. *Accountancy* (Eng.), v. 86, March 1975, p. 52, 54.
- Lindo, David K. Put those reports to work. *Burroughs clearing house*, v. 59, Feb. 1975, p. 24-5, 59-61.

REPORTS, ACCOUNTANTS'

See Also Certificate Or Opinion

- Accountants International Study Group. International financial reporting: suggestions for improving international reporting in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1975. n.p. [*117 A]
- AICPA issues proposal on interim reporting. (News report) *Journal of accountancy*, v. 139, May 1975, p. 16, 18.
- American Institute Of Certified Public Accountants. Auditing Standards Division. Auditors' reports solely for purposes of filing with insurance regulatory agencies: auditing interpretation. (Accounting & auditing) *Journal of accountancy*, v. 140, July 1975, p. 69.
- American Institute Of Certified Public Accountants. Auditing Standards Executive Committee. Reliance on specialists. (Auditing and reporting) *CPA* (NYSS), v. 45, Nov. 1975, p. 67-8. (Excerpt from an exposure draft issued by the AICPA's Auditing Standards Executive Committee.)
- American Institute Of Certified Public Accountants. Auditing Standards Executive Committee. Statement on auditing standards no. 5 - the meaning of present fairly in conformity with generally accepted accounting principles in the independent auditor's report. (Official releases) *Journal of accountancy*, v. 140, Sept. 1975, p. 80-2.
- Ashby, Michael J. Coping with major uncertainties in the audit report. *CA magazine* (Can.), v. 106, March 1975, p. 24-8.
- Association Of Certified Accountants. Audit of current purchasing power statements. *Certified accountant* (Eng.), May 1975, p. 271-2.
- Bedingfield, James P. Selected reporting issues: a survey, by James P. Bedingfield and Stephen E. Loeb. (Auditing & reporting) *CPA journal*, v. 45, Feb. 1975, p. 57-9.
- Benjamin, James J. Annual reports for public accounting firms, by James J. Benjamin and Vincent C. Brenner. *Ohio CPA*, v. 33, Autumn 1974, p. 140-7.
- Biagioni, Louis F. Roles and rules for accountants. *Business horizons*, v. 18, Feb. 1975, p. 67-75.
- Canadian Institute Of Chartered Accountants. Auditing Standards Committee. First audit engagement: an audit technique study. Toronto, c1975. 54 p. [*250 Acc]
- Carlson, Edmund N. S.R.O.F. system of report writing. *Internal auditor*, v. 32, Nov./Dec. 1975, p. 19-26.
- Carmichael, Douglas Roy. Auditors' reports on a mortgagor's or contractor's certificate of actual cost (FHA Form 2330/2330-A), edited by Douglas Roy Carmichael. (Accounting & auditing) *Journal of accountancy*, v. 139, June 1975, p. 47-8.
- Chazen, Charles. Prophecy and the CPA: financial forecasting. *Lavenoth & Horwath perspective*, v. 1, Fall-Winter 1975, p. 42-6.
- Continuous reports could replace quarterly: Burton. (News report) *Journal of accountancy*, v. 139, May 1975, p. 12, 15.
- Daddio, John P. Balanced audit reporting - a service to management. *Federal accountant*, v. 24, Sept. 1975, p. 42-5.
- Edds, John A. Importance of report writing, by John A. Edds and Dale Knowles. (Accountability auditing in the community) *Internal auditor*, v. 32, Nov./Dec. 1975, p. 73-5.
- EO research department - ready to supply the answers. *H & S reports*, v. 12, Summer 1975, p. 1-6.
- Fess, Philip E. Auditor v. client reporting responsibilities. (Auditing & reporting) *CPA journal*, v. 45, May 1975, p. 46-7.

- Fiflis, Ted J. Current problems of accountants' responsibilities to third parties. *Vanderbilt law review*, v. 28, Jan. 1975, p. 31-145. (Symposium on accounting and the Federal securities laws.)
- Granof, Michael H. New focus on the auditor's report, by Michael H. Granof and Charles H. Smith. (Accountancy abroad) *Chartered accountant in Australia*, v. 45, June 1975, p. 22-4.
- Holmes, Arthur W. Auditing standards and procedures, by Arthur W. Holmes and Wayne S. Overmyer. 8th ed. Homewood, Ill., Richard D. Irwin, c1975. 985 p. [170 H]
- Impact on the auditor's report of Fifo to Lifo change in the earliest year reported on. (Accounting & auditing) *Journal of accountancy*, v. 139, Jan. 1975, p. 75.
- Interim reports - on the rebound. *Financial executive*, v. 43, Jan. 1975, p. 40-2, 44, 46.
- McGill, Betty T. GAAP ego trip can we afford it? *Ohio CPA*, v. 34, Spring 1975, p. 89-93.
- Miller, Herbert E. Adding credibility to value-based financial statements. *Arthur Andersen chronicle*, v. 35, April 1975, p. 33-8.
- Williams, Jan Robert. Implications of the audit report for financial statement users, by Jan Robert Williams and James R. Davis. *Journal of commercial bank lending*, v. 57, Feb. 1975, p. 9-18.
- Wolman, Basil. Auditor's report - society's expectation v realities. *South African chartered accountant*, v. 10, Dec. 1974, p. 421-4.

Canada

- Accountants International Study Group. International financial reporting: suggestions for improving international reporting in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1975. n.p. [*117 A]
- Ashby, Michael J. Coping with major uncertainties in the audit report. *CA magazine* (Can.), v. 106, March 1975, p. 24-8.

Great Britain

- Accountants International Study Group. International financial reporting: suggestions for improving international reporting in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1975. n.p. [*117 A]
- Institute Of Chartered Accountants In England And Wales. Council. Audit of current purchasing power statements. *Accountancy* (Eng.), v. 86, May 1975, p. 88, 90.
- Peasnell, K. V. Objectives of published accounting reports: a comment. *Accounting and business research* (Eng.), v. 4, Winter 1974, p. 71-6.

Ireland

- Rowe, David. Statements on auditing. *Accountancy Ireland*, v. 6, Oct. 1974, p. 13-16.

Israel

- Institute Of Certified Public Accountants In Israel. Professional recommendations and guidelines. Tel Aviv, Israel, c1974. 104 p. (Translated from the Hebrew original.) [*117 I]

New Zealand

- McKenzie, P. D. Professional liability: the company auditor to the prospective investor. *Accountants' journal* (N.Z.), v. 54, Aug. 1975, p. 245-8.
- New Zealand Society Of Accountants. Board of Research and Publications. Balance date examination of inventories. *Accountants' journal* (N.Z.), v. 54, Aug. 1975, p. 265-8. (Exposure draft of recommendation on auditing practice, no. 3.)
- New Zealand Society Of Accountants. Council. Statement of standard accounting practice no. 1: disclosure of accounting policies. *Accountants' journal* (N.Z.), v. 53, Nov. 1974, p. 142-6.

Short Form

See Also Certificate Or Opinion

Special Purpose

See Also Hospitals-Reports And Statements
Municipalities-Reports And Statements
Non-Profit Organizations-Reports And Statements
Schools And Colleges-Reports And Statements

Klein, Murray. Reporting on MAS and making it profitable. (Management advisory services) *Connecticut CPA*, v. 38, Dec. 1974, p. 31-4.

Writing and preparation

Horn, Jack. Portfolio of public accountant's forms, reports and procedures. Englewood Cliffs, N.J., Prentice-Hall, c1975. 503 p. [250 Acc]

Klein, Murray. Reporting on MAS and making it profitable. (Management advisory services) *Connecticut CPA*, v. 38, Dec. 1974, p. 31-4.

Williams, Jan Robert. Implications of the audit report for financial statement users, by Jan Robert Williams and James R. Davis. *Journal of commercial bank lending*, v. 57, Feb. 1975, p. 9-18.

REPOSESSION

Roode, Roger L. Repossession ... the easy way out? *Burroughs clearing house*, v. 60, Oct. 1975, p. 20, 40-1.

REPPE, ROD L.

Winning over the condominium lender. *Real estate review*, v. 5, Summer 1975, p. 104-9.

REPRICING

See Contracts, Government-Pricing
Pricing-Government Regulation

RESEARCH AND DEVELOPMENT

See Also Accounting Research
Exploration And Development
Operations Research
Tax Research
Technological Companies

Baker, Norman. Recent advances in R&D benefit measurement and project selection methods, by Norman Baker and James Freeland. *Management science*, v. 21, June 1975, p. 1164-75.

Goeke, Joseph R. Guidelines for evaluating research proposals. *Association management*, v. 27, Jan. 1975, p. 34-6.

Mansfield, Edwin. Costs of industrial product innovations, by Edwin Mansfield and John Rapoport. *Management science*, v. 21, Aug. 1975, p. 1380-6.

Petersen, Gerald T. Working R&D into corporate strategy. *Conference Board record*, v. 13, Jan. 1976, p. 45-8.

Poblador, Niceto S. Modern business research. *SGV Group journal* (P.I.), no. 4, 1974, p. 18-23.

Webster, George D. Antitrust implications of joint industry research projects. *Association management*, v. 27, April 1975, p. 20, 22.

Wilson, Geoffrey H. Financial control of innovation. *Management accounting* (Eng.), v. 53, Sept. 1975, p. 276-8.

Accounting

Accounting Standards Steering Committee. Accounting for research and development - proposed statement of standard accounting practice. *Accountant* (Eng.), v. 172, Jan. 16, 1975, p. 85-7.

Accounting Standards Steering Committee. Exposure draft 14: accounting for R and D. *Management accounting* (Eng.), v. 53, Feb. 1975, p. 46-7.

Accounting Standards Steering Committee. Proposed statement of standard accounting practice: accounting for research and development. *International accountant* (Eng.), v. 45, no. 1, 1975, p. 6-7.

Bailey, Daniel A. FASB's impact to date on property/liability insurers. *Best's review* (Property/liability ed.), v. 76, Oct. 1975, p. 28, 30, 86, 88-92.

Bierman, Harold. Accounting for research and development costs, by Harold Bierman and Roland E. Dukes. *Journal of accountancy*, v. 139, April 1975, p. 48-55.

Corbin, Donald A. Accounting standards for research and development. *Management accounting* (NAA), v. 57, Oct. 1975, p. 47-8.

Effect on the auditor's opinion of FASB statement on research and development costs. (Accounting & auditing) *Journal of accountancy*, v. 139, Jan. 1975, p. 74-5.

Financial Accounting Standards Board. Applicability of FASB statement no. 2 to computer software (an interpretation of FASB statement no. 2), Feb. 1975. Stamford, Conn., 1975. 5 p. [*111.1 F]

Financial Accounting Standards Board. FASB interpretation no. 4 - applicability of FASB statement no. 2 to business combinations accounted for by the purchase method. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 63-4.

Financial Accounting Standards Board. FASB interpretation no. 4: applicability of FASB statement no. 2 to business combinations accounted for by the purchase method (an interpretation of FASB statement no. 2), Feb. 1975. Stamford, Conn., c1975. 4 p. [*111.1 F]

Financial Accounting Standards Board. FASB interpretation no. 6 - applicability of FASB statement no. 2 to computer software. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 65-6.

Financial Accounting Standards Board. FASB interpretation no. 5 - applicability of FASB statement no. 2 to development stage enterprises. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 64-5.

Financial Accounting Standards Board. FASB interpretation no. 5: applicability of FASB statement no. 2 to development stage enterprises (an interpretation of FASB statement no. 2), Feb. 1975. Stamford, Conn., c1975. 3 p. [*111.1 F]

Financial Accounting Standards Board. FASB interpretations nos. 4, 5 and 6 - applicability of FASB statement no. 2: to business combinations accounted for by the purchase method, to development stage enterprises, to computer software. Stamford, Conn., 1975. 124 p. (Public record, v. 1, 1975. Interpretations of FASB statement no. 2.) [*111.1 F]

Grasping awkward nettles. *Accountant* (Eng.), v. 172, Jan. 9, 1975, p. 29-30.

SEC aims to conform R&D regs. with FASB statement. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 22, 24.

Watson, Spencer C. Vote for R&D profit centers. *Management accounting* (NAA), v. 56, April 1975, p. 50-2.

Great Britain

Accounting for research and development. (ED14 - research and development) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 50, 52.

Auditing

Koontz, Robert P. Approach to auditing scientific projects. *GAO review*, Winter 1975, p. 55-60.

Mulder, J. F. Improving efficiency of government expenditures for scientific research at Dutch universities. *International journal of government auditing*, v. 2, April 1975, p. 11-15.

Reeve, John T. Auditing a research division. *Internal auditor*, v. 32, Jan.-Feb. 1975, p. 23-8.

Budgeting

Aldrich, Carole. Optimal funding paths for a class of risky R&D projects, by Carole Aldrich and Thomas E. Morton. *Management science*, v. 21, Jan. 1975, p. 491-500.

Costs

- ASR no. 178. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 13.
- Bierman, Harold. Accounting for research and development costs, by Harold Bierman and Roland E. Dukes. *Journal of accountancy*, v. 139, April 1975, p. 48-55.
- Effect on the auditor's opinion of FASB statement on research and development costs. (Accounting & auditing) *Journal of accountancy*, v. 139, Jan. 1975, p. 74-5.
- FASB interpretation (research and development). (Auditing & reporting) *CPA journal*, v. 45, May 1975, p. 50. (Excerpt from *Week in review* (Haskins & Sells), March 7, 1975.)
- Financial accounting revolution. (News & views) *CPA journal*, v. 45, Jan. 1975, p. 9-11.
- Financial Accounting Standards Board. Applicability of FASB statement no. 2 to computer software (an interpretation of FASB statement no. 2). Feb. 1975. Stamford, Conn., 1975. 5 p. [*111.1 F]
- Financial Accounting Standards Board. FASB interpretation no. 4 - applicability of FASB statement no. 2 to business combinations accounted for by the purchase method. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 63-4.
- Financial Accounting Standards Board. FASB interpretation no. 4: applicability of FASB statement no. 2 to business combinations accounted for by the purchase method (an interpretation of FASB statement no. 2). Feb. 1975. Stamford, Conn., c1975. 4 p. [*111.1 F]
- Financial Accounting Standards Board. FASB interpretation no. 5 - applicability of FASB statement no. 2 to development stage enterprises. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 64-5.
- Financial Accounting Standards Board. FASB interpretation no. 5: applicability of FASB statement no. 2 to development stage enterprises (an interpretation of FASB statement no. 2). Feb. 1975. Stamford, Conn., c1975. 3 p. [*111.1 F]
- Financial Accounting Standards Board. FASB interpretations nos. 4, 5 and 6 - applicability of FASB statement no. 2: to business combinations accounted for by the purchase method, to development stage enterprises, to computer software. Stamford, Conn., 1975. 124 p. (*Public record*, v. 1, 1975. Interpretations of FASB statement no. 2.) [*111.1 F]
- Jaisingh, Krishan Lal. Development costs. *Management accountant* (India), v. 9, Nov. 1974, p. 834-8.
- Parker, A. J. Modified managerial economic analysis of industrial research and development projects, by A. J. Parker, E. Turban and R. A. Flinn. *Engineering economist*, v. 20, Spring 1975, p. 173-86.
- Reich, Cary. What about those unpaid research chits? (Trading) *Institutional investor*, v. 9, Jan. 1975, p. 35.
- Research and development expenditure. (Students' section) *Certified accountant* (Eng.), April 1975, p. 235-6.
- SEC aims to conform R&D regs. with FASB statement. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 22, 24.

Management

- Aldrich, Carole. Optimal funding paths for a class of risky R&D projects, by Carole Aldrich and Thomas E. Morton. *Management science*, v. 21, Jan. 1975, p. 491-500.
- Fleming, John E. Behavioral model of research planning. *Managerial planning*, v. 24, Sept./Oct. 1975, p. 23-5, 28, 39.
- Mansfield, Edwin. Organizational and strategic factors associated with probabilities of success in industrial R & D, by Edwin Mansfield and Samuel Wagner. *Journal of business* (U. of Chicago), v. 48, April 1975, p. 179-98.
- Martyn, A. S. Some problems in managing complex development projects. *Long range planning*, v. 8, April 1975, p. 13-26.
- Parker, A. J. Modified managerial economic analysis of industrial research and development projects, by A. J. Parker, E. Turban and R. A. Flinn. *Engineering economist*, v. 20, Spring 1975, p. 173-86.
- Souder, William E. Achieving organizational consensus with respect to R&D project selection criteria. *Management science*, v. 21, Feb. 1975, p. 669-81.

Netherlands

- Mulder, J. F. Improving efficiency of government expenditures for scientific research at Dutch universities. *International journal of government auditing*, v. 2, April 1975, p. 11-15.

Taxation

- See Taxation, United States—Research And Development

- RESEARCH** and development expenditure. (Students' section) *Certified accountant* (Eng.), April 1975, p. 235-6.

- RESERVE** may be good accounting, but will it be deductible? Not often, says IRS. *Taxation for accountants*, v. 14, March 1975, p. 174-5.

RESERVES

- Claassen, Emil-Maria. Demand for international reserves and the optimum mix and speed of adjustment policies. *American economic review*, v. 65, June 1975, p. 446-53.
- New Zealand's overseas reserves: what level should we hold? (Economic review) *Accountants' journal* (N.Z.), v. 53, Sept. 1974, p. 78-80.
- Seidler, Lee J. FASB standard no. 5: no more general reserves. *Accounting issues* (Bear Stearns & Co.), Aug. 6, 1975, p. 6-12. (Reprint file, *A)
- Zecher, Richard. Monetary equilibrium and international reserve flows in Australia. *Journal of finance*, v. 29, Dec. 1974, p. 1523-30.

Contingency

- Financial Accounting Standards Board. Accounting for contingencies. Stamford, Conn., 1975. 44 p. (*Statement of financial accounting standards*, no. 5) [*111.1 F]
- Financial Accounting Standards Board. Accounting for future losses - dated March 13, 1974. Stamford, Conn., 1974. 2 v. (*Public record*, v. 3, Discussion Memorandum. Pt. 1, Section A: Position papers submitted in respect of Discussion Memorandum. - Section B: Transcript of public hearing - held May 13, 1974.) [*111.1 F]

Depreciation

- See Also Depreciation, Depletion And Obsolescence

RESIDUAL INCOME

- See Income - Residual

RESIDUAL SECURITIES

- See Debt, Convertible
Stock-Preferred-Convertible

RESKIN, MELVIN A.

- Rohan, Patrick J. Recent developments in the field of insurance for condominium projects, by Patrick J. Rohan, Melvin A. Reskin, and Michael P. Sanchirico. *St. John's law review*, v. 48, May 1974, p. 1084-1111.

RESO, JEROME J.

- How to deal with the many problems of the incorporated professional. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 428-85.) [750.2 T]

- RESORT** condo insights. *Condominium world*, v. 1, Winter 1975, p. 42-50.

RESORTS

See Camps
Hotels, Resort

RESOURCE ALLOCATION

- Baker, Norman. Recent advances in R&D benefit measurement and project selection methods, by Norman Baker and James Freeland. *Management science*, v. 21, June 1975, p. 1164-75.
- Elver, Robert B. Human resources and resource industries. *Canadian business review*, v. 2, Autumn 1975, p. 26-8.
- Ferguson, Charles R. Measuring corporate strategy. Homewood, Ill., Dow Jones-Irwin, c1974. 120 p. [201 F]
- Freeland, James R. Note on a resource directive algorithm for allocation of resources in a decentralized organization. *Decision sciences*, v. 6, Jan. 1975, p. 186-9.
- Gifford, Adam. Externalities and the coase theorem: a graphical analysis. *Quarterly review of economics and business*, v. 14, Winter 1974, p. 7-21.
- Gonedes, Nicholas J. Information-production and capital market equilibrium. *Journal of finance*, v. 30, June 1975, p. 841-64.
- Grathwohl, Harrison. Planned obsolescence and resource allocation. *Journal of contemporary business*, v. 4, Winter 1975, p. 85-96.
- Luss, Hanan. Allocation of effort resources among competing activities, by Hanan Luss and Shiv K. Gupta. (Technical notes) *Operations research*, v. 23, March-April 1975, p. 360-6.
- McGrath, M. E. Control over the allocation of discretionary resources. *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 14, 16, 19.
- Modigliani, Franco. Alternative investment performance fee arrangements and implications for SEC regulatory policy, by Franco Modigliani and Gerald A. Pogue. *Bell journal of economics*, v. 6, Spring 1975, p. 127-60.
- Parsons, James A. Allocating resources with incremental analysis. (Matrix methods) *Journal of systems management*, v. 26, May 1975, p. 42-3.
- Rosner, Bernard. Optimal allocation of resources in a partimutal setting. *Management science*, v. 21, May 1975, p. 997-1006.
- Russell, John George. Accountant's contribution to resource management. *Accountants' journal* (N.Z.), v. 53, Nov. 1974, p. 131-4.
- Stiglitz, Joseph E. Theory of screening, education, and the distribution of income. *American economic review*, v. 65, June 1975, p. 283-300.
- Thompson, Mayo J. Monopoly, competition, and free enterprise: toward an economic point of no return? *George Washington law review*, v. 42, Aug. 1974, p. 901-20.
- Trinkl, Frank H. Stochastic analysis of programs for the mentally retarded. *Operations research*, v. 22, Nov.-Dec. 1974, p. 1175-91.
- Trippi, Robert R. Warehouse location formulation as a special type of inspection problem. *Management science*, v. 21, May 1975, p. 986-8.
- Woodworth, Bruce M. Heuristic algorithm for resource leveling in multi-project, multi-resource scheduling, by Bruce M. Woodworth and Charles J. Willie. *Decision sciences*, v. 6, July 1975, p. 525-40.

RESOURCE ALLOCATION AND MULTI-PROJECT SCHEDULING

See Ramps

RESPONSE to purchase power proposal. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 16, 21.

RESPONSIBILITIES and liabilities of auditors and accountants, by William O.E. Henry and others. *Business lawyer*, v. 30, March 1975, p. 169-205.

RESPONSIBILITIES OF ACCOUNTANTS

See Accountants-Duties And Responsibilities

RESPONSIBILITIES of the simulation project manager, by Donald D. Scriven and others. *Data management*, v. 13, June 1975, p. 27-31.

RESPONSIBILITY ACCOUNTING

See Functional Or Responsibility Accounting

RESPONSIBILITY of lawyers advising management, by Donald J. Evans and others. *Business lawyer*, v. 30, March 1975, p. 13-39.

RESS, SAMUEL S.

- Age discrimination in employment act (ADEA), edited by Samuel S. Ress. (Payroll taxes & controls) *CPA journal*, v. 45, Dec. 1975, p. 70-1.
- Amended filing requirements for information returns. (Payroll taxes & controls) *CPA* (NYSS), v. 45, Aug. 1975, p. 40.
- Court upholds Keogh plan of professional partners whose employees were transferred to corporation. (Payroll taxes & controls) *CPA* (NYSS), v. 45, June 1975, p. 58-9.
- Defined contribution plans, edited by Samuel S. Ress. (Payroll taxes & controls) *CPA journal*, v. 45, Dec. 1975, p. 69-70.
- Disclosures by IRS to U.S. Labor Department re: deferred compensation plans. (Payroll taxes & controls) *CPA journal*, v. 45, Feb. 1975, p. 47.
- Employee retirement income security act - questions and answers. (Payroll taxes & controls) *CPA journal*, v. 45, March 1975, p. 61-2.
- Employee retirement income security act - rulings procedures. (Payroll taxes & controls) *CPA journal*, v. 45, Jan. 1975, p. 52.
- Employer: management corporation or related corporations. (Payroll taxes & controls) *CPA journal*, v. 45, Jan. 1975, p. 51-2.
- Employment taxes. (Payroll taxes & controls) *CPA* (NYSS), v. 45, Oct. 1975, p. 68-70.
- Employment taxes - lump-sum payment for relinquished seniority rights. (Payroll taxes & controls) *CPA journal*, v. 45, April 1975, p. 66.
- Employment taxes - private duty hospital attendant. (Payroll taxes & controls) *CPA journal*, v. 45, Jan. 1975, p. 49-51.
- Equal pay act penalty. (Payroll taxes & controls) *CPA journal*, v. 45, May 1975, p. 68.
- ERISA, edited by Samuel S. Ress. (Payroll taxes & controls) *CPA* (NYSS), v. 45, Sept. 1975, p. 64.
- Federal employment tax regulations amended. (Payroll taxes & controls) *CPA* (NYSS), v. 45, Nov. 1975, p. 55-6.
- Federal hourly minimum wage rate increased. (Payroll taxes & controls) *CPA journal*, v. 45, Feb. 1975, p. 47.
- Federal income tax withholding, edited by Samuel S. Ress. (Payroll taxes & controls) *CPA* (NYSS), v. 45, July 1975, p. 47-8.
- Federal income tax withholding rates reduced. (Payroll taxes & controls) *CPA* (NYSS), v. 45, June 1975, p. 57.
- Federal taxation of tips, edited by Samuel S. Ress. (Payroll taxes & controls) *CPA* (NYSS), v. 45, Sept. 1975, p. 65-6.
- Government fees for representation of indigents. (Payroll taxes & controls) *CPA journal*, v. 45, Feb. 1975, p. 46-7.
- Individual retirement plan - tax pitfalls. (Payroll taxes & controls) *CPA journal*, v. 45, May 1975, p. 68.
- Interest on overpaid withholding tax. (Payroll taxes & controls) *CPA* (NYSS), v. 45, Oct. 1975, p. 70.
- New definition of lump-sum distribution under ERISA. (Payroll taxes & controls) *CPA* (NYSS), v. 45, Aug. 1975, p. 38-40.
- New sick-pay exclusion regulations. (Payroll taxes & controls) *CPA* (NYSS), v. 45, Aug. 1975, p. 40.

- Nineteen seventy-five social security benefit & taxable wage base is \$14,100. (Payroll taxes & controls) *CPA journal*, v. 45, Feb. 1975, p. 47.
- Past service pension not self-dealing. (Payroll taxes & controls) *CPA journal*, v. 45, Feb. 1975, p. 46.
- Pension discrimination guide for companies subject to common control, edited by Samuel S. Ress. (Payroll taxes & controls) *CPA (NYSS)*, v. 45, July 1975, p. 48-9.
- Private pension plans - required annual reports. (Payroll taxes & controls) *CPA (NYSS)*, v. 45, June 1975, p. 57.
- Railroad retirement lump sum payments not taxable. (Payroll taxes & controls) *CPA journal*, v. 45, Feb. 1975, p. 46.
- Recent unemployment insurance decisions, edited by Samuel S. Ress. (Payroll taxes & controls) *CPA (NYSS)*, v. 45, July 1975, p. 46.
- Requirements for individual retirement accounts. (Payroll taxes & controls) *CPA journal*, v. 45, Feb. 1975, p. 47.
- Self-employment taxes. (Payroll taxes & controls) *CPA (NYSS)*, v. 45, Oct. 1975, p. 68.
- Sick pay reporting - form W-2 may be used. (Payroll taxes & controls) *CPA journal*, v. 45, Feb. 1975, p. 47.
- Social Security tax ruling. (Payroll taxes & controls) *CPA journal*, v. 45, May 1975, p. 66-7.
- Unemployment insurance in New York: reduction of benefit rate: (a) where pension plan exists; (b) in event of lump-sum settlement. (Payroll taxes & controls) *CPA journal*, v. 45, April 1975, p. 66-8.
- Unemployment insurance - provoked discharge concept voided. (Payroll taxes & controls) *CPA journal*, v. 45, Jan. 1975, p. 49.
- Wage-hour law exemption. (Payroll taxes & controls) *CPA journal*, v. 45, May 1975, p. 67-8.

RESS, WARREN L.

- NSPA attempts to clarify misinformation. *National public accountant*, v. 20, Sept. 1975, p. 26-30.
- Regulatory legislation: a challenge to the public interest. (Guest editorial) *Louisiana CPA*, v. 34, Winter 1974-75, p. 13-16.

RESSIER, GEORGES.

- Prelevement conjuncturel: a French anti-inflation measure in the form of a tax, by Georges Ressier and Philip T. Kaplan. *Tax management international journal*, June 1975, p. 3-23.

RESTAURANT EQUIPMENT DEALERS

See Food Service Equipment Dealers

RESTAURANTS

See Also Cocktail Lounges
Drive-In Restaurants
Bars And Grills

- Boochever, Louis C. State of the industry. 1975. *Hospitality (Food and lodging)*, v. 14, Oct. 1975, p. R59-R62.
- Charge cards: who needs 'em? *Hospitality (Food and lodging)*, v. 13, Oct. 1974, p. R80.
- Dempster, Theodore R. Bulk transfer: the significance of the distinction between sale of goods and sale of services. (Cases noted) *University of Miami law review*, v. 29, Spring 1975, p. 597-601.
- Finn, Myrle. Design maneuvers behind the kitchen renovation at the Drake. *Hospitality (Food and lodging)*, v. 14, Feb. 1975, p. R48-R50, R52.
- Henrich, Craig. What kind of kitchen does it take to feed 3,300 customers? *Hospitality (Food and lodging)*, v. 14, Feb. 1975, p. R62-R63.
- Second annual franchise directory. *Hospitality (Food and lodging)*, v. 13, Dec. 1974, p. R37-R45.
- Source file for kitchen equipment. *Hospitality (Food and lodging)*, v. 14, Feb. 1975, p. R64, R66.

- Swan, John E. Drawing power of retail eating establishments as a function of perceived quality, by John E. Swan and Henry O. Pruden. *Akron business and economic review*, v. 6, Fall 1975, p. 24-9.
- Wile, Julius. Wine and bar service. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 34-45.

Accounting

- Dittmer, Paul. Accounting practices for hotels, motels, and restaurants. New York, ITT Educational Services, c1971. 192 p. [250 Hot]
- Solomon, Kenneth I. Profitable restaurant management, by Kenneth I. Solomon and Norman Katz. Englewood Cliffs, N.J., Prentice-Hall, c1974. 235 p. [250 Res]

Bibliographies

- Spinney, Katherine. Bibliography: hotel and restaurant administration and related subjects. *Cornell hotel and restaurant administration quarterly*, v. 16, Aug. 1975, p. 49-106.

Costs

- Bangs, Scholer. Costs and codes are revising kitchen design. *Hospitality (Food and lodging)*, v. 14, Aug. 1975, p. R57-R58, R60.
- Clark, Jack. Saving energy dollars: utilities management: part I - shedding light. *Cornell hotel and restaurant administration quarterly*, v. 16, May 1975, p. 19-23.
- Cost of operations helps. *Hospitality (Food and lodging)*, v. 13, Oct. 1974, p. R85-R86, R88, R90.
- Foodservice 1974 and beyond: the shape of things to come. *Hospitality (Food and lodging)*, v. 13, Oct. 1974, p. R59-R65, R68, R70, R72, R74, R76, R78.
- Neller, Ralph E. On-premise laundries continued... *Hospitality (Food and lodging)*, v. 13, Nov. 1974, p. R70.
- Solomon, Kenneth I. Profitable restaurant management, by Kenneth I. Solomon and Norman Katz. Englewood Cliffs, N.J., Prentice-Hall, c1974. 235 p. [250 Res]
- Weaver, G. Carroll. Restructuring for profit, how restaurateurs can meet challenges posed by present economic climate. *Transcript (Harris, Kerr, Forster & Co.)*, v. 31, Dec. 1974, p. 3-5.

Feasibility studies

- Solomon, Kenneth I. Profitable restaurant management, by Kenneth I. Solomon and Norman Katz. Englewood Cliffs, N.J., Prentice-Hall, c1974. 235 p. [250 Res]

Financial management

- Foodservice 1974 and beyond: the shape of things to come. *Hospitality (Food and lodging)*, v. 13, Oct. 1974, p. R59-R65, R68, R70, R72, R74, R76, R78.
- Solomon, Kenneth I. Profitable restaurant management, by Kenneth I. Solomon and Norman Katz. Englewood Cliffs, N.J., Prentice-Hall, c1974. 235 p. [250 Res]
- Weaver, G. Carroll. Restructuring for profit, how restaurateurs can meet challenges posed by present economic climate. *Transcript (Harris, Kerr, Forster & Co.)*, v. 31, Dec. 1974, p. 3-5.

Management

- Cantwell, Raymond M. Year of the operator - 1975. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 6-11, 26.
- Freshwater, John F. Improving food service productivity, by John F. Freshwater and Errol R. Bragg. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 12-18.
- Gee, Chuck Y. Effective purchasing management. *Cornell hotel and restaurant administration quarterly*, v. 16, Nov. 1975, p. 52-5, 69.
- Glanzberg, Al. If you don't do your marketing homework, you may just flunk the course, by Al Glanzberg and Lew Lehrman. *Hospitality (Food and lodging)*, v. 13, Nov. 1974, p. R32, R34.
- Henrich, Craig. Employee deployment. *Hospitality (Food and lodging)*, v. 14, Feb. 1975, p. R54, R56.

Mason, Charles S. Proper tableware handling. *Hospitality* (Food and lodging), v. 13, Nov. 1974, p. R73-R74, R76, R78.
 Solomon, Kenneth I. Profitable restaurant management, by Kenneth I. Solomon and Norman Katz. Englewood Cliffs, N.J., Prentice-Hall, c1974. 235 p. [250 Res.]

Statistics

Boochever, Louis C. State of the industry, 1975. *Hospitality* (Food and lodging), v. 14, Oct. 1975, p. R59-62.
 Foodservice 1974 and beyond: the shape of things to come. *Hospitality* (Food and lodging), v. 13, Oct. 1974, p. R59-R65, R68, R70, R72, R74, R76, R78.

Taxation

See Taxation-Restaurants Under Name Of Country Or State

RESTRICTED STOCK PLANS

See Bonus
 Stock Purchase
 Stock - Restricted
 Taxation, United States - Restricted Property Transfer Plans
 Taxation, United States - Stock, Restricted

RESUMES

See Also Letters

Dickhut, Harold W. Professional resume/job search guide, by Harold W. Dickhut and Marvel J. Davis. 3rd ed. Chicago, Management Counselors, Inc., c1975. 254 p. (Appendices(p. 245-52): Reference books for employer list preparation. Executive recruiters, consultants, CPA firms.) [202.8 D]
 Perham, John C. What's wrong with executive resumes? *Dun's review*, v. 105, May 1975, p. 50-2, 94, 96.
 Walther, Deborah. How to right your resume. *Club management*, v. 54, April 1975, p. 33, 75.

RETAIL CREDIT CO.

Wallace, Peter W. What the Retail Credit Co. offers to motels, part two: personnel selection. *Motel/motor inn journal*, v. 38, Dec. 1974, p. 20.

RETAIL florist business.

Pfahl, Peter B. Retail florist business. 2nd ed. Danville, Ill., Interstate Printers & Pub., c1973. 455 p. [250 Flo 3]

RETAIL food chains demonstrate value of pension portfolio diversity and turnover. *Pension & welfare news*, v. 10, Dec. 1974, p. 43-4, 46-7.

RETAIL inventory method - how it works, steps in figuring. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 34.

RETAIL METHOD OF INVENTORY

See Inventories-Retail Method

RETAIL price index chart. *Accountant* (Eng.), v. 172, Feb. 27, 1975p. 292.

RETAIL TRADE

See Also Chain Stores
 Clothing Retailers
 Department Stores
 Dry Goods Retailers
 Grocery Retailers
 Shopping Centers
 Specialty Stores

Bessom, Richard M. Service retailing: a strategic marketing approach, by Richard M. Bessom and Donald W. Jackson. *Journal of retailing*, v. 51, Summer 1975, p. 75-84.

Dewar, Robert E. Kresge Company and the retail revolution. *University of Michigan business review*, v. 27, July 1975, p. 1-7.

Great rebate debate. *Sales management*, v. 114, April 7, 1975, p. 24, 28, 30.

Moxley, William. Announcement of voluntary standards for the retail industry, part 1. *Retail control*, v. 43, Feb. 1975, p. 34-42.

Oxenfeldt, Alfred R. Developing a favorable price-quality image. *Journal of retailing*, v. 50, Winter 1974-1975, p. 8-14, 115.

Prasad, V. Kanti. Socioeconomic product risk and patronage preferences of retail shoppers. *Journal of marketing*, v. 39, July 1975, p. 42-7.

Prose, Leonard. Retailing: success is more than simple luck. *Viewpoint* (Main Laffrentz & Co.), 1st ed., 1975, p. 54-60.

Robertson, Wyndham. Merchants fight it out in a less affluent society. *Fortune*, v. 90, Dec. 1974, p. 128-33, 202, 204.

Rubner, Hans. Announcement of voluntary standards for the retail industry, part 2. *Retail control*, v. 43, Feb. 1975, p. 43-54.

Samli, A. Coskun. Use of segmentation index to measure store loyalty. *Journal of retailing*, v. 51, Spring 1975, p. 51-60, 113-14.

Selected business forecasts for 1975, by S. Fred Singer and others. *Conference Board record*, v. 11, Dec. 1974, p. 33-45.

Sewell, Sallie W. Discovering and improving store image. *Journal of retailing*, v. 50, Winter 1974-1975, p. 3-7.

Singson, Ricardo L. Multidimensional scaling analysis of store image and shopping behavior. *Journal of retailing*, v. 51, Summer 1975, p. 38-52.

Swan, John E. Drawing power of retail eating establishments as a function of perceived quality, by John E. Swan and Henry O. Pruden. *Akron business and economic review*, v. 6, Fall 1975, p. 24-9.

Walter, C. K. Stockout cost models: empirical tests in a retail situation, by C. K. Walter and John R. Grabner. (Marketing notes and communications) *Journal of marketing*, v. 39, July 1975, p. 56-60.

Accounting

National Retail Merchants Association. Accounting Principles Committee. Analysis of issues related to accounting for leases. *Retail control*, v. 43, Oct. 1974, p. 21-44. (In response to FASB's discussion memo, *Accounting for leases*.)

Auditing

Appert, Richard H. Computer audit software. *Retail control*, v. 43, Aug. 1975, p. 38-50.

Budgeting

Cook, Errol M. How effective is your budgeting and expense control. *Retail control*, v. 42, Aug. 1974, p. 36-45.

Cope, Kenneth W. Budgeting in a large retail chain, by Kenneth W. Cope and Robert A. Watson. *Retail control*, v. 44, Sept. 1975, p. 50-7.

Heyman, Sol. Expense control for retail companies. *Retail control*, v. 44, Oct. 1975, p. 2-22.

Kivetz, Jack. Imaginative approach to budgeting & expense control. *Retail control*, v. 44, Nov. 1975, p. 35-41.

Manning, Herbert. Expense and budget control at ProfitIt's. *Retail control*, v. 42, Aug. 1974, p. 2-10.

Shepard, W. Scott. Imaginative approach to budgeting and expense control. *Retail control*, v. 43, Aug. 1975, p. 19-27.

Canada

Reid, Morgan. Consumer markets, Canada - 1975. *Conference Board record*, v. 11, Dec. 1974, p. 56-7.

Costs

Cook, Errol M. How effective is your budgeting and expense control. *Retail control*, v. 42, Aug. 1974, p. 36-45.

- Doyle, Peter. Planning and estimation in advertising, by Peter Doyle and Ian Fenwick. *Journal of marketing research*, v. 12, Feb. 1975, p. 1-6.
- Glassberg, Carl L. Advertising expense and retail expansion, by Carl L. Glassberg and Michael Ward. (Tax talk) *Retail control*, v. 43, March 1975, p. 40-3.
- Heyman, Sol. Expense control for retail companies. *Retail control*, v. 44, Oct. 1975, p. 2-22.

Credit management

- Brannen, James S. Illogical conflict. *Credit and financial management*, v. 77, Nov. 1975, p. 16-17, 29.
- Conover, C. Todd. Status of bank credit cards today. *Retail control*, v. 44, Sept. 1975, p. 34-8.
- Kelly, J. Patrick. Decision matrix for adoption of bank credit cards, by J. Patrick Kelly and Paul J. Solomon. *Retail control*, v. 44, Nov. 1975, p. 15-25.
- Penner, Irvin. What account growth means to you. *Retail control*, v. 44, Oct. 1975, p. 23-31.
- Schuman, Clifford R. Financial institutions' projected relationship with retail credit. *Retail control*, v. 43, Dec. 1974, p. 2-28.
- Schuman, Clifford R. Retailers and EFTS today. *Retail control*, v. 44, Nov. 1975, p. 42-52.

Data processing

- Appert, Richard H. Computer audit software. *Retail control*, v. 43, Aug. 1975, p. 38-50.
- Badler, Mitchell M. Who doesn't use microfilm? *Information & records management*, v. 9, March 1975, p. 38, 40, 66, 68-70.
- Coming battle at the supermarket counter. *Fortune*, v. 92, Sept. 1975, p. 105, 182.
- Crafts, Richard M. Current status - point of sale - user's viewpoint. *Retail control*, v. 43, Aug. 1975, p. 51-7.
- Creighton, Joseph F. Merchandise identification standards for the retailing industry. *Retail control*, v. 44, Sept. 1975, p. 19-26.
- Joseph, Anthony M. Combating computer crime. (Systems digest) *Retail control*, v. 43, April-May 1975, p. 28-32.
- Joseph, Anthony M. Introduction to data transmission and communications-based systems. (Systems digest) *Retail control*, v. 42, Aug. 1974, p. 46-51.
- Martin, Claude R. Future for electronic business systems. *Business horizons*, v. 19, Oct. 1975, p. 69-74.
- Martin, William W. Technology and new merchandise information systems. *Retail control*, v. 43, April-May 1975, p. 39-55.
- McReavie, K. S. Retail inventory shrinkage - controllable through EDP? *Retail control*, v. 43, April-May 1975, p. 2-17.
- Moxley, William. Announcement of voluntary standards for the retail industry, part 1. *Retail control*, v. 43, Feb. 1975, p. 34-42.
- Pease, David L. Retail EFTS benefits await banks. *Magazine of bank administration*, v. 50, Dec. 1974, p. 72-3.
- Rubner, Hans. Announcement of voluntary standards for the retail industry, part 2. *Retail control*, v. 43, Feb. 1975, p. 43-54.
- Schuman, Clifford R. Retailers and EFTS today. *Retail control*, v. 44, Nov. 1975, p. 42-52.
- Strobin, Edward A. P.O.S.: in the independent small store. *Retail control*, v. 43, March 1975, p. 35-9.
- Things look good for POS in '75. (News in perspective) *Datamation*, v. 21, April 1975, p. 113, 116-17.
- Vivian, Jack. Merchandise & inventory management in today's economy. *Retail control*, v. 43, June-July 1975, p. 23-32.
- Willigan, Walter L. Managing data input. *Retail control*, v. 42, Aug. 1974, p. 11-21.

Finance

- Brannen, James S. Illogical conflict. *Credit and financial management*, v. 77, Nov. 1975, p. 16-17, 29.
- Brannen, James S. Trade creditors and the banks - friends or foes? *Journal of commercial bank lending*, v. 58, Nov. 1975, p. 26-32.

- Eilenberg, Howard. Coping with economic uncertainty. *Retail control*, v. 43, Oct. 1974, p. 2-14.

Financial management

- Ceto, Nicholas. Mobilizing the retailer's cash resources, by Nicholas Ceto and Laurence N. Carter. *Retail control*, v. 43, June-July 1975, p. 52-7.
- Pfeffer, Philip Maurice. Integrated cash management system. *Retail control*, v. 43, March 1975, p. 2-17.
- Schuman, Clifford R. Financial institutions' projected relationship with retail credit. *Retail control*, v. 43, Dec. 1974, p. 2-28.
- Shepard, W. Scott. Imaginative approach to budgeting and expense control. *Retail control*, v. 43, Aug. 1975, p. 19-27.

Internal control

- Bernstein, Joseph E. Prevention and detection of internal theft. *Retail control*, v. 43, Dec. 1974, p. 55-79.
- Brogan, James A. Control of paperwork problems that can cause inventory shortage. *Retail control*, v. 43, March 1975, p. 18-27.
- Joseph, Anthony M. Combating computer crime. (Systems digest) *Retail control*, v. 43, April-May 1975, p. 28-32.

Inventories

See Also Point Of Sale

- Barksdale, Hiram C. Cross-spectral analysis of retail inventories and sales, by Hiram C. Barksdale and Jimmy E. Hilliard. *Journal of business* (U. of Chicago), v. 48, July 1975, p. 365-82.
- Crafts, Richard M. Current status - point of sale - user's viewpoint. *Retail control*, v. 43, Aug. 1975, p. 51-7.
- Creighton, Joseph F. Merchandise identification standards for the retailing industry. *Retail control*, v. 44, Sept. 1975, p. 19-26.
- Devencenzi, Don. Mervyn's point-of-sale network. *Retail control*, v. 44, Sept. 1975, p. 39-48.
- Frank, Hugo. Improving return on investment through classification merchandising control. *Retail control*, v. 43, Nov. 1974, p. 53-64.
- Lev, Joseph A. Merchandising management - how much can be mechanized? *Retail control*, v. 43, Oct. 1974, p. 48-62.
- McReavie, K. S. Retail inventory shrinkage - controllable through EDP? *Retail control*, v. 43, April-May 1975, p. 2-17.
- Moxley, William. Announcement of voluntary standards for the retail industry, part 1. *Retail control*, v. 43, Feb. 1975, p. 34-42.
- Norris, J. Frank. LIFO for retailers: analysis of the LIFO reserve and related problems, by J. Frank Norris and Ronald S. Fiedelman. *Retail control*, v. 43, Feb. 1975, p. 2-18.
- Rubner, Hans. Announcement of voluntary standards for the retail industry, part 2. *Retail control*, v. 43, Feb. 1975, p. 43-54.
- Vivian, Jack. Merchandise & inventory management in today's economy. *Retail control*, v. 43, June-July 1975, p. 23-32.
- Walter, C. K. Stockout cost models: empirical tests in a retail situation, by C. K. Walter and John R. Grabner. (Marketing notes and communications) *Journal of marketing*, v. 39, July 1975, p. 56-60.
- Weiser, Norman. Universal vendor marking costs & benefits. *Retail control*, v. 43, Feb. 1975, p. 54-64.
- Zimmerman, Philip. How to help a retailer adopt LIFO. *Practical accountant*, v. 8, July/Aug. 1975, p. 30-4.

Management

- Bessom, Richard M. Service retailing: a strategic marketing approach, by Richard M. Bessom and Donald W. Jackson. *Journal of retailing*, v. 51, Summer 1975, p. 75-84.
- Cardozo, Richard N. How images vary by product class - a psycholinguistic approach to store image measurement. *Journal of retailing*, v. 50, Winter 1974-75, p. 85-98.
- Copeland, Peter. How to figure your construction costs. *Retail control*, v. 42, Aug. 1974, p. 22-33.

- Darden, William R. Psychographic profiles of patronage preference groups. by William R. Darden and Dub Ashton. *Journal of retailing*, v. 50, Winter 1974-75, p. 99-112.
- Doyle, Peter. How store image affects shopping habits in grocery chains, by Peter Doyle and Ian Fenwick. *Journal of retailing*, v. 50, Winter 1974-75, p. 39-52.
- Giddings, James I. Improving profits through increased productivity. *Retail control*, v. 44, Sept. 1975, p. 9-18.
- Goldman, Arich. Role of trading-up in the development of the retailing system. *Journal of marketing*, v. 39, Jan. 1975, p. 54-62.
- Gurry, Edward James. Retail decisions that make cents. *CGA* (Can.), v. 9, April-May 1975, p. 37-41.
- Joseph, Anthony M. Growth or stagnation? (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 277-95.) [110 H]
- Lev, Joseph A. Merchandising management - how much can be mechanized? *Retail control*, v. 43, Oct. 1974, p. 48-62.
- Levy, Walter K. Professional management - a matter of size or design. *Retail control*, v. 44, Nov. 1975, p. 2-14.
- Lindquist, Jay D. Meaning of image - a survey of empirical and hypothetical evidence. *Journal of retailing* v. 50, Winter 1974-1975, p. 29-38, 116.
- May, Eleanor G. Practical applications of recent retail image research. *Journal of retailing*, v.50, Winter 1974-1975, p. 15-20, 116.
- McDougall, G. H. G. Combining two methods of image measurement - semantic differential and open-end technique, by G. H. G. McDougall and J. N. Fry. *Journal of retailing*, v. 50, Winter 1974-1975, p. 53-61.
- Oxenfeldt, Alfred R. Developing a favorable price-quality image. *Journal of retailing*, v. 50, Winter 1974-1975, p. 8-14, 115.
- Pathak, Dev S. Customer image versus the retailer's anticipated image - a study of four department stores, by Dev S. Pathak, William J. E. Crissy and Robert W. Sweitzer. *Journal of retailing*, v. 50, Winter 1974-75, p. 21-8, 116.
- Rayner, Derek G. Battle won in the war on the paper bureaucracy. (Ideas for action) *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 8, 12, 14.
- Reynolds, Fred D. Developing an image of the store-loyal customer - a life-style analysis to probe a neglected market, by Fred D. Reynolds, William R. Darden and Warren S. Martin. *Journal of retailing*, v. 50, Winter 1974-1975, p. 73-84.
- Rosenberg, Larry J. Retailers' responses to consumerism. *Business horizons*, v. 19, Oct. 1975, p. 37-44.
- Stevens, Robert E. Retail managers: information availability and usage. *Journal of retailing*, v. 51, Summer 1975, p. 53-8.
- Vivian, Jack. Merchandise & inventory management in today's economy. *Retail control*, v. 43, June-July 1975, p. 23-32.
- Willigan, Walter L. Managing data input. *Retail control*, v. 42, Aug. 1974, p. 11-21.
- Reports and statements**
- Fairchild's financial manual of retail stores. New York, Fairchild Pub. Inc., c1974. 403 p. [*262 F]
- Kahn, Robert. What should a good annual report cover? *Business and society review*, Summer 1975, p. 50-4.
- Security**
- Bolen, William H. Bad checks = bad profits, by William H. Bolen and Anthony J. Faria. *Retail control*, v. 43, Feb. 1975, p. 20-31.
- Faria, Anthony J. Shoplifting methods, detection, prevention & apprehension. *Retail control*, v. 43, March 1975, p. 44-60.
- Improved security communications cut inventory losses. (Losses and claims) *Best's review* (Property/liability ed.), v. 76, May 1975, p. 34, 36.
- Shortages**
- See Shortages
- Statistics**
- Fairchild's financial manual of retail stores. New York, Fairchild Pub. Inc., c1974. 403 p. [*262 F]
- Fortune directory of the fifty largest commercial-banking companies, life-insurance companies, diversified-financial companies, retailing companies, transportation companies, utilities. *Fortune*, v. 92, July 1975, p. 114-15.
- Linden, Fabian. Retail roundup - 1974. (Consumer markets) *Conference Board record*, v. 12, Jan. 1975, p. 62-4.
- Linden, Fabian. Retail sales - midyear 1975. (Consumer markets) *Conference Board record*, v. 12, July 1975, p. 3-5.
- Retail price index chart. *Accountant* (Eng.), v. 172, Feb. 27, 1975p. 292.
- Theft**
- Bernstein, Joseph E. Prevention and detection of internal theft. *Retail control*, v. 43, Dec. 1974, p. 55-79.
- RETAINERS**
- See Wages, Fees, Salaries
- RETAIN/370** data link security. *Edpacs*, v. 2, May 1975, p. 9-10.
- RETENTION** of client's records - professional ethics. (Administration of accountants practice) *CPA* (NYSS), v. 45, July 1975, p. 53-4. (Excerpt from *Journal of accountancy*, April 1975, p. 66-7.)
- RETENTION OF RECORDS**
- See Records-Retention And Preservation
- RETIREMENT**
- Babson, Stanley M. Fringe benefits - the depreciation, obsolescence, and transience of man. New York, John Wiley & Sons, Inc., c1974. 178 p. (Wiley series on systems and controls for financial management) [208.9 B]
- Bartlett, Douglas M. Retirement counseling: making sure employees aren't dropouts. *Personnel*, v. 51, Nov.-Dec. 1974, p. 26-35.
- Bell, Donald R. Prevalence of private retirement plans. *Monthly labor review*, v. 98, Oct. 1975, p. 17-20.
- Boysen, Richard A. Employee retirement income security act of 1974... overview. *Pennsylvania CPA spokesman*, v. 45, March 1975, p. 5-8.
- Canadian Institute Of Chartered Accountants. Using life insurance company services effectively. Toronto, c1974. 59 p. (Comprised of articles from *CA* magazine.) [*430 C]
- Collins, Eliza G. C. Don't call it early retirement, by Eliza G.C. Collins and Wanda A. Lankenner. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 103-18. (Interviews with Wheelock Whitney and William G. Damroth.)
- Current planning approaches: the effect of the new pension law on existing pension plans. *Executive compensation journal*, Nov. 1974, p. 10-36.
- Eriksen, Edward G. Budgeting in retirement. *Management accounting* (NAA), v. 56, April 1975, p. 54-6.
- Gorlick, Sheldon H. New corporate retirement limits turn them to your advantage. *Medical economics*, v. 52, Oct. 27, 1975, p. 86-91.
- Gorlick, Sheldon H. Winning investment strategy under the new Keogh rules, by Sheldon H. Gorlick and Milton H. O'Neal. *Medical economics*, v. 52, July 21, 1975, p. 108-13, 117, 120, 123.
- Jeffers, William N. What progress toward retirement security? *Medical economics*, v. 52, Feb. 17, 1975, p. 82-7.
- Kirk, John. Retirement country: what's it like out there? *Pension & welfare news*, v. 10, Dec. 1974, p. 38-42.
- Lieber, Lawrence. How accountants can keep pension costs down, by Lawrence Lieber and Howard W. Dragutsky. *Journal of accountancy*, v. 139, Feb. 1975, p. 52-9.
- Munnell, Alicia H. Impact of social security on personal savings. *National tax journal*, v. 27, Dec. 1974, p. 553-67.

- Pensions -- part IV. *Broadcast financial journal*, v. 3, Nov. 1974, p. 12-13. (Reprinted from the newsletter published by Coopers & Lybrand.)
- Pensions -- part V. *Broadcast financial journal*, v. 3, Dec.-Jan. 1975, p. 11-15. (Reprinted from the newsletter published by Coopers & Lybrand.)
- Raby, William L. Social security crisis, by William L. Raby and Ronald A. Anderson. *Laventhol & Horwath perspective*, v. 1, Fall-Winter 1975, p. 2-9.
- Retirement - threat or challenge. *Management (Irish)*, v. 22, Feb. 1975, p. 24.
- Roth, Leonard S. Individual retirement account - a new concept in the Pension reform act - clarification of proposed regulations. *Trusts & estates*, v. 114, June 1975, p. 380-2, 435.
- Walker, James W. New appeal of early retirement. *Business horizons*, v. 18, June 1975, p. 43-8.
- RETIREMENT income credit:** significant tax savings lie beneath its complicated rules. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 57-9.
- RETIREMENT PLANS, NON-QUALIFIED**
See Also Taxation, United States - Retirement Plans, Non-Qualified
- Frutkin, Harvey L. New reporting and disclosure rules under the Pension reform act. *Ohio CPA*, v. 34, Autumn 1975, p. 152-68.
- How to get approval of individual retirement plan. *Taxation for accountants*, v. 14, April 1975, p. 249-50.
- Philippine Institute Of Certified Public Accountants. Nineteen Seventy-three Committee On Research And Special Studies. Accounting for cost of retirement plans. *Accountants' journal (P.I.)*, no. 1, 1975, p. 3-11.
- Ramsey, Gordon. Pension management and the multidisciplinary approach. *Financial executive*, v. 43, July 1975, p. 50-3.
- Rustigan, Edward C. After the new pension law: executive compensation and nonqualified plans. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 896-910.
- RETIREMENT PLANS, QUALIFIED**
See Also Taxation, United States - Retirement Plans, Qualified
- American Bar Association. Section of Real Property, Probate and Trust Law. Committee on Tax and Estate Planning. Planning the estate of a professional. *Real property, probate and trust journal*, v. 10, Spring 1975, p. 1-43.
- Becker, Stuart. Overview of the pension reform act of 1974. *CPA journal*, v. 45, Feb. 1975, p. 27-31.
- Berman, Harvey C. Protection of plan participants under the Employee retirement income security act of 1974. *Pension and profit-sharing tax journal*, v. 1, Winter (Dec.) 1974, p. 46-57.
- Bourque, Francis I. Individual retirement account: a new concept of individual savings. *Louisiana CPA*, v. 34, Winter 1974-75, p. 42-8.
- Cerny, John F. Retirement plans for the self-employed. *Wisconsin CPA*, Dec. 1974, p. 6-8, 16.
- Cummings, Richard T. Participation and vesting requirements of ERISA. *Risk management*, v. 22, June 1975, p. 15-16, 18, 20-1.
- ERISA proposal calls for opinion on plans of 100 or more participants. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 25.
- Fiduciary standards and the prudent man rule under the Employee retirement income security act of 1974. (Notes) *Harvard law review*, v. 88, March 1975, p. 960-79.
- Fox, H. Lawrence. New pension reform act. (Washington tax watch) *Journal of corporate taxation*, v. 1, Winter 1975, p. 419-33.
- Frutkin, Harvey L. New reporting and disclosure rules under the Pension reform act. *Ohio CPA*, v. 34, Autumn 1975, p. 152-68.
- Grayck, Marcus D. Individual retirement account. (Compensation and fringe benefits) *Journal of corporate taxation*, v. 2, Spring 1975, p. 103-7.
- Grayck, Marcus D. Pension reform law of 1974. (Compensation and fringe benefits) *Journal of corporate taxation*, v. 1, Winter 1975, p. 444-8.
- Haneberg, Ronald L. Individual retirement savings accounts - a meaningful alternative? (Employee benefit trends) *Trusts and estates*, v. 113, Dec. 1974, p. 833-5.
- Hearn, Edward G. Willie Loman would be pleased, thanks to changes in the tax laws, you may be able to put aside up to \$1,500 a year that's tax-free until you retire. *Sales management*, v. 115, Sept. 8, 1975, p. 60, 62, 64.
- Kanter, Alan N. Improved self-employment plans still do not measure up to professional corporation benefits. *Taxation for lawyers*, v. 3, March/April 1975, p. 268-71.
- Kaplan, Jared. ESOP's fable, a tale of tax planning pitfalls and opportunities associated with employee stock ownership plans, complete with a choice of morals. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 898-912.
- Keeping your retirement program on course. *Medical economics*, v. 52, March 31, 1975, p. 102-32, *passim*.
- Kelley, William A. Pension fund: portability? *Pennsylvania CPA spokesman*, v. 45, March 1975, p. 10-12.
- Knight, W. Donald. ESOPs offer employee benefits, corporate financing and control, estate planning. (Compensation) *Journal of taxation*, v. 43, Nov. 1975, p. 258-62.
- Ledbetter, Thomas L. How to terminate a qualified pension plan: a step-by-step analysis of the procedures. (Compensation) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 188-90.
- Lerner, Herbert J. Highlights of the 1974 pension reform legislation, by Herbert J. Lerner and Harold Dankner. New York. American Institute of Certified Public Accountants, [c1974. 23 p. (Reprinted from the *Tax Adviser*, Nov. 1974.) [*208.9 L]
- Loury, Everett. IRS and ERISA. (Federal taxation) *Nebraska CPA*, v. 10, Spring 1975, p. 6-7.
- Mach, Joseph D. Keogh plans and individual retirement accounts under the Pension reform act. *Massachusetts CPA review*, v. 49, July-Aug. 1975, p. 20-2, 24-6.
- Moore, Bruce. H.R. 10 plans under the 1974 pension reform law. *Tax adviser*, v. 6, 1975, p. 9-15.
- Oppenheimer, Jerry L. Fiduciary responsibility, reporting and disclosure under the new U.S. pension law. *Tax executive*, v. 27, Jan. 1975, p. 109-25.
- Palmer, Ralph V. Individual retirement act (IRA). *Nebraska CPA*, v. 10, Spring 1975, p. 13-14.
- Pearce, John J. Pension reform legislation. *Delaware CPA*, v. 1, Nov. 1974, p. 8-12.
- Philippine Institute Of Certified Public Accountants. Nineteen Seventy-three Committee On Research And Special Studies. Accounting for cost of retirement plans. *Accountants' journal (P.I.)*, no. 1, 1975, p. 3-11.
- Ramsey, Gordon. Pension management and the multidisciplinary approach. *Financial executive*, v. 43, July 1975, p. 50-3.
- Ray, George E. Heavy tax burdens imposed on benefit plan fiduciaries who run afoul of restrictions. (Compensation) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 154-9.
- Rosen, Martin. Employer loans from a qualified plan - past, present, and future. *Pension and profit-sharing tax journal*, v. 1, Winter (Dec.) 1974, p. 58-62.
- Rosow, Stanley M. Pension reform act: one man's opinion. *Financial executive*, v. 43, May 1975, p. 43-4.
- Scott, Howard F. Design implications for closely held corporations arising from ERISA's limitations on benefits and contributions. *Pension and profit-sharing tax journal*, v. 1, Summer (June) 1975, p. 202-9.
- Simmons, Sherwin P. IRS releases data on new qualified benefit plans, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 42, May 1975, p. 270.
- Smith, James E. Individual retirement plans: an expansion of tax-favored retirement plan opportunities. *Taxes - the tax magazine*, v. 53, July 1975, p. 404-16.

Sobol, Ellis J. Pension reform: its affect on closely held corporations and the self-employed, by Ellis J. Sobol and Terry J. Miller. *Colorado CPA report*, v. 39, Winter 1975, p. 15-31.

Stiles, Richard L. Basic benefit formulae for pension plans of small and medium sized corporate employers. *CLU journal*, v. 29, April 1975, p. 35-44.

Stoeber, Edward A. Pension reform act of 1974. *CLU journal*, v. 29, Jan. 1975, p. 19-30.

Those do-it-yourself retirement plans create a new market for banks. *Banking*, v. 67, Jan. 1975, p. 33, 99-100.

Varley, Ronald L. Considerations in designing corporate pension and profit-sharing plans - update, 1975. *Management controls* (PMM & Co.), v. 22, Jan.-Feb. 1975, p. 15-22.

Winkelman, Stephen A. Participation, coverage and vesting under the Pension reform act, by Stephen A. Winkelman and T. Grant Callery. *Trusts & estates*, v. 114, Jan. 1975, p. 4-7, 40-1.

Winthrop, Ralph. Analysis of the advantages and disadvantages of the use of life insurance in pension plans. *Pension and profit-sharing tax journal*, v. 1, Winter (Dec.) 1974, p. 63-73.

Yanni, James F. When is an audit not an audit? *Financial executive*, v. 43, Jan. 1975, p. 54, 56.

Government regulation

Baker, Edwin H. Corporate and noncorporate qualified plans: a comparison after ERISA, by Edwin H. Baker and Howard J. Rothman. *Trusts & estates*, v. 114, July 1975, p. 462-5, 505-8.

Individual retirement accounts

Belated rules for the IRA boom. (Investments) *Business week*, Dec. 8, 1975, p. 26-7.

Bernstein, Elliott. Those plan-your-own pension plans. *Money*, v. 4, Nov. 1975, p. 110-11, 116, 120.

Borini, Mario P. IRAs: employee's voluntary withdrawal from qualified plan, edited by Mario P. Borini. (Tax clinic) *Tax adviser*, v. 6, Sept. 1975, p. 534.

Dankner, Harold. ERISA and retirement plans in an acquisition or divestiture. *Tax adviser*, v. 6, Dec. 1975, p. 710-18.

DeMayo, William S. Individual retirement plans and roll-overs. *Connecticut CPA*, v. 39, Sept. 1975, p. 6-8.

Greene, Mark R. Factors in selecting tax-deferred annuities, by Mark R. Greene and J. Paul Copeland. *CLU journal*, v. 29, Oct. 1975, p. 34-46.

Hay, Ola F. Individual retirement account. (Personal management) *Woman CPA*, v. 37, Oct. 1975, p. 14-15.

Hearn, Edward G. Willie Loman would be pleased, thanks to changes in the tax laws, you may be able to put aside up to \$1,500 a year that's tax-free until you retire. *Sales management*, v. 115, Sept. 8, 1975, p. 60, 62, 64.

Humphreys, W. R. Distribution of employer securities from qualified plan: income, estate tax results. (Taxation of compensation) *Journal of taxation*, v. 43, Dec. 1975, p. 322-6.

Ledbetter, Thomas L. How to terminate a qualified pension plan: a step-by-step analysis of the procedures. (Compensation) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 188-90.

Linett, E. S. IRAs: final regs. will differ from those proposed, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 561-2.

Mach, Joseph D. Keogh plans and individual retirement accounts under the Pension reform act. *Massachusetts CPA review*, v. 49, July-Aug. 1975, p. 20-2, 24-6.

Roberts, James E. Retirement savings for individuals. *CLU journal*, v. 29, Oct. 1975, p. 20-6.

Roth, Leonard S. Individual retirement account - a new concept in the Pension reform act - clarification of proposed regulations. *Trusts & estates*, v. 114, June 1975, p. 380-2, 435.

Schmitt, Joseph C. Only lumps roll over. (Federal tax topics) *Wisconsin CPA*, Oct. 1975, p. 11-12.

Smith, James E. Individual retirement plans: an expansion of tax-favored retirement plan opportunities. *Taxes - the tax magazine*, v. 53, July 1975, p. 404-16.

Stevenson, Willis C. New individual retirement accounts: what they are and how they operate. (Compensation) *Journal of taxation*, v. 42, Feb. 1975, p. 91-5.

Tarver, Norman H. Where do we go with IRA? *Pension world*, v. 11, July 1975, p. 26, 28, 30, 32-3.

Wood, William A. IRA forms for banks, customers are issued by Internal Revenue. *Banking*, v. 67, Oct. 1975, p. 46-8, 232.

RETIREMENT RESERVE METHOD

See Depreciation, Depletion And Obsolescence-Retirement Reserve Method

RETIREMENT - threat or challenge. *Management* (Irish), v. 22, Feb. 1975, p. 24.

RETURN ON CAPITAL

Jeynes, Paul H. Fundamentals of accounting/economic/financial evaluation. *Engineering economist*, v. 20, Summer 1975, p. 297-311.

Petersen, H. Craig. Empirical test of regulatory effects. *Bell journal of economics*, v. 6, Spring 1975, p. 111-26.

Pierce, G. J. Economic use of capital in business. *Management accounting* (Eng.), v. 53, Dec. 1975, p. 401-2.

RETURN ON INVESTMENT

Agapos, A. M. Note on rates of return: growth versus income stocks. *Akron business and economic review*, v. 6, Summer 1975, p. 35-43.

Arditti, Fred D. Skewness and investors' decisions: a reply. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 173-6.

Bachman, James E. Premium-to-surplus ratios, investment portfolio composition and insurer solvency. *Best's review* (Property/liability ed.), v. 75, April 1975, p. 10, 12, 82, 84, 86-90.

Becker, William E. Determination of the United States currency-demand deposit ratio. *Journal of finance*, v. 30, March 1975, p. 57-74.

Bergeron, Pierre G. Investment appraisal yardsticks: a financial smorgasbord. *CA magazine* (Can.), v. 106, June 1975, p. 43-9.

Bremser, Wayne G. Earnings characteristics of firms reporting discretionary accounting changes. *Accounting review*, v. 50, July 1975, p. 563-73.

Bullock, Clayton L. Reconciling economic depreciation with tax allocation. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 79-88.) [110 H]

Burke, Walter L. Capital expenditure analysis. *International journal of accounting, education and research*, v. 9, Spring 1974, p. 143-54.

Buzzell, Robert D. Market share - a key to profitability, by Robert D. Buzzell, Bradley T. Gale and Ralph G. M. Sultan. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 97-106.

Chandra, Gyan. Cut-off rate for investment decisions in growth companies. *Long range planning*, v. 8, April 1975, p. 95-9.

Chapin, Troy A. Selling DCFR. *Management accounting* (NAA), v. 57, Dec. 1975, p. 45-6.

Dakshinamurthy, D. Capital budgeting decisions in a business firm. *Chartered accountant* (India), v. 23, Dec. 1974, p. 255-61.

Danfy, Richard J. Analyzing the return on investment. *Management accounting* (NAA), v. 57, Sept. 1975, p. 31-2.

Deakin, Michael D. Pricing for return on investment. *Management accounting* (NAA), v. 57, Dec. 1975, p. 43-4, 50.

Deutsch, Leonard L. Use of profitability in managing field sales operations, by Leonard L. Deutsch and Paul J. Miranti. New York, Sales Executive Club of New York, c1974. 83 p. (Prepared under the direction of the Research Committee of the Sales Executive Club of N.Y.) [*206.5 D]

Dunlap, David. It is time for a change. *Public utilities fortnightly*, v. 95, March 27, 1975, p. 25-6.

- Edwards, James B. Case study of the effects of inflation on rate of return. *National public accountant*, v. 20, Jan. 1975, p. 13-23.
- Ehrbar, A. F. Long-term case for stocks. (Personal investing) *Fortune*, v. 90, Dec. 1974, p. 97, 100, 102.
- Fairley, William. Investment analysis using the probability distribution of the internal rate of return, by William Fairley and Henry D. Jacoby. *Management science*, v. 21, Aug. 1975, p. 1428-37.
- Fieldgrass, V. Comparative returns for institutional property investors. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 123-6.
- Fielitz, Bruce D. Indirect versus direct diversification. *Financial management*, v. 3, Winter 1974, p. 54-62.
- Fisher, Lawrence. Using modern portfolio theory to maintain an efficiently diversified portfolio. *Financial analysts journal*, v. 31, May-June 1975, p. 73-85.
- Francis, Jack Clark. Skewness and investors' decisions. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 163-72.
- Gentry, James A. Capital market line theory, insurance company portfolio performance, and empirical anomalies. *Quarterly review of economics & business*, v. 15, Spring 1975, p. 7-16.
- Gordon, Lawrence A. Accounting rate of return vs. economic rate of return. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 343-56.
- Hastie, K. Larry. Adjusted earnings per share a concept for acquisition evaluation, by K. Larry Hastie and William F. Brandt. *Managerial planning*, v. 23, March/April 1975, p. 30-6.
- Hasty, John M. Systematic risk for heterogeneous time horizons, by John M. Hasty and Bruce D. Fielitz. *Journal of finance*, v. 30, May 1975, p. 659-73.
- Haworth, Timothy G. Modern evaluation techniques: projects in developing countries, part 2. (Management) *Accountancy* (Eng.), v. 86, Aug. 1975, p. 68, 70-1.
- Hayes, Robert H. Incorporating risk aversion into risk analysis. *Engineering economist*, v. 20, Winter 1975, p. 99-121.
- Herendeen, James B. Alternative models of the corporate enterprise: growth maximization and value maximization. *Quarterly review of economics & business*, v. 14, Winter 1974, p. 59-75.
- Hogan, William R. Selection techniques assure sound capital expenditures. *Newspaper controller*, v. 28, Sept. 1975, p. 4-6.
- Holt, Geoffrey. Human capital investment under constrained optimization. *Quarterly review of economics & business*, v. 15, Spring 1975, p. 47-51.
- Holzmann, Oscar J. Income measures of conglomerate performance, by Oscar J. Holzmann, Ronald M. Copeland and Jack Hayya. *Quarterly review of economics & business*, v. 15, Autumn 1975, p. 67-78.
- Hyman, Leonard S. Market to book ratio: statistical confirmation or aberration? *Public utilities fortnightly*, v. 94, Dec. 19, 1974, p. 27-32.
- Jahnke, William W. Growth stock mania revisited. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 42-4, 69.
- Jahnke, William W. What's behind stock prices? *Financial analysts journal*, v. 31, Sept.-Oct. 1975, p. 69-76.
- Jeynes, Paul H. Fundamentals of accounting/economic/financial evaluation. *Engineering economist*, v. 20, Summer 1975, p. 297-311.
- Joehnk, Michael D. Return and risk characteristics of speculative grade bonds, by Michael D. Joehnk and James F. Nielsen. *Quarterly review of economics & business*, v. 15, Spring 1975, p. 27-46.
- Keating, Maryann O. Rapid inflation and capital budgeting, by Maryann O. Keating and Barry P. Keating. *Journal of business* (Seton Hall), v. 13, May 1975, p. 16-22.
- Korkie, Bob M. Systematic interest-rate risk in a two-index model of returns. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 723-5.
- Leech, Stewart A. Profitability, rates of return and prices justification. *Abacus*, v. 10, Dec. 1974, p. 147-59.
- Lerner, Eugene M. Impact of competition on rate of return. *Public utilities fortnightly*, v. 94, Dec. 5, 1974, p. 28-33.
- Lintner, John. Inflation and security returns. *Journal of finance*, v. 30, May 1975, p. 259-80.
- Litzenberger, Robert H. Decentralized capital budgeting decisions and shareholder wealth maximization, by Robert H. Litzenberger and O. Maurice Joy. *Journal of finance*, v. 30, Sept. 1975, p. 993-1002.
- McCormick, Edmund J. Sharpening the competitive edge for profits. *Financial executive*, v. 43, Apr. 1975, p. 22-7.
- McDonald, John G. Investment objectives: diversification, risk and exposure to surprise. *Financial analysts journal*, v. 31, March/April 1975, p. 42-50.
- McGovern, T. K. Depreciation and price control. *Accountancy Ireland*, v. 7, Feb. 1975, p. 31-6.
- Melicher, Ronald W. Risk and return in the electric utility and natural gas industries. *MSU business topics*, v. 23, Spring 1975, p. 48-54.
- Ofer, Aharon R. Investors' expectations of earnings growth, their accuracy and effects on the structure of realized rates of return. *Journal of finance*, v. 30, May 1975, p. 509-23.
- Okafor, F. O. Capital budgeting under imperfect capital market condition. *Nigerian accountant*, v. 7, Oct./Dec. 1974, p. 7-9, 11-13.
- Penniman, Nicholas G. Economics of progress. *Newspaper controller*, v. 28, April 1975, p. 4-5, 12.
- Peters, Robert A. ROI: practical theory and innovative applications. New York, AMACOM, c1974. 136 p. [205.11 P]
- Petersen, H. Craig. Empirical test of regulatory effects. *Bell journal of economics*, v. 6, Spring 1975, p. 111-26.
- Pilcher, Roy. Appraisal and control of project costs. London, McGraw-Hill (UK) Ltd., c1973. 324 p. [201.6 P]
- Salamon, Gerald L. Models of the relationship between the accounting and internal rate of return: an examination of the methodology. (Research reports) *Journal of accounting research*, v. 2, Autumn 1973, p. 296-303.
- Searby, Frederick W. Return to return on investment. *Harvard business review*, v. 53, March-April 1975, p. 113-19.
- Sharpe, William F. Likely gains from market timing. *Financial analysts journal*, v. 31, March/April 1975, p. 60-9.
- Sisson, H. J. H. Investment for Naboth's son. *Accountant* (Eng.), v. 171, Dec. 19/26, 1974, p. 829.
- Stone, Bernell K. Systematic interest-rate risk in a two-index model of returns. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 709-21.
- Trippi, Robert R. Conventional and unconventional methods for evaluating investments. *Financial management*, v. 3, Autumn 1974, p. 31-5.
- Venu, S. Measuring the social rate of return to capital from company accounts - suggested methodologies. *Management accountant* (India), v. 9, Aug. 1974, p. 575-7.
- Ward, Christopher D. Managing the small business. (Management services) *CA magazine* (Can.), v. 106, June 1975, p. 53-6.
- Williamson, Robert W. Measuring divisional profitability. *Management accounting* (NAA), v. 56, Jan. 1975, p. 29-30, 42.
- Zettergren, Lars. Financial issues in strategic planning. *Long range planning*, v. 8, June 1975, p. 23-32.

RETURN preparation. (Massachusetts practitioner's tax forum) *Massachusetts CPA review*, v. 49, Jan.-Feb. 1975, p. 28-9.

RETURABLE CONTAINERS
See Containers

RETURNED PRODUCT REPAIR
See Maintenance And Repairs

REUBER, GRANT L.
Analysis of public policy: the Ontario Economic Council. *Canadian business review*, v. 1, Autumn 1974, p. 33-6.

REUSS, HENRY S.
Don't count credit allocation out yet. *Bankers magazine*, v. 158, Spring 1975, p. 19-21.

- Miller, R. B. Mr. Proxmire and Mr. Reuss talk about banking. *Bankers magazine*, v. 158, Autumn 1975, p. 36-42.
- Proxmire, William. Two men from Wisconsin talk about a third - and about banks' role in 1975, by William Proxmire and Henry S. Reuss. *Banking*, v. 67, April 1975, p. 31-3, 104-8.
- Shaping banking's future. *Credit and financial management*, v. 77, Sept. 1975, p. 12-13, 34.
- Should we abandon revenue sharing? *Annals of the American Academy of Political and Social Science*, v. 419, May 1975, p. 88-99.

REVALUATION

See Valuation-Asset Revaluation

ReVELLE, CHARLES.

- Toregas, Constantine. Reply to Rao's note on the location of emergency service facilities, by Constantine Toregas, Charles ReVelle and Ralph Swain. (Technical notes) *Operations research*, v. 22, Nov.-Dec. 1974, p. 1262-7.

REVENUE

See Also Earnings

Income

Profits

Taxation, United States-Income

- AICPA calls for stricter rules on recording right-of-return sales. (News report) *Journal of accountancy*, v. 139, March 1975, p. 24-5.

American Institute Of Certified Public Accountants. Accounting Standards Division. Revenue recognition when right of return exists. New York, 1975. 29 p. (*Statement of position*, 75-1, Jan. 17, 1975.) [*111.1 A]

American Institute Of Certified Public Accountants. Accounting Standards Division. Revenue recognition when the right of return exists. (Auditing and reporting) *CPA journal*, v. 45, May 1975, p. 48-9. (Excerpt from the conclusions in recommendations to the Financial Accounting Standards Board by the AICPA Accounting Standards Division, Jan. 1975.)

Barrett, Charles K. Budget opener: forecasting revenue - area outlook governs ad sales and receipts. *Newspaper controller*, v. 28, April 1975, p. 6-8.

Booth, James R. Budget opener: forecasting revenue - population growth best clue to circulation. *Newspaper controller*, v. 28, April 1975, p. 6.

Deferral of recognition of sales vulnerable to return. (Auditing and reporting) *CPA* (NYSS), v. 45, June 1975, p. 83. (Excerpt from *News summary* (Main Lafrentz & Co.), March 1975.)

Guy, Dan M. Resurging problem of revenue recognition, by Dan M. Guy and Herschel M. Mann. *National public accountant*, v. 20, March 1975, p. 24-9.

Hartl, Robert J. Linear total revenue curve in cost-volume-profit analysis. *Management accounting* (NAA), v. 56, March 1975, p. 49-52.

Meyer, Philip E. Three new FASB and AICPA pronouncements. (Accounting theory & practice) *Massachusetts CPA review*, v. 49, Nov.-Dec. 1975, p. 28.

Porzecanski, Arturo C. General indirect taxation as a macroeconomic policy instrument. *National tax journal*, v. 27, Dec. 1974, p. 625-32.

Deferred

See Deferred Income

REVENUE BONDS

See Bonds-Revenue

Taxation, United States-Revenue Bonds

REVENUE PROCEDURE 62-21

See Taxation, United States-Depreciation And Depletion - Revenue Procedure 62-21

REVENUE recognition when right of return exists.

American Institute Of Certified Public Accountants. Accounting Standards Division. Revenue recognition when right of return exists. New York, 1975. 29 p. (*Statement of position*, 75-1, Jan. 17, 1975.) [*111.1 A]

REVENUE SHARING

See Grants-In-Aid

Tax Sharing

REVIEW and preview. *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 10-12, 74-8.

REVIEW of the price code. *Accountant* (Eng.), v. 171, Dec. 12, 1974, p. 798-800.

REVIEWING interim reporting: better limited than liable. (News events) *CA magazine* (Can.), v. 106, June 1975, p. 8, 10.

REVIEWING the Finance bill. *Accountant* (Eng.), v. 171, Dec. 19/26, 1974, p. 809-11.

REVOLUTION in compensation: why healthcare institutions aren't on the bandwagon. *Modern healthcare*, v. 4, Aug. 1975, p. 31-3.

REVOLVING BANK ACCOUNTS

See Bank Accounts

REVOLVING FUNDS

See Funds-Revolving

REVSINE, LAWRENCE.

Towards greater comparability in accounting reports. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 45-51.

REX, MARYANNE W.

Planning estate distributions to private foundations - a new game plan. (In Haskins & Sells. *Selected papers*. 1973. New York, c1974. p. 217-24.) [110 H]

REYNOLDS, ALLAN L.

Audit survey - what and how. (Accountability auditing in the community) *Internal auditor*, v. 32, July-Aug. 1975, p. 83-5.

REYNOLDS, ANTHONY.

Winds of change, by Anthony Reynolds and Judith Reynolds. *Appraisal journal*, v. 43, Oct. 1975, p. 554-61.

REYNOLDS, C. H.

Selling COM to management. *Information & records management*, v. 8, Nov. 1974, p. 31-2.

REYNOLDS, FRED D.

Developing an image of the store-loyal customer - a life-style analysis to probe a neglected market, by Fred D. Reynolds, William R. Darden and Warren S. Martin. *Journal of retailing*, v. 50, Winter 1974-1975, p. 73-84.

REYNOLDS, GARY H.

M/M/m/n queue for the shortest distance priority machine interference problem. *Operations research*, v. 23, March-April 1975, p. 325-41.

REYNOLDS, JUDITH.

Reynolds, Anthony. Winds of change, by Anthony Reynolds and Judith Reynolds. *Appraisal journal*, v. 43, Oct. 1975, p. 554-61.

REYNOLDS, LLOYD G.

China as a less developed economy. *American economic review*, v. 65, June 1975, p. 418-28.

REYNOLDS, MIKE.

Effects of training interventions on management relationships. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 190-7.) [223.8 M]

REYNOLDS, MORGAN.

Post fisc distribution: 1961 and 1970 compared, by Morgan Reynolds and Eugene Smolensky. *National tax journal*, v. 27, Dec. 1974, p. 513-30.

REYNOLDS, PETER D.

United Kingdom inflation indices and factors (1914 to 1974). *Accountants digest* (Eng.), no. 8, Spring 1974, p.1-3.

REYNOLDS, R. P.

Helping the engineer to get the best value from maintenance expenditure. *Management accounting* (Eng.), v. 52, Dec. 1974, p. 329-34.

REYNOLDS, SHERIN V.

Educational trusts. *Connecticut CPA*, v. 39, Dec. 1975, p. 16-17.

REYNOLDS, WILLIAM J.

How Greenwich used an audit committee. *World* (PMM & Co.), v. 9, Spring 1975, p. 44-7.

REYNOLDS (R.J.) INDUSTRIES.

Five best-managed companies. *Dun's review*, v. 104, Dec. 1974, p. 43-56.

RHOADES, S. A.

Growth, consolidation and mergers in banking, by S. A. Rhoades and A. J. Yeats. *Journal of finance*, v. 29, Dec. 1974, p. 1397-1405.

RHOADES, STEPHEN A.

Effect of bank-holding-company acquisitions of mortgage bankers on mortgage lending activity. *Journal of business* (U. of Chicago), v. 48, July 1975, p. 344-8.
Yeats, Alexander J. Analysis of new bank growth, by Alexander J. Yeats, Edward D. Irons and Stephen A. Rhoades. *Journal of business* (U. of Chicago), v. 48, April 1975, p. 199-203.

RHOADS, JAMES B.

Records management and the archivist. *Records management journal*, v. 13, Spring 1975, p. 4-8.
Records management in the National Archives and Records Services. *Information and records management*, v. 8, Dec. 1974, p. 13, 16, 76.

RHOADS, JOHN L.

Tax considerations for a small business. *Management accounting* (NAA), v. 56, Jan. 1975, p. 20-4.

RHODE ISLAND HOSPITAL TRUST NATIONAL BANK.

Cheatham, Carole Bartlett. Auditing standards: action or reaction? *National public accountant*, v. 20, May 1975, p. 8-11.

RHODES, WILLIAM S.

Birenbaum, David E. Legal requirements for practice of public accounting in the United States by foreign accountants, by David E. Birenbaum and William S. Rhodes. *Arthur Andersen chronicle*, v. 35, July 1975, p. 19-25.

RIBBONS

See Textiles

RIBICOFF bill would require tax preparers to pass exam.

(News report) *Journal of accountancy*, v. 139, June 1975, p. 21.

RICE, CURTIS.

Communications tally aids office layout, by Curtis Rice and Ronald J. Whittaker. *Journal of systems management*, v. 26, Feb. 1975, p. 26-34.

RICE, HENRY HART.

Broker's art is making minds meet. *Real estate review*, v. 5, Spring 1975, p. 52-5.

RICE, R. MICHAEL.

SEC urged to go slow on problem loan disclosure. *Bankers monthly*, v. 92, June 15, 1975, p. 26, 31.

RICH, J. F.

Some economic challenges of the seventies: extracts from a graduation ceremony address. *Australian accountant*, v. 44, Dec. 1974, p. 670-2.

RICHARD, SCOTT F.

Multivariate risk aversion, utility independence and separable utility functions. *Management science*, v. 22, Sept. 1975, p. 12-21.

RICHARD, WARREN.

Lattin, Robert. Management information system is vital for REITs, by Robert Lattin and Warren Richard. *Real estate review*, v. 4, Winter 1975, p. 64-70.

RICHARDS, ALLAN R.

Grupp, Fred W. Job satisfaction among state executives in the U.S., by Fred W. Grupp and Allan R. Richards. *Public personnel management*, v. 4, March-April 1975, p. 104-9.

RICHARDS, F. R.

Comments on the distribution of inventory position in a continuous-review (s,S) inventory system. (Technical notes) *Operations research*, v. 23, March-April 1975, p. 366-71.

RICHARDS, LARRY E.

Detection and incorporation of interactive effects in discriminant analysis. *Decision sciences*, v. 6, July 1975, p. 508-12.
Distribution-free significance tests for choosing among prediction equations. *Decision sciences*, v. 6, April 1975, p. 270-3.

RICHARDS, PIERRE E.

Reflections on incentive compensation in trust marketing. *Trusts & estates*, v. 114, Aug. 1975, p. 534-7.

RICHARDS, R. MALCOLM.

Fraser, Donald R. Forecasting bank earnings, by Donald R. Fraser and R. Malcolm Richards. *Magazine of bank administration*, v. 51, Aug. 1975, p. 40-5.

RICHARDSON, DANA R.

EDP operations reviews - more than just an annual audit. (EDP) *California CPA quarterly*, v. 42, March 1975, p. 30.
Taxing problems in EDP. (EDP) *California CPA quarterly*, v. 42, Dec. 1974, p. 36, 52.

RICHARDSON, DANIEL R.

People side of top-down. *Infosystems*, v. 22, July 1975, p. 34-5.

RICHARDSON, E. J.

McDonnell, T. E. Through the looking glass darkly: surplus distributions and the 1974-1975 amendments, by T. E. McDonnell and E. J. Richardson. *Canadian tax journal*, v. 23, May-June 1975, p. 276-314.

RICHARDSON, F. L. W.

Anthropological alternative. *Conference Board record*, v. 12, Feb. 1975, p. 52-4.

RICHARDSON, G. M. J.

Why income tax? *Management accounting* (Eng.), v. 53, Sept. 1975, p. 275, 278.

RICHARDSON, RAYMOND G.

Nuisance malpractice suits: I faced financial ruin rather than settle. *Medical economics*, v. 52, Oct. 27, 1975, p. 52-5.

RICHFORD, P. R.

On rate discounts. *Public finance & accountancy* (Eng.), v. 1, Dec. 1974, p. 393-4.

RICHIE, GEORGE R.

Choosing a construction process, by George R. Richie and Ronald L. Skaggs. *Hospitals*, v. 49, Feb. 1, 1975, p. 135-6, 138-40.

RICHMAN, BARRY.

Chinese and Indian development: an interdisciplinary environmental analysis. *American economic review*, v. 65, May 1975, p. 345-55.

RICHTER, ROBERT F.

Raby, William L. Conformity of tax and financial accounting, by William L. Raby and Robert F. Richter. *Journal of accountancy*, v. 139, March 1975, p. 42-8.

RICHTER, STEPHEN S.

Planning programming budgeting system (PPBS). *Virginia accountant*, v. 27, June 1975, p. 13-15.

RICKARDS, T.

Stander, A. Oracle that failed, by A. Stander and T. Rickards. *Long range planning*, v. 8, Oct. 1975, p. 13-17.

RICKERT, JEROME P.

On-line support for manufacturing. *Datamation*, v. 21, July 1975, p. 46-8.

RICKETTS, DONALD E.

Dynamic optimization model for planning in a multi-product environment, by Donald E. Ricketts and Robert K. Zimmer. *Decision sciences*, v. 6, April 1975, p. 274-83.

RICKOVER, HYMAN G.

Accounting practices - do they protect the public? *Federal accountant*, v. 24, June 1975, p. 45-56.

RIDENOUR, PHILIP D.

Some tax considerations in assuming mortgages. *Practical lawyer*, v. 21, March 1, 1975, p. 11-26.

RIDGWAY, M. G.

Microfilm kills paper tiger for insurance firm. (Users report) *Infosystems*, v. 22, April 1975, p. 70.

RIDLEY, JEFFREY.

Internal audit: a developing profession. *Accountant* (Eng.), v. 173, Nov. 20, 1975, p. 583-4.

RIEDER, GEORGE A.

Changing face of bank personnel management. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 279-98.) [600 P]

RIESENKAMPFF, ALEXANDER.

Recent developments in German antitrust law. *Business lawyer*, v. 30, July 1975, p. 1273-88.

RIESZ, PETER C.

Shuchman, Abe. Correlates of persuasibility: the Crest case, by Abe Shuchman and Peter C. Riesz. *Journal of marketing research*, v. 12, Feb. 1975, p. 7-11.

RIFKIN, HENRY A.

Mullen, Louis E. Inflation accounting: is it needed now? By Louis E. Mullen and Henry A. Rifkin. *Georgia CPA*, v. 16, Winter 1974-75, p. 4-7, 29.

RIGHT to a jury trial in FTCA section 5(1) civil penalty actions. (Comments) *Iowa law review*, v. 60, Dec. 1974, p. 378-94.

RIKLI, DONALD C.

How to file real estate title opinions. *Practical lawyer*, v. 21, Jan. 15, 1975, p. 77-80.

RIKON, MICHAEL.

When can an appraisal be used as an admission in establishing value? (Notes and comments) *Appraisal journal*, v. 43, April 1975, p. 299-305.

RIMLER, GEORGE W.

De Genaro, Guy J. Human resource development in banks, by Guy J. De Genaro and George W. Rimler. *Magazine of bank administration*, v. 51, March 1975, p. 47-53.
Humor in management: sad commentary on training efforts, by G. Warren Rimler and Richard E. Ballard. *University of Michigan business review*, v. 27, May 1975, p. 19-23.

RINE, E. WILLIAM.

Personal impairments - their impact on the independence of the government auditor. (Accountability auditing in the community) *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 83-6.

RINEY, THOMAS C.

Torts: liability of an employer for the negligence of an independent contractor. (Notes and comments) *Oklahoma law review*, v. 28, Spring 1975, p. 450-5.

RINGELHEIM, ARTHUR.

Practical approach to auditing inventories. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 18-25.

RINGLE, WILLIAM S.

Frequent reviews improve employee relations. *Journal of systems management*, v. 26, Aug. 1975, p. 36-7.

RINGWOOD, ROBERT R.

Operational auditing 'in the state of Wisconsin. *Wisconsin CPA*, Dec. 1974, p. 14, 16.

RINNOOY KAN, A. H. G.

Minimizing total costs in one-machine scheduling, by A. H. G. Rinnooy Kan, B. J. Lageweg and J. K. Lenstra. *Operations research*, v. 23, Sept.-Oct. 1975, p. 908-27.

RIORDAN, P. JAMES.

Negotiable orders of withdrawal. *Business lawyer*, v. 30, Nov. 1974, p. 151-64.

RIPLEY, DUNCAN M.

Capital control policies and foreign share prices. (Notes) *Journal of finance*, v. 30, June 1975, p. 865-8.

RISE and rise of the money supply. (Economic trends) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 17.

RISE malpractice suits and insurance rate increases. *Law office economics and management*, v. 16, Summer 1975, p. 237-9.

RISK

Altman, Edward I. Comparative analysis of risk measures: France and the United States, by Edward I. Altman, Bertrand Jacquillat and Michel Levasseur. *Journal of finance*, v. 29, Dec. 1974, p. 1495-1511.

Baesel, Jerome B. On the assessment of risk: some further considerations. *Journal of finance*, v. 29, Dec. 1974, p. 1491-4.

Barnea, A. Effect of risk on the market maker's spread, by Amir Barnea and Dennis E. Logue. *Financial analysts journal*, v. 31, Nov.-Dec. 1975, p. 45-9.

Bear, Robert M. Unseasoned equity financing, by Robert M. Bear and Anthony J. Curley. *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 311-25.

Beaver, William. Association between market-determined and accounting-determined measures of systematic risk: some further evidence, by William Beaver and James Manegold. *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 231-84.

Ben-Zion, Uri. Size, leverage, and dividend record as determinants of equity risk, by Uri Ben-Zion and Sol S. Shalit. *Journal of finance*, v. 30, Sept. 1975, p. 1015-26.

Bierman, Harold. Ruin considerations: optimal working capital and capital structure, by H. Bierman, K. Chopra and J. Thomas. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 119-28.

Bildersee, John S. Association between a market-determined measure of risk and alternative measures of risk. *Accounting review*, v. 50, Jan. 1975, p. 81-98.

Blasch, Howard F. New technique for managing insurance underwriting, by Howard F. Blasch, J. D. Hammond, and Ned Shilling. *World (PMM & Co.)*, v. 9, Winter 1975, p. 36-41.

Boatsman, James R. Example of controlling the risk of a type II error for substantive tests in auditing. (Education research) *Accounting review*, v. 50, July 1975, p. 610-15.

Bowman, Robert G. Role of utility in the state-preference framework. *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 341-52.

Carter, E. Eugene. Portfolio aspects of capital budgeting. Lexington, Mass., Lexington Books, c1974. 222 p. [205.4 C]

Comparative international study of growth, profitability, and risk as determinants of corporate debt ratios in the manufacturing sector, by Norman Toy and others. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 875-86.

Curran, Michael W. How bracket budgeting helps managers cope with uncertainty. *Management review*, v. 64, May 1975, p. 16-24.

Davey, Patrick J. Capital investments: appraisals and limits. New York, Conference Board, c1974. 42 p. (*Conference Board report*, no. 641.) [*143.3 D]

Davey, Patrick J. Risk considerations in capital expenditure analysis. *Conference Board record*, v. 12, March 1975, p. 7-8.

Derstine, Robert P. LIFO-FIFO, accounting ratios and market risk, by Robert P. Derstine and Ronald J. Huefner. *Journal of accounting research*, v. 12, Autumn 1974, p. 216-34.

Drucker, Peter F. Delusion of profits. (Quoted) *CA magazine* (Can.), v. 106, May 1975, p. 59-61.

Ehrbar, A. F. Does it pay to chase those high yields? (Personal investing) *Fortune*, v. 91, March 1975, p. 79, 82, 85.

Evans, John L. Examination of the principle of diversification. *Journal of business finance & accounting* (Eng.), v. 2, Summer 1975, p. 243-55.

Falk, Haim. Assessing industry risk by ratio analysis, by Haim Falk and James A. Heintz. *Accounting review*, v. 50, Oct. 1975, p. 758-79.

Falk, Haim. Relative company risk over time, by Haim Falk and James A. Heintz. *Accounting and business research* (Eng.), v. 4, Winter 1974, p. 25-40.

Fewings, David R. Impact of corporate growth on the risk of common stocks. *Journal of finance*, v. 30, May 1975, p. 525-31.

Fiduciary standards and the prudent man rule under the Employee retirement income security act of 1974. (Notes) *Harvard law review*, v. 88, March 1975, p. 960-79.

Fielitz, Bruce D. Indirect versus direct diversification. *Financial management*, v. 3, Winter 1974, p. 54-62.

Fisher, Lawrence. Using modern portfolio theory to maintain an efficiently diversified portfolio. *Financial analysts journal*, v. 31, May-June 1975, p. 73-85.

Goetz, Billy E. Corporate utility transform. *Management accounting* (NAA), v. 56, June 1975, p. 43-4, 50.

Gonedes, Nicholas J. Note on accounting-based and market-based estimates of systematic risk. (Communications) *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 355-65.

Good, Walter R. Interpreting analysts' recommendations. *Financial analysts journal*, v. 31, May-June 1975, p. 42-6, 48, 62.

Greer, Willis R. Theory versus practice in risk analysis: a reply, by Willis R. Greer and Ted D. Skekel. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 839-43.

Haegert, Lutz. Analysis of the Kuhn-Tucker conditions of stochastic programming with reference to the estimation of discount rates and risk premia. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 319-33.

Haner, F. T. Business environment risk index. *Best's review* (Property/liability ed.), v. 76, July 1975, p. 47-50.

Hasty, John M. Systematic risk for heterogeneous time horizons, by John M. Hasty and Bruce D. Fielitz. *Journal of finance*, v. 30, May 1975, p. 659-73.

Hayes, Robert H. Incorporating risk aversion into risk analysis. *Engineering economist*, v. 20, Winter 1975, p. 99-121.

Hession, Enda. Risk takers - made or born? *Management* (Irish), v. 21, Nov. 1974, p. 54-6.

Holzmann, Oscar J. Income measures of conglomerate performance, by Oscar J. Holzmann, Ronald M. Copeland and Jack Hayya. *Quarterly review of economics & business*, v. 15, Autumn 1975, p. 67-78.

Hoskins, C. G. Theory versus practice in risk analysis: an empirical study: a comment. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 835-8.

Individual investor risk aversion and investment portfolio composition, by Richard A. Cohn and others. *Journal of finance*, v. 30, May 1975, p. 605-20.

- Industry and size as debt ratio determinants in manufacturing internationally, by Lee Remmers and others. *Financial management*, v. 3, Summer 1974, p. 24-32.
- Jaffe, Jeffrey F. Stock price dependencies and the valuation of risky assets with discontinuous temporal returns, by Jeffrey F. Jaffe and Larry J. Merville. *Journal of finance*, v. 29, Dec. 1974, p. 1437-48.
- Jaffe, Jeffrey F. Value of risk-reducing information, by Jeffrey F. Jaffe and Larry J. Merville. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 697-707.
- Joehnk, Michael D. Return and risk characteristics of speculative grade bonds, by Michael D. Joehnk and James F. Nielsen. *Quarterly review of economics & business*, v. 15, Spring 1975, p. 27-46.
- Johnson, Donald M. Risk is a four-letter word. *Best's review* (Property/liability ed.), v. 76, July 1975, p. 14, 16, 81-3.
- Keane, Simon M. Dividends and the resolution of uncertainty. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 389-93.
- Kinney, James M. Adequate controls, complete hedging needed to minimize mortgage market losses. *Mortgage banker*, v. 35, July 1975, p. 33, 35-6, 38-9.
- Klemkosky, Robert C. Adjustment of beta forecasts, by Robert C. Klemkosky and John D. Martin. *Journal of finance*, v. 30, Sept. 1975, p. 1123-8.
- Klemkosky, Robert C. Effect of market risk on portfolio diversification, by Robert C. Klemkosky and John D. Martin. *Journal of finance*, v. 30, March 1975, p. 147-54.
- Korkie, Bob M. Systematic interest-rate risk in a two-index model of returns. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 723-5.
- Levey, Mark S. Balancing investment and underwriting risks. *Best's review* (Property/liability ed.), v. 76, Sept. 1975, p. 10, 12, 78, 80.
- Levhari, David. Effect of risk on the investment in human capital, by David Levhari and Yoram Weiss. *American economic review*, v. 64, Dec. 1974, p. 950-63.
- Lloyd, Bruce. Identification and assessment of political risk in the international environment. *Long range planning*, v. 7, Dec. 1974, p. 24-32.
- Locke, John W. Identifying product-safety priorities. *Operations research*, v. 22, Nov.-Dec. 1974, p. 1206-23.
- Mao, James C. T. Controlling risk in accounts receivable management, by James C. T. Mao and Carl Erik Sarndal. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 395-403.
- Marlow, Richard A. Payouts by the matrix method. *Mergers & acquisitions*, v. 9, Winter 1975, p. 4-18.
- McDonald, John G. Investment objectives: diversification, risk and exposure to surprise. *Financial analysts journal*, v. 31, March/April 1975, p. 42-50.
- Melicher, Ronald W. Risk and return in the electric utility and natural gas industries. *MSU business topics*, v. 23, Spring 1975, p. 48-54.
- Merville, Larry J. Long-range financial planning, by L. J. Merville and L. A. Tavis. *Financial management*, v. 3, Summer 1974, p. 56-63.
- Meyer, Robert A. Monopoly pricing and capacity choice under uncertainty. *American economic review*, v. 65, June 1975, p. 326-37.
- Miller, Stephen M. Measures of risk aversion: some clarifying comments. *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 299-309.
- Morimiya, Yasushi. Patterns of risk treatment and the Japanese method of handling risk. *Best's review* (Property/liability ed.), v. 76, July 1975, p. 51-4.
- Olsen, Robert A. Effect of interest-rate risk on liquidity premiums: an empirical investigation. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 901-10.
- Osborn, Richards C. Providing risk capital for small business: experience of the SBICs. *Quarterly review of economics & business*, v. 15, Spring 1975, p. 77-90.
- Perrakis, Stylianos. Certainty equivalents and timing uncertainty. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 109-18.
- Petty, J. William. Capital expenditure decision making process of large corporations, by J. William Petty, David F. Scott and Monroe M. Bird. *Engineering economist*, v. 20, Spring 1975, p. 159-72.
- Pfeffer, Irving. Competitive bidding for insurance. *Risk management*, v. 22, Jan. 1975, p. 22-4, 26.
- Pilcher, Roy. Appraisal and control of project costs. London. McGraw-Hill (UK) Ltd., c1973. 324 p. [201.6 P]
- Proadhan, B. Portfolio theory and capital budgeting - I. *Management accounting* (Eng.), v. 53, Nov. 1975, p. 365-6, 367-9.
- Roberts, Gordon S. Endogenous endowments and capital asset prices. *Journal of finance*, v. 30, March 1975, p. 155-62.
- Rodriguez, Rita M. Management of foreign exchange risk in the U.S. multinationals. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 849-57.
- Schwendiman, Carl J. Analysis of alternative measures of investment risk, by Carl J. Schwendiman and George S. Pinches. *Journal of finance*, v. 30, March 1975, p. 193-200.
- Stone, Bernell K. Systematic interest-rate risk in a two-index model of returns. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 709-21.
- Sunder, Shyam. Stock price and risk related to accounting changes in inventory valuation. *Accounting review*, v. 50, April 1975, p. 305-15.
- Vickson, R. G. Stochastic dominance tests for decreasing absolute risk aversion: I. discrete random variables. *Management science*, v. 21, Aug. 1975, p. 1438-46.
- Wu, Frederick H. Expanding the profit contribution approach. *Management accounting* (NAA), v. 56, June 1975, p. 39-42.
- Yawitz, Jess B. Use of average maturity as a risk proxy in investment portfolios, by Jess B. Yawitz, George H. Hempel and William J. Marshall. *Journal of finance*, v. 30, May 1975, p. 325-33.
- Zwick, Burton. Effect of interest-rate risk on liquidity premiums: an empirical investigation. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 911-13.

RISK, JAMES M. S.

- Conflict of interest. *Accountant's magazine* (Scott.), v. 79, Aug. 1975, p. 276-9.

RISK AND INSURANCE MANAGEMENT SOCIETY.

- Insurance group calls for modification of FASB no. 5. (News report) *Journal of accountancy*, v. 139, June 1975, p. 10.
- Patterson, R. Y. Legislation, registration and RIMS. *Risk management*, v. 22, June 1975, p. 22-4, 26, 28.

RISK MANAGEMENT

- Allen, Tom C. Viewpoint: the future of risk management. *Risk management*, v. 22, June 1975, p. 31-3.
- Anderson, E. Andy. Managing the credit risk. *Risk management*, v. 21, Dec. 1974, p. 16-18.
- Angle, Robert B. Anatomy of a fire administration bill. *Risk management*, v. 22, Feb. 1975, p. 10-12, 14.
- Bannister, Jim. Role of the broker. (Focus on risk management) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 64.
- Benson, Tony. Changing needs of industry. (Focus on risk management) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 66.
- Berg, Kenneth E. Cost effective approach to managing fire loss risk. *Risk management*, v. 22, April 1975, p. 13-14, 16.
- Blake, Stan. How insurers are adapting. (Focus on risk management) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 62.
- Blood, Roger. Private insurer deemed partner to mortgage banker. *Mortgage banker*, v. 35, May 1975, p. 48-52.
- Boland, Thomas E. Asset and risk management. *Journal of commercial bank lending*, v. 57, June 1975, p. 49-55.
- Bright spot in business loans: commercial finance and factoring. *Banking*, v. 67, March 1975, p. 33-4, 90, 93.
- Brucker, Jack E. Quantitative techniques and risk management, by Jack E. Brucker and John J. O'Connell. *Risk management*, v. 22, May 1975, p. 16-19.
- Caswell, Jerry W. Emerging role of the risk manager, by Jerry W. Caswell and Paul L. Wilkens. *Business horizons*, v. 18, Dec. 1975, p. 41-8.

- Clapp, J. Boyd. Hold-harmless agreements: a challenge to risk management. *Newspaper controller*, v. 28, March 1975, p. 6-7, 10.
- Gartland, Peter. Insurance revolution. (Focus on risk management) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 60.
- Guenther, George C. Risk management and the OSHA experience. *Risk management*, v. 21, Dec. 1974, p. 29-31.
- Hallett, Thomas V. Risk management approach to punitive damages. *Risk management*, v. 22, Aug. 1975, p. 8-13.
- Head, George L. Let the buyer be educated, by George L. Head and Warren Hope. *Risk management*, v. 21, Dec. 1974, p. 10-14.
- Herman, L. Paul. Role of the independent consultant in industrial risk management. *Risk management*, v. 22, April 1975, p. 21-2, 24.
- Hershbarger, Robert A. Risk management during a period of stagflation, by Robert A. Hershbarger and John P. Noerager. *Risk management*, v. 22, July 1975, p. 6-7.
- James, John Robert. Before you make that lease deal, do your risk management homework. *Banking*, v. 67, April 1975, p. 74, 76.
- Keintz, Richard J. Accounting for future losses: the risk management problem, by Richard J. Keintz and J. Finley Lee. *Risk management*, v. 22, Jan. 1975, p. 6-10, 12, 14.
- Kloman, H. Felix. Resource challenge: risk management in higher education. *Risk management*, v. 22, July 1975, p. 17-20.
- Kloman, H. Felix. Risk management in the future: four challenges. *Risk management*, v. 22, Jan. 1975, p. 34-6, 38.
- Law, Peter. OSHA and consumer product safety: a risk manager's view. *Risk management*, v. 21, Dec. 1974, p. 26-8.
- Morimiya, Yasushi. Patterns of risk treatment and the Japanese method of handling risk. *Best's review* (Property/liability ed.), v. 76, July 1975, p. 51-4.
- Neale, William H. Methods of funding the university risk. *Risk management*, v. 22, July 1975, p. 36-8, 40.
- O'Connell, John J. Management side of risk management, by John J. O'Connell and Chester Schriesheim. *Risk management*, v. 22, Aug. 1975, p. 50, 52.
- Petersen, Dan. New principles of safety management. *Risk management*, v. 22, April 1975, p. 6-8, 10.
- Poole, Ronald H. Towards a major financial crisis. *Risk management*, v. 22, Feb. 1975, p. 6-9.
- Rubin, Harvey W. Increasing profits through risk management. *Atlanta economic review*, v. 25, Sept.-Oct. 1975, p. 41-3.
- Soper, Richard H. Financial analysis: avoidance of risk management myopia, by Richard H. Soper and George L. Lawson. *Risk management*, v. 22, March 1975, p. 9-10, 12-15.
- Stone, James M. Climate for captive insurance companies. *Risk management*, v. 21, Dec. 1974, p. 6-9.
- Storey, Rollyn L. Everything you always wanted to know about broker services, internationally. *Risk management*, v. 22, May 1975, p. 6-8, 10-12, 14-15.
- Storey, Rollyn L. Everything you always wanted to know about broker services internationally -continued. *Risk management*, v. 22, June 1975, p. 6-8, 10, 12-13.
- Survey results, federal legislation: major or minor impact on business? *Risk management*, v. 22, March 1975, p. 36-7.
- Warren, David. Risk manager. *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 14-72.
- Widmer, E. C. View from Switzerland: the unnecessary broker? *Risk management*, v. 22, April 1975, p. 40-1, 44.
- Winton, David. Broker. *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 15, 73.
- RISLEY, DAVID R.**
Larue, James D. Interspousal tort immunity and the community property classification of personal injury recovery: are they on the way out? By James D. Larue and David R. Risley. *Community property journal*, v. 2, Summer 1975, p. 155-66.
- RISO, OVID.**
Management bears chief responsibility for ad costs, concepts and quality. *Industrial marketing*, v. 60, May 1975, p. 61-3.
- RITCHIE, J. R. BRENT.**
Marketing research and public policy: a functional perspective, by J. R. Brent Ritchie and Roger J. LaBriere. *Journal of marketing*, v. 39, July 1975, p. 12-19.
- RITCHIE, RONALD S.**
Canada: a complex socio-economic environment for planners. *Cost and management* (Can.), v. 49, Sept.-Oct. 1975, p. 31-5.
- RITCHIE, WILLIAM R. S.**
EEC - the challenge from Europe. *Touche Ross tempo*, v. 21, no. 1, 1975, p. 8-10.
- RITHOLZ, JULES.**
Tax Court's decision in Handy Button: a hopeful sign in the Section 265(2) area, by Jules Ritholz and Edward Tanenbaum. (Personal tax problems) *Journal of taxation*, v. 43, Dec. 1975, p. 336-7, 340.
- RIIT, THOMAS C.**
Checklist for young managers. (The young manager) *Advanced management journal*, v. 40, Spring 1975, p. 53-62.
- RIITTER, ALAN J.**
MacKinnon, John H. Starting a business: a view from the CPA's vantage point, by John H. MacKinnon and Alan J. Ritter. *Price Waterhouse review*, v. 20, no. 1, 1975, p. 32-9.
- RIITTERSBACH, GEORGE H.**
Auditing advanced systems, by George H. Rittersbach and Stephen D. Harlan. *Management controls* (PMM & Co.), v. 22, April-May 1975, p. 64-6.
Modes of EDP for the small business. *Management controls* (PMM & Co.), v. 22, July-Aug. 1975, p. 108-13.
Toward computer security. *Management controls* (PMM & Co.), v. 22, Oct.-Nov. 1975, p. 158-65.
- RITTHALER, GERALD I.**
Conflict between Section 304 and 351: which will prevail? By Gerald I. Ritthaler and Charles J. Howie. *Practical accountant*, v. 8, July/Aug. 1975, p. 53-5.
- RIITTS, BLAINE A.**
Study of the impact of APB opinions upon practicing CPAs. *Journal of accounting research*, v. 12, Spring 1974, p. 93-111.
- RIVAS, J. ROBERTO.**
Man-machine synthesis of disaster-resistant operations, by J. Roberto Rivas and Dale F. Rudd. *Operations research*, v. 23, Jan.-Feb. 1975, p. 2-21.
- RIVLIN, ALICE M.**
Income distribution - can economists help? *American economic review*, v. 65, May 1975, p. 1-15.
Social programs in the United States: some lessons of the last decade. *Canadian business review*, v. 2, Winter 1975, p. 11-14.

RIZZO, RONALD S.

- Developing concepts affecting medical payment plans and salary reimbursement agreements. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 533-94.) [750.2 S]
- Plural employee plans under ERISA. *Trusts & estates*, v. 114, Sept. 1975, p. 602-4, 673-6.
- Salary reimbursement agreements: how they are used today; drawbacks; future problems, by Ronald S. Rizzo and James F. Carey. (Taxation of compensation) *Journal of taxation*, v. 43, Aug. 1975, p. 72-6.

ROACH, JOHN M.

- Giving top management the message at jobholder meetings. *Personnel*, v. 52, July-Aug. 1975, p. 26-32.
- Weighing the foreign work force. *Conference Board record*, v. 11, Dec. 1974, p. 6-10.

ROACH, WILLIAM R.

- Minicomputers and microcomputers: their impact on the computer services business. *Computers and people*, v. 24, July 1975, p. 10-17.
- Spending for software and services, by William R. Roach and David C. Jung. *Datamation*, v. 21, March 1975, p. 53-6, 58.

ROADS AND HIGHWAYS

See Also Highway Lighting Districts

- IRS checking on compliance with highway use tax. (Practicing before the IRS) *Taxation for accountants*, v. 15, Sept. 1975, p. 191.

Finance

- American Trucking Associations. Dept. of Research and Transport Economics. Truck taxes by state. 23rd ed. Washington, 1974. 33 p. [*250 Mot 5]

ROBB, A. J.

- Hopkins, R. W. Inflation accounting: an interim review of practice, by R. W. Hopkins and A. J. Robb. *Accountants' journal* (N.Z.), v. 53, Feb. 1975, p. 1-5.

ROBBERY

See Also Crime

- Rausch, Barbara I. It only happens to the other person. (Small business) *Woman CPA*, v. 37, Jan. 1975, p. 20-1.

ROBBINS, CLARK.

- Distributed data processing. *Data management*, v. 13, Sept. 1975, p. 72-4.

ROBBINS, RICHARD L.

- Accounting and administrative controls. (Practitioners forum) *Journal of accountancy*, v. 140, July 1975, p. 85-6.

- ROBERT** Half says LOB reporting will require 6,500 CPAs. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 29-30.

ROBERT MORRIS ASSOCIATES.

- Bersch, Dennis W. What do bankers want from a contractor's CPA? (Guest column) *Wisconsin CPA*, June 1975, p. 12, 20.
- Collins, Norman J. Professionalism: an activity closely related to banking and a proper incident thereto. *Journal of commercial bank lending*, v. 57, Jan. 1975, p. 2-10.

ROBERTS, A. R.

- Accounting oral and visual history. *Accounting historian*, v. 1, April 1974, p. 3.

ROBERTS, DONALD M.

- Sample size determination for attributes. (Accounting & auditing) *Journal of accountancy*, v. 139, June 1975, p. 46-7.

ROBERTS, G. G.

- Current developments in budgeting in the health service. *Public finance & accountancy* (Eng.), v. 2, June 1975, p. 196-200.

ROBERTS, GARY R.

- Legal problems in the adoption of a crawling peg exchange rate adjustment mechanism. (Notes) *Stanford law review*, v. 27, Jan. 1975, p. 349-85.

ROBERTS, GORDON S.

- Endogenous endowments and capital asset prices. *Journal of finance*, v. 30, March 1975, p. 155-62.

ROBERTS, HARRY V.

- Ling, Robert F. IDA: an approach to interactive data analysis in teaching and research, by Robert F. Ling and Harry V. Roberts. *Journal of business* (U. of Chicago), v. 48, July 1975, p. 411-51.

ROBERTS, JAMES E.

- Retirement savings for individuals. *CLU journal*, v. 29, Oct. 1975, p. 20-6.
- Retirement savings for individuals. (Tax notes) *American Bar Association journal*, v. 61, Jan. 1975, p. 109-111.
- Section 79 - an update. *CLU journal*, v. 29, April 1975, p. 8-14.

ROBERTS, JOHN G.

- On-line tieups spur Japanese banks' unity. (International) *Burroughs clearing house*, v. 59, Aug. 1975, p. 39-40.

ROBERTS, PAUL E.

- Working out the construction mortgage loan. *Real estate review*, v. 5, Summer 1975, p. 50-7.

ROBERTS, REX.

- Keeping up to date. *South African chartered accountant*, v. 10, Oct. 1974, p. 338-40.

ROBERTS, SIDNEY I.

- Final regs outline Code changes in taxing aliens, edited by Sidney I. Roberts, Sanford H. Goldberg and Herbert H. Alpert. (International trade) *Journal of taxation*, v. 42, June 1975, p. 371.
- IRS eases way to advance 367 rulings on CFC reorgs, edited by Sidney I. Roberts, Sanford H. Goldberg and Herbert H. Alpert. (International trade) *Journal of taxation*, v. 42, June 1975, p. 370-1.
- No avoidance of capital gains tax by renouncing citizenship, edited by Sidney I. Roberts, Sanford H. Goldberg and Herbert H. Alpert. (International trade) *Journal of taxation*, v. 43, Nov. 1975, p. 269.

ROBERTSON, B. M.

- Examination of auditing standards. *Chartered accountant in Australia*, v. 45, Dec. 1974, p. 4-9.

ROBERTSON, EDWARD H.

- Deductibility of capital-related business expenditures. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 789-801.

ROBERTSON, GEORGE C.

- Operating controller: quarterback for business. *Financial executive*, v. 43, May 1975, p. 18-21.

ROBERTSON, LEON H.

What the boss really thinks. *Atlanta economic review*, v. 25, May-June 1975, p. 48-51.

ROBERTSON, NORMAN.

Financial forecast: U.S. business in 1976. *Conference Board record*, v. 12, Nov. 1975, p. 47-50.

ROBERTSON, TOM.

What the hell is cash flow accounting anyway? (Students' section) *Accountant's magazine* (Scot.), v. 79, Feb. 1975, p. 94-6.

ROBERTSON, WYNDHAM.

How the bankers got trapped in the REIT disaster. *Fortune*, v. 91, Mar. 1975, p. 113-15, 168-9, 172-6.

Merchants fight it out in a less affluent society. *Fortune*, v. 90, Dec. 1974, p. 128-33, 202, 204.

ROBICHEK, E. WALTER.

Payments impact of the oil crisis: the case of Latin America. *Finance and development*, v. 11, Dec. 1974, p. 12-17.

ROBINS, CHARLES W.

Employee perquisites: what kind, for whom, how much; tax and business factors in planning a competitive program of compensation. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 881-924.) [751 N]

ROBINSON, ALBERT.

Lifetime averaging. *Canadian tax journal*, v. 22, Nov.-Dec. 1974, p. 595-601.

ROBINSON, BRUCE.

Dynamic price models for new-product planning, by Bruce Robinson and Chet Lakhani. *Management science*, v. 21, June 1975, p. 1113-22.

ROBINSON, CHRISTOPHER H.

Living with inflation - Brazilian style. *Touche Ross tempo*, v. 21, no. 1, 1975, p. 18-20.

ROBINSON, DAVID.

Homeownership and tenant counseling, by David Robinson and Jerome Weinstein. *Journal of property management*, v. 40, May/June 1975, p. 134-9.

Two approaches to human asset accounting. *Accountancy* (Eng.), v. 86, Feb. 1975, p. 46-8.

ROBINSON, DWIGHT E.

Style changes: cyclical, inexorable, and foreseeable. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 121-31.

ROBINSON, GERALD J.

Plan for tax-free condominium management. (Tax) *Condominium world*, v. 1, Winter 1975, p. 11.

Selected topics of current interest to mortgage lenders. (Lenders' line) *Journal of real estate taxation*, v. 2, Winter 1975, p. 219-20.

ROBINSON, HALDON G.

Impact of the SEC on accounting principles and auditing standards. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 65-76.) [110 H]

ROBINSON, JANE.

Holmes, Geoffrey. Barclay baits his hook, by Geoffrey Holmes, Jane Robinson and Emile Woolf. *Accountancy* (Eng.), v. 86, March 1975, p. 68, 70, 72.

Who's making money out of Christmas? *Accountancy* (Eng.), v. 85, Dec. 1974, p. 34-6, 39-41.

ROBINSON, R. S.

In-company management courses as an aid to dealing with change. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 127-33.) [223.8 M]

ROBINSON, STANLEY D.

Recent antitrust developments: 1974. *Columbia law review*, v. 75, March 1975, p. 243-81.

ROBINSON, W. L.

Law of associations. *Association management*, v. 27, Jan. 1975, p. 68-9.

ROBINSON-PATMAN ACT

See Also Pricing-Government Regulation

Castel, P. Kevin. Competitive bidding under the Robinson-Patman act, by P. Kevin Castel and Anthony R. Daniele. (Notes and comments) *St. John's law review*, v. 49, Spring 1975, p. 512-42.

Leeper, Charles S. Requirement of actual competition under Section 2(a) of the Robinson-Patman act. (Notes) *University of Pittsburgh law review*, v. 36, Fall 1974, p. 186-202.

ROBITAILLE, DONALD B.

File inventory concept. (EDP systems) *Internal auditor*, v. 32, May-June 1975, p. 56-60.

ROCHE, GERARD R.

Compensation and the mobile executive. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 53-62.

ROCK, DAVID F.

Fiduciary responsibility broadened by provisions of the pension reform act. (Compensation) *Taxation for accountants*, v. 14, April 1975, p. 205-7, 210-11.

Fiduciary responsibility broadened by provisions of the pension reform act. *Taxation for lawyers*, v. 3, March/April 1975, p. 262-6.

Qualification procedures, reporting, disclosure requirements under new pension law. *Taxation for lawyers*, v. 3, May-June 1975, p. 362-5.

ROCKEFELLER, DAVID.

Rubin, David. Chase Manhattan has a friend in David Rockefeller. *Bankers magazine*, v. 158, Winter 1975, p. 84-9.

ROCKLEY, LAWRENCE E.

Choose your own criteria. *International accountant* (Eng.), v. 45, no. 3, 1975, p. 12-13.

Planning capital investment. (Management) *Accountancy* (Eng.), v. 86, June 1975, p. 74.

RODGERS, LIONEL A.

Transfer of patent rights. (Tax notes) *American Bar Association journal*, v. 61, March 1975, p. 374-7.

RODGERS, TOMMY R.

Management involvement pays off. *Data management*, v. 13, Feb. 1975, p. 24-7.

RODRIGO, CORAZON D.

Towards self-sufficiency - the cotton production program in the Philippines. *SGV group journal* (P.I.), no. 1 - 1975, p. 36-41.

RODRIGUEZ, CARLOS.

Swinth, Robert L. Decision making processes: using discrimination nets for security selection, by Robert L. Swinth, Jack E. Gaumnitz and Carlos Rodriguez. *Decision sciences*, v. 6, July 1975, p. 439-48.

RODRIGUEZ, CARLOS A.

Frenkel, Jacob A. Portfolio equilibrium and the balance payments: a monetary approach, by Jacob A. Frenkel and Carlos A. Rodriguez. *American economic review*, v. 65, Sept. 1975, p. 674-88.

RODRIGUEZ, RITA M.

Kwan, Cheukuen. Issue of foreign exchange management in U.S. multinationals. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 887-8.

Management of foreign exchange risk in the U.S. multinationals. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 849-57.

ROEHM, HARPER A.

Castellano, Joseph F. Approach to fairness in disclosure, by Joseph F. Castellano and Harper A. Roehm. *Management accounting (NAA)*, v. 56, Feb. 1975, p. 20-2.

ROESCH, RICHARD.

Tax role of state attorneys general. *Tax executive*, v. 27, April 1975, p. 287-94.

ROGALSKI, RICHARD J.

Leabo, Dick A. Warrant price movements and the efficient market model, by Dick A. Leabo and Richard Rogalski. *Journal of finance*, v. 30, March 1975, p. 163-77.

ROGATZ, PETER.

Case for closing hospitals - maybe even yours. *Medical economics*, v. 52, Feb. 3, 1975, p. 150-2, 157.

ROGERS, ALLAN.

Johnston, William P. Regression analysis: does it have practical use? By William P. Johnston and Allan Rogers. *GAO review*, v. 10, Summer 1975, p. 8-13.

ROGERS, BRIAN.

Contractor - analysis from a credit standpoint. *Journal of commercial bank lending*, v. 57, Feb. 1975, p. 19-28.

ROGERS, DAVID M.

TV: time value your inventory. *Production and inventory management*, v. 15, no. 4, 1974, p. 19-24.

ROGERS, FORREST L.

Canadian economic picture. *Accountant (Eng.)*, v. 172, Feb. 13, 1975, p. 213-14.

ROGERS, GAINES M.

Administrative practices of Southern business schools. *College news and views*, v. 28, Winter 1974-1975, p. 1-2.

ROGERS, ROBERT M.

Oil and gas: the effect of mixed reservoir action on a prior forced pooling order. (Notes and comments) *Oklahoma law review*, v. 28, Winter 1975, p. 173-9.

ROGERS, ROBERT T.

Performance appraisals: why don't they work better? *GAO review*, v. 10, Fall 1975, p. 73-81.

ROGERS, T. G. P.

Wurr, A. M. Developing personnel strategy, by A.M. Wurr and T.G.P. Rogers. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 1-13.) [223.8 M]

ROGOFF, MARTIN A.

Subchapter S and selected problems in close corporation planning. *Maine law review*, v. 26, no. 1, 1974, p. 1-35. (Reprint file, *M)

ROGOFF, MORTIMER.

Case for electronic mail. (Data communications) *Modern data*, v. 7, Dec. 1974, p. 34-7.

ROGOW, ROBERT B.

Lindbeck, Rudolph S. Easy rule for selecting lower-of-cost or market price, by Rudolph S. Lindbeck and Robert B. Rogow. (Auditing and reporting) *CPA (NYSS)*, v. 45, Oct. 1975, p. 77. (Reprint from *Accounting review*, July 1975, p. 617.)

Lindbeck, Rudolph S. Straightforward decision rule for selecting lower-of-cost or market price: a contraction, by Rudolph S. Lindbeck and Robert B. Rogow. (Education research) *Accounting review*, v. 50, July 1975, p. 617.

ROHAN, PATRICK J.

Berger, Curtis J. Condominium v. home owner association arrangements - an overview, by Curtis J. Berger and Patrick J. Rohan. *St. John's law review*, v. 48, May 1974, p. 736-48.

Condominiums and the consumer: a checklist for counseling the unit purchaser. *St. John's law review*, v. 48, May 1974, p. 1028-63.

Recent developments in the field of insurance for condominium projects, by Patrick J. Rohan, Melvin A. Reskin, and Michael P. Sanchirico. *St. John's law review*, v. 48, May 1974, p. 1084-1111.

ROHN, FRED H.

How to apply for bond ratings. *Touche Ross tempo*, v. 21, no. 2, 1975, p. 35.

ROHNER, RALPH J.

Holder in due course in consumer transactions: requiem, revival, or reformation? *Cornell law review*, v. 60, April 1975, p. 503-68.

ROHR, ROBERT J.

Bower, Richard S. Incremental cost pricing of residential electric service, by Richard S. Bower and Robert J. Rohr. (What others think) *Public utilities fortnightly*, v. 94, Dec. 5, 1974, p. 45-7.

ROI: practical theory and innovative applications.

Peters, Robert A. ROI: practical theory and innovative applications. New York, AMACOM, c1974. 136 p. [205.11 P]

ROLE of the Commodity Futures Trading Commission under the Commodity futures trading commission act of 1974. (Notes) *Michigan law review*, v. 73, March 1975, p. 710-57.

ROLE of the Revenue. *Accountant (Eng.)*, v. 172, Feb. 20, 1975, p. 237-8.

ROLLINS, W. KEITH.

Anderson, James D. Tax consequences of the various distribution options from a qualified corporate plan, by James D. Anderson and W. Keith Rollins. *Taxation for accountants*, v. 15, July 1975, p. 4-11.

ERISA: multiple distributions and distributions of annuity contracts. (Tax clinic) *Tax adviser*, v. 6, Aug. 1975, p. 483.

ROLNICK, PEGGY.

Increasing citizen participation in AEC proceedings by expanding social impact considerations: the Maine Yankee decision. (Notes) *George Washington law review*, v. 42, Aug. 1974, p. 1062-88.

ROMAK, THEODORE.

Change to LIFO - problems and pointers. *Tax adviser*, v. 6, Jan. 1975, p. 30-1.

ROMANO, MICHAEL B.

Goodwill - a dilemma. *Management accounting (NAA)*, v. 57, July 1975, p. 39-44.

ROMBRO, ROBERT A.

Civil tax proceeding poses danger of self-incrimination in criminal tax case. (Effective tax procedures) *Journal of taxation*, v. 43, Nov. 1975, p. 302-5.

Tucker, Stefan F. State immunity from federal taxation: the need for reexamination, by Stefan F. Tucker and Robert A. Rombro. *George Washington law review*, v. 43, Jan. 1975, p. 501-50.

ROMNEY, KEITH B.

Reducing the condo risk element: how to determine market feasibility. *Condominium world*, v. 1, Winter 1975, p. 51-60.

RONAN, SEAN G.

Image man for the EEC. *Management (Irish)*, v. 22, April 1975, p. 58, 60.

RONEN, J.

Abdel-khalik, A. Rashad. Transfer pricing - a synthesis: a reply, by A. Rashad Abdel-khalik and Edward J. Lusk. (Correspondence) *Accounting review*, v. 50, April 1975, p. 355-8.

Barnea, A. Implementation of accounting objectives: an application to extraordinary items, by A. Barnea, J. Ronen and S. Sadan. *Accounting review*, v. 50, Jan. 1975, p. 58-68.

Becker, Selwyn W. Opportunity costs - an experimental approach, by Selwyn W. Becker, Joshua Ronen and George H. Sorter. (Research report) *Journal of accounting research*, v. 12, Autumn 1974, p. 317-29.

Do corporations use their discretion in classifying accounting items to smooth reported income? By Joshua Ronen and Simcha Sadan. *Financial analysts journal*, v. 31, Sept.-Oct. 1975, p. 62-8.

Dopuch, Nicholas. Effects of alternative inventory valuation methods - an experimental study, by Nicholas Dopuch and Joshua Ronen. *Journal of accounting research*, v. 2, Autumn 1973, p. 191-211.

Expectancy theory approach to the motivational impacts of budgets, by J. Ronen and J. L. Livingstone. *Accounting review*, v. 50, Oct. 1975, p. 671-85.

Fiamholtz, Eric G. Assessing the validity of a theory of human resource value: a field study. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. Chicago, 1974, p. 241-82.) [*102 C]

Livingstone, J. Leslie. Motivation and management control systems, by J. Leslie Livingstone and Joshua Ronen. *Decision sciences*, v. 6, April 1975, p. 360-75.

Transfer pricing - a synthesis: a comment. (Correspondence) *Accounting review*, v. 50, April 1975, p. 351-4.

RONIS, BENJAMIN.

Industry. Public could benefit from housing umbrella. *Mortgage banker*, v. 35, Nov. 1974, p. 45-7, 54, 56.

ACCOUNTANTS' INDEX 1975

RONNEBERGER, AL.

Managing by monitor, by Al Ronneberger and Michael B. Tinkler. *CA magazine (Can.)*, v. 107, July 1975, p. 32-7.

Programming brainware management - part 1. (Machines and management) *CA magazine (Can.)*, v. 106, Jan. 1975, p. 48-9.

ROODE, ROGER L.

Repossession ... the easy way out? *Burroughs clearing house*, v. 60, Oct. 1975, p. 20, 40-1.

ROOS, LESLIE L.

Rotation designs and field experiments: a causal modeling approach. *Administrative science quarterly*, v. 20, March 1975, p. 71-86.

ROOT, H. PAUL.

Duncombe, Henry L. Automobiles, energy and product planning risks, by Henry L. Duncombe and H. Paul Root. *Journal of contemporary business*, v. 4, Winter 1975, p. 39-51.

ROPE

See Cord And Twine

ROSCH, J. THOMAS.

Marketing research and the legal requirements of advertising. (Applied marketing) *Journal of marketing*, v. 39, July 1975, p. 69-72.

ROSCOE, A. MARVIN.

Follow-up methods, questionnaire length, and market differences in mail surveys, by A. Marvin Roscoe, Dorothy Lang and Jagdish N. Sheth. *Journal of marketing*, v. 39, April 1975, p. 20-7.

ROSCOW, JAMES P.

Common stocks: the next move? *Pension & welfare news*, v. 10, Dec. 1974, p. 10-12, 36.

May Day on Wall Street. *Pension world*, v. 11, April 1975, p. 13-16, 79.

Oil fuels Alaska's bank boom. *Banking*, v. 67, July 1975, p. 46, 51-2, 56.

Opening up that golden gate. *Pension & welfare news*, v. 11, Jan. 1975, p. 16-20, 75.

Pension world's options about options. *Pension world*, v. 11, Feb. 1975, p. 11-15, 51-2.

Profit-sharing without profit? *Pension world*, v. 11, March 1975, p. 9-12, 59.

Street of dreams ...post-ERISA ...post-May Day ... post-75 SEC act. *Pension world*, v. 11, Oct. 1975, p. 15-18, 61.

ROSE, BENJAMIN F.

Moore, Richard A. Computer generated documentation, by Richard A. Moore, Benjamin F. Rose and Thomas J. Koger. *Journal of accountancy*, v. 139, June 1975, p. 82-90.

ROSE, DAVID R.

Preparing for budgets. *Cooperative accountant*, v. 28, Fall 1975, p. 40-6.

ROSE, HARVEY N.

How to control rising warehouse labor costs. *Production and inventory management*, v. 16, First quarter 1975, p. 46-52.

ROSE, JERALD L.

Attend now, deduct later, tax saving tips can be part of convention promotion during this period of stagflation. *Transcript (Harris, Kerr, Forster & Co.)*, v. 31, Dec. 1974, p. 6-8.

ROSE, PETER S.

Changing structure of banking, by Peter S. Rose and Donald R. Fraser. *Magazine of bank administration*, v. 51, July 1975, p. 47-51.

Fraser, Donald R. Federal Reserve membership and bank performance: the evidence from Texas, by Donald R. Fraser, Peter S. Rose and Gary L. Schugart. *Journal of finance*, v. 30, May 1975, p. 641-58.

Wide world of bank leasing. 1: bank leasing - an overview, by Peter S. Rose and Donald R. Fraser. *Bankers magazine*, v. 158, Summer 1975, p. 22-6.

ROSE, SANFORD.

Misguided furor about investments from abroad. *Fortune*, v. 91, May 1975, p. 170-5, 290, 292, 294, 297.

Trouble with municipal bonds is not just New York. *Fortune*, v. 92, Dec. 1975, p. 104-7, 176, 178, 180, 182.

Why they call it fat city. *Fortune*, v. 91, Mar. 1975, p. 106-10, 164-7.

ROSE, STANLEY F.

Andean pact and its foreign investment code - need for clarity? *Tax management international journal*, Jan. 1975, p. 3-16.

Introduction to Peruvian law for lawyers and businessmen. *Tax management international journal*, Feb. 1975, p. 3-43.

Peru: notes on corporation and individual taxation. *Tax management international journal*, April 1975, p. 22-6.

ROSELL, DAVID L.

SAC commanders' management system. *Air force comptroller*, v. 9, July 1975, p. 36.

ROSEMAN, ED.

Hire salesmen or future managers? *Sales management*, v. 115, Oct. 6, 1975, p. 42-4.

ROSEN, GERALD R.

FTC's tough trustbuster. *Dun's review*, v. 105, Feb. 1975, p. 51-3, 86.

Is the Fed too powerful? *Dun's review*, v. 106, Nov. 1975, p. 41-3.

ROSEN, HOWARD D.

How to select the proper formula clause to fit testator's desires and minimize taxes. *Estate planning*, v. 3, Autumn 1975, p. 20-8.

Overview of marital deduction formula clauses. *University of Miami law review*, v. 29, Fall 1974, p. 47-69.

ROSEN, KENNETH T.

Mortgage market: high time America's pension funds moved in *Pension world*, v. 11, Sept. 1975, p. 19, 22, 24-5, 67-8.

ROSEN, L. S.

Current practitioner - academic relations. (Education) *CA magazine* (Can.), v. 107, Sept. 1975, p. 76-9.

Educational philosophy and examination approach to the comprehensive case question. (Education) *CA magazine* (Can.), v. 106, March 1975, p. 57-61.

ROSEN, MARTIN.

Employer loans from a qualified plan - past, present, and future. *Pension and profit-sharing tax journal*, v. 1, Winter (Dec.) 1974, p. 58-62.

ROSEN, STEPHEN H.

How to reduce the dollars and cents cost of complying with the new pension reform act. *Taxation for accountants*, v. 14, March 1975, p. 14-5.

ROSENBAUM, BERNARD L.

New approach to changing supervisory behavior. *Personnel*, v. 52, March-April 1975, p. 37-44.

ROSENBERG, ALAN S.

Tax impact of Section 83 on planning for executive compensation. (In *Institute On Federal Taxation*, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1031-45.) [751 N]

ROSENBERG, CAROLYN.

Bank software directory, compiled by Carolyn Rosenberg. *Magazine of bank administration*, v. 50, Dec. 1974, p. 34-8, 40-1, 48-52, 54-8, 60-4.

Bank software directory. *Magazine of bank administration*, v. 51, Sept. 1975, p. 40-6, 54.

Directory of bank security products. *Magazine of bank administration*, v. 51, Feb. 1975, p. 25-8, 75.

ROSENBERG, CHARLOTTE L.

Can a doctor-owned malpractice carrier survive? *Medical economics*, v. 52, Oct. 13, 1975, p. 79.

Pay policies: which will get the most from your staff? *Medical economics*, v. 52, April 14, 1975, p. 174-9.

Problem-oriented record: the word from Dr. Weed. *Medical economics*, v. 52, Jan. 6, 1975, p. 78-81.

What those new J.C.A.H. quality audits mean to you. *Medical economics*, v. 52, Sept. 1, 1975, p. 23-4, 26, 31-3.

Where - and whether - you can practice. *Medical economics*, v. 52, Sept. 29, 1975, p. 32-3, 37, 41-2, 45-6.

ROSENBERG, LARRY J.

Retailers' responses to consumerism. *Business horizons*, v. 19, Oct. 1975, p. 37-44.

Small, Robert J. Marketing researcher as a decision maker: myth or reality? By Robert J. Small and Larry J. Rosenberg. *Journal of marketing*, v. 39, Jan. 1975, p. 2-7.

ROSENBERG, ROBERT L.

Qum-1956: a misadventure in Iranian oil. *Business history review*, v. 49, Spring 1975, p. 81-106.

ROSENBERG, WILLIAM G.

Kilowatts and capital: the real energy crisis. *Public utilities fortnightly*, v. 95, Feb. 27, 1975, p. 26-9.

ROSENFELD, PAUL.

Chambers, R. J. Nonmoney purchasing power unit? (Professional notes) *Journal of accountancy*, v. 140, Dec. 1975, p. 93-4.

Current replacement value accounting - a dead end. *Journal of accountancy*, v. 140, Sept. 1975, p. 63-73.

Foreign operations and inflation accounting (a golden opportunity). *Accountancy* (Eng.), v. 86, Feb. 1975, p. 37-41. (Title in publication: The golden opportunity.)

GPP accounting - relevance and interpretability. *Journal of accountancy*, v. 140, Aug. 1975, p. 52-9.

Is there such a thing as a general purchasing power unit? (Professional notes) *Journal of accountancy*, v. 140, Dec. 1975, p. 90-3.

ROSENSTEEL, ROBERT.

Program evaluation as an integral part of public policy. *GAO review*, v. 10, Summer 1975, p. 44-52.

ROSENSTEIN, JACK.

Electronic data processing: a tool for large firms, or everyone? *Lavenhol & Horwath perspective*, v. 1, Fall-Winter 1975, p. 13-15.

ROSENTHAL, GERTRUDE SUSAN.

Imports and Section 7 of the Clayton act. *Cornell law review*, v. 60, April 1975, p. 600-36.

ROSENTHAL, HOWARD.

Endless maze. (Viewpoint) *Journal of property management*, v. 39, Nov.-Dec. 1974, p. 284.

Rent control laws. *Journal of property management*, v. 39, Nov.-Dec. 1974, p. 273-4.

ROSENTHAL, ROBERT W.

Howson, Joseph T. Bayesian equilibria of finite two-person games with incomplete information, by Joseph T. Howson and Robert W. Rosenthal. *Management science*, v. 21, Nov. 1974, p. 313-15.

ROSENZWEIG, JAMES E.

Kast, Fremont E. Organization and management: a systems approach, by Fremont E. Kast and James E. Rosenzweig. 2nd ed. New York, McGraw-Hill, c1974. 655 p. [201 K]

ROSENZWEIG, VICTOR M.

Insider liability under rule 10b-5 - the current state of the law. *St. John's law review*, v. 49, Fall 1974, p. 31-51.

ROSHWALB, IRVING.

Consideration of probability estimates provided by respondents. (Research notes and communications) *Journal of marketing research*, v. 12, Feb. 1975, p. 100-3.

ROSIER, K. J.

Quantity of money. (Mainly for students) *International accountant*, v. 44, July-Sept. 1974, p. 88-90.

ROSNER, BERNARD.

Optimal allocation of resources in a pari-mutuel setting. *Management science*, v. 21, May 1975, p. 997-1006.

ROSOFF, ARNOLD J.

Health planning and certification of need under the new federal health planning act. *Hospital administration*, v. 20, Summer 1975, p. 60-72.

ROSOW, STANLEY M.

Pension reform act: one man's opinion. *Financial executive*, v. 43, May 1975, p. 43-4.

ROSS, BARRY T.

Computerized system aids staffing in strikes. *Hospitals*, v. 49, Sept. 16, 1975, p. 50-2.

ROSS, BILLY B.

Inflation. *Viewpoint* (Main Lafrentz & Co.), 2nd ed., 1974, p. 27-31.

ROSS, DONALD K.

Office lighting and energy conservation. *Skyscraper management*, v. 60, May-June 1975, p. 24, 26-8.

ROSS, FRANK A.

Teaching procedures in introductory and managerial accounting - a survey. *Collegiate news and views*, v. 29, Fall 1975, p. 11-13.

ROSS, GERALD H. B.

Stress: a new bottom line in human resource accounting. *Accounting forum*, v. 45, Dec. 1975, p. 41-9.

ROSS, JACK R.

Another Subchapter S corporation benefit, edited by Jack R. Ross. *CPA* (NYSS), v. 45, Nov. 1975, p. 43.

Creation of interest income under Code Section 482, edited by Jack R. Ross. (Federal taxation) *CPA* (NYSS), v. 45, Sept. 1975, p. 46-8.

Deductibility of fees for organizing limited partnership, edited by Jack R. Ross. (Federal taxation) *CPA* (NYSS), v. 45, Sept. 1975, p. 46.

Deferring estimated tax payments under Section 6654(d)(3), edited by Jack R. Ross. (Federal taxation) *CPA* (NYSS), v. 45, Oct. 1975, p. 56-8.

Failure to file waiver of estate tax deduction - a tax disaster, edited by Jack R. Ross. (Federal taxation) *CPA* (NYSS), v. 45, Oct. 1975, p. 53.

Federal welfare recipient employment incentive tax credit, edited by Jack R. Ross. (Federal taxation) *CPA* (NYSS), v. 45, Oct. 1975, p. 54-5.

Interrelationship of net operating loss and dividends received deduction for corporations, edited by Jack R. Ross. (Federal taxation) *CPA* (NYSS), v. 45, Sept. 1975, p. 48.

Maxi-tax - do future services qualify? Edited by Jack R. Ross. (Federal taxation) *CPA* (NYSS), v. 45, Nov. 1975, p. 43-5.

Nineteen seventy-five corporate declaration of estimated income tax should recognize increased investment credit, edited by Jack R. Ross. (Federal taxation) *CPA* (NYSS), v. 45, Oct. 1975, p. 55-6.

Obtaining Section 453 treatment, edited by Jack R. Ross. (Federal taxation) *CPA* (NYSS), v. 45, Oct. 1975, p. 53-4.

P.h. co. threat ends in one area, edited by Jack R. Ross. (Federal taxation) *CPA* (NYSS), v. 45, Nov. 1975, p. 45-6.

Section 463 - accrual of vacation pay, edited by Jack R. Ross, John J. McCabe and Milton Pickman. (Federal taxation) *CPA journal*, v. 45, Dec. 1975, p. 37-8.

Shortcut and check for corporate estimated tax, edited by Jack R. Ross. (Federal taxation) *CPA* (NYSS), v. 45, Sept. 1975, p. 45-6.

Using options to increase contributions deductions, edited by Jack R. Ross, John J. McCabe and Milton Pickman. (Federal taxation) *CPA journal*, v. 45, Dec. 1975, p. 38-40.

ROSS, LAWRENCE R.

NOLs: losses from oil and gas partnerships. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 605.

ROSS, S. M.

Derman, Cyrus. Optimal allocations in the construction of k-out-of-n reliability systems, by Cyrus Derman, Gerald J. Lieberman and S. M. Ross. *Management science*, v. 21, Nov. 1974, p. 241-50.

ROSS, TIM W.

Walther, Deborah. How to right your resume. *Club management*, v. 54, April 1975, p. 33, 75.

ROSS-JONES, DOUGLAS.

Consolidation of group financial statements. *South African chartered accountant*, v. 11, April 1975, p. 131-9.

ROSS-SKINNER, JEAN.

Trouble ahead for the drugmakers? *Dun's review*, v. 105, Feb. 1975, p. 66-7, 70.

ROSSBACH, LAURENCE B.

Tax shelter investments in trust - advantages and disadvantages, by Laurence B. Rossbach and Peter L. Faber. *Trusts & estates*, v. 114, Feb. 1975, p. 70-3, 121-2.

ROSSON, GERALD W.

Brenner, Vincent C. Financial community's support for APB opinion no. 15, by Vincent C. Brenner, Paul E. Dascher and Gerald W. Ross. *Delaware CPA*, v. 1, Nov. 1974, p. 28-31.

ROTATING BANK ACCOUNTS

See Bank Accounts

ACCOUNTANTS' INDEX 1975

ROTATION OF ACCOUNTANTS AND AUDITORS

ROTATION OF ACCOUNTANTS AND AUDITORS

See Accountants-Rotation

ROTH, LEONARD S.

Individual retirement account - a new concept in the Pension reform act - clarification of proposed regulations. *Trusts & estates*, v. 114, June 1975, p. 380-2, 435.

ROTH, RANDALL W.

Oil and gas tax shelters, past, present and future. *Colorado CPA report*, v. 39, Fall 1974, p. 17-23.

ROTH, RUSSELL B.

Health care system in the People's Republic of China. *Hospitals*, v. 49, Sept. 16, 1975, p. 57-60.

ROTHBLUM, URIEL G.

Normalized Markov decision chains I; sensitive discount optimality. *Operations research*, v. 23, July-Aug. 1975, p. 785-95.

ROTHCHILD, KENNON V.

Rothchild presents MBA views on HUD management. *Mortgage banker*, v. 35, April 1975, p. 36-7.

ROTHMAN, HOWARD J.

Baker, Edwin H. Corporate and noncorporate qualified plans: a comparison after ERISA, by Edwin H. Baker and Howard J. Rothman. *Trusts & estates*, v. 114, July 1975, p. 462-5, 505-8.

ROTHSCHILD, LEONARD W.

Considerations in changing to the LIFO inventory method. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 203-16.) [110 H]

ROTHSCHILD, V. HENRY.

Funding deferred compensation arrangements: what are the best alternatives today? By V. Henry Rothschild and Jack B. Salwen. (Taxation of compensation) *Journal of taxation*, v. 43, July 1975, p. 2-6.

ROTHSTEIN, JOEL D.

New York City - real property tax, edited by Joel D. Rothstein. (Local taxation) *CPA (NYSS)*, v. 45, June 1975, p. 53-6.

ROUBINEK, GARY W.

New standards for self-insured businesses. *Credit and financial management*, v. 77, Oct. 1975, p. 28-9.

ROULAC, STEPHEN E.

New economic conditions create new investment opportunities. *Appraisal journal*, v. 43, July 1975, p. 337-54.
Resolution of limited partnership disputes: practical and procedural problems. *Real property, probate and trust journal*, v. 10, Summer 1975, p. 276-309.

ROULEAU, EUGENE J.

Using job analysis to design selection procedures, by Eugene J. Rouleau and Burton F. Krain. *Public personnel management*, v. 4, Sept.-Oct. 1975, p. 300-4.

ROUND FIGURES

See Cents Elimination

ROUSE, PAUL

Emanuel, David. Some evidence on CPP accounting, by David Emanuel and Paul Rouse. *Accountants' journal (N.Z.)*, v. 54, Oct. 1975, p. 328-31.

ROUSSEY, ROBERT S.

Audex 100 - a computer audit program for larger memory systems. *Arthur Andersen chronicle*, v. 35, July 1975, p. 10-18.

ROUSSO, DAVID P.

REITs: capital gain realized in foreclosure sale. (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 146-7.

ROUX, ROGER G.

Lusk, Edward J. Emergency service - how do you measure its financial impact? By Edward J. Lusk, Alfred G. Novak and Roger G. Roux. *Hospital financial management*, v. 5, March 1975, p. 52-6.

ROWAN, RICHARD L.

Northrup, Herbert R. ICF-IFPCW conflict, by Herbert R. Northrup and Richard L. Rowan. *Columbia journal of world business*, v. 9, Winter 1974, p. 109-20.

ROWE, DAVID.

Is your audit really necessary? *Accountancy Ireland*, v. 7, April 1975, p. 13-17.

Small company: is report qualification inevitable? (Technical) *Accountancy Ireland*, v. 7, Aug. 1975, p. 39-40.

Statements on auditing. *Accountancy Ireland*, v. 6, Oct. 1974, p. 13-16.

ROWE, NIGEL

Unbiased ad, PR best approach for multinationals in Europe markets. *Industrial marketing*, v. 60, July 1975, p. 86-91.

ROWE, RAYMOND T.

Corporate taxpayers should be aware of potential franchise fee refunds. (State/local tax clinic) *Michigan CPA*, v. 27, Nov.-Dec. 1975, p. 49-51.

ROWLEY, CHARLES.

Beavis, Brian. Control of industrial discharges to tidal rivers and estuaries, by Brian Beavis and Charles Rowley. *Long range planning*, v. 7, Dec. 1974, p. 53-8.

ROXAS, SIXTO K.

Current & future trends of doing business in Asia. *SGV group journal (P.I.)*, no. 1 - 1975, p. 28-35.

Oil prices and the petrodollar problem. *Accountants' journal (P.I.)*, no. 1, 1975, p. 26-30.

ROY, RAYMOND A.

Carter, Clairmont P. Experiencing the limits of the audit opinion - adverse, qualified, unqualified - in 18 months, by Clairmont P. Carter and Raymond A. Roy. *National public accountant*, v. 20, July 1975, p. 22-7.

ROYAL INSTITUTION OF CHARTERED SURVEYORS.

Valuation of company property assets. *Accountant's magazine (Scot.)*, v. 79, Feb. 1975, p. 72-3.

ROYALTIES

Doggrell, Henry P. Licensee estoppel and royalty payments after Lear. *Vanderbilt law review*, v. 28, March 1975, p. 399-408.

Maxwell, Richard C. Some recent mineral-royalty cases - micro-law in a macro-world. *Oklahoma law review*, v. 28, Summer 1975, p. 545-53.

Taxation

See Taxation, United States-Royalties

ROZEFF, MICHAEL S.

Money supply and the stock market. *Financial analysts journal*, v. 31, Sept.-Oct. 1975, p. 18-20, 22-4, 26, 76.

RUA, ANTHONY P.

Crestol, Jack. Thirty-day rule - an important consolidated return planning tool, by Jack Crestol, Kevin M. Hennessey and Anthony P. Rua. *Journal of corporate taxation*, v. 1, Summer 1974, p. 121-6.

RUBBER PRODUCTS MANUFACTURERS

Ball, Robert. Michelin man rolls into Akron's backyard. *Fortune*, v. 90, Dec. 1974, p. 138-43, 186, 188.

RUBEL, EUGENE.

What to expect from P.L. 93-641. *Hospital financial management*, v. 5, Sept. 1975, p. 12-14, 16, 18.

RUBENS, WILLIAM S.

Camouflage can be made to do double work. *Journal of marketing*, v. 39, Jan. 1975, p. 81-4.

RUBENSTEIN, ALBERT I.

What is the quality of life in your firm? *American Bar Association journal*, v. 61, Jan. 1975, p. 64, 66, 70, 72.

RUBENSTEIN, EDWIN A.

IRS steps up use of criminal penalties for non-payment of payroll taxes, by Edwin A. Rubenstein and Charles M. Lax. (Fraud and negligence) *Journal of taxation*, v. 43, Oct. 1975, p. 208-10.

RUBIN, DAVID.

Chase Manhattan has a friend in David Rockefeller. *Bankers magazine*, v. 158, Winter 1975, p. 84-9.

RUBIN, HARVEY W.

Creating additional capacity. (Viewpoint) *Risk management*, v. 22, March 1975, p. 34.

Increasing profits through risk management. *Atlanta economic review*, v. 25, Sept.-Oct. 1975, p. 41-3.

Insuring the nuclear reactor, by Harvey W. Rubin and Stephen H. Andrick. *Risk management*, v. 22, Jan. 1975, p. 28-30, 32.

RUBIN, LEON C.

Get the electric utility companies out of the construction business. *Public utilities fortnightly*, v. 95, June 5, 1975, p. 35-6.

RUBIN, SANDER.

IBM and the structure of the industry: supervision is better than regulation. *Datamation*, v. 21, Sept. 1975, p. 99-101.

RUBNER, HANS.

Announcement of voluntary standards for the retail industry, part 2. *Retail control*, v. 43, Feb. 1975, p. 43-54.

RUCH, WILLIAM A.

Newstrom, John W. Ethics of management and the management of ethics, by John W. Newstrom and William A. Ruch. *MSU business topics*, v. 23, Winter 1975, p. 29-37.

RUDD, DALE F.

Rivas, J. Roberto. Man-machine synthesis of disaster-resistant operations, by J. Roberto Rivas and Dale F. Rudd. *Operations research*, v. 23, Jan.-Feb. 1975, p. 2-21.

RUDER, DAVID S.

Current problems in corporate disclosure. *Business lawyer*, v. 30, July 1975, p. 1081-93.

Factors determining the degree of culpability necessary for violation of the federal securities laws in information transmission cases. *Washington and Lee law review*, v. 32, Summer 1975, p. 571-96.

RUE, LESLIE W.

Dangers inherent in growth objectives, by Leslie W. Rue and Thomas B. Clark. *Managerial planning*, v. 23, May-June 1975, p. 24-8.

RUESCHHOFF, DONALD S.

Inventory profits. *Management accounting (NAA)*, v. 57, July 1975, p. 15-17.

RUHL, GEORGE J.

Conservation: what is it worth? *Public utilities fortnightly*, v. 94, Dec. 19, 1974, p. 33-7.

RUHLIN, ROBERT R.

Roll back your operating costs in '75. *Buildings*, v. 69, Feb. 1975, p. 66-71.

RULE 10B-5

Forrester, Bernard. Rule 10b-5 violations in the ninth circuit: I know it when I see it. *Business lawyer*, v. 30, April 1975, p. 773-81.

Ruder, David S. Factors determining the degree of culpability necessary for violation of the federal securities laws in information transmission cases. *Washington and Lee law review*, v. 32, Summer 1975, p. 571-96.

RULE 140 (SEC)

Fraidin, Stephen. Developments in federal securities regulation. *Business lawyer*, v. 30, Jan. 1975, p. 313-65.

RULE 144 (SEC)

Borden, Arthur M. Drafting problems under Rule 144. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972. p. 81-105.) [724 C]

Cohen, Manuel F. Letter stock: implications of new Rule 144, edited by Manuel F. Cohen and Alan B. Levenson. 2nd ed. New York, Law Journal Seminars-Press, c1972. 333 p. (A seminar sponsored by the *New York law journal*.) [724 C]

Fleischman, Edward H. Rule 144 - deferred distribution concept. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972. p. 185-93.) [724 C]

Fleming, Austin. Handling securities in the administration of trusts and estates. *Trusts and estates*, v. 113, Dec. 1974, p. 820-4, 847-9.

Goldberg, Stuart Charles. SEC's new Rule 144 governing resale of restricted and control securities. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972. p. 7-25.) [724 C]

Hicks, J. William. Recapitalizations under Section 3(a)(9) of the Securities act of 1933. *Virginia law review*, v. 61, June 1975, p. 1057-1113.

Hofert, Jack. Tax traps in receiving stock for services. *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 27-31.

Hueter, Gary L. Plight of the pledgee under rule 144. *Securities regulation law journal*, v. 3, Summer 1975, p. 111-56.

Leiby, Adrian C. Recent developments in the marketability of private placements. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972. p. 165-74.) [724 C]

Lipton, Martin. Analysis of SEC Rule 144. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972. p. 27-70.) [724 C]

Wander, Herbert S. Rule 144 adopted. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972. p. 71-9.) [724 C]

RULE 145 (SEC)

Cohen, Norman R. Some practical and impractical aspects of a rule 145 transaction. *Business lawyer*, v. 30, Nov. 1974, p. 51-71.

Kapp, Roger W. Resales of sales of registered securities acquired in acquisition transactions, by Roger W. Kapp and Robert M. Hart. (No-action letter highlights) *Securities regulation law journal*, v. 2, Winter 1975, p. 345-56.

Kerr, Edmund H. Going private: adopting a corporate purpose standard. *Securities regulation law journal*, v. 3, Spring 1975, p. 33-62.

Kronfeld, Edwin. Rule 145: the demise of the no-sale doctrine. *Mergers & acquisitions*, v. 9, Winter 1975, p. 44-54.

RULE 146 (SEC)

Green, Robert S. Private placements of securities under Rule 146, by Robert S. Green and Derek A. Wittner. *Practical lawyer*, v. 21, Jan. 15, 1975, p. 9-52.

Hurley, William. Merger of brokerage houses - an overview. *Business lawyer*, v. 30, Jan. 1975, p. 469-99.

Kinderman, Robert H. Private offering exemption: an examination of its availability under and outside rule 146. *Business lawyer*, v. 30, April 1975, p. 921-50.

RULE 147 (SEC)

Gardiner, Donald B. Intrastate offering exemption: rule 147 - progress or stalemate? *Ohio State law journal*, v. 35, 1974, p. 340-92.

Kant, Robert S. SEC rule 147 - a further narrowing of the intrastate offering exemption. *Business lawyer*, v. 30, Nov. 1974, p. 73-98.

RULES for change of accounting method are clarified by IRS. *Taxation for accountants*, v. 15, July 1975, p. 50.

RULES for life assurance. *Accountant* (Eng.), v. 172, May 22, 1975, p. 663-4.

RULES of conduct in local government. *Public finance & accountancy* (Eng.), v. 1, Nov. 1974, p. 365.

RULES on deducting forfeited interest eased under new law. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 40.

RUNG, DAVID.

Multiple surtax exemptions: regs. and Code at odds on transitional rules. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 736.

RUPPERT, RAYMOND C.

Evidence: the accountant-client privilege under the new federal rules of evidence - new stature and new problems. *Oklahoma law review*, v. 28, Summer 1975, p. 637-50.

RUSH, DAVID F.

Empirical examination of factors which influence warrant prices, by David F. Rush and Ronald W. Melicher. *Journal of finance*, v. 29, Dec. 1974, p. 1449-66.

Tallman, Gary D. Competitive versus negotiated underwriting costs for regulated industries, by Gary D. Tallman, David F. Rush and Ronald W. Melicher. *Financial management*, v. 3, Summer 1974, p. 49-55.

RUSHING, WILLIAM.

Differences in profit and nonprofit organizations: a study of effectiveness and efficiency in general short-stay hospitals. *Administrative science quarterly*, v. 19, Dec. 1974, p. 474-84.

RUSHMORE, STEPHEN.

Case study in hotel-motel valuation: how much is your place worth today? *Cornell hotel and restaurant administration quarterly*, v. 16, May 1975, p. 38-48.

Dealing with distressed hostelry loans. *Real estate review*, v. 5, Fall 1975, p. 56-61.

Gibbons, James E. Using total project analysis to compete for investment capital, by James E. Gibbons and Stephen Rushmore. *Appraisal journal*, v. 43, Oct. 1975, p. 491-516.

Preventive maintenance system for motels. *Motel/ motor inn journal*, v. 38, March 1975, p. 67-70.

RUSS, FREDERICK A.

Armstrong, Gary M. Detecting deception in advertising, by Gary M. Armstrong and Frederick A. Russ. *MSU business topics*, v. 23, Spring 1975, p. 21-32.

Kendall, C. L. Warranty and complaint policies: an opportunity for marketing management, by C. L. Kendall and Frederick A. Russ. *Journal of marketing*, v. 39, April 1975, p. 36-43.

RUSSELL, C. W.

Common mistakes in tax shelter investments. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 34-42.

RUSSELL, HAROLD F.

Facing the problem. *Internal auditor*, v. 32, July-Aug. 1975, p. 13-22.

RUSSELL, JOHN GEORGE.

Accountant's contribution to resource management. *Accountants' journal* (N.Z.), v. 53, Nov. 1974, p. 131-4.

RUSSELL, R.

Klingman, D. Solving constrained transportation problems, by D. Klingman and R. Russell. *Operations research*, v. 23, Jan.-Feb. 1975, p. 91-106.

RUSSELL, T. ALAN.

Application of price level accounting. *Financial executive*, v. 43, Feb. 1975, p. 21, 78.

RUSSIN, JONATHAN.

Fenwick, Dennis T. Dominican Republic: taxation of foreign business operations, by Dennis T. Fenwick, Jonathan Russin and Luis Heredia Bonetti. *Tax management international journal*, Oct. 1974, p. 3-6.

RUSSO, J. EDWARD.

Effective display of unit price information, by J. Edward Russo, Gene Krieser and Sally Miyashita. *Journal of marketing*, v. 39, April 1975, p. 11-19.

RUSSO, SAMUEL M.

O'Connor, Walter F. Tax consequences of the currency float, by Walter F. O'Connor and Samuel M. Russo. *Financial executive*, v. 43, Jan. 1975, p. 48-52.

RUSTIGAN, EDWARD C.

After the new pension law: executive compensation and nonqualified plans. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 896-910.

RUTH, MARVIN S.

In defense of EDP management. *Infosystems*, v. 22, Feb. 1975, p. 36-9.

RX for hospital management to buy or to share? *Data management*, v. 13, Feb. 1975, p. 10-15.

RYAN, A. B.

RYAN, A. B.

Inflation accounting. *Accountants' journal* (N.Z.), v. 53, Nov. 1974, p. 125-30.

RYAN, EDWARD D.

International tax problems and the financial officer. *Management accounting* (NAA), v. 57, Oct. 1975, p. 49-51.

RYAN, GERALD.

Do-something option. *Management* (Irish), v. 21, Dec. 1974, p. 34.

RYAN, JOHN J.

Transfer of life insurance contracts in Sec. 334(b)(2) liquidations, edited by Mario P. Borini. (Tax clinic) *Tax adviser*, v. 6, Sept. 1975, p. 537-8.

RYAN, KENNETH E.

Exchange control in the Republic. *Accountancy Ireland*, v. 6, Dec. 1974, p. 31-3.

RYAN, KERRY J.

Implementing an automation program through a correspondent bank. *Magazine of bank administration*, v. 51, Aug. 1975, p. 27-9.

RYAN, TERENCE M.

Dividend policy and market valuation in British industry. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 415-28.

RYAN, WILLIAM H.

Budgeting - a game plan. (In Haskins & Sells. *Selected papers* 1973. New York, c1974. p. 305-8.) [110 H]

ACCOUNTANTS' INDEX 1975

How good is branch bank performance? By William H. Ryan and John C. Donaker. *Bankers magazine*, v. 158, Autumn 1975, p. 102-8.

RYANS, JOHN K.

Baker, James C. ICSID, a little-known solution to investment disputes in high risk countries, by James C. Baker and John K. Ryans. *Akron business and economic review*, v. 6, Fall 1975, p. 8-12.

Marketing theory: a current status report, by John K. Ryans, Willem Van't Spijker and J. Lawrence Bergin. *Journal of the Academy of Marketing Science*, v. 2, Fall 1974, p. 620-8.

Vernon, Ivan R. Study of DISC, by Ivan R. Vernon and John K. Ryans. *Tax executive*, v. 27, April 1975, p. 295-305.

RYDBECK, VERNON A.

Rx for utility financial vitality. *Public utilities fortnightly*, v. 96, Aug. 14, 1975, p. 17-21.

RYDER, PAUL A.

Dermer, J. D. Role of behavioral measures in accounting for human resources: a reply, by J.D. Dermer and J.P. Siegel. (Correspondence) *Accounting review*, v. 50, July 1975, p. 579-81.

Role of behavioral measures in accounting for human resources: a comment. (Correspondence) *Accounting review*, v. 50, July 1975, p. 574-7.

RYDER, RICHARD G.

Converting a kitchen to the metric system. *Hospitals*, v. 49, July 1, 1975, p. 45-7.

RYLANDER, JAMES H.

Getting it all together. *Retail control*, v. 42, Aug. 1974, p. 52-64.

SAAS, WILLIAM J.

Joint ownership in Connecticut: should we or shouldn't we? *Connecticut CPA*, v. 39, Dec. 1975, p. 12-14.

SACHER, CHARLES P.

How attorneys can more effectively advise and assist in family tax planning. (Personal) *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 110-18.

SACKMAN, MORRIS.

Make your own simulations to train public managers in collective bargaining. *Public personnel management*, v. 4, July-Aug. 1975, p. 231-7.

SACKROWITZ, HAROLD.

Inspection procedures for Markov chains, by Harold Sackrowitz and Ester Samuel-Cahn. *Management science*, v. 21, Nov. 1974, p. 261-70.

SACKS, BARRY H.

Faust, Leland H. Certain payments to related taxpayers must be made by March 15 to be deductible, by Leland H. Faust and Barry H. Sacks. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 252-7.

SADAN, S.

Barnea, A. Conditional performance review, by Amir Barnea, Simcha Sadan and Michael Schiff. *Management accounting (NAA)*, v. 57, Nov. 1975, p. 19-22.

Barnea, A. Implementation of accounting objectives: an application to extraordinary items, by A. Barnea, J. Ronen and S. Sadan. *Accounting review*, v. 50, Jan. 1975, p. 58-68.

Barnea, A. On the decomposition of the estimation problem in financial accounting, by A. Barnea and S. Sadan. *Journal of accounting research*, v. 12, Spring 1974, p. 197-203.

Ronen, J. Do corporations use their discretion in classifying accounting items to smooth reported income? By Joshua Ronen and Simcha Sadan. *Financial analysts journal*, v. 31, Sept.-Oct. 1975, p. 62-8.

SADLER, LINDA A.

Coastal management programs involve developers, mortgage bankers. *Mortgage banker*, v. 35, Sept. 1975, p. 49-52.

SADLER, PHILIP.

Management and the social environment. *Long range planning*, v. 8, Aug. 1975, p. 18-22.

SADOWSKI, ROBERT P.

Internal treasury security of public funds. *Governmental finance*, v. 4, Nov. 1975, p. 27-8.

SAFE DEPOSIT DEPARTMENTS

See Banks And Banking, Safe Deposit Departments

SAFETY

Ashford, Nicholas A. Worker health and safety: an area of conflicts. *Monthly labor review*, v. 98, Sept. 1975, p. 3-11.

Barrett, Frederick E. Commission's approach to consumer product safety. *Risk management*, v. 21, Dec. 1974, p. 31-2.

Brown, Barry. State plans under the Occupational safety and health act of 1970. *Law and contemporary problems*, v. 38, Summer-Autumn 1974, p. 745-57.

Chelius, James R. Control of industrial accidents: economic theory and empirical evidence. *Law and contemporary problems*, v. 38, Summer-Autumn 1974, p. 700-29.

Closer look at eye safety. *Factory*, v. 7, Oct. 1974, p. 58-9.

Day the OSHA inspector came. *Club management*, v. 53, Dec. 1974, p. 16, 18.

Downey, Gregg W. Kindling a controversy: only sprinklers count. *Modern healthcare*, v. 3, April 1975, p. 21-4.

Green, Harold P. Risk-benefit calculus in safety determinations. *George Washington law review*, v. 43, March 1975, p. 791-807.

Guenther, George C. Risk management and the OSHA experience. *Risk management*, v. 21, Dec. 1974, p. 29-31.

Haarhoff, Frank E. OSHA in trouble: there's going to be a leadership change, so OSHA now is a lame duck. *Factory*, v. 8, Aug. 1975, p. 19-24.

Handler, Philip. Rebuttal: the need for a sufficient scientific base for government regulation. *George Washington law review*, v. 43, March 1975, p. 808-13.

Karlin, Ernest W. Maintaining product safety in a multinational corporation. *Advanced management journal*, v. 40, Winter 1975, p. 22-8.

Law, Peter. OSHA and consumer product safety: a risk manager's view. *Risk management*, v. 21, Dec. 1974, p. 26-8.

Locke, John W. Identifying product-safety priorities. *Operations research*, v. 22, Nov.-Dec. 1974, p. 1206-23.

Miller, Richard S. Occupational safety and health act of 1970 and the law of torts. *Law and contemporary problems*, v. 38, Summer-Autumn 1974, p. 612-40.

Minich, Quaid. Updating of fire and building codes in high-rise buildings. *Skyscraper management*, v. 59, Nov.-Dec. 1974, p. 13-14.

Morey, Richard S. Mandatory occupational safety and health standards - some legal problems. *Law and contemporary problems*, v. 38, Summer-Autumn 1974, p. 584-611.

Muller, Edward R. Due process and employee safety: conflict in OSHA enforcement procedures. (Notes) *Yale law journal*, v. 84, May 1975, p. 1380-93.

Naidich, Arnold. Will your bank pass an OSHA test? *Banking*, v. 67, May 1975, p. 87-8, 90.

Oi, Walter Y. On the economics of industrial safety. *Law and contemporary problems*, v. 38, Summer-Autumn 1974, p. 669-99.

OSHA - provoked race is on in \$3.2 billion safety market. *Industrial marketing*, v. 59, Dec. 1974, cover, 10-11.

Petersen, Dan. New principles of safety management. *Risk management*, v. 22, April 1975, p. 6-8, 10.

Smith, Robert S. Feasibility of injury tax approach to occupational safety. *Law and contemporary problems*, v. 38, Summer-Autumn 1974, p. 730-44.

Snyder, James D. Washington's new watchwords: repair, replace, or refund. *Sales management*, v. 114, Feb. 17, 1975, p. 31-3.

Stender, John H. Enforcing the Occupational safety and health act of 1970: the federal government as a catalyst. *Law and contemporary problems*, v. 38, Summer-Autumn 1974, p. 641-50.

Tallest apartment tops in safety: Lake Point Tower, Chicago. *Skyscraper management*, v. 59, Nov.-Dec. 1974, p. 6-7, 32.

Teplow, Leo. Regulator and the regulated. *Conference Board record*, v. 12, April 1975, p. 26-31.

There are defenses against OSHA citations. (News and trends) *Automation*, v. 22, Aug. 1975, p. 6.

- Tillery, Winston. Safety and health provisions before and after OSHA. (Research summaries) *Monthly labor review*, v. 98, Sept. 1975, p. 40-3.
- Weaver, Paul H. Hazards of trying to make consumer products safer. *Fortune*, v. 92, July 1975, p. 133-6, 138, 140.
- Williford, Frederick L. Voluntarism; OSHA's missing link. *Association management*, v. 27, March 1975, p. 53-7.

SAFETY and security officer; trainer, inspector and psychologist. *Modern healthcare*, v. 4, July 1975, p. 39-41.

SAFFORD, HERBERT B.

- Measuring cost and potential benefits of computer projects. *Data management*, v. 13, Sept. 1975, p. 40-3.

SAGOFF, MARK.

- On preserving the natural environment. *Yale law journal*, v. 84, Dec. 1974, p. 205-67.

SAID, KAMAL el DIEN.

- Budgeting model for an institution of higher education. Austin, Tex., University of Texas at Austin, Graduate School of Business, Bureau of Business Research, c1974. 202 p. (*Studies in accounting*, no. 6.) [*250 Sch]
- Goal-oriented budgetary process. *Management accounting* (NAA), v. 56, Jan. 1975, p. 31-6.
- Management applications of the learning function. *Management accounting* (Eng.), v. 53, Sept. 1975, p. 279-82.
- Managerial applications of learning functions. *Management accountant* (India), v. 10, Jan. 2, 1975, p. 7-15.

SAKAKIBARA, EISUKE.

- Hewson, John. Effect of U.S. controls on U.S. commercial bank borrowing in the Euro-dollar market, by John Hewson and Eisuke Sakakibara. *Journal of finance*, v. 30, Sept. 1975, p. 1101-10.
- Hewson, John. Qualitative analysis of Euro-currency controls, by John Hewson and Eisuke Sakakibara. *Journal of finance*, v. 30, May 1975, p. 377-400.

SAKS, HOWARD J.

- Split-dollar life insurance is still a useful planning device despite shadowcast by final Regs. (Insurance trends and topics) *Estate planning*, v. 3, Autumn 1975, p. 61-3.

SALAMON, GERALD L.

- Models of the relationship between the accounting and internal rate of return: an examination of the methodology. (Research reports) *Journal of accounting research*, v. 2, Autumn 1973, p. 296-303.

SALANCIK, GERALD R.

- Bases and use of power in organizational decision making: the case of a university, by Gerald R. Salancik and Jeffrey Pfeffer. *Administrative science quarterly*, v. 19, Dec. 1974, p. 453-73.

SALARIES

See Wages, Fees, Salaries

SALARY CONTINUATION PLANS

See Wages, Fees, Salaries-Wage Continuation Plans

SALE, J. TIMOTHY.

- Malloy, John M. Interim financial reporting: a survey of attitudes of chartered financial analysts, by John M. Malloy, J. Timothy Sale and Eugene Willis. *Ohio CPA*, v. 34, Spring 1975, p. 61-9.

- Mecimore, Charles D. Controlling computer operations or controlling operations with computers, by Charles D. Mecimore and J. Timothy Sale. *National public accountant*, v. 20, March 1975, p. 30-4.

SALE AND LEASEBACK

See Also Taxation, United States-Sale And Leaseback

- Financial Accounting Standards Board. Accounting for leases - dated July 2, 1974. Stamford, Conn. 1974. 5 v. (*Public record*, v. 9, Discussion Memorandum. Pt. 1, Sections A, B and C: Position papers submitted in respect of Discussion Memorandum. - Pt. 2, Sections A and B: Transcript of public hearing held Nov. 18-21, 1974.) [*111.1 F]
- Gose, John A. Real estate financing techniques: what now? By John A. Gose, Brian J. Strum and Robert M. Zinman. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 617-38.
- Haymes, Allan. Profit-producing real estate vehicle. (Real estate dealing) *Real estate review*, v. 4, Winter 1975, p. 14-15.
- Quinlan, Elsie M. Sale-leaseback: bona fide transaction or mortgage? (Legal corner) *Real estate review*, v. 5, Spring 1975, p. 26-7.
- Sillcocks, H. Jackson. Financial sense in sales and real estate leasebacks. *Real estate review*, v. 5, Spring 1975, p. 89-95.

SALE, leaseback stands up as two deals over IRS objections. *Taxation for accountants*, v. 15, Aug. 1975, p. 98.

SALE, leaseback stands up as two deals over IRS objections. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 124-5.

SALE OF A BUSINESS

See Buying And Selling A Business
Taxation, United States-Purchases And Sales

SALE or disposition of a medical practice.

- American Medical Association. Sale or disposition of a medical practice. Chicago, 1971. 29 p. [*250 Phy]

SALES AND SELLING

- Barksdale, Hiram C. Cross-spectral analysis of retail inventories and sales, by Hiram C. Barksdale and Jimmy E. Hilliard. *Journal of business* (U. of Chicago), v. 48, July 1975, p. 365-82.
- Conarroe, Richard R. What's news? Something that keeps the reader on the edge of his seat. (How public relations helps sales) *Sales management*, v. 114, Jan. 20, 1975, p. 36-7.
- Dempster, Theodore R. Bulk transfer: the significance of the distinction between sale of goods and sale of services. (Cases noted) *University of Miami law review*, v. 29, Spring 1975, p. 597-601.
- Everett, Martin. Putting kick into co-op. *Sales management*, v. 114, Feb. 3, 1975, p. 29-34.
- Fiedler, John A. Choosing a remedy for sick sales: product change or advertising change? *Journal of marketing*, v. 39, April 1975, p. 67-8.
- Frank, Jerry S. How to use a saturation sales campaign to penetrate new industrial markets. *Industrial marketing*, v. 60, Jan. 1975, p. 48, 50, 52, 55-6.
- Granfield, Michael. Economic and marketing aspects of the direct selling industry, by Michael Granfield and Alfred Nicols. *Journal of retailing*, v. 51, Spring 1975, p. 33-50, 113.
- Great rebate debate. *Sales management*, v. 114, April 7, 1975, p. 24, 28, 30.
- Heaton, N. T. Selling to world markets. *Industrial marketing*, v. 59, Dec. 1974, p. 39-40, 42, 44, 61.

- Johnson, Keith H. Note on estimating expenditure elasticities in metropolitan areas, by Keith H. Johnson and Michael J. Etzel. *Journal of the Academy of Marketing Science*, v. 2, Summer 1974, p. 488-95.
- Jolson, Marvin A. Underestimated potential of the canned sales presentation. *Journal of marketing*, v. 39, Jan. 1975, p. 75-8.
- Nimer, Daniel A. Pricing the profitable sale has a lot to do with perception. *Sales management*, v. 114, May 19, 1975, p. 13-14.
- Pasold, Peter W. Effectiveness of various modes of sales behavior in different markets. *Journal of marketing research*, v. 12, May 1975, p. 171-6.
- Sales Management (Magazine). Survey of buying power, 1975. *Sales management*, v. 115, July 21, 1975, entire issue.
- Shapo, Marshall S. Representational theory of consumer protection: doctrine, function and legalliability for product disappointment. *Virginia law review*, v. 60, Nov. 1974, entire issue.
- Skopal, Thomas E. Acopian inquiry follow-up involves salesmen to maximize ad investment. *Industrial marketing*, v. 60, Jan. 1975, p. 58, 60.
- Smith, Charles W. Gearing salesmen's efforts to corporate profit objectives. (Ideas for action) *Harvard business review*, v. 53, July-Aug. 1975, p. 8, 12, 14, 16.
- Snyder, James D. Sizzling market unveiled. *Sales management*, v. 114, May 5, 1975, p. 41-7.
- So you think you're customer oriented. *Sales management*, v. 114, Jan. 20, 1975, p. 14-15.
- U.S. consumer goods sales outlook strong in Far Eastern countries. *Commerce today*, v. 5, April 28, 1975, p. 8-10.
- Accounting**
- American Institute Of Certified Public Accountants. Accounting Standards Division. Revenue recognition when right of return exists. New York, 1975. 29 p. (*Statement of position*, 75-1, Jan. 17, 1975.) [*111.1 A]
- American Institute Of Certified Public Accountants. Accounting Standards Division. Revenue recognition when the right of return exists. (Auditing and reporting) *CPA journal*, v. 45, May 1975, p. 48-9. (Excerpt from the conclusions in recommendations to the Financial Accounting Standards Board by the AICPA Accounting Standards Division, Jan. 1975.)
- Deferral of recognition of sales vulnerable to return. (Auditing and reporting) *CPA (NYSS)*, v. 45, June 1975, p. 83. (Excerpt from *News summary* (Main Lafrentz & Co.), March 1975.)
- Costs**
- Houston, Franklin S. Cumulative advertising effects: the role of serial correlation, by Franklin S. Houston and Doyle L. Weiss. *Decision sciences*, v. 6, July 1975, p. 471-81.
- How to make them work harder for you. *Sales management*, v. 114, June 2, 1974, p. 39-44.
- Sales Management (Magazine). Survey of selling costs, 1975. *Sales management*, v. 114, Jan. 6, 1975, entire issue. (Contents: 1. Introduction. 2. Metro sales costs. 3. Compensation. 4. Salesmeetings and sales training. 5. Sales-support activities. 6. International. 7. Transportation.)
- SM's surveys: four paths to greater profitability. *Sales management*, v. 114, May 19, 1975, p. 37-40.
- Data processing**
- Taylor, Thayer C. Why some GE salesmen tell it to a computer. *Sales management*, v. 115, Aug. 18, 1975, p. 4-7.
- Japan**
- Keegan, Warren J. Productivity: lessons from Japan. *Long range planning*, v. 8, April 1975, p. 61-71.
- Law**
- Tootelian, Dennis H. Potential impact of cooling-off laws on direct-to-home selling. *Journal of retailing*, v. 51, Spring 1975, p. 61-70, 114.
- Management**
- Blanding, Warren. Twelve tips no salesman wants to hear (or can afford to live without). *Sales management*, v. 114, Feb. 17, 1975, p. 26-30.
- Comer, James M. Computer, personal selling, and sales management. *Journal of marketing*, v. 39, July 1975, p. 27-33.
- Deutsch, Leonard L. Use of profitability in managing field sales operations, by Leonard L. Deutsch and Paul J. Miranti. New York, Sales Executive Club of New York, c1974. 83 p. (Prepared under the direction of the Research Committee of the Sales Executive Club of N.Y.) [*206.5 D]
- Doebler, Paul. New system of monitoring sales and distribution proves profitable for Grosset & Dunlap. *Publishers weekly*, v. 207, March 10, 1975, p. 42, 44-6.
- Everett, Martin. Rewards of hanging in there. *Sales management*, v. 113, Nov. 25, 1974, p. 19-24.
- Hall, William P. Improving sales force productivity. *Business horizons*, v. 18, Aug. 1975, p. 32-42.
- Hanan, Mack. Day the pieces finally fell into place. (How manpower management helps sales) *Sales management*, v. 114, Jan. 20, 1975, p. 35-6.
- Hanan, Mack. Now it's your very own fire storm, by Mack Hanan and Arnold Amstutz. *Sales management*, v. 113, Nov. 25, 1974, p. 29-31.
- Hanan, Mack. Self-evaluation: we're good at what we think we have to be good at. (Manpower management) *Sales management*, v. 113, Dec. 9, 1974, p. 40-1.
- Henry, Porter. Manage your sales force as a system. *Harvard business review*, v. 53, March-April 1975, p. 85-95.
- Henry, Porter. Use the 2-D principle for making the most of sales time. *Sales management*, v. 114, May 19, 1975, p. 25-7.
- Jackson, Donald W. Managing the sales force by objectives, by Donald W. Jackson and Ramon J. Aldag. *MSU business topics*, v. 22, Spring 1974, p. 53-9.
- Korn, Don. Paying off for profits. *Sales management*, v. 114, May 19, 1975, p. 5-8.
- Kramer, Seymour D. Ten ways to improve your sales control forms. *Sales management*, v. 115, Aug. 18, 1975, p. 2-3.
- Lackman, Conway L. Who's that suave stranger calling on your customers? (Cont.). *Sales management*, v. 114, May 5, 1975, p. 56, 59-60.
- Lodish, Leonard M. Sales territory alignment to maximize profit. *Journal of marketing research*, v. 12, Feb. 1975, p. 30-6.
- Lucas, Henry C. Sales response as a function of territorial potential and sales representative workload, by Henry C. Lucas, Charles B. Weinberg and Kenneth W. Clowes. *Journal of marketing research*, v. 12, Aug. 1975, p. 298-305.
- Madan, J. B. Planning and action for sales management. *Chartered accountant (India)*, v. 24, Nov. 1975, p. 288-90.
- Markin, Rom J. Sales managers get what they expect, by Rom J. Markin and Charles M. Lillis. *Business horizons*, v. 18, June 1975, p. 51-8.
- Morris, J. H. How to organize yourself for national accounts selling. *Sales management*, v. 113, Dec. 9, 1974, p. 29-31.
- Nineteen seventy-five survey of buying power, part 2. *Sales management*, v. 115, Oct. 20, 1975, entire issue.
- Salesmen's call reports. *Sales management*, v. 115, Aug. 18, 1975, p. 11-48.
- Scanlon, Sally. New role for incentives. *Sales management*, v. 114, April 7, 1975, p. 41-4.
- Tapiero, Charles S. Optimal control of sales force effort in time, by Charles S. Tapiero and John U. Farley. *Management science*, v. 21, May 1975, p. 976-85.
- Taylor, Thayer C. Why the survey is all-important for you. *Sales management*, v. 114, April 21, 1975, Entire issue.
- Reports and statements**
- AICPA calls for stricter rules on recording right-of-return sales. (News report) *Journal of accountancy*, v. 139, March 1975, p. 24-5.
- Statistics**
- SM's surveys: four paths to greater profitability. *Sales management*, v. 114, May 19, 1975, p. 37-40.

SALES BUDGETS

SALES BUDGETS

See Budgets, Business-Sales

SALES CONVENTIONS

See Conventions

SALES EXECUTIVE CLUB OF NEW YORK.

Deutsch, Leonard L. Use of profitability in managing field sales operations, by Leonard L. Deutsch and Paul J. Miranti. New York, Sales Executive Club of New York, c1974. 83 p. (Prepared under the direction of the Research Committee of the Sales Executive Club of N.Y.) [*206.5 D]

SALES FORECASTING

See Also Business Forecasting

- Ayal, Igal. Simple models for monitoring new product performance. *Decision sciences*, v. 6, April 1975, p. 221-36.
- Barrett, Charles K. Budget opener: forecasting revenue - area outlook governs ad sales and receipts. *Newspaper controller*, v. 28, April 1975, p. 6-8.
- Booth, James R. Budget opener: forecasting revenue - population growth best clue to circulation. *Newspaper controller*, v. 28, April 1975, p. 6.
- Briscoe, G. Further appreciation of demand forecasting models: some methods based on survey information, by G. Briscoe and M. Hirst. *Long range planning*, v.8, Feb. 1975, p. 87-97.
- Buffa, Frank P. Application of a dynamic forecasting model with inventory control properties. *Decision sciences*, v. 6, April 1975, p. 298-306.
- Cerullo, Micheal J. Sales forecasting practices: a survey, by Michael J. Cerullo and Alfonso Avila. *Managerial planning*, v. 24, Sept./Oct. 1975, p. 33-9.
- Chambers, John C. Executive's guide to forecasting, by John C. Chambers, Satinder K. Mullick and Donald D. Smith. New York, John Wiley & Sons, c1974. 308 p. [201.8 C]
- Connelly, Francis J. Life cycle concept as a long term forecasting model, by Francis J. Connelly and George Daignault. *Journal of the Academy of Marketing Science*, v. 2, Summer 1974, p. 455-64.
- Dalrymple, Douglas J. Sales forecasting methods and accuracy. *Business horizons*, v. 18, Dec. 1975, p. 69-73.
- Deutsch, Leonard L. Use of profitability in managing field sales operations, by Leonard L. Deutsch and Paul J. Miranti. New York, Sales Executive Club of New York, c1974. 83 p. (Prepared under the direction of the Research Committee of the Sales Executive Club of N.Y.) [*206.5 D]
- Edwards, James Don. Financial planning and control, by James Don Edwards and Jack E. Kiger. *Managerial planning*, v. 24, Nov./Dec. 1975, p. 1-9, 32.
- Falor, Ken. Sales prospecting via the computer. (Spectrum) *Infosystems*, v. 22, May 1975, p. 58-9.
- Hand, Herbert H. Statistical evaluation of complex gaming performance, by Herbert H. Hand and Henry P. Sims. *Management science*, v. 21, Feb. 1975, p. 708-17.
- King, James R. Market forecasting with binomial plotting graph papers. *Journal of the Academy of Marketing Science*, v. 2, Summer 1974, p. 496-507.
- Merz, C. Mike. Measuring sales forecast accuracy. *Management accounting (NAA)*, v. 57, July 1975, p. 53-4, 58.
- Stoney, Peter. Techniques of forecasting. (Mainly for students) *Accountancy (Eng.)*, v. 86, Sept. 1975, p. 98, 100.
- Tapiero, Charles S. On-line and adaptive optimum advertising control by a diffusion approximation. *Operations research*, v. 23, Sept.-Oct. 1975, p. 890-907.
- Tersine, Richard J. Forecasting: prelude to managerial planning. *Managerial planning*, v. 24, July-Aug. 1975, p. 11-17, 23.
- Waldo, Charles N. Marketing executives want more help from the computer, by Charles N. Waldo and Ik-Whan Kwon. *Data management*, v. 13, April 1975, p. 18-20.
- Warning for industrial marketers - watch those figures. *Sales management*, v. 113, Nov. 25, 1974, p. 6.

ACCOUNTANTS' INDEX 1975

Where 1975 industry sales will be brightest. (SM sales graph) *Sales management*, v. 113, Dec. 9, 1974, p. 10.

SALES MANAGEMENT (MAGAZINE).

- Survey of buying power, 1975. *Sales management*, v. 115, July 21, 1975, entire issue.
- Survey of selling costs, 1975. *Sales management*, v. 114, Jan. 6, 1975, entire issue. (Contents: 1. Introduction. 2. Metro sales costs. 3. Compensation. 4. Salesmeetings and sales training. 5. Sales-support activities. 6. International. 7. Transportation.)

SALES TAX

See Taxation, United States-Sales And Use Taxes

SALESMAN'S commission earned on purchase for self is income. *Taxation for accountants*, v. 15, Nov. 1975, p. 305-6.

SALESMEN

See Also Taxation, United States-Salesmen
Wages, Fees, Salaries-Salesmen

- Blanding, Warren. Twelve tips no salesman wants to hear (or can afford to live without). *Sales management*, v. 114, Feb. 17, 1975, p. 26-30.
- Deutsch, Leonard L. Use of profitability in managing field sales operations, by Leonard L. Deutsch and Paul J. Miranti. New York, Sales Executive Club of New York, c1974. 83 p. (Prepared under the direction of the Research Committee of the Sales Executive Club of N.Y.) [*206.5 D]
- Donnelly, James H. Role clarity and the salesman, by James H. Donnelly and John M. Ivancevich. *Journal of marketing*, v. 39, Jan. 1975, p. 71-4.
- Fournies, Ferdinand F. No praise for salesmen's appraisal. *Sales management*, v. 114, March 3, 1975, p. 40, 42, 44.
- Hall, William P. Improving sales force productivity. *Business horizons*, v. 18, Aug. 1975, p. 32-42.
- Hanan, Mack. Day the pieces finally fell into place. (How manpower management helps sales) *Sales management*, v. 114, Jan. 20, 1975, p. 35-6.
- Henry, Porter. Manage your sales force as a system. *Harvard business review*, v. 53, March-April 1975, p. 85-95.
- Henry, Porter. Use the 2-D principle for making the most of sales time. *Sales management*, v. 114, May 19, 1975, p. 25-7.
- Jolson, Marvin A. Comparison of blind vs. full-disclosure newspaper ads for sales personnel. *Akron business and economic review*, v. 5, Winter 1974, p. 16-18.
- Jolson, Marvin A. Underestimated potential of the canned sales presentation. *Journal of marketing*, v. 39, Jan. 1975, p. 75-8.
- Lackman, Conway L. Who's that suave stranger calling on your customers? (Cont.). *Sales management*, v. 114, May 5, 1975, p. 56, 59-60.
- Lucas, Henry C. Sales response as a function of territorial potential and sales representative workload, by Henry C. Lucas, Charles B. Weinberg and Kenneth W. Clowes. *Journal of marketing research*, v. 12, Aug. 1975, p. 298-305.
- Madan, J. B. Planning and action for sales management. *Chartered accountant (India)*, v. 24, Nov. 1975, p. 288-90.
- Pasold, Peter W. Effectiveness of various modes of sales behavior in different markets. *Journal of marketing research*, v. 12, May 1975, p. 171-6.
- Quirt, John. Supersalesman is alive and well and living in Los Angeles. *Institutional investor*, v. 9, Feb. 1975, p. 62-5.
- Roseman, Ed. Hire salesmen or future managers? *Sales management*, v. 115, Oct. 6, 1975, p. 42-4.
- Sales Management (Magazine). Survey of selling costs, 1975. *Sales management*, v. 114, Jan. 6, 1975, entire issue. (Contents: 1. Introduction. 2. Metro sales costs. 3. Compensation. 4. Salesmeetings and sales training. 5. Sales-support activities. 6. International. 7. Transportation.)
- Salesmen's call reports. *Sales management*, v. 115, Aug. 18, 1975, p. 11-48.

- Scanlon, Sally. New role for incentives. *Sales management*, v. 114, April 7, 1975, p. 41-4.
- Skopal, Thomas E. Acopian inquiry follow-up involves salesmen to maximize ad investment. *Industrial marketing*, v. 60, Jan. 1975, p. 58, 60.
- Smith, Charles W. Gearing salesmen's efforts to corporate profit objectives. (Ideas for action) *Harvard business review*, v. 53, July-Aug. 1975, p. 8, 12, 14, 16.
- Tapiero, Charles S. Optimal control of sales force effort in time, by Charles S. Tapiero and John U. Farley. *Management science*, v. 21, May 1975, p. 976-85.
- Walker, Orville C. Organizational determinants of the industrial salesman's role conflict and ambiguity, by Orville C. Walker, Gilbert A. Churchill and Neil M. Ford. *Journal of marketing*, v. 39, Jan. 1975, p. 32-9.
- Weinberg, Charles B. Optimal commission plan for salesmen's control over price. *Management science*, v. 21, April 1975, p. 937-43.

SALESMEN'S call reports. *Sales management*, v. 115, Aug. 18, 1975, p. 11-48.

SALESMEN'S CARS
See Automobile Operation

SALINAS, RAMON C.
Leadership and community development. *Accountants' journal* (P.I.), v. 24, no. 3, 1974, p. 12-14.

SALISBURY, STEPHEN R.
Financing an industry in transition: double knits. *Journal of commercial bank lending*, v. 57, Feb. 1975, p. 29-50.

SALKEVER, DAVID S.
Hospital wage inflation: supply-push or demand-pull? *Quarterly review of economics & business*, v. 15, Autumn 1975, p. 33-48.

SALLY, WILLIAM D.
Find out what property management is really costing you. *Journal of property management*, v. 39, Nov.-Dec. 1974, p. 257-61.
Property management operation: centralize or decentralize? *Journal of property management*, v. 40, May/June 1975, p. 119-24.
Special world of condominium management. *Real estate review*, v. 5, Fall 1975, p. 110-15.
Walk-up buildings: getting to be a losing proposition. *Journal of property management*, v. 40, July/Aug. 1975, p. 167-70.

SALMON, J. R.
Society entry and advancement requirements and approved list for principals in public practice. *Australian accountant*, v. 45, Jan.-Feb. 1975, p. 15-16, 19-20.
Society's educational policies and the Solomons report. *Australian accountant*, v. 45, April 1975, p. 148-50.

SALTER, LESTER H.
Tax treatment of payment to lessor in lieu of restoration: what Sirbo Holdings, Inc., will decide, by Lester H. Salter and James R. McGowan. *Journal of real estate taxation*, v. 2, Winter 1975, p. 145-62.
What Sirbo Holdings decided: a postscript, by Lester H. Salter and James R. McGowan. *Journal of real estate taxation*, v. 2, Summer 1975, p. 459-62.

SALTER, MALCOLM S.
Murthy, K. R. Srinivasa. Should CEO pay be linked to results? By K. R. Srinivasa Murthy and Malcolm S. Salter. *Harvard business review*, v. 53, May-June 1975, p. 66-73.

SALVADOR, MICHAEL S.
Mathematical modeling optimization and simulation improve large-scale finished goods inventory management, by Michael S. Salvador and others. *Production and inventory management*, v. 16, second quarter 1975, p. 51-65.

SALVAGE
See Also Depreciation, Depletion And Obsolescence-Salvage
Junk Dealers
Scrap, Waste, Spoilage
Used Material And Equipment

SALWEN, JACK B.
Rothschild, V. Henry. Funding deferred compensation arrangements: what are the best alternatives today? By V. Henry Rothschild and Jack B. Salwen. (Taxation of compensation) *Journal of taxation*, v. 43, July 1975, p. 2-6.

SALYZYN, VLADIMIR.
Solving local inter-governmental fiscal problems. *Governmental finance*, v. 4, May 1975, p. 5-10.

SALZ, ALAN H.
Sale of residence - Sec 1034(d) tax trap. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 80.

SALZMAN, ROY M.
Computer terminal industry: a forecast. *Datamation*, v. 21, Nov. 1975, p. 46-50.

SAMLI, A. COSKUN.
Use of segmentation index to measure store loyalty. *Journal of retailing*, v. 51, Spring 1975, p. 51-60, 113-14.

SAMPLING
See Testing And Sampling
Work Sampling

SAMPSON, C. B.
King, E. P. Alternative to Monte Carlo sampling in stochastic models, by E.P. King, C.B. Sampson and L.L. Simms. *Management science*, v. 21, Feb. 1975, p. 649-57.

SAMPSON, DOUGLAS J.
Loan guarantees. *Canadian tax journal*, v. 22, Nov.-Dec. 1974, p. 574-80.

SAMPSON, THOMAS A.
Can the free enterprise system survive. *Arthur Andersen chronicle*, v. 35, Jan. 1975, p. 47-51.

SAMSON, THOMAS F.
Comment on Audits of service-center-produced records. (Letters to the editor) *CPA journal*, v. 45, April 1975, p. 5-6.

SAMUEL-CAHN, ESTER.
Sackrowitz, Harold. Inspection procedures for Markov chains, by Harold Sackrowitz and Ester Samuel-Cahn. *Management science*, v. 21, Nov. 1974, p. 261-70.

SAMUELS, WARREN J.
Regulation and valuation. *Public utilities fortnightly*, v. 96, July 17, 1975, p. 17-20.

SAMUELSON, A. T.
Average rate and repayment studies for federal power systems - a reporting enigma. *GAO review*, v. 10, Fall 1975, p. 40-50.

SANCHEZ, R. MICHAEL

- Pension reform act of 1974: fiduciary responsibility and prohibited transactions, by R. Michael Sanchez, Douglas M. Cain and James Wood. *Tax adviser*, v. 6, Feb. 1975, p. 86-98; March 1975, p. 148-60.
- Pension reform act of 1974: participation requirements (part II), by R. Michael Sanchez, Douglas M. Cain and James F. Wood. *Tax adviser*, v. 6, Aug. 1975, p. 462-8.
- Pension reform act of 1974: participation requirements (part I), by R. Michael Sanchez, Douglas M. Cain and James Wood. *Tax adviser*, v. 6, July 1975, p. 397-403.

SANCHEZ-BELL, ANTONIO

- Hausman, Warren H. Stochastic cash balance problem with average compensating-balance requirements, by Warren H. Hausman and Antonio Sanchez-Bell. *Management science*, v. 21, April 1975, p. 849-57.

SANCHIRICO, MICHAEL P.

- Rohan, Patrick J. Recent developments in the field of insurance for condominium projects, by Patrick J. Rohan, Melvin A. Reskin, and Michael P. Sanchirico. *St. John's law review*, v. 48, May 1974, p. 1084-1111.

SANDEN, B. KENNETH

- Dividend tax reform: obtaining relief from double taxation, by B. Kenneth Sanden and Charles T. Crawford. *Financial executive*, v. 43, Sept. 1975, p. 18-23.
- Tax structures and the economy - partially enlightened by the midnight sun. *Price Waterhouse review*, v. 20, no. 3, 1975, p. 14-23.
- Treatment of capital recovery allowances in the U.S. and other countries, by B. Kenneth Sanden and Charles T. Crawford. *International tax journal*, v. 1, May 1975, p. 265-80.

SANDERSON, D. J.

- Pricing policies. *Public finance & accountancy* (Eng.), v. 1, Nov. 1974, p. 366-7.

SANDERSON, GEORGE R.

- How to cope with commercial bank competition, by George R. Sanderson and John T. Ponting. *Bankers magazine*, v. 158, Spring 1975, p. 68-73.

SANDERSON, RICHARD L.

- U.S. Steel precious stone mailer backs ballast line. *Industrial marketing*, v. 60, Feb. 1975, p. 53.

SANDFORD, C. T.

- Relationship of wealth tax to other taxes, by C.T. Sandford, J.R.M. Willis and D.J. Ironside. *British tax review*, no. 6, Nov.-Dec. 1974, p. 355-67.

SANDFORD, CEDRIC

- End of the national heritage? *Accountancy* (Eng.), v. 86, April 1975, p. 30-1, 34-5.

SANDILANDS favours replacement cost. *Accountant* (Eng.), v. 173, Sept. 4, 1975, p. 252.SANDILANDS report. *Certified accountant* (Eng.), Oct. 1975, p. 515-16.SANDILANDS report: principal conclusions. *Accountant* (Eng.), v. 173, Sept. 11, 1975, p. 298-300.SANDILANDS report - principal conclusions. *Australian accountant*, v. 45, Nov. 1975, p. 585-8.SANDILANDS - the long term implications. *Management accounting* (Eng.), v. 53, Oct. 1975, p. 311.

SANDLOW, LESLIE J.

- Bashook, Philip G. Education plan key to POMR success, by Philip G. Bashook, Leslie J. Sandlow and William H. Hammett. (Medical records) *Hospitals*, v. 49, April 16, 1975, p. 54-8.

SANDMAIER, PHILIP J.

- Managing an office - a broad and complex job. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 12-21.) [110 H]

SANDOR, RICHARD L.

- Determinants of mortgage risk premiums: a case study of the portfolio of a savings and loan association, by Richard L. Sandor and Howard B. Sosin. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 27-38.

SANITARIUMS

- See Hospitals
Institutions

SANITARY DISTRICTS

- See Sewerage

SANITARY LANDFILL OPERATIONS

- See Refuse

SANITARY SUPPLIES

- See Cleaning And Polishing Preparations

SANT, ROGER W.

- Energy efficiency standards - voluntary or mandatory? *Conference Board record*, v. 12, Dec. 1975, p. 49-51.

SANTHANAM, R.

- Judicial controversies in taxing capital gains. *Chartered accountant* (India), v. 24, Aug. 1975, p. 87-93.
- Rejection of accounts by tax authorities. *Chartered accountant* (India), v. 23, Feb. 1975, p. 356-61, 363-5, 367-71.

SANTI, D. W.

- Gurry, E. J. Regression analysis as an audit technique, by E.J. Gurry and D.W. Santi. *Australian accountant*, v. 45, April 1975, p. 132-8.

SANTOMERO, ANTHONY M.

- Error-learning hypothesis and the term structure of interest rates in Eurodollars. *Journal of finance*, v. 30, June 1975, p. 773-83.

SAPP, VINCENT D.

- How a two-tiered partnership arrangement can be used to minimize tax liabilities. (Partnerships and Subchapter S) *Journal of taxation*, v. 42, Jan. 1975, p. 21-5.

SARELL, MOSHE.

- Aranya, Nissim. Auditor-firm conflict of interests: a comment, by Nissim Aranya and Moshe Sarell. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 854-6.
- Goldman, Arieh. Auditor-firm conflict of interests: its implications for independence: a reply, by Arieh Goldman and Ben Zion Barlev. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 857-9.

SARETT, MORTON R.

Organizing a foreign counterpart organization. *Association management*, v. 27, Feb. 1975, p. 54-5.

SARGENT, P. MICHAEL

Idaho Power fall out - employee benefits and accounting method change. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 27-8.

SARGOL, STANLEY S.

How to run (or not run) a railroad. *GAO review*, v. 10, Fall 1975, p. 28-39.

SARIKAS, ROBERT H.

What is new in adjustment clauses. *Public utilities fortnightly*, v. 95, June 19, 1975, p. 32-6.

SARKARI, NOSHIR P. D.

Taxation of non-resident trusts. *Canadian tax journal*, v. 22, Nov.-Dec. 1974, p. 584-91.

SARLEY, VINCENT C.

Here's consultation help you may overlook. *Medical economics*, v. 52, March 17, 1975, p. 170-1, 175-6, 181.

SARMA, G. R.

Management by objectives - a systems concept. (Students' section) *Management accountant* (India), v. 10, Feb. 1, 1975, p. 150-2.

SARNAT, MARSHALL

Levy, Haim. Reply: safety first - an expected utility principle, by Haim Levy and Marshall Sarnat. *Journal of financial and quantitative analysis*, v. 9, Dec. 1974, p. 1063-4.

SARNDAL, CARL ERIK.

Mao, James C. T. Controlling risk in accounts receivable management, by James C. T. Mao and Carl Erik Sarndal. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 395-403.

SASS, C. JOSEPH.

MIS - are you missing the plane? (Spectrum) *Infosystems*, v. 22, March 1975, p. 50-1, 64.

SASSOON, DAVID M.

Financing the mining sector: the bank's role. *Finance & development*, v. 12, Sept. 1975, p. 21-3, 41.
Monitoring the procurement process. *Finance and development*, v. 12, June 1975, p. 11-13.

SATYAMURTHI, Y.

Joint products costing. *Management accountant* (India), v. 9, Aug. 1974, p. 578-84.

SAUERHAFT, STAN.

New corporate raiders. *Dun's review*, v. 105, April 1975, p. 70-3.

SAUL, D. C.

Fiscal management. (Administrative reviews) *Hospitals*, v. 49, April 1, 1975, p. 51-2, 55-6.

SAUNDERS, CHARLES L.

Basid and allocation problems in dealing with limited partnership. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York.c1974. p. 182-236.) [750.2 T]

SAUNDERS, J. C.

Inflation and the finance of capital expenditure. *Public finance & accountancy* (Eng.), v. 1, Nov. 1974, p. 361-4.

SAUNDERS, MARJORIE.

Fair highlights employee benefits. *Hospitals*, v. 49, Nov. 1, 1975, p. 59-60.

SAUNDERS, ROBERT J.

Further comment: cross-sectional differences among commercial banks. *Journal of financial and quantitative analysis*, v. 9, Dec. 1974, p. 1053-5.

SAVAGE, CARROLL J.

What estate planners should know about direct and indirect effects of new pension reform act. *Estate planning*, v. 2, Autumn 1974, p. 9-13.

SAVAGE, D.

Allen, R. I. G. Case for inflation-proofing the personal income tax, by R. I. G. Allen and D. Savage. *British tax review*, no. 5, 1974, p. 299-311.

SAVAGE, V. HOWARD.

Interdependence of the San Antonio economic structure and the defense establishment. *Land economics*, v. 50, Nov. 1974, p. 374-9.

SAVEL, ANDREW M.

Planning for maximum income-tax savings during the period of estate administration. *Estate planning*, v. 2, Winter 1975, p. 92-6.

SAVICH, RICHARD S.

Crumbly, D. Larry. Use of human resource accounting in taxation, by D. Larry Crumbly and Richard S. Savich. *Accounting review*, v. 50, Jan. 1975, p. 112-17.

SAVINGS AND LOAN ASSOCIATIONS

Asher, Joe. Marrying goods merchandising and financial business. *Banking*, v. 67, Feb. 1975, p. 34-5, 37, 78.

Bartlett, Robert W. Savings contract. *Business lawyer*, v. 30, April 1975, p. 783-805.

Charles, Bruce B. Savings & loans become more fully competitive. *Viewpoint* (Main Laurentz & Co.), 1st ed., 1974, p. 34-7.

Ehrbar, A. F. Basic problems of the S. and L.'s. (Personal investing) *Fortune*, v. 91, June 1975, p. 65, 68, 71.

Elmore, Richard T. On conflicts of interest and embezzlement. *Burroughs clearing house*, v. 59, Sept. 1975, p. 26, 62-4.

Leibold, Arthur W. Conversion process; mutual to stock savings and loan associations, by Arthur W. Leibold and Max Wilfand. *Business lawyer*, v. 30, Nov. 1974, p. 129-49.

Myers, Edith. First Nebraska; now California. (Banking) *Datamation*, v. 21, Feb. 1975, p. 81, 84-5.

Nadler, Paul S. Prospects for housing, thrift institutions. *Bankers monthly*, v. 92, Jan. 15, 1975, p. 14-16, 38.

Nadler, Paul S. Real threat to independent banking. *Bankers monthly*, v. 92, July 15, 1975, p. 11-13.

New housing act: building blocks for boosting home financing. *Savings & loan news*, v. 95, Nov. 1974, p. 52-8.

Wojniolower, Albert M. Inquiry into fixed-interest markets and some related paradoxes. *Conference Board record*, v. 12, June 1975, p. 13-17.

Accounting

Business combinations of S&Ls. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 26.

Data processing

Information needed, computer to the rescue. *Savings & loan news*, v. 95, Dec. 1974, p. 58-65.

SAVINGS AND LOAN ASSOCIATIONS—Data processing— (Continued)

- Kulczycky, Maria. What are the bankers up to? And why do they want to keep thrifts out? *Savings & loan news*, v. 95, Nov. 1974, p. 62-7.
- Mass storage system for on-line users increases capability. (Operations) *Savings & loan news*, v. 95, Dec. 1974, p. 74-5.

Finance

- Erikson, Walter E. Issuing subordinated debentures - the S&L image. *Management controls* (PMM & Co.), v. 22, March 1975, p. 40-3.

Financial management

- Brindisi, Louis J. Executive compensation program for savings and loan associations. *Management controls* (PMM & Co.), v. 22, March 1975, p. 44-7.
- Can federal associations be competitive lenders? *Savings & loan news*, v. 95, Dec. 1974, p. 34-41.
- Erikson, Walter E. Issuing subordinated debentures - the S&L image. *Management controls* (PMM & Co.), v. 22, March 1975, p. 40-3.
- Future: what's needed. *Savings & loan news*, v. 95, Nov. 1974, p. 38-46.
- Hollensteiner, James A. Inflation or recession? (Money market) *Savings & loan news*, v. 95, Nov. 1974, p. 29.
- Sandor, Richard L. Determinants of mortgage risk premiums: a case study of the portfolio of a savings and loan association, by Richard L. Sandor and Howard B. Sosin. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 27-38.
- Thygerson, Kenneth J. Clean out the deadwood, by Kenneth J. Thygerson and Dennis Jacobs. (Business & real estate) *Savings & loan news*, v. 95, Dec. 1974, p. 26-7.

Financial planning

- Hollensteiner, James A. Mixed sights appear in the economic crystal ball. (Money market) *Savings & loan news*, v. 95, Dec. 1974, p. 25.

Government regulation

- Business combinations of S&Ls. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 26.
- Can federal associations be competitive lenders? *Savings & loan news*, v. 95, Dec. 1974, p. 34-41.
- Gibson, William F. Reform of financial institutions. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 803-14.
- Knowlton, Robert D. Mortgage bankers need cautious approach to conventional loans. *Mortgage banker*, v. 36, Oct. 1975, p. 52-3, 55, 62, 64.

Insurance

- Theiss, William R. Payment of interest on tax and insurance reserves. (Appraisal docket) *Appraisal journal*, v. 43, Jan. 1975, p. 136-9.

Management

- Asher, Joe. Marrying goods merchandising and financial business. *Banking*, v. 67, Feb. 1975, p. 34-5, 37, 78.
- Bowles: '75 is the year for change. *Savings & loan news*, v. 95, Dec. 1974, p. 50-3.
- Hasler, William A. For S&L's - management by objectives, by William A. Hasler and Ronald A. Warren. *Management controls* (PMM & Co.), v. 22, March 1975, p. 34-9.
- Hollensteiner, James A. Mixed sights appear in the economic crystal ball. (Money market) *Savings & loan news*, v. 95, Dec. 1974, p. 25.

Marketing

- Asher, Joe. Marrying goods merchandising and financial business. *Banking*, v. 67, Feb. 1975, p. 34-5, 37, 78.
- Associations launch anti-inflation fight. *Savings and loan news*, v. 95, Nov. 1974, p. 72-5.
- Bugbee, Bruce A. Marketing challenge for S&L's. *Management controls* (PMM & Co.), v. 22, March 1975, p. 30-3.
- Financing marketing skills. *Burroughs clearing house*, v. 59, Sept. 1975, p. 22-3, 65-7.
- Kimball, Sandy. Local angle: proven customer lure. *Burroughs clearing house*, v. 59, Feb. 1975, p. 22-3, 58-9.

ACCOUNTANTS' INDEX 1975

- Uniform advertising binds branches. (Marketing) *Savings & loan news*, v. 95, Nov. 1974, p. 87-9.

Mergers

- Lindland, Roger K. Climate for S&L mergers. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 289-97.) [110 H]

Rates

- Dreyfus, Patricia A. Higher interest on your savings. *Money*, v. 4, March 1975, p. 91-2, 96.
- Sandor, Richard L. Determinants of mortgage risk premiums: a case study of the portfolio of a savings and loan association, by Richard L. Sandor and Howard B. Sosin. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 27-38.

Services

- Asher, Joe. Marrying goods merchandising and financial business. *Banking*, v. 67, Feb. 1975, p. 34-5, 37, 78.
- Future: what's needed. *Savings & loan news*, v. 95, Nov. 1974, p. 38-46.
- Kimball, Sandy. Local angle: proven customer lure. *Burroughs clearing house*, v. 59, Feb. 1975, p. 22-3, 58-9.
- Proposals for S&L system tax preparation services. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 20.

Statistics

- Stafford, John. Recovery in 1975: will it look like 1967 or 1970? By John Stafford and Diana Cheseldine. (Current trends) *Savings & loan news*, v. 95, Nov. 1974, p. 92-3.

Taxation

- See Taxation, United States - Savings And Loan Associations

Transfer systems

- Kulczycky, Maria. What are the bankers up to? And why do they want to keep thrifts out? *Savings & loan news*, v. 95, Nov. 1974, p. 62-7.

SAVINGS AND LOAN ASSOCIATIONS (GREAT BRITAIN)

- See Building Societies (Great Britain)

SAVINGS AND THRIFT PLANS

- See Also Taxation, United States-Savings And Thrift Plans

- Burns, Roger J. Thrifty is as thrifty does, by Roger J. Burns and C. Allen Stuteler. *Pension world*, v. 11, Oct. 1975, p. 51-3.
- Mathis, Marilyn G. How (and where) thrifts are making gains in providing third-party payment services. *Banking*, v. 66, Dec. 1974, p. 32, 36, 38.
- Mortgage market trends. *Mortgage banker*, v. 35, Feb. 1975, p. 29-32.

SAVINGS BANK LIFE INSURANCE

- See Insurance, Savings Bank Life

SAVINGS BANKS

- See Banks And Banking, Savings Banks

SAWHILL, JOHN C.

- Energy outlook for rural America. *Cooperative accountant*, v. 28, Spring 1975, p. 41-3, 46-51.
- Facing some domestic realities. *Conference Board record*, v. 12, Jan. 1975, p. 48-51.

SAWMILLS

- See Also Lumber Manufacturers

SAWYER, HOWARD G.

- How to select international media, or, what's the German word for bleed? (Perspectives) *Industrial marketing*, v. 59, Dec. 1974, p. 36-38.
- Invitations to ennuui for lunch flow in from meeting planners. (Perspectives) *Industrial marketing*, v. 60, Jan. 1975, p. 45-6.
- Why advertising costs are higher in Europe markets. *Industrial marketing*, v. 60, Oct. 1975, p. 61-2.

SAWYER, LAWRENCE B.

- Modern internal auditing - the new profession. (Education research) *Accounting review*, v. 50, Jan. 1975, p. 176-8.

SAWYER, RAY.

- Survey of motel chain organizations, part one: referral chains. *Motel/ motor inn journal*, v. 38, Dec. 1974, p. 61-7.
- Survey of motel chain organizations, part three: co-owner chains, etc. *Motel/ motor inn journal*, v. 38, Feb. 1975, p. 47-9.
- Survey of motel chain organizations, part two: franchise chains. *Motel/ motor inn journal*, v. 38, Jan. 1975, p. 49-59.

SAYERS, JOHN G.

- Operational auditing is alive and well. *CA magazine* (Can.), v. 106, April 1975, P. 28-31.

SCACE, ARTHUR R. A.

- Canadian taxation of transactions and transfers of nonresidents. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 389-94.
- When an American plans to acquire property in Canada: some questions and related probate problems, part 1: federal and Ontario law. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 364-77.

SCAMELL, RICHARD W.

- Team approach to systems analysis, by Richard W. Scamell and Eddie W. Baugh. *Journal of systems management*, v. 26, April 1975, p. 32-5.

SCANLAN, MICHAEL J.

- Proposal for alternative procedures for audit of real time data systems. (EDP systems) *Internal auditor*, v. 32, Nov./ Dec. 1975, p. 77-86.

SCANLAN, T. F.

- Ways to provide your clients with more effective representation when dealing with the IRS. *Taxation for accountants*, v. 15, July 1975, p. 15-18.

SCANLON, SALLY.

- Ansul blazes new sales patterns. *Sales management*, v. 113, Dec. 9, 1974, p. 25-8.
- New role for incentives. *Sales management*, v. 114, April 7, 1975, p. 41-4.

SCANTLEBURY, DONALD L.

- Broadening scope of government auditing in the U.S.A. *International journal of government auditing*, v. 2, July 1975, p. 10-12.
- Implementation of standards for governmental audits. (Washington report) *Journal of accountancy*, v. 139, May 1975, p. 34, 36, 38, 40, 42.

SCAPENS, R. W.

- Carsberg, Bryan. Objectives of published accounting reports: reply to a comment, by Bryan Carsberg, Anthony Hope and R.W. Scapens. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 152-6.

SCARBOROUGH, D.

- Office landscaping - the best solution? (Management services) *Chartered accountant in Australia*, v. 45, April 1975, p. 31-5.

SCHACHNER, LEOPOLD.

- Accounting for cost of equity capital. *CPA journal*, v. 45, Dec. 1975, p. 13-17.
- Published forecasts and internal budgets. *CPA journal*, v. 45, Jan. 1975, p. 19-24.

SCHADT, ROBERT R.

- Partners: word processing & records management. *Information & records management*, v. 9, Oct. 1975, p. 10, 28, 31-3.

SCHAEFER, MARGARET K.

- Hurter, Arthur P. Solutions of constrained location problems, by Arthur P. Hurter, Margaret K. Schaefer and Richard E. Wendell. *Management science*, v. 22, Sept. 1975, p. 51-6.

SCHAEFFER, DIRK.

- Time to tot up a social audit. *International accountant* (Eng.), v. 45, no. 3, 1975, p. 15-16.

SCHAFER, CHARLES P.

- Professional corporations still advantageous despite increase in HR 10 plan deductions, by Charles P. Schafer and Gary H. Friedman. *Taxation for accountants*, v. 14, Feb. 1975, p. 68-73.
- Professional corporations still advantageous despite increase in HR 10 plan deductions, by Charles P. Schafer and Gary H. Friedman. *Law office economics and management*, v. 16, Summer 1975, p. 298-309.

SCHAFFER, ELEANOR O.

- Auditing for the future: audit review of systems development. (EDP systems) *Internal auditor*, v. 32, March-April 1975, p. 61-7.

SCHALL, LAWRENCE D.

- Higgins, Robert C. Corporate bankruptcy and conglomerate merger, by Robert C. Higgins and Lawrence D. Schall. *Journal of finance*, v. 30, March 1975, p. 93-113.

SCHALLER, CAROL A.

- Adams, Donald L. AICPA timesharing program library available, by Donald L. Adams and Carol A. Schaller. (Accounting and EDP) *Journal of accountancy*, v. 140, Dec. 1975, p. 95-6.
- Survey of accounting computers. (Accounting and EDP) *Journal of accountancy*, v. 139, April 1975, p. 79-80.
- Survey of accounting computers. (Accounting and EDP) *Journal of accountancy*, v. 140, July 1975, p. 82-3.

SCHANES, STEVEN.

- Elliott, James C. Meet the regulators: PBGC's Steven Schanes. *Pension world*, v. 11, Feb. 1975, p. 37-8.

SCHANTZ, DAVID G.

- Improving response for online systems. *Modern data*, v. 8, April 1975, p. 30-2.

SCHAPIRO, DONALD.

- Prepayments and distortion of income under cash basis tax accounting. *Tax law review*, v. 30, Winter 1975, p. 117-53.

SCHAPIRO, RUTH G.

- Disproportionate profits, losses and capital interests, special allocations, guaranteed payments, timing problems, cash flow: a panel discussion, by Ruth G. Schapiro and others. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1541-77.) [751 N]

SCHASSBERGER, R.

Note on optimal service selection in a single server queue. *Management science*, v. 21, July 1975, p. 1326-31.

SCHATTKE, R. W.

Larson, Kermit D. Note on Vickrey's comment, by Kermit D. Larson and R. W. Schattke. (Correspondence) *Accounting review*, v. 50, Jan. 1975, p. 147.

SCHATTKE, RUDOLPH W.

Managerial accounting: concepts and uses, by Rudolph W. Schattke, Howard G. Jensen and Virginia L. Bean. Boston, Allyn and Bacon, c1974. 641 p. [110 S]
Nurnberg, Hugo. Strange animal. (Capsules and comments) *Journal of accounting research*, v. 2, Autumn 1973, p. 331-2.

SCHATZ, HARVEY E.

Work sampling for profit improvement. (MAS speak out) *Michigan CPA*, v. 26, May-June 1975, p. 27-8.

SCHAUB, ALFRED R.

Poor communications: pathway to power? *Association management*, v. 27, Oct. 1975, p. 45-6.

SCHECHTER, DAVID S.

Executive compensation: current techniques involve cash, stock, or a combination of both. *Taxation for accountants*, v. 15, Dec. 1975, p. 354-8.

SCHECHTER, MARK C.

Henszey, Benjamin N. Rational approach to the maximization of lifetime gifts, by Benjamin N. Henszey and Mark C. Schechter. *Taxes - the tax magazine*, v. 53, Nov. 1975, p. 687-92.

SCHEDULING

Aggarwal, Sumer C. Heuristic algorithm for the flowshop problem with a common job sequence on all machines, by Sumer C. Aggarwal and Edward Stafford. *Decision sciences*, v. 6, April 1975, p. 237-51.

Baker, Kenneth R. Comparative study of flow-shop algorithms. *Operations research*, v. 23, Jan.-Feb. 1975, p. 62-73.

Baker, Kenneth R. Elimination method for the flow-shop problem. (Technical notes) *Operations research*, v. 23, Jan.-Feb. 1975, p. 159-62.

Barchi, R. H. Production, inventory and capacity expansion scheduling with integer variables, by R. H. Barchi, F. T. Sparrow and R. R. Vemuganti. *Management science*, v. 21, March 1975, p. 783-93.

Childs, Preston B. Making best use of resources in project scheduling. *Automation*, v. 22, Aug. 1975, p. 45-50.

Davis, Edward W. Comparison of heuristic and optimum solutions in resource-constrained project scheduling, by Edward W. Davis and James H. Patterson. *Management science*, v. 21, April 1975, p. 944-55.

Dorsey, Robert C. Network approach to a multi-facility, multi-product production scheduling problem without backordering, by Robert C. Dorsey, Thom J. Hodgson and H. Donald Ratliff. *Management science*, v. 21, March 1975, p. 813-22.

Dorsey, Robert C. Production-scheduling problem with batch processing, by Robert C. Dorsey, Thom J. Hodgson and H. Donald Ratliff. (Technical notes) *Operations research*, v. 22, Nov.-Dec. 1974, p. 1271-9.

Drake, Albert E. Computer-based management information system for a multi-plant operation. *Production and inventory management*, v. 15, no. 4, 1974, p. 73-83.

Gelders, L. Coordinating aggregate and detailed scheduling in the one-machine job shop: II - computation and structure, by L. Gelders and P. R. Kleindorfer. *Operations research*, v. 23, March-April 1975, p. 312-24.

Harrison, J. Michael. Dynamic scheduling of a multiclass queue: discount optimality. *Operations research*, v. 23, March-April 1975, p. 270-82.

Keller, Joseph B. Optimum checking schedules for systems subject to random failure. *Management science*, v. 21, Nov. 1974, p. 256-60.

Kleindorfer, P. R. Lower bounding structure for lot-size scheduling problems, by P. R. Kleindorfer and E. F. P. Newson. *Operations research*, v. 23, March-April 1975, p. 299-311.

Leitch, Robert Alan. Marketing strategy and the optimal production schedule. *Management science*, v. 21, Nov. 1974, p. 302-12.

Martin, Patrick J. Computer scheduling. *Data management*, v. 13, Sept. 1975, p. 30-1.

May, J. Gaylord. Linear program for economic lot sizes using labor priorities. *Management science*, v. 21, Nov. 1974, p. 277-85.

McIlwain, David. Dividend scheduling by computer. *Accountant* (Eng.), v. 172, Feb. 20, 1975, p. 250-2.

McMahon, Graham. On scheduling with ready times and due dates to minimize maximum lateness, by Graham McMahon and Michael Florian. *Operations research*, v. 23, May-June 1975, p. 475-82.

Mundt, Barry M. Multiproject scheduling system for transportation construction programs. *Management controls* (PMM & Co.), v. 22, Oct.-Nov. 1975, p. 173-7.

Naddor, Eliezer. Optimal and heuristic decisions in single- and multi-item inventory systems. *Management science*, v. 21, July 1975, p. 1234-49.

Newson, E. F. Peter. Multi-item lot size scheduling by heuristic - part 1: with fixed resources. *Management science*, v. 21, June 1975, p. 1186-93.

Newson, E. F. Peter. Multi-item lot size scheduling by heuristic - part 2: with variable resources. *Management science*, v. 21, June 1975, p. 1194-1203.

O'Donovan, T. M. Direct solutions of M/G/I processor-sharing models. *Operations research*, v. 22, Nov.-Dec. 1974, p. 1232-5.

Orlicky, Joseph A. Closing the loop with pegged requirements and the firm planned order. *Production and inventory management*, v. 16, First quarter 1975, p. 35-45.

Parsons, James A. Multi-facility, multi-product scheduling. (Matrix methods) *Journal of systems management*, v. 26, July 1975, p. 42-3.

Pekelman, Dov. Production smoothing with fluctuating price. *Management science*, v. 21, Jan. 1975, p. 576-90.

Rinnooy Kan, A. H. G. Minimizing total costs in one-machine scheduling, by A. H. G. Rinnooy Kan, B. J. Lageweg and J. K. Lenstra. *Operations research*, v. 23, Sept.-Oct. 1975, p. 908-27.

Schrage, Linus. Minimizing the time-in-system variance for a finite jobset. *Management science*, v. 21, Jan. 1975, p. 540-3.

Sidney, Jeffrey B. Decomposition algorithms for single-machine sequencing with precedence relations and deferral costs. *Operations research*, v. 23, March-April 1975, p. 283-98.

Smith, Milton L. Flowshop sequencing problem with ordered processing time matrices, by M. L. Smith, S. S. Panwalkar and R. A. Dudek. *Management science*, v. 21, Jan. 1975, p. 544-9.

State-of-the-art survey: a preliminary analysis. *Production and inventory management*, v. 15, no. 4, 1974, p. 1-11.

Uskup, Ergin. Branch-and-bound algorithm for two-stage production-sequencing problems, by Ergin Uskup and Spencer B. Smith. *Operations research*, v. 23, Jan.-Feb. 1975, p. 118-36.

Walker, W. Robert. Batch scheduling techniques. *Journal of systems management*, v. 26, Feb. 1975, p. 42-4.

Wickwire, Jon M. Use of critical path method techniques in contract claims, by Jon M. Wickwire and Richard F. Smith. *Public contract law journal*, v. 7, Oct. 1974, p. 1-45.

Winkler, Larry. Scheduling a data processing center. *Data management*, v. 13, Sept. 1975, p. 14-18.

Wixom, Ted. Plant scheduling with the computer. *Production and inventory management*, v. 16, second quarter 1975, p. 66-80.

Woodworth, Bruce M. Heuristic algorithm for resource leveling in multi-project, multi-resource scheduling, by Bruce M. Woodworth and Charles J. Willie. *Decision sciences*, v. 6, July 1975, p. 525-40.

Yuan, John S. C. Optimal multi-product production scheduling and employment smoothing with deterministic demands, by John S. C. Yuan, Jeffrey H. Horen and Harvey M. Wagner. *Management science*, v. 21, July 1975, p. 1250-62.

SCHEDULING, SHORT INTERVAL

See Short Interval Scheduling

SCHEEWE, L. RUSTY.

Kelley, Eugene J. Buyer behavior in a stagflation/shortages economy, by Eugene J. Kelley and L. Rusty Scheewe. *Journal of marketing*, v. 39, April 1975, p. 44-50.

SCHEFER, EDWARD A.

Nerad, Richard A. Successful development of computer systems, by Richard A. Nerad and Edward A. Schefer. *Arthur Andersen chronicle*, v. 35, Jan. 1975, p. 52-63.

SCHIEBLA, SHIRLEY.

Unsettled settlement of USNB. *Bankers magazine*, v. 158, Winter 1975, p. 96-101.

SCHIEIN, EDGAR H.

How career anchors hold executives to their career paths. *Personnel*, v. 52, May-June 1975, p. 11-24.

In defense of theory Y. *Organizational dynamics*, v. 4, Summer 1975, p. 17-30.

SCHIEINKMAN, ALAN D.

Condominium class actions. *St. John's law review*, v. 48, May 1974, p. 1168-82.

SCHIELENBACH, BURTON.

To have a more effective role in advertising, admen must know other functions. *Industrial marketing*, v. 60, June 1975, p. 78, 81.

SCHENCK, WILLARD W.

Employees using own cars get monthly allowance plus mileage. *Newspaper controller*, v. 28, Jan. 1975, p. 7-8.

SCHENK, DEBORAH HUFFMAN.

Estate planning: toward reducing state death tax liability within the bounds of maximum beneficial federal estate tax treatment. *Brooklyn law review*, v. 41, Winter 1975, p. 503-40.

SCHENKMAN, STANLEY.

Constrained decision criteria. *Decision sciences*, v. 6, Jan. 1975, p. 42-50.

SCHENONE, OSVALDO H.

Dynamic analysis of taxation. *American economic review*, v. 65, March 1975, p. 101-14.

SCHERER, CHARLES R.

Minges, Peter W. Highlights of the Tax reduction act of 1975, by Peter W. Minges and Charles R. Scherer. (Tax forum) *Woman CPA*, v. 37, July 1975, p. 24-5.

SCHIEPPS, E. HERBERT.

New Italian tax reform. *Tax management international journal*, Jan. 1974, p. 3-11.

SCHIEFF, MICHAEL.

Barnea, A. Conditional performance review, by Amir Barnea, Simcha Sadan and Michael Schiff. *Management accounting (NAA)*, v. 57, Nov. 1975, p. 19-22.

SCHIEFFEL, DENNIS.

Electric utility regulation: an overview of fuel adjustment clauses. *Public utilities fortnightly*, v. 95, June 19, 1975, p. 23-31.

SCHIELLING, GERALD W.

Cost containment through sharing. (Shared services) *Hospitals*, v. 49, Jan. 16, 1975, p. 48-51.

SCHIELO, JOHN J.

Noise *Newspaper controller*, v. 28, Jan. 1975, p. 6-7, 9-10.

SCHIEHLER, JAMES S.

Davidson, Sidney. Fundamentals of accounting, by Sidney Davidson, James S. Schindler, and Roman L. Weil. 5th ed. Hinsdale, Ill., Dryden Press, c1975. 947 p. [110 D]

SCHIELECTER, JOHN L.

Bassford, Gerald. Practical market research for executive decisions, by Gerald Bassford and John L. Schlecter. *Akron business and economic review*, v. 5, Winter 1974, p. 22-7.

SCHIELEH, EDWARD C.

Managing for success: capitalizing on each individual. *Advanced management journal*, v. 40, Winter 1975, p. 13-21.

SCHIELENGER, JACQUES T.

ABC's of complete liquidations, by Jacques T. Schlenger and Harry D. Shapiro. *Practical accountant*, v. 8, May-June 1975, p. 44-53.

ABC's of redemptions and partial liquidations, by Jacques T. Schlenger and Harry D. Shapiro. *Practical accountant*, v. 8, March-April 1975, p. 16-24.

Deductions under Section 691 for estate tax attributable to income in respect of a decedent consisting of long-term capital gain income, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 3, Autumn 1975, p. 43-4.

Double benefit derived from posthumously paid state gift taxes, which are allowed as both a deduction from decedent's estate under Section 2053 and as a credit for state death taxes paid under Section 2011, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Summer 1975, p. 231-2.

Fifth circuit refuses to accept split-gift theory, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Spring 1975, p. 173-5.

Inexorable sweep of Section 2042(2) causes life insurance proceeds to be includable in estate of decedent-insured, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 3, Autumn 1975, p. 38-40.

Lack of adverse parties having a substantial interest as trustees of family trust, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 3, Autumn 1975, p. 41-3.

Marital deduction available for testamentary trust conferring life income interest along with a general testamentary power of appointment over the trust principal to mentally ill wife, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 3, Autumn 1975, p. 40-1.

Marital share gift conditioned on wife's filing of written election to accept the bequest held to qualify for marital deduction: right of election seen as similar to that granted by statute to disinherited spouse, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Summer 1975, p. 236-8.

Other court decisions and Revenue rulings promulgated recently of significance to estate planners and administrators, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Spring 1975, p. 181-5.

Payment made by legatee, pursuant to executory contract entered into with other now deceased legatees, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Spring 1975, p. 179-80.

Property settlement trust providing for discretionary distributions of income, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Spring 1975, p. 180-1.

Retention of power by husband to veto wife's designation as beneficiary, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Spring 1975, p. 177-9.

Selling expenses incurred by estate, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Spring 1975, p. 172-3.

Service issues three revenue rulings that rental properties held for the production of income do not qualify as a closely held business...under Section 6166(a), by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 3, Autumn 1975, p. 45-6.

Tax Court determination of amount of sales commission, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Spring 1975, p. 175-7.

SCHLESINGER, EDWARD S.

Checklist of decisions and actions to be considered when client's death is imminent. *Estate planning*, v. 2, Autumn 1974, p. 24-31.

Homer, Harris I. Family estate planning guide, 2nd ed. Rochester, N.Y., Lawyers Co-operative Pub. Co., 1971. 834 p. (Cumulative suppl. for use in 1974-75, by Edward S. Schlesinger. c1974. 71 p.) [241.5 H]

Seven case histories of irrevocable trusts. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-2.) [750.2 I]

SCHMERLER, JOSEPH.

Investigating swimming pool liability cases. (Losses and claims) *Best's review* (Property-liability ed.), v. 75, Feb. 1975, p. 36, 38, 40, 42.

SCHMIDT, ARTHUR L.

Management information from accounting records. (Focus on finance) *Hospitals*, v. 49, June 1, 1975, p. 44.

SCHMIDT, DIETER.

Beecroft, Kenner. Going international, by Kenner Beecroft, Dieter Schmidt and Stanley Weinstein. *CA magazine* (Can.), v. 106, April 1975, p. 46-50.

Beecroft, Kenner. International association for the smaller accounting firm, by Kenner Beecroft, Stanley Weinstein and Dieter Schmidt. *South African chartered accountant*, v. 11, March 1975, p. 82-5.

SCHMIDT, HENRY W.

Mann, Phillip L. New leveraged lease guidelines, by Phillip L. Mann and Henry W. Schmidt. *Tax adviser*, v. 6, July 1975, p. 390-6.

SCHMIDT, L. LEE.

Auditor-client relationships. (Focus on accounting and auditing) *Michigan CPA*, v. 26, May-June 1975, p. 9-11.

SCHMIDT, RICHARD.

Does board composition really make a difference? *Conference Board record*, v. 12, Oct. 1975, p. 38-41.

SCHMITT, JOSEPH C.

Only lumps roll over. (Federal tax topics) *Wisconsin CPA*, Oct. 1975, p. 11-12.

SCHMITT, THOMAS G.

Johnson, Timothy E. Effectiveness of earnings per share forecasts, by Timothy E. Johnson and Thomas G. Schmitt. *Financial management*, v. 3, Summer 1974, p. 64-72.

SCHMITZ, HOMER H.

There's more than one consideration for the accounting treatment of purchased software. *Hospital financial management*, v. 29, Aug. 1975, p. 21-4.

SCHNABOLK, CHARLES.

How safe is your bank? *Bankers magazine*, v. 158, Autumn 1975, p. 78-84.

SCHNEE, EDWARD J.

Allocation of trust deductions to nontaxable income: a clarification. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 85.

Estate tax: wrongful death proceeds not includible in gross estate. (Tax clinic) *Tax adviser*, v. 6, Nov. 1975, p. 672-3.

Waiver of executor's commission. *Taxes - the tax magazine*, v. 53, June 1975, p. 352-8.

When alternate valuation date should be used if value of gross estate has increased. *Estate planning*, v. 2, Winter 1975, p. 74-81.

SCHNEIDER, DONALD P.

Optimum manpower utilization model for health maintenance organizations, by Donald P. Schneider and Kerry E. Kilpatrick. *Operations research*, v. 23, Sept.-Oct. 1975, p. 869-89.

SCHNEIDER, HENRY.

Goelzer, Gerald H. Founding father Schneider. (History corner) *Wisconsin CPA*, March 1975, p. 20.

SCHNEIDER, JERRY A.

Substantial investment and tax advantages are available for option purchasers and writers. *Taxation for accountants*, v. 14, March 1975, p. 176-9.

SCHNEIER, CRAIG ERIC.

Beatty, Richard W. Case for positive reinforcement, by Richard W. Beatty and Craig Eric Schneier. *Business horizons*, v. 18, April 1975, p. 57-66.

SCHNEPPLE, GREGG R.

Arbitration: solution to malpractice dilemma? *Hospitals*, v. 48, Dec. 1, 1974, p. 41-4.

SCHNIDMAN, FRANK.

Survey discloses need for better coordination of environmental rules. *Mortgage banker*, v. 35, Sept. 1975, p. 23-7.

SCHOAF, THOMAS L.

Three court-tested techniques for shifting tax burden to the recipients of gifts. *Taxation for accountants*, v. 15, Sept. 1975, p. 140-4.

SCHOEFFLER, WILLIAM R.

Secret ingredient for successful syndication. *Real estate review*, v. 5, Fall 1975, p. 125-31.

SCHOENFELD, DONALD A.

Industry-wide joint liability. *Marquette law review*, v. 57, no. 4, 1974, p. 675-89.

SCHOENFELD, HANNS-MARTIN.

International influences on the contemporary accounting curriculum: international accounting instruction at the University of Illinois at Urbana-Champaign. *International journal of accounting, education and research*, v. 10, Fall 1974, p. 71-85.

SCHOLARSHIPS

See Awards, Prizes And Contests

SCHOLLHAMMER, HANS.

Steiner, George A. Pitfalls in multi-national long-range planning, by George A. Steiner and Hans Schollhammer. *Long range planning*, v. 8, April 1975, p. 2-12.

SCHON, DONALD A.

Deutro-learning in organizations: learning for increased effectiveness. *Organizational dynamics*, v. 4, Summer 1975, p. 2-16.

SCHONBERGER, RICHARD J.

Dual-managership phenomenon. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 500-9.
Worker's private lives: from paternalism to accommodation. *Atlanta economic review*, v. 25, May-June 1975, p. 28-31.

SCHOOL BUSES

See Also Motor Buses

SCHOOL DISTRICTS

See Schools And Colleges, Public

SCHOOLS AND COLLEGES

Gellhorn, Ernest. Constitutional limitations on admissions procedures and standards - beyond affirmative action, by Ernest Gellhorn and D. Brock Hornby. *Virginia law review*, v. 60, Oct. 1974, p. 975-1011.

Hise, Richard T. Marketing curriculum: does it reflect the recommendations of marketing educators? *Collegiate news and views*, v. 28, Spring 1975, p. 11-16.

Interactive procedure for the school boundary problem with declining enrollment, by Charles A. Holloway and others. *Operations research*, v. 23, March-April 1975, p. 191-206.

Joint Accounting Group. Report of the Joint Accounting Group, produced jointly by the National Association of College and Business Officers, the American Institute of Certified Public Accountants and the National Center for Higher Education Management Systems. Boulder, Colo., Western Interstate Commission for Higher Education, 1974. 58 p. [*250 Sch]

Karst, Kenneth L. Affirmative action and equal protection, by Kenneth L. Karst and Harold W. Horowitz. *Virginia law review*, v. 60, Oct. 1974, p. 955-74.

Kloman, H. Felix. Resource challenge: risk management in higher education. *Risk management*, v. 22, July 1975, p. 17-20.

Link, Charles R. Graduate education, school quality, experience, student ability, and earnings. *Journal of business* (U. of Chicago), v. 48, Oct. 1975, p. 477-91.

Neale, William H. Methods of funding the university risk. *Risk management*, v. 22, July 1975, p. 36-8, 40.

O'Neil, Robert M. Racial preference and higher education: the larger context. *Virginia law review*, v. 60, Oct. 1974, p. 925-54.

Schramm, Carl J. Thompson's assessment of organizations: universities and the AAUP salary grades. *Administrative science quarterly*, v. 20, March 1975, p. 87-103.

Accounting

Joint Accounting Group. Report of the Joint Accounting Group, produced jointly by the National Association of College and Business Officers, the American Institute of Certified Public Accountants and the National Center for Higher Education Management Systems. Boulder, Colo.,

Western Interstate Commission for Higher Education, 1974. 58 p. [*250 Sch]

National Association Of College And University Business Officers. College and university business administration. Washington, c1974. 1 v. (looseleaf) [250 Sch]

Auditing

Bruner, E. C. HEWCAS in a university audit. *Footnote*, Special issue, 1975, p. 32-3.

Budgeting

Burton, Robert E. Formula budgeting: an example. *Special libraries*, v. 66, Feb. 1975, p. 61-7.

Said, Kamal el Dien. Budgeting model for an institution of higher education. Austin, Tex., University of Texas at Austin, Graduate School of Business, Bureau of Business Research, c1974. 202 p. (*Studies in accounting*, no. 6.) [*250 Sch]

Said, Kamal el Dien. Goal-oriented budgetary process. *Management accounting* (NAA), v. 56, Jan. 1975, p. 31-6.

Program

Said, Kamal el Dien. Goal-oriented budgetary process. *Management accounting* (NAA), v. 56, Jan. 1975, p. 31-6.

Costs

Joint Accounting Group. Report of the Joint Accounting Group, produced jointly by the National Association of College and Business Officers, the American Institute of Certified Public Accountants and the National Center for Higher Education Management Systems. Boulder, Colo., Western Interstate Commission for Higher Education, 1974. 58 p. [*250 Sch]

Data Processing

See Also Computers - Effect On Education

Bruner, E. C. HEWCAS in a university audit. *Footnote*, Special issue, 1975, p. 32-3.

Directories

American Council On Education. American universities and colleges, edited by W. Todd Furniss. 11th ed. Washington, c1973. 1879 p. [050 A]

Finance

Council For Financial Aid To Education. Voluntarism, tax reform, and higher education. New York, 1973. 32 p. [*754.7 C]

Joint Accounting Group. Report of the Joint Accounting Group, produced jointly by the National Association of College and Business Officers, the American Institute of Certified Public Accountants and the National Center for Higher Education Management Systems. Boulder, Colo., Western Interstate Commission for Higher Education, 1974. 58 p. [*250 Sch]

Mulder, J. F. Improving efficiency of government expenditures for scientific research at Dutch universities. *International journal of government auditing*, v. 2, April 1975, p. 11-15.

Financial management

Courey, Charles J. Resource planning for higher education. *Managerial planning*, v. 23, Jan.-Feb. 1975, p. 17-20.

National Association Of College And University Business Officers. College and university business administration. Washington, c1974. 1 v. (looseleaf) [250 Sch]

Wittrup, Richard D. Economic behavior of social institutions. *Hospital administration*, v. 20, Winter 1975, p. 8-16.

Internal auditing

Drucker, Meyer. Importance of internal auditing for higher educational administration. *Internal auditor*, v. 32, July-Aug. 1975, p. 57-63.

Management

- Courey, Charles J. Resource planning for higher education. *Managerial planning*, v. 23, Jan.-Feb. 1975, p. 17-20.
- Dimensions of organizations in complex societies: the educational sector, by Edward A. Holdaway and others. *Administrative science quarterly*, v. 20, March 1975, p. 37-58.
- Ginsburg, Sigmund G. Grading the performance of university management. *Conference Board record*, v. 12, Dec. 1975, p. 44-6.
- Holzman, Albert G. Simulation model of the college admission process, by Albert G. Holzman and Donald B. Johnson. *Interfaces*, v. 5, May 1975, p. 55-64.
- Johnson, Thomas E. Optimizing university admissions planning: comment. *Decision sciences*, v. 6, Jan. 1975, p. 190-1.
- Kast, Fremont E. Organization and management: a systems approach, by Fremont E. Kast and James E. Rosenzweig. 2nd ed. New York, McGraw-Hill, c1974. 655 p. [201 K]
- Lee, Sang M. Optimizing university admissions planning: reply to comment, by Sang M. Lee and Laurence J. Moore. *Decision sciences*, v. 6, Jan. 1975, p. 192-3.
- National Association Of College And University Business Officers. College and university business administration. Washington, c1974. 1 v. (looseleaf) [250 Sch]
- Nixon, Howard L. Faculty support of university authority. *Administrative science quarterly*, v. 20, March 1975, p. 114-123.
- Salancik, Gerald R. Bases and use of power in organizational decision making: the case of a university, by Gerald R. Salancik and Jeffrey Pfeffer. *Administrative science quarterly*, v. 19, Dec. 1974, p. 453-73.

Personnel

- Webb, Edward (Buzz). Placement office retreats, by Edward Webb and Judith Gumbiner. *Journal of college placement*, v. 35, Winter 1975, p. 46-8, 50.
- Yenawine, Gardner. Educator. *Journal of college placement*, v. 35, Winter 1975, p. 34-8.

Reports and statements

- National Association Of College And University Business Officers. College and university business administration. Washington, c1974. 1 v. (looseleaf) [250 Sch]
- Proposed restructuring of college financial statements. (Auditing and reporting) *CPA (NYSS)*, v. 45, Oct. 1975, p. 75-6. (From the official summary of a Price Waterhouse & Co. position paper.)

Scotland

- Whittington, Geoffrey. Accounting in Edinburgh University: a personal view. *Accountant's magazine (Scot.)*, v. 79, Sept. 1975, p. 312-14, 315.

SCHOOLS AND COLLEGES, ACCOUNTING

- Ameiss, Albert P. International accounting at the senior student level. *International journal of accounting education and research*, v. 10, Fall 1974, p. 107-21.
- Barnhart, James R. Profile of an accounting internship program. *Ohio CPA*, v. 34, Spring 1975, p. 81-8.
- Bazley, John D. Comparison of published accounting research and qualities of accounting faculty and doctoral programs, by John D. Bazley and Loren A. Nikolai. (Education research) *Accounting review*, v. 50, July 1975, p. 605-15.
- Boaden, Bruce. Should the university be the cradle of the profession? *South African chartered accountant*, v. 10, Oct. 1974, p. 348.
- Comments and a response on ranking accounting faculties and doctoral programs, by James R. Morton and others. (Education) *Journal of accountancy*, v. 139, Feb. 1975, p. 103-9.
- Cramer, Joe J. Commentary. *Arthur Andersen chronicle*, v. 35, April 1975, p. 12-17.
- Davis, Joel C. Accounting includes internal auditing. (Education and practice) *Internal auditor*, v. 32, Nov./Dec. 1975, p. 67-70.

- Dockweiler, Raymond C. Missouri's new school of accountancy. *Asset (Missouri Society of CPAs)*, v. 24, July-Aug. 1975, p. 3-5, 14.
- Ellis, Louell O. Accounting education today. (Education) *Woman CPA*, v. 37, July 1975, p. 12-14, 30.
- Haggard, Carol Lee. Commentary. *Arthur Andersen chronicle*, v. 35, April 1975, p. 17-18.
- Holdren, George C. Professional school of accounting for the University of Nebraska-Lincoln? *Nebraska CPA*, v. 10, Spring 1975, p. 24-6.
- Horn, Frederick E. Academic preparation of the accountant of the future. *Journal of accountancy*, v. 139, May 1975, p. 64-8.
- Kapnick, Harvey. Emerging role of the academic accountant. *Arthur Andersen chronicle*, v. 35, April 1975, p. 4-11.
- Kozmetsky, George. Approach to the development of schools of accountancy. *California CPA quarterly*, v. 43, June 1975, p. 15-17.
- Lossett, Ronald D. Nature of the demand for doctorates in accounting, by Ronald D. Lossett and Mohamed Moustafa. (Education research) *Accounting review*, v. 50, Oct. 1975, p. 874-81.
- Lubell, Myron S. Masters degree in taxation: an academic survey, by Myron S. Lubell and Barry C. Broden. (Education research) *Accounting review*, v. 50, Jan. 1975, p. 170-6.
- Markell, William. University of Delaware. (Education notes) *Delaware CPA*, v. 1, May 1974, p. 27.
- Miller, Herbert E. Separate schools issue. *Arthur Andersen chronicle*, v. 35, July 1975, p. 26-35.
- Nikolai, Loren A. Organizational set prestige ranking and its impact upon accounting department faculties, by Loren A. Nikolai and John D. Bazley. (Education research) *Accounting review*, v. 50, Oct. 1975, p. 881-8.
- Paras, Renato L. New direction for accounting education. *Accountants' journal (P.I.)*, v. 24, no. 1, 1974, p. 9-12.
- Price, John R. Accounting education at Delaware State. (Education notes) *Delaware CPA*, v. 1, May 1974, p. 26.
- Schoenfeld, Hanns-Martin. International influences on the contemporary accounting curriculum: international accounting instruction at the University of Illinois at Urbana-Champaign. *International journal of accounting, education and research*, v. 10, Fall 1974, p. 71-85.
- Scott, Richard A. Beginning of schools of professional accounting. *Virginia accountant*, v. 27, March 1975, p. 57-9.
- Silvoso, Joseph A. School of accountancy coming to Mizou. *Asset (Missouri Society of CPAs)*, v. 23, Jan.-Feb. 1975, p. 3, 12.
- Toler, Loomis H. Additional D.B.A. program. (Letters) *Journal of accountancy*, v. 139, May 1975, p. 32.
- Usry, Milton F. Educational interface. (Letters) *Journal of accountancy*, v. 139, Feb. 1975, p. 41.
- Williams, Harold M. Case against schools of professional accounting. *California CPA quarterly*, v. 43, June 1975, p. 7-10, 12.

Australia

- Gordon Institute of Technology. *Australian accountant*, v. 44, Dec. 1974, p. 677-9.

Canada

- Gayton, Robert J. Improving university/accounting professional relations. (Education) *CA magazine (Can.)*, v. 107, July 1975, p. 67-70.

Nigeria

- Watts, R. K. Role of the universities in training professional accountants in developing countries - the Nigerian case. *Nigerian accountant*, v. 7, April/June 1974, p. 18-19.

Philippines

- Casino, Jesus A. Evaluation of the state of accounting teachers based on standards promulgated by the American Accounting Association. (Accounting teachers' forum) *Accountants' journal (P.I.)*, v. 24, no. 2, 1974, p. 74-5, 81.

ACCOUNTANTS' INDEX 1975

South Africa

- Garbutt, Douglas. Educating South Africa's accountants. *Accountant* (Eng.), v. 172, Feb. 27, 1975, p. 280-2.
- Kritzinger, Leon. Presenting the university view point. *South African chartered accountant*, v. 10, Oct. 1974, p. 342-3.
- Organizing the universities to educate. *South African chartered accountant*, v. 10, Oct. 1974, p. 351-2.

SCHOOLS AND COLLEGES, BUSINESS

- Huegli, Jon. Entry-level job - a neglected target for our business schools? By Jon Huegli and Harvey D. Tschirgi. *Collegiate news and views*, v. 28, Winter 1974-75, p. 21-3.
- Kierulff, Herbert E. Can entrepreneurs be developed? *MSU business topics*, v. 23, Winter 1975, p. 39-44.
- McMahon, Thomas F. Classroom ethics: a survey of business school courses. *Business and society review*, Summer 1975, p. 21-4.
- Myers, John L. Basis for justifying a collegiate elements of business course. *Collegiate news and views*, v. 28, Spring 1975, p. 17-18.
- Posey, J. Marion. Academic institutions and the education needs of the accounting profession. *Woman CPA*, v. 37, July 1975, p. 3-6.
- Scramble for MBAs. (Executive ledger) *Dun's review*, v. 105, June 1975, p. 87-8.
- Simkin, Mark G. Introduction to data processing and the large business class: the Hawaii experience. *Collegiate news and views*, v. 28, Winter 1974-75, p. 3.5.
- Thain, Richard J. Campus recruiting: too much corporate bungling. *Harvard business review*, v. 53, March-April 1975, p. 12, 14.
- Tinari, Frank D. Introducing the educational opportunity fund student to the business curriculum: the experience at Seton Hall University, by Frank D. Tinari and George Garrison. *Journal of business* (Seton Hall), v. 13, May 1975, p. 23-32.

Australia

- Gordon Institute of Technology. *Australian accountant*, v. 44, Dec. 1974, p. 677-9.

Graduate programs

- Hambrick, Donald C. What should an MBA program be? *MSU business topics*, v. 23, Spring 1975, p. 41-7.
- Job market stays tight for new MBAs. (Employment) *Business week*, Dec. 22, 1975, p. 14.
- Powell, C. Randall. Do MBAs really job-hop? *Journal of college placement*, v. 35, Spring 1975, p. 66-72, 74.

Management

- Quackenbush, Stanley F. Model for a business development program. *Collegiate news and views*, v. 28, Spring 1975, p. 1-3.
- Rogers, Gaines M. Administrative practices of Southern business schools. *Collegiate news and views*, v. 28, Winter 1974-1975, p. 1-2.

SCHOOLS AND COLLEGES, JUNIOR COLLEGES

Directorles

- American Council On Education. American junior colleges, by Edmund J. Gleazer and Jane Follett Cooke. 8th ed. Washington, cl971. 850 p. [050 A]

SCHOOLS AND COLLEGES, LAW

- Cribbet, John E. Legal education and the rule of law. *American Bar Association journal*, v. 60, Nov. 1974, p. 1363-66.
- Gellhorn, Ernest. Constitutional limitations on admissions procedures and standards - beyond affirmative action, by Ernest Gellhorn and D. Brock Hornby. *Virginia law review*, v. 60, Oct. 1974, p. 975-1011.
- Karst, Kenneth L. Affirmative action and equal protection, by Kenneth L. Karst and Harold W. Horowitz. *Virginia law review*, v. 60, Oct. 1974, p. 955-74.
- Kershen, Drew L. Humanization of lawyers at Harvard. *American Bar Association journal*, v. 61, Feb. 1975, p. 223-6.

SCHOOLS AND COLLEGES, ACCOUNTING—South Africa

- Merryman, John Henry. Legal education there and here: a comparison. *Stanford law review*, v. 27, Feb. 1975, p. 859-78.
- Paulsen, Monrad G. Defunis: the road not taken - introduction. *Virginia law review*, v. 60, Oct. 1974, p. 917-24.
- White, James P. Is that burgeoning law school enrollment ending? *American Bar Association journal*, v. 61, Feb. 1975, p. 202-4.

Japan

- McMahon, Margaret Mary. Legal education in Japan. *American Bar Association journal*, v. 60, Nov. 1974, p. 1376-80.

SCHOOLS AND COLLEGES, MEDICAL

- Carlova, John. Face it: half your colleagues will be female. *Medical economics*, v. 52, March 3, 1975, p. 150-4, 157, 161, 163, 166.
- Rosenberg, Charlotte L. Where - and whether - you can practice. *Medical economics*, v. 52, Sept. 29, 1975, p. 32-3, 37, 41-2, 45-6.

SCHOOLS AND COLLEGES, NEGRO

See Schools And Colleges, Black

SCHOOLS AND COLLEGES, PUBLIC

Auditing

- McMickle, Peter L. Auditing public education: current status and future potential, by Peter L. McMickle and Gene Elrod. Montgomery, Ala., Alabama Dept. of Education, cl974. 255 p. (AIDE project) [250 Sch]

Finance

- Connecticut Public Expenditure Council. Local public school expenses and state aid in Connecticut: school years 1969-70 through 1973-74. Hartford, Conn. 1975. 43 p. [*250 Sch]
- Denzau, Arthur T. Empirical survey of studies on public school spending. *National tax journal*, v. 28, June 1975, p. 241-9.

Statistics

- Connecticut Public Expenditure Council. Local public school expenses and state aid in Connecticut: school years 1969-70 through 1973-74. Hartford, Conn. 1975. 43 p. [*250 Sch]

SCHOTLAND, ROY A.

- Trust industry and social responsibility. *Trusts & estates*, v. 114, April 1975, p. 222-6, 264.

SCHRAEDER, ROBERT J.

- Comment on the need for the exceptional exercise of management and regulatory responsibility in the insurance industry. *Best's review* (Property/liability ed.), v. 75, March 1975, p. 12, 14, 16, 18, 90.

SCHRAGE, LINUS.

- Minimizing the time-in-system variance for a finite jobset. *Management science*, v. 21, Jan. 1975, p. 540-3.
- Schwarz, Leroy B. Optimal and system myopic policies for multi-echelon production/inventory assembly systems, by Leroy B. Schwarz and Linus Schrage. *Management science*, v. 21, July 1975, p. 1285-94.

SCHRAMM, CARL J.

- Thompson's assessment of organizations: universities and the AAUP salary grades. *Administrative science quarterly*, v. 20, March 1975, p. 87-103.

SCHRIEBMAN, ROBERT S.

- Income in respect of a decedent: what it is, how it works, planning for tax minimization. *Estate planning*, v. 2, Winter 1975, p. 82-91.

SCHRIESHEIM, CHESTER.

O'Connell, John J. Management side of risk management, by John J. O'Connell and Chester Schriesheim. *Risk management*, v. 22, Aug. 1975, p. 50, 52.

SCHROEDER, ROGER G.

Experimental evaluation of the relationship of uncertainty in the environment to information used by decision makers, by Roger G. Schroeder and Izak Benbasat. *Decision sciences*, v. 6, July 1975, p. 556-67.

SCHROEDER, WILLIAM J.

EDP: who will assess its value? *Management accounting (NAA)*, v. 56, March 1975, p. 45-8.

SCHROLL, EDWARD.

Workmen's compensation. *University of Miami law review*, v. 28, Winter 1974, p. 377-94.

SCHUCHAT, THEODOR.

Ma Bell's brood. *Pension & welfare news*, v. 10, Dec. 1974, p. 20-1, 34.

SCHUCKMAN, DEAN P.

How-to look at dollar-value LIFO. *Management accounting (NAA)*, v. 57, Dec. 1975, p. 27-30.

SCHUGART, GARY L.

Fraser, Donald R. Federal Reserve membership and bank performance: the evidence from Texas, by Donald R. Fraser, Peter S. Rose and Gary L. Schugart. *Journal of finance*, v. 30, May 1975, p. 641-58.

SCHULDENFREI, ROBERT L.

Shycon, Harvey N. All around the model: perspectives on MS applications, by Harvey N. Shycon and Robert L. Schuldenfrei. *Interfaces*, v. 5, Aug. 1975, p. 70-3.

SCHULKIND, GILBERT A.

Monitoring position classification - practical problems and possible solutions. *Public personnel management*, v. 4, Jan.-Feb. 1975, p. 32-7.

SCHULTE, R. GREGG.

One more time: direct costing versus absorption costing. *Management accounting (NAA)*, v. 57, Nov. 1975, p. 11-14.

SCHULTZ, CHARLES B.

Unnecessary chore for employment applicants. *Public personnel management*, v. 4, Jan.-Feb. 1975, p. 18-22.

SCHULTZ, DUANE.

Managing the middle-aged manager. *Personnel*, v. 51, Nov.-Dec. 1974, p. 8-17.

SCHULTZ, GREGORY V.

Sponging up plant noise. *Factory*, v. 8, Aug. 1975, p. 25-7.

SCHULTZ, RANDALL L.

Legitimacy of management science. *Interfaces*, v. 5, Aug. 1975, p. 26-8.

SCHUMAN, CLIFFORD R.

Financial institutions' projected relationship with retail credit. *Retail control*, v. 43, Dec. 1974, p. 2-28.
Retailers and EFTS today. *Retail control*, v. 44, Nov. 1975, p. 42-52.

SCHUSSEL, GEORGE.

When not to use a data base. *Datamation*, v. 21, Nov. 1975, p. 82, 91, 98.

SCHUSTER, JAY R.

Management-compensation policy and the public interest. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 510-23.

SCHUTZER, A. I.

Hidden tax that may punish your heirs. *Medical economics*, v. 52, Jan. 20, 1975, p. 171-4.

How to bail out if your tax shelter bombs out. *Medical economics*, v. 52, June 23, 1975, p. 73-80.

Small mutual funds give the optimists new support. *Medical economics*, v. 52, Feb. 17, 1975, p. 207, 210, 213.

What commission will your broker charge you now? *Medical economics*, v. 52, June 23, 1975, p. 147-8, 151.

SCHUYLER, DANIEL M.

Revocable trusts - spouses, creditors and other predators. (In *Institute On Estate Planning*, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-13.) [750.2 I]

SCHWAB, BERNHARD.

Lusztig, Peter. Units of account and the international bond market, by Peter Lusztig and Bernhard Schwab. *Columbia journal of world business*, v. 10, Spring 1975, p. 74-9.

SCHWAB, RICHARD J.

Contribution approach to transfer pricing. *Management accounting (NAA)*, v. 56, Feb. 1975, p. 46-8.

SCHWAN, EDWARD S.

Process costing via reaction accounting. (Accounts world) *Management accountant (India)*, v. 10, Jan. 2, 1975, p. 31-6.

SCHWARTZ, BARBARA W.

Meeting attacks on the professional corporation.... (In *Institute On Federal Taxation*, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 859-79.) [751 N]

SCHWARTZ, DAVID HERBERT.

No-fault insurance: litigation of threshold questions under the New York statute - the neglected procedural dimension. *Brooklyn law review*, v. 41, Summer 1974, p. 37-58.

SCHWARTZ, DONALD A.

Case against accounting computers (and for intelligent terminals). (Accounting and EDP) *Journal of accountancy*, v. 139, April 1975, p. 77-9.

SCHWARTZ, HERBERT E.

Glickfeld, Bruce S. Federal income tax consequences of marital property settlements, by Bruce S. Glickfeld, Jerome A. Rabow and Herbert E. Schwartz. (In *Southern California Tax Institute*, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 307-46.) [750.2 S]

SCHWARTZ, HOWARD.

Personnel problems. *Club management*, v. 54, Feb. 1975, p. 28.

SCHWARTZ, MARTIN S.

Mortgage tax credit proposal - background, operation, and prospects. *Journal of real estate taxation*, v. 2, Summer 1975, p. 450-8.

Selected tax losses from the corporate viewpoint. *Journal of corporate taxation*, v. 1, Winter 1975, p. 379-89.

SCHWARTZ, SHELDON.

- Liquidating a real estate corporation. (Real estate tax topics) *Real estate review*, v. 5, Fall 1975, p. 22-8.
- Section 1231 revisited. (Real estate tax topics) *Real estate review*, v. 4, Winter 1975, p. 19-21.

SCHWARTZ, WILLIAM.

- Local practitioner comments on the education of accounting students. (Education) *Journal of accountancy*, v. 140, Nov. 1975, p. 92-4.

SCHWARTZMAN, HERMAN.

- Executive fringes: a look at some new and/or exotic benefits. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 925-40.) [751 N]

SCHWARTZ, SHELDON.

- Tax-free exchanges of real estate. (Real estate tax topics) *Real estate review*, v. 5, Spring 1975, p. 21-5.

SCHWARZ, LEROY B.

- Optimal and system myopic policies for multi-echelon production/inventory assembly systems, by Leroy B. Schwarz and Linus Schrage. *Management science*, v. 21, July 1975, p. 1285-94.

SCHWARZ, MARILYN.

- Biggs, James F. A. Employee retirement income security act of 1974 - a summary analysis, by James F. A. Biggs and Marilyn Schwarz. *Management controls* (PMM & Co.), v. 22, Jan.-Feb. 1975, p. 5-14.

SCHWARZ, TED.

- Franchise investment gamble. *Veterinary economics*, v. 16, July 1975, p. 23-4, 26.

SCHWEIGER, IRVING.

- Nineteen seventy-five forecast of gross national product, consumer spending, saving, and housing. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 5-10.

SCHWEINBERGER, ALBERT G.

- Pure traded intermediate products and the Heckscher-Ohlin theorem. *American economic review*, v. 65, Sept. 1975, p. 634-43.

SCHWEITZER, DONALD L.

- Rebutting the accumulated earnings penalty tax requires financial data and documented plans. *Taxation for accountants*, v. 15, Dec. 1975, p. 324-9.

SCHWEITZER, STUART A.

- Liability management: guilty as charged? *Journal of commercial bank lending*, v. 57, May 1975, p. 30-6.

SCHWENDIMAN, CARL J.

- Analysis of alternative measures of investment risk, by Carl J. Schwendiman and George S. Pinches. *Journal of finance*, v. 30, March 1975, p. 193-200.

SCHWIEGER, BRADLEY J.

- Blum, James D. Variability in price level changes: inventory, expenses or revenue adjustments, by James Blum, LeRoy Brooks and Dale Buckmaster. *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 24-8.

SCHWIESOW, DAVID R.

- Suggested means of determining the proper amortization period for nonconforming structures. (Notes) *Stanford law review*, v. 27, May 1975, p. 1325-43.

SCIENTIFIC APPARATUS MANUFACTURERS

See Also Dental Supplies Manufacturers

Instrument Manufacturers

Medical And Surgical Equipment And Supplies Manufacturers

SCIENTIFIC MANAGEMENT

- Farris, George F. Chicken, eggs, and productivity in organizations. *Organizational dynamics*, v. 3, Spring 1975, p. 2-15.
- Laufer, Arthur C. Operations management. Cincinnati, South-Western Pub. Co., c1975. 548 p. [201.8 L]
- Nelson, Daniel. Scientific management, systematic management, and labor, 1880-1915. *Business history review*, v. 48, Winter 1974, p. 479-500.

SCIENTISTS

See Also Professional Men, In Previous Indexes

- Freeman, R. B. Supply and salary adjustments to the changing science manpower market: physics, 1948-1973. *American economic review*, v. 65, March 1975, p. 27-39.

SCOBEL, DONALD N.

- Doing away with the factory blues. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 132-42.

SCOLNICK, ROBERT S.

- Pratt, James W. Net operating loss deduction: disagreement among circuit courts creates confusion, by James W. Pratt and Robert S. Scolnick. *Taxes - the tax magazine*, v. 53, May 1975, p. 274-8.

SCOMA, LOUIS.

- Data center security. *Data management*, v. 13, Sept. 1975, p. 19-21.

SCOPE and aim of financial reports. *Accountant* (Eng.), v. 173, July 17, 1975, p. 61-3.

SCOPE of audit commission's work underestimated: Cohen. (News report) *Journal of accountancy*, v. 140, July 1975, p. 18, 20.

SCOPE of new residence credit explained by IRS. *Taxation for accountants*, v. 15, July 1975, p. 29.

SCOTT, CHARLES E.

- Elliott, Vincent F. Uniform timekeeping system installed, by Vincent F. Elliott and Charles E. Scott. *Hospitals* v. 49, July 16, 1975, p. 141-2, 146, 148.

SCOTT, CLAUDIA DEVITA.

- Forecasting local government spending. Washington, Urban Institute, c1972. 142 p. (Prepared in cooperation with the Municipal Finance Officers Association) [344 S]

SCOTT, DAVID F.

- Financial planning in a simulation framework, by David F. Scott and Laurence J. Moore. *Atlanta economic review*, v. 25, May-June 1975, p. 10-14.
- Martin, John D. Discriminant analysis of the corporate debt-equity decision, by John D. Martin and David F. Scott. *Financial management*, v. 3, Winter 1974, p. 71-9.

Petty, J. William. Capital expenditure decision making process of large corporations, by J. William Petty, David F. Scott and Monroe M. Bird. *Engineering economist*, v. 20, Spring 1975, p. 159-72.

SCOTT, DR.

Morton, James R. Profile of DR Scott. *Accounting historian*, v. 1, April 1974, p. 5.

SCOTT, GEORGE M.

Information systems and coordination in multinational enterprises. *International journal of accounting, education and research*, v. 10, Fall 1974, p. 87-105.

SCOTT, HOWARD F.

Design implications for closely held corporations arising from ERISA's limitations on benefits and contributions. *Pension and profit-sharing tax journal*, v. 1, Summer (June) 1975, p. 202-9.

SCOTT, IRA O.

Sprenkle, Case M. Overdue note on some ancient but popular literature. *Journal of finance*, v. 29, Dec. 1974, p. 1577-80.

SCOTT, JOHN E.

Economics of nursing home development, by John E. Scott and David A. Whitaker. *Appraisal journal*, v. 43, July 1975, p. 390-9.

SCOTT, LAWRENCE W.

Duncan, John. Branch-and-bound algorithm for pagination, by John Duncan and Lawrence W. Scott. *Operations research*, v. 23, March-April 1975, p. 240-59.

SCOTT, RICHARD A.

Beginning of schools of professional accounting. *Virginia accountant*, v. 27, March 1975, p. 57-9.
Parable of the wandering accounting student or the concept of general price-level changes. *Journal of commercial bank lending*, v. 57, June 1975, p. 56-60.

SCOTT, RICHARD T.

Banker, the surety and ... oh yes, the contractor. *Journal of commercial bank lending*, v. 58, Nov. 1975, p. 39-43.

SCOTT, ROBERT C.

Productivity improvement through better management of human resources. *Cost and management (Canada)*, v. 49, Jan.-Feb. 1975, p. 14-18.

SCOTT, TONY.

Accountants - will you need a licence? *Accountant (Eng.)*, v. 173, Sept. 11, 1975, p. 289-90.

SCOTT, W. E.

Development of knowledge in organizational behavior and human performance. *Decision sciences*, v. 6, Jan. 1975, p. 142-65.

SCOTT, WILLIAM G.

Haimann, Theo. Management in the modern organization, by Theo Haimann and William G. Scott. 2nd ed. Boston, Houghton Mifflin Co., c1974. 583 p. [201 H]

SCOTT, WILLIAM L.

Planning for your firm's stock price. *Managerial planning*, v. 24, Nov./Dec. 1975, p. 37-40.

SCOTT, WILLIAM R.

Bayesian approach to asset valuation and audit size. (Research reports) *Journal of accounting research*, v. 2, Autumn 1973, p. 304-30.

SCRAMBLE for MBAs. (Executive ledger) *Dun's review*, v. 105, June 1975, p. 87-8.

SCRAP AND WASTE

See Scrap, Waste, Spoilage

SCRIP issues. *Certified accountant (Eng.)*, June 1975, p. 370-1.

SCRIVEN, DONALD D.

Responsibilities of the simulation project manager, by Donald D. Scriven and others. *Data management*, v. 13, June 1975, p. 27-31.

SCULLY, GERALD W.

Pay and performance in major league baseball. *American economic review*, v. 64, Dec. 1974, p. 915-30.

SEABURY, PAUL.

Friedland, Edward. Oil and the decline of western power, by Edward Friedland, Paul Seabury and Aaron Wildavsky. *Political science quarterly*, v. 90, Fall 1975, p. 437-50.

SEABURY, STEVE.

Drayer, Wayne. Facilities expansion model, by Wayne Drayer and Steve Seabury. *Interfaces*, v. 5, part 2, Feb. 1975, p. 104-9.

SEAGO, W. E.

Upstream merger: liquidation of a subsidiary or an F reorganization? *Taxes - the tax magazine*, v. 53, Feb. 1975, p. 88-93.

SEAMANS, ROBERT C.

What are the future sources of power? *Public utilities fortnightly*, v. 96, Sept. 25, 1975, p. 24-6.

SEARBY, FREDERICK W.

Return to return on investment. *Harvard business review*, v. 53, March-April 1975, p. 113-19.

SEARCH for a Middle East financial center. (International) *Institutional investor*, v. 9, Feb. 1975, p. 12.

SEARCH for currency experts. *Dun's review*, v. 105, March 1975, p. 85-6.

SEARLE, G. D.

Bowes, K. D. Current value of current-value accounting, by K. D. Bowes and G. D. Searle. *Financial executive*, v. 43, Nov. 1975, p. 16-24.

SEARLEMAN, LOUIS.

Development of auditing in the federal government. *Virginia accountant*, v. 27, Dec. 1974, p. 34-8.

SEBENIUS, W. G.

Cost reporting by exception. *Journal of systems management*, v. 26, May 1975, p. 10-17.

SEC ACCOUNTING

See Also Accounting Series Releases

Reports - To Securities And Exchange Commission
United States - Securities And Exchange Commission

Corsini, Louis S. Auditor involvement with interim financial data. (Auditing theory & practice) *Massachusetts CPA review*, v. 49, Nov.-Dec. 1975, p. 27, 35.

O'Leary, Joan C. Report on interim statements and SEC release 33-5549. *Massachusetts CPA review*, v. 49, Nov.-Dec. 1975, p. 14, 16, 19-20, 23-4.

SEC accounting fellow program. (News & views) *CPA journal*, v. 45, Dec. 1975, p. 9-10.

SEC aims to conform R&D regs. with FASB statement. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 22, 24.

SEC conference to stress current disclosure rules. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 14.

SEC disclosure rules would require environmental data. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 13.

SEC issues ASR nos. 163 and 164. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 21-2.

SEC issues ASR Nos. 165 and 166, other accounting changes. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 16, 18.

SEC issues ASR Nos. 168 and 169. (News report) *Journal of accountancy*, v. 139, March 1975, p. 10, 12.

SEC officials discuss disclosure of payoffs. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 14, 17.

SEC proposes firms report profit forecast information. (News report) *Journal of accountancy*, v. 139, June 1975, p. 12.

SEC suggests ADAPSO take its EDP complaint to FTC, Justice. (News report) *Journal of accountancy*, v. 139, March 1975, p. 22, 24.

SEC urged to follow AICPA's proposed rules on forecasts. (News report) *Journal of accountancy*, v. 140, Sept. 1975, p. 10, 13.

SEC urged to practice what it preaches to accountants. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 24, 26.

SEC will interpret new disclosure laws liberally at first: Garrett. (News report) *Journal of accountancy*, v. 139, March 1975, p. 12, 14, 16, 18.

SEC. 266 permits capitalization of interest and taxes paid. *Taxation for accountants*, v. 15, July 1975, p. 11-12.

SEC. 266 permits capitalization of interest and taxes paid. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 191.

SEC. 306 stock: partial redemption of underlying common. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 292-3.

SECHTER, ROBERT J.

Human aspects of fraud are among worst pitfalls. *CGA (Can.)*, v. 9, Jan.-Feb. 1975, p. 8-9. (Reprinted from *Internal Auditor*, v. 31, Nov.-Dec. 1974.)

SECKLER, DAVID W.

Huszar, Paul C. Effects of pricing a free good: a study of the use of admission fees at the California Academy of Sciences. by Paul C. Huszar and David W. Seckler. *Land economics*, v. 50, Nov. 1974, p. 364-73.

SECOND annual franchise directory. *Hospitality (Food and lodging)*, v. 13, Dec. 1974, p. R37-R45.

SECOND-HAND DEALERS

See Junk Dealers
Scrap, Waste, Spoilage
Used Material And Equipment

SECRET RESERVES

See Reserves-Secret

SECRETARIES (CORPORATION)

See Corporations-Secretaries

SECURED TRANSACTIONS

Justice, Jack B. Secured transactions: banks and the revised article 9 of the Uniform commercial code. *Journal of commercial bank lending*, v. 57, May 1975, p. 19-29.

SECURING the computer.

Pomeranz, Felix. Securing the computer. New York, Coopers & Lybrand, c1973. 11 p. [*203.9 P]

SECURITIES

American Bar Association. Section of Real Property, Probate and Trust Law. Special Committee on Simplification of Security Transfers to and by Fiduciaries. Developments in simplification of transfer of fiduciary securities. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 611-16.

Big bank stocks - views of analysts, by Warren R. Marcus and others. *Bankers monthly*, v. 92, Feb. 15, 1975, p. 16-19, 37.

Connelly, Julie. What the market timers are saying now. *Institutional investor*, v. 9, Jan. 1975, p. 68-70, 72-3.

Fleming, Austin. Handling securities in the administration of trusts and estates. *Trusts and estates*, v. 113, Dec. 1974, p. 820-4, 847-9.

Frome, Robert L. Cooperatives and condominiums as securities. *Real estate review*, v. 4, Winter 1975, p. 35-40.

Hueter, Gary L. Plight of the pledgee under rule 144. *Securities regulation law journal*, v. 3, Summer 1975, p. 111-56.

- Ibbotson, Roger G. Hot issue markets, by Roger G. Ibbotson and Jeffrey F. Jaffe. *Journal of finance*, v. 30, Sept. 1975, p. 1027-42.
- Jahnke, William W. Growth stock mania revisited. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 42-4, 69.
- Johnson, Keith B. Empirical analysis of the flotation cost of corporate securities, 1971-72, by Keith B. Johnson, T. Gregory Morton and M. Chapman Findlay. *Journal of finance*, v. 30, Sept. 1975, p. 1129-33.
- Kaplan, Gilbert E. John Loeb on the end of an era. *Institutional investor*, v. 8, Dec. 1974, p. 90-1, 93-4, 96, 98.
- Lipton, Martin. Notes are not always securities, by Martin Lipton and George A. Katz. *Business lawyer*, v. 30, April 1975, p. 763-71.
- Long-term financing. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975, p. 347-79.) [223.5 P]
- Love, Douglas A. Use and abuse of leverage. *Financial analysts journal*, v. 31, March/April 1975, p. 51-9, 88.
- Public hearings slated Dec. 8 and 12 on two FASB statements. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 14, 20.
- Reich, Cary. Is market-making creeping upstairs? (Trading) *Institutional investor*, v. 8, Dec. 1974, p. 37.
- Survey of 1974 securities law developments, by Patrick K. Arey and others. *Washington and Lee law review*, v. 32, Summer 1975, p. 719-839.
- Top stocks: leading analysts make their selections in thirty-four industry groups, compiled by Solveig Jansson. *Institutional investor*, v. 9, Jan. 1975, p. 56-63, 99, 101-2.

Accounting

- Gunther, Samuel P. Accounting and tax aspects of securities reacquisitions. *CPA journal*, v. 45, Dec. 1975, p. 18-22.
- Lynch, Thomas Edward. Accounting for investments in equity securities by the equity and market value methods. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 62-9.

Auditing

- Interpretation issued on marketable securities losses. (News report) *Journal of accountancy*, v. 139, March 1975, p. 25.
- Seidler, Lee J. Marketable securities will be written down to market. *Accounting issues* (Bear Stearns & Co.), Feb. 20, 1975, p. 2-10. (Reprint file. *A)

Foreign

- Mizrack, Richard. Recent developments in the extraterritorial application of section 10(b) of the Securities and exchange act of 1934. *Business lawyer*, v. 30, Jan. 1975, p. 367-86.
- Thomas, Landon. Why and how to invest in foreign securities. *Trusts & estates*, v. 114, March 1975, p. 158-60, 169.

Gold

- Asher, Joe. Who should sell gold - banks or commodity dealers? *Banking*, v. 67, Jan. 1975, p. 34-5, 91-2.
- Guttentag, Shirley. Investing in gold. *Veterinary economics*, v. 16, May 1975, p. 40-1.

Government

- Bildersee, John S. Some new bond indexes. *Journal of business* (U. of Chicago), v. 48, Oct. 1975, p. 506-25.
- Hoey, Matthew J. Automation of U.S. government and agency securities operations. *Trusts & estates*, v. 114, Nov. 1975, p. 794-6, 826-8.

Government regulation

- American Bar Association. Section of Corporation, Banking and Business Law. Committee on Federal Regulation of Securities. Program of the Committee on Federal Regulation of Securities. *Business lawyer*, v. 30, July 1975, p. 1303-40.
- Arey, Patrick K. Development of a flexible duty standard of liability under SEC rule 10b-5. (Note Comments) *Washington and Lee law review*, v. 32, Winter 1975, p. 99-131.

- Berman, Alan M. Federal securities law and the sale of condominiums, homes, and homesites, by Alan M. Berman and Andrew D. Stone. *Business lawyer*, v. 30, Jan. 1975, p. 411-31.
- Bialkin, Kenneth J. Summary of the meeting between members of the Securities and Exchange Commission and representatives of the Federal Regulation of Securities Committee, Washington, D.C. - January 2, 1975, by Kenneth J. Bialkin and Warren F. Grienberger. *Business lawyer*, v. 30, July 1975, p. 1341-8.
- Boffa, Robert C. Tax problems arising out of alleged improper conduct of corporate officers and directors. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974, p. 395-467.) [750.2 S]
- Borden, Arthur M. Drafting problems under Rule 144. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972, p. 81-105.) [724 C]
- Brodsky, Edward. Guide to securities litigation. New York, Law Journal Press, c1974. 401 p. (Includes table of cases) [720 B]
- Brudney, Victor. Note on going private. *Virginia law review*, v. 61, June 1975, p. 1019-56.
- Calvert, Gordon L. From auction markets to a central market system: a New York Stock Exchange perspective. *Ohio State law journal*, v. 35, 1974, p. 295-9.
- Cohen, Manuel F. Letter stock: implications of new Rule 144, edited by Manuel F. Cohen and Alan B. Levenson. 2nd ed. New York, Law Journal Seminars-Press, c1972. 333 p. (A seminar sponsored by the New York law journal.) [724 C]
- Derieux, Samuel A. Public accountability under securities laws. *Ohio State law journal*, v. 35, 1974, p. 255-60.
- Dugan, Charles F. Chris-Craft Corp. v. Piper Aircraft Corp.: liability in the context of a tender offer, by Charles F. Dugan and Mary Ellen Fairfield. *Ohio State law journal*, v. 35, 1974, p. 412-39.
- Fein, Carol A. Reinspection of purchase and sale under Section 16(b). (Notes) *Brooklyn law review*, v. 41, Summer 1974, p. 91-133.
- Fernyhough, C. J. United States Securities and Exchange Commission. *Accountants' journal* (N.Z.), v. 54, July 1975, p. 205-13.
- Fiftis, Ted J. Liability for misleading statements under Section 11. *Practical lawyer*, v. 21, Oct. 1975, p. 35-54.
- Fleischer, Arthur. More on going private. (Regulation) *Institutional investor*, v. 9, April 1975, p. 41-3.
- Fleischer, Arthur. New amendments and municipals. *Institutional investor*, v. 9, Sept. 1975, p. 119.
- Fleischer, Arthur. New standards for new issues. (Regulation) *Institutional investor*, v. 9, June 1975, p. 53.
- Fleischman, Edward H. Rule 144 - deferred distribution concept. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972, p. 185-93.) [724 C]
- Forster, Bernard. Rule 10b-5 violations in the ninth circuit: I know it when I see it. *Business lawyer*, v. 30, April 1975, p. 773-81.
- Fraidin, Stephen. Developments in federal securities regulation. *Business lawyer*, v. 30, Jan. 1975, p. 313-65.
- Frankhauser, Mahlon M. Regulating new issues and secondary offerings: proposed rules 10b-20 and 10b-21. *Securities regulation law journal*, v. 2, Winter 1975, p. 330-44.
- Freedman, Monroe H. Civil libertarian looks at securities regulation. *Ohio State law journal*, v. 35, 1974, p. 280-9.
- Friend, Irwin. Required disclosure and the stock market: comment, by Irwin Friend and Randolph Westerfield. *American economic review*, v. 65, June 1975, p. 467-72.
- Galen, Richard E. Securities law - section 16(b) - an exchange of securities pursuant to a merger does not constitute a section 16(b) purchase unless.... (Recent decision) *George Washington law review*, v. 42, Aug. 1974, p. 1141-56.
- Gardiner, Donald B. Intrastate offering exemption: rule 147 - progress or stalemate? *Ohio State law journal*, v. 35, 1974, p. 340-92.
- Gillis, John G. Securities acts amendments of 1975. (Securities law and regulation) *Financial analysts journal*, v. 31, Sept.-Oct. 1975, p. 12-15.

- Going private: the first cases. (Regulation) *Institutional investor*, v. 9, Feb. 1975, p. 33.
- Goldberg, Stuart Charles. Restricted and control securities: the new collateral. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972. p. 107-34.) [724 C]
- Goldberg, Stuart Charles. SEC's new Rule 144 governing resale of restricted and control securities. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972. p. 7-25.) [724 C]
- Gore, Richard J. Securities regulation: promissory notes and the commercial paper exemption/exclusion provisions of the Securities law. (Notes and comments) *Oklahoma law review*, v. 28, Summer 1975, p. 673-7.
- Gottesman, J. Michael. Brokers' derivative liability: does supervision make a difference? *Brooklyn law review*, v. 41, Fall 1974, p. 181-207.
- Green, Robert S. Private placements of securities under Rule 146, by Robert S. Green and Derek A. Wittner. *Practical lawyer*, v. 21, Jan. 15, 1975, p. 9-52.
- Hart, Janet. Securities regulation of real estate developments - financing arrangements considered as an extension of credit. *Ohio State law journal*, v. 35, 1974, p. 300-8.
- Hawthorne, Bruce N. Municipal bonds and the federal securities laws: the results of forty years of indirect regulation. (Notes) *Vanderbilt law review*, v. 28, April 1975, p. 561-619.
- Hicks, J. William. Recapitalizations under Section 3(a)(9) of the Securities Act of 1933. *Virginia law review*, v. 61, June 1975, p. 1057-1113.
- Hueter, Gary L. Plight of the pledgee under rule 144. *Securities regulation law journal*, v. 3, Summer 1975, p. 111-56.
- Hurlock, E. Kingdon. Fiduciary responsibility and negotiated commissions a pragmatic approach. *Trusts & estates*, v. 114, June 1975, p. 388-92, 429-32.
- Isbell, David B. Overview of accountants' duties and liabilities under the federal securities laws and a closer look at whistle-blowing. *Ohio State law journal*, v. 35, 1974, p. 261-79.
- Jacobs, Arnold S. Birnbaum in flux: significant 10b-5 developments. *Securities regulation law journal*, v. 2, Winter 1975, p. 305-29.
- Kant, Robert S. SEC rule 147 - a further narrowing of the intrastate offering exemption. *Business lawyer*, v. 30, Nov. 1974, p. 73-98.
- Kapp, Roger W. Resales of sales of registered securities acquired in acquisition transactions, by Roger W. Kapp and Robert M. Hart. (No-action letter highlights) *Securities regulation law journal*, v. 2, Winter 1975, p. 345-56.
- Kronfeld, Edwin. Rule 145: the demise of the no-sale doctrine. *Mergers & acquisitions*, v. 9, Winter 1975, p. 44-54.
- Lipton, Martin. Analysis of SEC Rule 144. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972. p. 27-70.) [724 C]
- Mann, Bruce Alan. Investment securities. *Business lawyer*, v. 30, April 1975, p. 885-91.
- Mathews, Arthur F. Liabilities of lawyers under the Federal securities laws. *Business lawyer*, v. 30, March 1975, p. 105-55.
- McCarthy, Christopher M. Rule 10b-5 - expanding insider liability. (Securities law) *St. John's law review*, v. 49, Winter 1975, p. 405-15.
- McIntyre, J. Lawrence. Cashing in after the reorganization: federal securities law considerations. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 673-96.) [751 N]
- Miller, Dean E. Direction of trust supervision. *Trusts & estates*, v. 114, May 1975, p. 314-17.
- Miller, Stephen R. Lessons for future counselling of insurers involving ethics, liabilities, and securities regulation, by Stephen R. Miller and John T. Subak. *Business lawyer*, v. 30, Jan. 1975, p. 387-98.
- Mizrack, Richard. Recent developments in the extraterritorial application of section 10(b) of the Securities and exchange act of 1934. *Business lawyer*, v. 30, Jan. 1975, p. 367-86.
- Mounce, Kenneth A. Accounting for real estate. *Ohio State law journal*, v. 35, 1974, p. 323-39.
- Raben, John R. Recent developments in the marketability of investment letter securities. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972. p. 135-64.) [724 C]
- Reliance requirement in private actions under SEC rule 10b-5. (Notes) *Harvard law review*, v. 88, Jan. 1975, p. 584-606.
- Rosenzweig, Victor M. Insider liability under rule 10b-5 - the current state of the law. *St. John's law review*, v. 49, Fall 1974, p. 31-51.
- Shenk, James R. Securities regulation - rule 10b-5: development of an inquiry notice standard of conduct in the second circuit. (Notes) *Ohio State law journal*, v. 35, 1974, p. 441-61.
- Simonetti, Gilbert. Congressional scorekeeping: review of the 93rd Congress. (Washington report) *Journal of accountancy*, v. 139, Jan. 1975, p. 35-40.
- Sommer, A. A. Professional responsibility: how did we get here? *Business lawyer*, v. 30, March 1975, p. 95-103.
- Special report: SEC conference. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 9-10, 12, 14, 16.
- Survey of 1974 securities law developments, by Patrick K. Arey and others. *Washington and Lee law review*, v. 32, Summer 1975, p. 719-839.
- Treadway, James C. SEC enforcement techniques: expanding and exotic forms of ancillary relief. *Washington and Lee law review*, v. 32, Summer 1975, p. 637-79.
- Van Camp, Brian. Securities regulation of real estate investments: the California model. *Ohio State law journal*, v. 35, 1974, p. 309-22.
- Walters, Clifford Logan. Extraterritorial application of Section 16(b) of the Securities exchange act of 1934 - Wagman v. Astle, 380 F. supp. 497. (Notes & comments) *Washington and Lee law review*, v. 32, Summer 1975, p. 699-718.
- Wander, Herbert S. Rule 144 adopted. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972. p. 71-9.) [724 C]
- Weiss, Jerome P. So you think you're exempt from the federal securities laws. *Cooperative accountant*, v. 28, Spring 1975, p. 3-14, 88.

Australia

- Submission on the Corporations and securities industry bill 1974. *Australian accountant*, v. 45, May 1975, p. 196-202, 205-7.

Florida

- Bell, John P. A. Corporate law and securities regulation, by John P. A. Bell and Craig G. Goodman. *University of Miami law review*, v. 28, Summer 1974, p. 922-51.

France

- International securities project. *Business lawyer*, v. 30, Jan. 1975, p. 585-668.

Great Britain

- International securities project. *Business lawyer*, v. 30, Jan. 1975, p. 585-668.

Israel

- Dotan, Y. Periodical and immediate reports under the Securities law, 1968. *Israel C. P. A.*, June 1974, p. 59-71.

Japan

- International securities project. *Business lawyer*, v. 30, Jan. 1975, p. 585-668.

Mexico

- International securities project. *Business lawyer*, v. 30, Jan. 1975, p. 585-668.

Netherlands

- International securities project. *Business lawyer*, v. 30, Jan. 1975, p. 585-668.

Switzerland

International securities project. *Business lawyer*, v. 30, Jan. 1975, p. 585-668.

West Germany

International securities project. *Business lawyer*, v. 30, Jan. 1975, p. 585-668.

Mortgage-backed

Draper, James F. How now, Ginnie Mae? (Fresh look at real estate) *Pension world*, v. 11, April 1975, p. 31-3.

Mylod, Robert J. Credit reforms needed to meet future capital requirements. *Mortgage banker*, v. 36, Oct. 1975, p. 96, 98.

New Zealand

Fernyhough, C. J. United States Securities and Exchange Commission. *Accountants' journal* (N.Z.), v. 54, July 1975, p. 205-13.

Portfolios

Agapos, A. M. Note on rates of return: growth versus income stocks. *Akron business and economic review*, v. 6, Summer 1975, p. 35-43.

Ahlers, David M. Investment decision making system. *Interfaces*, v. 5, part 2, Feb. 1975, p. 72-90.

Altman, Edward I. Comparative analysis of risk measures: France and the United States, by Edward I. Altman, Bertrand Jacquillat and Michel Levasseur. *Journal of finance*, v. 29, Dec. 1974, p. 1495-1511.

Appel, Gerald. Afloat with the liquidity funds. *Money*, v. 4, Jan. 1975, p. 33-5.

Arditti, Fred D. Portfolio efficiency analysis in three moments: the multiperiod case, by Fred D. Arditti and Haim Levy. *Journal of finance*, v. 30, June 1975, p. 797-809.

Arzac, Enrique R. Utility analysis of chance-constrained portfolio selection. *Journal of financial and quantitative analysis*, v. 9, Dec. 1974, p. 993-1007.

As investment men view portfolio strategy now. *Bankers monthly*, v. 91, Nov. 15, 1974, p. 12, 14-15, 18-19.

Baesel, Jerome B. On the assessment of risk: some further considerations. *Journal of finance*, v. 29, Dec. 1974, p. 1491-4.

Balog, James. Why the stock market reacts the way it does to announcements of mergers and acquisitions. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 24-6.

Beaver, William. Association between market-determined and accounting-determined measures of systematic risk: some further evidence, by William Beaver and James Manegold. *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 231-84.

Beckman, Bob. Stock market myths exposed (Investment) *Accountancy* (Eng.), v. 86, July 1975, p. 56, 58-9, 61.

Biger, Nahum. Assessment of inflation and portfolio selection. *Journal of finance*, v. 30, May 1975, p. 451-67.

Blume, Marshall E. Asset structure of individual portfolios and some implications for utility functions, by Marshall E. Blume and Irwin Friend. *Journal of finance*, v. 30, May 1975, p. 585-603.

Brealey, R. A. Playing with portfolios, by R. A. Brealey and S. D. Hodges. *Journal of finance*, v. 30, March 1975, p. 125-34.

Building a pension portfolio that won't let you down. *Medical economics*, v. 52, Sept. 1, 1975, p. 110, 113.

Can an institution find happiness in arbitrage?(Portfolio strategy) *Institutional investor*, v. 8, Dec. 1974, p. 31.

Carter, E. Eugene. Portfolio aspects of capital budgeting. Lexington, Mass., Lexington Books, c1974. 222 p. [205.4 C]

Case for going international. *Institutional investor*, v. 9, March 1975, p. 73-4.

Christy, George A. Teaching of investments: a utilitarian view. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 781-7.

Cuneo, Larry J. Reducing the cost of stock trading, by Larry J. Cuneo and Wayne H. Wagner. *Financial analysts journal*, v. 31, Nov.-Dec. 1975, p. 35-44.

Dirickx, Yvo M. I. On the optimality of myopic policies in sequential decision problems, by Yvo M. I. Dirickx and L. Peter Jennergren. *Management science*, v. 21, Jan. 1975, p. 550-6.

Dobbins, Richard. Institutional shareholders in the UK equity market. *Accounting and business research* (Eng.), v. 4, Winter 1974, p. 9-17.

Draper, James F. How now, Ginnie Mae? (Fresh look at real estate) *Pension world*, v. 11, April 1975, p. 31-3.

Draper, P. R. Industry influences on share price variability. *Journal of business finance & accounting* (Eng.), v. 2, Summer 1975, p. 169-85.

Eiteman, David K. Portfolio analysis of the teaching of investments, by David K. Eiteman and Keith V. Smith. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 771-8.

Elton, Edwin J. On the maximization of the geometric mean with lognormal return distribution, by Edwin J. Elton and Martin J. Gruber. *Management science*, v. 21, Dec. 1974, p. 483-8.

Evans, John L. Examination of the principle of diversification. *Journal of business finance & accounting* (Eng.), v. 2, Summer 1975, p. 243-55.

Farrell, James L. Homogeneous stock groupings. *Financial analysts journal*, v. 31, May-June 1975, p. 50-6, 58-62.

Ferguson, Robert. Active portfolio management. *Financial analysts journal*, v. 31, May-June 1975, p. 63-72.

Fiduciary standards and the prudent man rule under the Employee retirement income security act of 1974. (Notes) *Harvard law review*, v. 88, March 1975, p. 960-79.

Fielitz, Bruce D. Indirect versus direct diversification. *Financial management*, v. 3, Winter 1974, p. 54-62.

Firth, Michael. Portfolio theory. *Certified accountant* (Eng.), July-Aug. 1975, p. 401-3.

Fisher, Lawrence. Using modern portfolio theory to maintain an efficiently diversified portfolio. *Financial analysts journal*, v. 31, May-June 1975, p. 73-85.

Frankfurter, George M. Efficient algorithms for conducting stochastic dominance tests on large numbers of portfolios: a comment, by George M. Frankfurter and Herbert E. Phillips. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 177-9.

Gentry, James A. Capital market line theory, insurance company portfolio performance, and empirical anomalies. *Quarterly review of economics & business*, v. 15, Spring 1975, p. 7-16.

Gonedes, Nicholas J. Note on accounting-based and market-based estimates of systematic risk. (Communications) *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 355-65.

Gressis, Nicolas. Comment: safety first - an expected utility principle, by Nicolas Gressis and William A. Remaley. *Journal of financial and quantitative analysis*, v. 9, Dec. 1974, p. 1057-61.

Hopkins, R. W. Accounting, the share market and portfolio analysis. *Accountants' journal* (N.Z.), v. 53, Sept. 1974, p. 54-7.

Individual investor risk aversion and investment portfolio composition, by Richard A. Cohn and others. *Journal of finance*, v. 30, May 1975, p. 605-20.

Insurance industry stock holdings. *Best's review* (Property/liability ed.), v. 76, July 1975, p. 24-5.

Investment thinking of top analysts now. *Bankers monthly*, v. 92, May 15, 1975, p. 18-19, 22-3, 40.

Jones-Lee, M. W. Note on a property of the inverse of a bordered matrix and its implication for the theory of portfolio selection. *Journal of financial and quantitative analysis*, v. 9, Dec. 1974, p. 1081-7.

Kaufman, Henry. Financial roadblocks to a new economic expansion. *Trusts & estates*, v. 114, Feb. 1975, p. 98-101, 117-19.

Klemkosky, Robert C. Adjustment of beta forecasts, by Robert C. Klemkosky and John D. Martin. *Journal of finance*, v. 30, Sept. 1975, p. 1123-8.

Klemkosky, Robert C. Effect of market risk on portfolio diversification, by Robert C. Klemkosky and John D. Martin. *Journal of finance*, v. 30, March 1975, p. 147-54.

- Korkie, Bob M. Systematic interest-rate risk in a two-index model of returns. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 723-5.
- LaMotta, Joseph M. Quality control. *Pension & welfare news*, v. 10, Dec. 1974, p. 22-3, 25, 28, 33.
- Lee, John H. EDP: planning a portfolio. *Pension world*, v. 11, March 1975, p. 29.
- Leibowitz, Martin L. Integrating tax effects into bond portfolio management. *Bankers magazine*, v. 158, Spring 1975, p. 92-100.
- Leuthold, Steven C. Market: a candy store. *Dun's review*, v. 105, Feb. 1975, p. 76-7, 80, 82, 84.
- Levy, Haim. Reply: safety first - an expected utility principle. by Haim Levy and Marshall Sarnat. *Journal of financial and quantitative analysis*, v. 9, Dec. 1974, p. 1063-4.
- Levy, William H. Taking stock - or leaving it, exclusive fourth annual survey of bank pooled pension funds. *Pension world*, v. 11, May 1975, p. 19-20, 22, 58, 67.
- Lloyd, William P. Test of the complementarity of securities from a common industry. *Quarterly review of economics and business*, v. 14, Winter 1974, p. 77-82.
- Love, Douglas A. Use and abuse of leverage. *Financial analysts journal*, v. 31, March/April 1975, p. 51-9, 88.
- Martin, John D. Evidence of heteroscedasticity in the market model, by John D. Martin and Robert C. Klemkosky. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 81-6.
- Matulich, Serge. Four investment strategies: a test of validity. *Akron business and economic review*, v. 6, Summer 1975, p. 28-34.
- McDonald, John G. Investment objectives: diversification, risk and exposure to surprise. *Financial analysts journal*, v. 31, March/April 1975, p. 42-50.
- McIlwain, David. Dividend scheduling by computer. *Accountant* (Eng.), v. 172, Feb. 20, 1975, p. 250-2.
- Morrison, Russell J. Musings of a portfolio manager. *Financial analysts journal*, v. 31, May-June 1975, p. 37-40.
- Neuwahl, Malcolm H. Incorporation of a portfolio consisting of marketable securities - a useful tax-planning technique. *University of Miami law review*, v. 28, Winter 1974, p. 395-438.
- Ohlson, James A. Analysis of the usefulness of accounting data for the portfolio decision: a decision-theory approach. (In Conference on Empirical Research in Accounting, 7th. University of Chicago, 1972. *Empirical research in accounting*. Chicago, 1974. p. 45-104.) [*102 C]
- Ohlson, James A. Portfolio selection in a log-stable market. *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 285-98.
- Petersen, Russell J. Portfolio analysis of general price level restatement. *Accounting review*, v. 50, July 1975, p. 525-32.
- Philippatos, George C. Conditions of equivalence among E-V, SSD, and E-H portfolio selection criteria: the case for uniform, normal and lognormal distributions, by George C. Philippatos and Nicolas Gressis. *Management science*, v. 21, Feb. 1975, p. 617-25.
- Pomeranz, Felix. Operational guidelines for managing investment funds, by Felix Pomeranz and Richard Steinberg. New York, Coopers & Lybrand, c1974. 30 p. [*720 P]
- Porter, R. Burr. Efficient algorithms for conducting stochastic dominance tests on large numbers of portfolios: reply, by R. Burr Porter and Roger C. Pfaffenberger. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 181-5.
- Porter, R. Burr. Evaluation of the empirical significance of optimal seeking algorithms in portfolio selection, by R. Burr Porter and Roger P. Bey. *Journal of finance*, v. 29, Dec. 1974, p. 1479-90.
- Prodhan, B. Portfolio theory and capital budgeting - 1. *Management accounting* (Eng.), v. 53, Nov. 1975, p. 365-6, 367-9.
- Prodhan, B. Portfolio theory and capital budgeting - 2. *Management accounting* (Eng.), v. 53, Dec. 1975, p. 406-8.
- Serlen, Bruce. Separate...but hardly equal: 3rd annual portfolio analysis of insurance company separate accounts. *Pension world*, v. 11, June 1975, p. 12-13, 18-20, 47-50.
- Sprenkle, Case M. Overdue note on some ancient but popular literature. *Journal of finance*, v. 29, Dec. 1974, p. 1577-80.
- Stone, Bernell K. Systematic interest-rate risk in a two-index model of returns. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 709-21.
- Thomas, Landon. Why and how to invest in foreign securities. *Trusts & estates*, v. 114, March 1975, p. 158-60, 169.
- Traver, Jerry M. Call options after ERISA, their place in overall portfolio strategy. *Trusts & estates*, v. 114, Sept. 1975, p. 618-19, 660.
- Upson, Roger B. Portfolio diversification strategies, by Roger B. Upson, Paul F. Jessup and Keishiro Matsumoto. *Financial analysts journal*, v. 31, May-June 1975, p. 86-8.
- West, Richard R. Teaching of investments - is witchcraft still appropriate? *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 789-93.
- Winkler, Robert L. Bayesian model for portfolio selection and revision, by Robert L. Winkler and Christopher B. Barry. *Journal of finance*, v. 30, March 1975, p. 179-92.
- ### Pricing
- Barefield, Russell M. Segmental financial disclosure by diversified firms and security prices: a comment, by Russell M. Barefield and Eugene E. Comiskey. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 818-21.
- Beckman, Bob. Lines, bars and o's and x's. (Investment) *Accountancy* (Eng.), v. 86, Jan. 1975, p. 69-72.
- Boudreaux, Kenneth J. Competitive rates, market efficiency, and the economics of security analysis. *Financial analysts journal*, v. 31, March/April 1975, p. 18-19, 22-4, 92.
- Chambers, R. J. Stock market prices and accounting research. *Abacus*, v. 10, June 1974, p. 39-54.
- Close, Nicholas. Price reaction to large transactions in the Canadian equity markets. *Financial analysts journal*, v. 31, Nov.-Dec. 1975, p. 50-7.
- Epps, Thomas W. Security price changes and transaction volumes: theory and evidence. *American economic review*, v. 65, Sept. 1975, p. 586-97.
- Lintner, John. Inflation and security returns. *Journal of finance*, v. 30, May 1975, p. 259-80.
- Logue, Dennis E. Market-making and the assessment of market efficiency. *Journal of finance*, v. 30, March 1975, p. 115-23.
- Marshall, Ronald M. Interpreting the API. *Accounting review*, v. 50, Jan. 1975, p. 99-111.
- Nadler, Paul S. Your stock price does matter. *Bankers monthly*, v. 92, Feb. 15, 1975, p. 11-12, 14.
- Ripley, Duncan M. Capital control policies and foreign share prices. (Notes) *Journal of finance*, v. 30, June 1975, p. 865-8.
- West, Richard R. On the difference between internal and external market efficiency. *Financial analysts journal*, v. 31, Nov.-Dec. 1975, p. 30-4.
- Youngquist, A. M. What banker panel sees ahead. *Bankers monthly*, v. 92, Jan. 15, 1975, p. 7-10, 12-13, 31.
- ### Private placements
- Borden, Arthur M. Drafting problems under Rule 144. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972. p. 81-105.) [724 C]
- Green, Robert S. Private placements of securities under Rule 146, by Robert S. Green and Derek A. Wittner. *Practical lawyer*, v. 21, Jan. 15, 1975, p. 9-52.
- Kinderman, Robert H. Private offering exemption: an examination of its availability under and outside rule 146. *Business lawyer*, v. 30, April 1975, p. 921-50.
- Leiby, Adrian C. Recent developments in the marketability of private placements. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972. p. 165-74.) [724 C]
- Lipton, Martin. Analysis of SEC Rule 144. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972. p. 27-70.) [724 C]
- Private placements 1974: more deals, less money. (Corporate financing) *Institutional investor*, v. 9, April 1975, p. 123-4.
- Wander, Herbert S. Rule 144 adopted. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972. p. 71-9.) [724 C]

Zinbarg, Edward D. Private placement loan agreement. *Financial analysts journal*, v. 31, July-Aug. 1975, p. 33-5, 52.

Restricted

Borden, Arthur M. Drafting problems under Rule 144. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972. p. 81-105.) [724 C]

Cohen, Manuel F. Letter stock: implications of new Rule 144, edited by Manuel F. Cohen and Alan B. Levenson. 2nd ed. New York, Law Journal Seminars-Press, c1972. 333 p. (A seminar sponsored by the *New York law journal*.) [724 C]

Fleming, Austin. Handling securities in the administration of trusts and estates. *Trusts and estates*, v. 113, Dec. 1974, p. 820-4, 847-9.

Goldberg, Stuart Charles. Restricted and control securities: the new collateral. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972. p. 107-34.) [724 C]

Goldberg, Stuart Charles. SEC's new Rule 144 governing resale of restricted and control securities. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972. p. 7-25.) [724 C]

Leiby, Adrian C. Recent developments in the marketability of private placements. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972. p. 165-74.) [724 C]

Lipton, Martin. Analysis of SEC Rule 144. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972. p. 27-70.) [724 C]

Wander, Herbert S. Rule 144 adopted. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972. p. 71-9.) [724 C]

Valuation

Raben, John R. Recent developments in the marketability of investment letter securities. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972. p. 135-64.) [724 C]

Theft

Koblentz, Michael R. Cracking down on stolen and counterfeit securities, by Michael R. Koblentz and Thomas W. Dawson. *Trusts & estates*, v. 114, May 1975, p. 290-3.

Mann, Bruce Alan. Investment securities. *Business lawyer*, v. 30, April 1975, p. 885-91.

Valuation

American Institute Of Certified Public Accountants. Auditing Standards Division. Evidential matter for the carrying amount of marketable securities. (Accounting & auditing) *Journal of accountancy*, v. 139, April 1975, p. 69-70.

Bernstein, Leopold A. In defense of fundamental investment analysis. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 57-61.

Classification and carrying amount of marketable securities. (Auditing & reporting) *CPA journal*, v. 45, April 1975, p. 87-8.

Interpretation issued on marketable securities losses. (News report) *Journal of accountancy*, v. 139, March 1975, p. 25.

Jackson, Thomas H. Giving substance to the bonus rule in corporate reorganizations: the investment value doctrine analogy. (Notes) *Yale law journal*, v. 84, March 1975, p. 932-51.

Lloyd, William P. Test of the complementarity of securities from a common industry. *Quarterly review of economics and business*, v. 14, Winter 1974, p. 77-82.

Marshall, Ronald M. Interpreting the API. *Accounting review*, v. 50, Jan. 1975, p. 99-111.

Peirson, C. Graham. Valuation of investments. *Australian accountant*, v. 45, Sept. 1975, p. 484-8.

Seidler, Lee J. Marketable securities will be written down to market. *Accounting issues* (Bear Stearns & Co.), Feb. 20, 1975, p. 2-10. (Reprint file, *A)

New Zealand

Christie, A. A. Improved financial accounting presentation - is it really necessary? By A. A. Christie and J. B. Tabb. *Accountants' journal* (N.Z.), v. 53, Oct. 1974, p. 96-9.

SECURITIES act calls for independent certification. (News report) *Journal of accountancy*, v. 140, July 1975, p. 12, 14.

SECURITIES ACT OF 1933

See Also Investments-Government Regulation
Securities-Government Regulation
United States-Securities And Exchange Commission

Berman, Alan M. Federal securities law and the sale of condominiums, homes, and homesites, by Alan M. Berman and Andrew D. Stone. *Business lawyer*, v. 30, Jan. 1975, p. 411-31.

Boffa, Robert C. Tax problems arising out of alleged improper conduct of corporate officers and directors. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 395-467.) [750.2 S]

Fernyhough, C. J. United States Securities and Exchange Commission. *Accountants' journal* (N.Z.), v. 54, July 1975, p. 205-13.

Fiflis, Ted J. Liability for misleading statements under Section 11. *Practical lawyer*, v. 21, Oct. 1975, p. 35-54.

Friend, Irwin. Required disclosure and the stock market: comment, by Irwin Friend and Randolph Westerfield. *American economic review*, v. 65, June 1975, p. 467-72.

Gardiner, Donald B. Intrastate offering exemption: rule 147 - progress or stalemate? *Ohio state law journal*, v. 35, 1974, p. 340-92.

Gore, Richard J. Securities regulation: promissory notes and the commercial paper exemption/exclusion provisions of the Securities Law. (Notes and comments) *Oklahoma law review*, v. 28, Summer 1975, p. 673-7.

Gottesman, J. Michael. Brokers' derivative liability: does supervision make a difference? *Brooklyn law review*, v. 41, Fall 1974, p. 181-207.

Green, Robert S. Private placements of securities under Rule 146, by Robert S. Green and Derek A. Wittner. *Practical lawyer*, v. 21, Jan. 15, 1975, p. 9-52.

Hawthorne, Bruce N. Municipal bonds and the federal securities laws: the results of forty years of indirect regulation. (Notes) *Vanderbilt law review*, v. 28, April 1975, p. 561-619.

Hicks, J. William. Recapitalizations under Section 3(a)(9) of the Securities act of 1933. *Virginia law review*, v. 61, June 1975, p. 1057-1113.

Kant, Robert S. SEC rule 147 - a further narrowing of the intrastate offering exemption. *Business lawyer*, v. 30, Nov. 1974, p. 73-98.

Kapp, Roger W. Resales of sales of registered securities acquired in acquisition transactions, by Roger W. Kapp and Robert M. Hart. (No-action letter highlights) *Securities regulation law journal*, v. 2, Winter 1975, p. 345-56.

Kinderman, Robert H. Private offering exemption: an examination of its availability under and outside rule 146. *Business lawyer*, v. 30, April 1975, p. 921-50.

McIntyre, J. Lawrence. Cashing in after the reorganization: federal securities law considerations. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 673-96.) [751 N]

Mundheim, Robert H. Selected trends in disclosure requirements for public corporations. *Securities regulation law journal*, v. 3, Spring 1975, p. 3-32.

Myers, Fredric T. Filing pro forma financial statements. *Management accounting* (NAA), v. 57, Dec. 1975, p. 25-6, 30.

Oakes, Ronald W. Judicial control of cash tender offers - a few practical recommendations. (Notes) *Indiana law journal*, v. 50, Fall 1974, p. 114-42.

Overman, Dean L. Registration and exemption from registration of employee compensation plans under the Federal securities laws. *Vanderbilt law review*, v. 28, April 1975, p. 455-85.

Treadway, James C. SEC enforcement techniques: expanding and exotic forms of ancillary relief. *Washington and Lee law review*, v. 32, Summer 1975, p. 637-79.

Weiss, Jerome P. So you think you're exempt from the federal securities laws. *Cooperative accountant*, v. 28, Spring 1975, p. 3-14, 88.

SECURITIES ACTS AMENDMENTS OF 1975

Gillis, John G. Securities acts amendments of 1975. (Securities law and regulation) *Financial analysts journal*, v. 31, Sept.-Oct. 1975, p. 12-15.

SECURITIES BROKERS

See Also Examinations, Securities Brokers
Investment Companies
Investments
Securities

Conflicting duties of brokerage firms. *Harvard law review*, v. 88, Dec. 1974, p. 396-422.

Goldstein, Bruce S. Proposed rule 3a12-5 - a high price for an exemption from regulation T for condominium securities, by Bruce S. Goldstein and Robert J. Van Der Wall. (Comments) *University of Miami law review*, v. 29, Fall 1974, p. 89-118.

Kaplan, Gilbert E. John Loeb on the end of an era. *Institutional investor*, v. 8, Dec. 1974, p. 90-1, 93-4, 96, 98.

Leibowicz, Barry. Distributions under Securities investor protection act may not be capital gain. (Personal tax problems) *Journal of taxation*, v. 42, March 1975, p. 166-9.

Leuthold, Steven C. Market: a candy store. *Dun's review*, v. 105, Feb. 1975, p. 76-7, 80, 82, 84.

Quirt, John. Supersalesman is alive and well and living in Los Angeles. *Institutional investor*, v. 9, Feb. 1975, p. 62-5.

Reich, Cary. Is market-making creeping upstairs? (Trading) *Institutional investor*, v. 8, Dec. 1974, p. 37.

Reilly, Frank K. Stock exchange specialist and the market impact of major world events, by Frank K. Reilly and Eugene F. Drzyewski. *Financial analysts journal*, v. 31, July-Aug. 1975, p. 27-32.

Schutzer, A. I. What commission will your broker charge you now? *Medical economics*, v. 52, June 23, 1975, p. 147-8, 151.

Survey of 1974 securities law developments, by Patrick K. Arey and others. *Washington and Lee law review*, v. 32, Summer 1975, p. 719-839.

Thackray, John. Why foreigners are buying into Wall Street firms. *Institutional investor*, v. 8, Dec. 1974, p. 65-6, 69.

White, Reba. Protecting star analysts from their clients. *Institutional investor*, v. 9, Feb. 1975, p. 44-5.

Auditing

Martin, R. Eden. Hochfelder - possible consequences for the accounting profession. *Arthur Andersen chronicle*, v. 35, Jan. 1975, p. 10-15.

New requirements not part of AICPA securities audit guide. (News report) *Journal of accountancy*, v. 140, July 1975, p. 20, 22.

Fees and commissions

Belliveau, Nancy. Wall street's last-ditch effort to hold back negotiated rates. *Institutional investor*, v. 8, Dec. 1974, p. 55-61, 121, 123-4.

Johnson, Howard G. Securities industry: profit opportunities in the competitive rate era. *Price Waterhouse review*, v. 20, no. 1, 1975, p. 14-28.

Roscow, James P. May Day on Wall Street. *Pension world*, v. 11, April 1975, p. 13-16, 79.

Finance

Johnson, Howard G. Securities industry: profit opportunities in the competitive rate era. *Price Waterhouse review*, v. 20, no. 1, 1975, p. 14-28.

Reich, Cary. What about those unpaid research chits? (Trading) *Institutional investor*, v. 9, Jan. 1975, p. 35.

Financial management

Johnson, Howard G. Securities industry: profit opportunities in the competitive rate era. *Price Waterhouse review*, v. 20, no. 1, 1975, p. 14-28.

Government regulation

Conflicting duties of brokerage firms. *Harvard law review*, v. 88, Dec. 1974, p. 396-422.

Fleischer, Arthur. Double standard for brokers and dealers. (Regulation) *Institutional investor*, v. 8, Dec. 1974, p. 33.

Frankhauser, Mahlon M. Regulating new issues and secondary offerings: proposed rules 10b-20 and 10b-21. *Securities regulation law journal*, v. 2, Winter 1975, p. 330-44.

Gillis, John G. Securities acts amendments of 1975. (Securities law and regulation) *Financial analysts journal*, v. 31, Sept.-Oct. 1975, p. 12-15.

Gottesman, J. Michael. Brokers' derivative liability: does supervision make a difference? *Brooklyn law review*, v. 41, Fall 1974, p. 181-207.

Hart, Janet. Securities regulation of real estate developments - financing arrangements considered as an extension of credit. *Ohio State law journal*, v. 35, 1974, p. 300-8.

Hurley, William. Merger of brokerage houses - an overview. *Business lawyer*, v. 30, Jan. 1975, p. 469-99.

Puglisi, Joseph A. Securities industry investor protection. (News & views) *CPA (NYSS)*, v. 45, Aug. 1975, p. 9-11.

Reed, Stanley Foster. Finders and brokers: a spectral analysis. Part IV: Regulation: patterns and prospects. *Mergers & acquisitions*, v. 9, Winter 1975, p. 26-43.

Securities act calls for independent certification. (News report) *Journal of accountancy*, v. 140, July 1975, p. 12, 14.

Van Camp, Brian. Securities regulation of real estate investments: the California model. *Ohio State law journal*, v. 35, 1974, p. 309-22.

Liability

Brodsky, Edward. Guide to securities litigation. New York, Law Journal Press, c1974. 401 p. (Includes table of cases) [720 B]

Diczok, Paul. District Court grapples with Ninth Circuit's new 10b-5 flexible duty standard. (Recent cases) *Securities regulation law journal*, v. 3, Summer 1975, p. 188-90.

Gillis, John G. Mandatory use of inside information. (Securities law and regulation) *Financial analysts journal*, v. 31, March/April 1975, p. 12-14, 90-1.

Reports and statements

FOCUS report would streamline brokers' reports to commission. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 13-14.

SECURITIES EXCHANGE ACT OF 1934

See Also Investments-Government Regulation
Securities-Government Regulation
Stock Exchanges-Government Regulation
United States-Securities And Exchange Commission

Berman, Alan M. Federal securities law and the sale of condominiums, homes, and homesites, by Alan M. Berman and Andrew D. Stone. *Business lawyer*, v. 30, Jan. 1975, p. 411-31.

Boffa, Robert C. Tax problems arising out of alleged improper conduct of corporate officers and directors. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 395-467.) [750.2 S]

Call, David M. Attorneys' malpractice insurance - does your policy cover rule 10b-5 liability? *Business lawyer*, v. 30, July 1975, p. 1095-1102.

- Connors, James E. Securities - Investment advisers act of 1940 - private right of action for damages allowed against an investment adviser and his accountant. (Notes) *Fordham law review*, v. 43, Dec. 1974, p. 493-503.
- Egan, Claire V. Securities - possible antitrust violation held insufficient to warrant injunction against tender offeror or duty of disclosure to target shareholders. (Notes) *Fordham law review*, v. 43, Dec. 1974, p. 484-93.
- Eliasof, Lucy Gail. Transactions effected solely by means of intrastate telephone calls do not satisfy the interstate commerce requirement of Section 10(b) of the Securities exchange act. (Recent decisions) *George Washington law review*, v. 43, Jan. 1975, p. 677-87.
- Fein, Carol A. Reinspection of purchase and sale under Section 16(b). (Notes) *Brooklyn law review*, v. 41, Summer 1974, p. 91-133.
- Fernyhough, C. J. United States Securities and Exchange Commission. *Accountants' journal* (N.Z.), v. 54, July 1975, p. 205-13.
- Forsetter, Bernard. Rule 10b-5 violations in the ninth circuit: I know it when I see it. *Business lawyer*, v. 30, April 1975, p. 773-81.
- Fraidin, Stephen. Developments in federal securities regulation. *Business lawyer*, v. 30, Jan. 1975, p. 313-65.
- Friend, Irwin. Required disclosure and the stock market: comment, by Irwin Friend and Randolph Westerfield. *American economic review*, v. 65, June 1975, p. 467-72.
- Galen, Richard E. Securities law - section 16(b) - an exchange of securities pursuant to a merger does not constitute a section 16(b) purchase unless.... (Recent decision) *George Washington law review*, v. 42, Aug. 1974, p. 1141-56.
- Gore, Richard J. Securities regulation: promissory notes and the commercial paper exemption/exclusion provisions of the Securities law. (Notes and comments) *Oklahoma law review*, v. 28, Summer 1975, p. 673-7.
- Gottesman, J. Michael. Brokers' derivative liability: does supervision make a difference? *Brooklyn law review*, v. 41, Fall 1974, p. 181-207.
- Hawthorne, Bruce N. Municipal bonds and the federal securities laws: the results of forty years of indirect regulation. (Notes) *Vanderbilt law review*, v. 28, April 1975, p. 561-619.
- Jacobs, Arnold S. Birnbaum in flux: significant 10b-5 developments. *Securities regulation law journal*, v. 2, Winter 1975, p. 305-29.
- Kerr, Edmund H. Going private: adopting a corporate purpose standard. *Securities regulation law journal*, v. 3, Spring 1975, p. 33-62.
- Liability of outside directors under rule 10b-5. (Notes) *New York University law review*, v. 49, Oct. 1974, p. 551-77.
- Martin, R. Eden. Hochfelder - possible consequences for the accounting profession. *Arthur Andersen chronicle*, v. 35, Jan. 1975, p. 10-15.
- Mathews, Arthur F. Liabilities of lawyers under the Federal securities laws. *Business lawyer*, v. 30, March 1975, p. 105-55.
- McCarthy, Christopher M. Rule 10b-5 - expanding insider liability. (Securities law) *St. John's law review*, v. 49, Winter 1975, p. 405-15.
- Miller, Stephen R. Lessons for future counselling of insurers involving ethics, liabilities, and securities regulation, by Stephen R. Miller and John T. Subak. *Business lawyer*, v. 30, Jan. 1975, p. 387-98.
- Milton, Jeffrey J. Federal securities aspects of the resort condominium. *St. John's law review*, v. 48, May 1974, p. 933-46.
- Mizrack, Richard. Recent developments in the extraterritorial application of section 10(b) of the Securities and exchange act of 1934. *Business lawyer*, v. 30, Jan. 1975, p. 367-86.
- Moylan, James J. Exploring the tender offer provisions of the federal securities laws. *George Washington law review*, v. 43, Jan. 1975, p. 551-89.
- Myers, Fredric T. Filing pro forma financial statements. *Management accounting* (NAA), v. 57, Dec. 1975, p. 25-6, 30.
- Oakes, Ronald W. Judicial control of cash tender offers - a few practical recommendations. (Notes) *Indiana law journal*, v. 50, Fall 1974, p. 114-42.
- Overman, Dean L. Registration and exemption from registration of employee compensation plans under the Federal securities laws. *Vanderbilt law review*, v. 28, April 1975, p. 455-85.
- Pozen, Robert. Competition and regulation in the stock markets. *Michigan law review*, v. 73, Dec. 1974, p. 317-96.
- Preston, Richard McKim. Loss and transaction causation: the second circuit resolves the causation controversy in majority control situations. (Notes & comments) *Washington and Lee law review*, v. 32, Summer 1975, p. 683-98.
- Reed, Stanley Foster. Finders and brokers: a spectral analysis. Part IV: Regulation: patterns and prospects. *Mergers & acquisitions*, v. 9, Winter 1975, p. 26-43.
- Rosenzweig, Victor M. Insider liability under rule 10b-5 - the current state of the law. *St. John's law review*, v. 49, Fall 1974, p. 31-51.
- Shenk, James R. Securities regulation - rule 10b-5: development of an inquiry notice standard of conduct in the second circuit. (Notes) *Ohio State law journal*, v. 35, 1974, p. 441-61.
- Smith, Edgar A. Gold v. Sloan: Section 16(b)'s application to short swing trading in post-merger situations. (Notes) *University of Pittsburgh law review*, v. 36, Fall 1974, p. 139-52.
- Strickland, Lucy D. Unorthodox transactions and liability for short-swing profits under 16(b) of the Securities exchange act of 1934. *Washington and Lee law review*, v. 32, Spring 1975, p. 565-70.
- Treadway, James C. SEC enforcement techniques: expanding and exotic forms of ancillary relief. *Washington and Lee law review*, v. 32, Summer 1975, p. 637-79.
- Walters, Clifford Logan. Extraterritorial application of Section 16(b) of the Securities exchange act of 1934 - Wagman v. Astle, 380 F. supp. 497. (Notes & comments) *Washington and Lee law review*, v. 32, Summer 1975, p. 699-718.
- Weiss, Jerome P. So you think you're exempt from the federal securities laws. *Cooperative accountant*, v. 28, Spring 1975, p. 3-14, 88.

SECURITIES INDUSTRY ACTS (AUSTRALIA)

See Securities - Government Regulation - Australia

SECURITIES INVESTOR PROTECTION ACT OF 1970

- Leibowicz, Barry. Distributions under Securities investor protection act may not be capital gain. (Personal tax problems) *Journal of taxation*, v. 42, March 1975, p. 166-9.
- Survey of 1974 securities law developments, by Patrick K. Arey and others. *Washington and Lee law review*, v. 32, Summer 1975, p. 719-839.

SECURITIES MARKETS

- Ball, Ray. Changes in accounting techniques and stock prices. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*, Chicago, 1974, p. 1-44.) [*102 C]
- Barnea, A. Effect of risk on the market maker's spread, by Amir Barnea and Dennis E. Logue. *Financial analysts journal*, v. 31, Nov.-Dec. 1975, p. 45-9.
- Bernstein, Leopold A. In defense of fundamental investment analysis. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 57-61.
- Boudreaux, Kenneth J. Competitive rates, market efficiency, and the economics of security analysis. *Financial analysts journal*, v. 31, March/April 1975, p. 18-19, 22-4, 92.
- Connelly, Julie. What the market timers are saying now. *Institutional investor*, v. 9, Jan. 1975, p. 68-70, 72-3.
- Cunco, Larry J. Reducing the cost of stock trading, by Larry J. Cunco and Wayne H. Wagner. *Financial analysts journal*, v. 31, Nov.-Dec. 1975, p. 35-44.
- Epps, Thomas W. Security price changes and transaction volumes: theory and evidence. *American economic review*, v. 65, Sept. 1975, p. 586-97.
- Farrar, Donald E. Toward a central market system: Wall Street's slow retreat into the future. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 815-27.

Foster, George. Stock market reaction to estimates of earnings per share by company officials. *Journal of accounting research*, v. 11, Spring 1973, p. 25-37.

Gonedes, Nicholas J. Information-production and capital market equilibrium. *Journal of finance*, v. 30, June 1975, p. 841-64.

Hopkins, R. W. Accounting, the share market and portfolio analysis. *Accountants' journal* (N.Z.), v. 53, Sept. 1974, p. 54-7.

Horwitz, Bertrand. Extraordinary gains and losses and security prices, by Bertrand Horwitz and Allan Young. *Quarterly review of economics and business*, v. 14, Winter 1974, p. 101-10.

Ibbotson, Roger G. Hot issue markets, by Roger G. Ibbotson and Jeffrey F. Jaffe. *Journal of finance*, v. 30, Sept. 1975, p. 1027-42.

Jaffe, Jeffrey F. On the use of public information in financial markets. *Journal of finance*, v. 30, June 1975, p. 831-9.

Kaplan, Gilbert E. John Loeb on the end of an era. *Institutional investor*, v. 8, Dec. 1974, p. 90-1, 93-4, 96, 98.

Logue, Dennis E. Market-making and the assessment of market efficiency. *Journal of finance*, v. 30, March 1975, p. 115-23.

Reilly, Frank K. Stock exchange specialist and the market impact of major world events, by Frank K. Reilly and Eugene F. Drzycimski. *Financial analysts journal*, v. 31, July-Aug. 1975, p. 27-32.

Rozeff, Michael S. Money supply and the stock market. *Financial analysts journal*, v. 31, Sept.-Oct. 1975, p. 18-20, 22-4, 26, 76.

Sharpe, William F. Likely gains from market timing. *Financial analysts journal*, v. 31, March/April 1975, p. 60-9.

Sirkin, Gerald. Stock market of 1929 revisited: a note. *Business history review*, v. 49, Summer 1975, p. 223-31.

Trusts & estates twenty-third trust investment officers survey. *Trusts & estates*, v. 114, Jan. 1975, p. 18-21, 56-7.

West, Richard R. Corporate finance and the changing stock market, by Richard R. West and Seha M. Tinic. *Financial management*, v. 3, Autumn 1974, p. 14-23.

West, Richard R. On the difference between internal and external market efficiency. *Financial analysts journal*, v. 31, Nov.-Dec. 1975, p. 30-4.

Canada

Close, Nicholas. Price reaction to large transactions in the Canadian equity markets. *Financial analysts journal*, v. 31, Nov.-Dec. 1975, p. 50-7.

Europe

Horne, Paul. What's ahead for the Euromarket? (Corporate financing) *Institutional investor*, v. 9, Aug. 1975, p. 35, 37-8, 120.

O'Donovan, Vincent. Common market for capital? *Accountant* (Eng.), v. 173, Nov. 6, 1975, p. 518-20.

France

Altman, Edward I. Comparative analysis of risk measures: France and the United States, by Edward I. Altman, Bertrand Jacquillat and Michel Levasseur. *Journal of finance*, v. 29, Dec. 1974, p. 1495-1511.

Government regulation

Calvert, Gordon L. From auction markets to a central market system: a New York Stock Exchange perspective. *Ohio State law journal*, v. 35, 1974, p. 295-9.

Fraidin, Stephen. Developments in federal securities regulation. *Business lawyer*, v. 30, Jan. 1975, p. 313-65.

International securities project. *Business lawyer*, v. 30, Jan. 1975, p. 585-668.

Pozen, Robert. Competition and regulation in the stock markets. *Michigan law review*, v. 73, Dec. 1974, p. 317-96.

Regulation of the securities market. *Accountancy* (Eng.), v. 86, Jan. 1975, p. 14.

Stillman, Stanley. Wall Street vs. the SEC: the battle goes on. *Financial executive*, v. 43, April 1975, p. 28-30.

Great Britain

Consultative Committee Of Accountancy Bodies. Review of the present conduct and supervision of the securities market. *Accountant* (Eng.), v. 171, Dec. 5, 1974, p. 764-5.

International

Ripley, Duncan M. Capital control policies and foreign share prices. (Notes) *Journal of finance*, v. 30, June 1975, p. 865-8.

Ireland

O'Boyle, Patrick. Investment and finance - rapid recovery. *Accountancy Ireland*, v. 7, Feb. 1975, p. 7-8.

SECURITIES UNDERWRITERS

Fleischman, Edward H. Rule 144 - deferred distribution concept. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972. p. 185-93.) [724 C]

Hawthorne, Bruce N. Municipal bonds and the federal securities laws: the results of forty years of indirect regulation. (Notes) *Vanderbilt law review*, v. 28, April 1975, p. 561-619.

Levey, Mark S. Balancing investment and underwriting risks. *Best's review* (Property/liability ed.), v. 76, Sept. 1975, p. 10, 12, 78, 80.

Prussia, Leland S. Bank investment portfolio management. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 146-87.) [600 P]

Tallman, Gary D. Competitive versus negotiated underwriting costs for regulated industries, by Gary D. Tallman, David F. Rush and Ronald W. Melicher. *Financial management*, v. 3, Summer 1974, p. 49-55.

Liability

Dugan, Charles F. Chris-Craft Corp. v. Piper Aircraft Corp.: liability in the context of a tender offer, by Charles F. Dugan and Mary Ellen Fairfield. *Ohio State law journal*, v. 35, 1974, p. 412-39.

SECURITY ANALYSTS

See Also Computers - Effect On Security Analysts

Balog, James. Why the stock market reacts the way it does to announcements of mergers and acquisitions. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 24-6.

Banks, Warren E. Measuring the value of corporate stock. *California Western law review*, v. 11, Fall 1974, p. 1-59.

Bernstein, Leopold A. CPA's stake in financial statement analysis. *CPA journal*, v. 45, Feb. 1975, p. 23-6.

Bernstein, Leopold A. In defense of fundamental investment analysis. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 57-61.

Boudreaux, Kenneth J. Competitive rates, market efficiency, and the economics of security analysis. *Financial analysts journal*, v. 31, March/April 1975, p. 18-19, 22-4, 92.

Cates, David C. Can bank condition be externally judged? *Journal of commercial bank lending*, v. 57, May 1975, p. 2-14.

Chandra, Gyan. Information needs of security analysts. *Journal of accountancy*, v. 140, Dec. 1975, p. 65-70.

Ehrbar, A. F. Technical analysis refuses to die. (Personal investing) *Fortune*, v. 92, Aug. 1975, p. 99, 102-3.

Ferguson, Robert. Active portfolio management. *Financial analysts journal*, v. 31, May-June 1975, p. 63-72.

Fisher, Lawrence. Using modern portfolio theory to maintain an efficiently diversified portfolio. *Financial analysts journal*, v. 31, May-June 1975, p. 73-85.

Good, Walter R. Interpreting analysts' recommendations. *Financial analysts journal*, v. 31, May-June 1975, p. 42-6, 48, 62.

Investment thinking of top analysts now. *Bankers monthly*, v. 92, May 15, 1975, p. 18-19, 22-3, 40.

Kazinetz, Sandra. New executive species: vice president-investor relations. (Digest) *Financial executive*, v. 43, April 1975, p. 8.

- Malloy, John M. Interim financial reporting: a survey of attitudes of chartered financial analysts, by John M. Malloy, J. Timothy Sale and Eugene Willis. *Ohio CPA*, v. 34, Spring 1975, p. 61-9.
- McGrath, Phyllis S. Communicating with professional investors. New York, Conference Board, c1974. 66 p. (*Conference Board report*, no. 644.) [*209.3 M]
- Piccirilli, Anthony. Developing a legislative audit agency in Rhode Island. (Accountability auditing in the community) *Internal auditor*, v. 21, May-June 1975, p. 70-2.
- Smith, Lee. How to talk to your analyst. *Dun's review*, v. 106, July 1975, p. 51-3.
- Upson, Roger B. Portfolio diversification strategies, by Roger B. Upson, Paul F. Jessup and Keishiro Matsumoto. *Financial analysts journal*, v. 31, May-June 1975, p. 86-8.
- White, Reba. Protecting star analysts from their clients. *Institutional investor*, v. 9, Feb. 1975, p. 44-5.

SECURITY survey in pictures. *Modern healthcare*, v. 4, July 1975, p. 41-4.

SED announces plan to evaluate public accountants. (News & views) *CPA (NYSS)*, v. 45, Oct. 1975, p. 9. (From a New York State Education Dept. news release dated June 26, 1975.)

SEED, NICHOLAS J. S.

Making the least of your losses. (Taxation) *CA magazine* (Can.), v. 106, May 1975, p. 67-70.

SEELYE, ALFRED L.

Peterson, Esther. Consumerism - good business? By Esther Peterson and Alfred L. Seelye. *Akron business and economic review*, v. 6, Summer 1975, p. 5-9.

SEESE, LLOYD D.

Productivity planning and reporting. (Management advisory services) *California CPA quarterly*, v. 43, Sept. 1975, p. 26.

SEFFERINO, JOSEPH R.

Change to LIFO - amended return for prior year. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 83.

SEFFINGER, FRANK D.

Withdrawal from leveraged tax shelter. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 20-1.

SEGAL, TERRY P.

Morse decision puts new light on bank deposits method. (Fraud & negligence) *Journal of taxation*, v. 42, June 1975, p. 376-7.

SEGALL, JOEL.

Labor and inflation. *Columbia journal of world business*, v. 9, Winter 1974, p. 139-42.

SEGHES, PAUL D.

Capital gain treatment of foreign exchange sale. *Tax executive*, v. 27, Oct. 1974, p. 37-43.

Challenge of Treasury's proposed reg. 1.861-8. *Tax executive*, v. 28, Oct. 1975, p. 21-32.

SEGMENT REPORTING

See Diversified Companies - Reports And Statements

SEIDEL, ARTHUR H.

Prerequisites for patentability. *Practical lawyer*, v. 21, June 1, 1975, p. 13-24.

SEIDLER, LEE J.

Companies may talk about LIFO versus FIFO again; sort of. *Accounting issues* (Bear Stearns & Co.), Feb. 20, 1975, p. 11-12. (Reprint file, *A)

Cost of Living Council product line data. *Accounting issues* (Bear Stearns & Co.), Jan. 17, 1975, p. 1-24. (Reprint file, *A)

Dollar values in the social income statement. *Accounting forum*, v. 44, May-Dec. 1974, p. 35-48. (Reprinted from *World (PMM&Co.)*, Spring 1973.)

Dropping withholding tax could increase foreign purchases of American securities, by Lee J. Seidler and Corine Gibson. *Accounting issues* (Bear Stearns & Co.), Oct. 15, 1975, p. 4-6. (Reprint file, *A)

Estimating LIFO impacts in the year after adoption. *Accounting issues* (Bear Stearns & Co.), July 1, 1975, p. 1-27. (Reprint file, *A)

FASB: counting noses instead of doing research. *Accounting issues* (Bear Stearns & Co.), Dec. 13, 1974, p. 1-16. (Reprint file, *A)

FASB opts for modified retroactive application of deferred tax accounting. *Accounting issues* (Bear Stearns & Co.), April 29, 1975, p. 6. (Reprint file, *A)

FASB proposes a new cookbook on lease accounting. *Accounting issues* (Bear Stearns & Co.), Sept. 15, 1975, p. 9-11. (Reprint file, *A)

FASB standard no. 4: extinguishment of debt. *Accounting issues* (Bear Stearns & Co.), Aug. 6, 1975, p. 4-5. (Reprint file, *A)

FASB standard no. 5: no more general reserves. *Accounting issues* (Bear Stearns & Co.), Aug. 6, 1975, p. 6-12. (Reprint file, *A)

FASB's tentative, interim provisional proposal will make gains on retirement of debt extraordinary items. *Accounting issues* (Bear Stearns & Co.), Feb. 20, 1975, p. 13. (Reprint file, *A)

Gibson, Corine. Update on multinational tax changes, by Corine Gibson and Lee J. Seidler. *Accounting issues* (Bear Stearns & Co.), Oct. 6, 1975, p. 1-2. (Reprint file, *A)

Impacts of percentage depletion repeal on oil and gas companies. *Accounting issues* (Bear Stearns & Co.), April 29, 1975, p. 1-5. (Reprint file, *A)

Marketable securities will be written down to market. *Accounting issues* (Bear Stearns & Co.), Feb. 20, 1975, p. 2-10. (Reprint file, *A)

Provisions and impacts of the Tax reduction act. *Accounting issues* (Bear Stearns & Co.), April 11, 1975, p. 1-18. (Reprint file, *A)

Provisions and impacts of the Tax reduction act: supplement 1 of? will timber lose DISC treatment? a case of total confusion. *Accounting issues* (Bear Stearns & Co.), April 15, 1975, p. 1-2. (Reprint file, *A)

SEC favors replacement cost accounting. *Accounting issues* (Bear Stearns & Co.), Sept. 15, 1975, p. 2-9. (Reprint file, *A)

What's happening in tax reform? By Lee J. Seidler and Corine Gibson. *Accounting issues* (Bear Stearns & Co.), Aug. 21, 1975, p. 1-8. (Reprint file, *A)

Will banks be required to write off more REIT loans? *Accounting issues* (Bear Stearns & Co.), Oct. 15, 1975, p. 2-3. (Reprint file, *A)

Will banks write off their holdings in New York City bonds? *Accounting issues* (Bear Stearns & Co.), Aug. 6, 1975, p. 2-3. (Reprint file, *A)

SEIDMAN, H. A.

Changes in computer services. *Datamation*, v. 21, July 1975, p. 40-2.

SEIF, WILLIAM J.

Do 52 weeks make a year? (Auditing and reporting) *CPA (NYSS)*, v. 45, Aug. 1975, p. 43-4.

SEINK, EDWARD J.

Coordination of external and internal audits. *Magazine of bank administration*, v. 51, March 1975, p. 22-4.

SEITZ, PAUL C.

Considerations for electing the LIFO inventory method. *Delaware CPA*, v. 1, Nov. 1974, p. 16-18.

SEKHAR, R. C.

Effective audits and statistical aids. *Chartered accountant (India)*, v. 23, Nov. 1974, p. 205-8.

SELBO, CARL.

Beware of entrapment the games debtors play. *Hospital financial management*, v. 5, March 1975, p. 48-9. (Reprinted from *Collector*, Oct. 1974.)

SELDEN, RICHARD T.

Monetary growth and the long-run rate of inflation. *American economic review*, v. 65, May 1975, p. 125-8.

SELECTED business forecasts for 1975, by S. Fred Singer and others. *Conference Board record*, v. 11, Dec. 1974, p. 33-45.

SELECTED papers 1973.

Haskins & Sells. Selected papers 1973. New York, c1974. 327 p. [110 H]

SELECTED papers 1974.

Haskins & Sells. Selected papers 1974. New York, c1975. 410 p. [110 H]

SELECTION OF ACCOUNTING PERSONNEL

See Accountancy Profession-Selection Of Personnel

SELF-EMPLOYED INDIVIDUALS TAX RETIREMENT

See Taxation, United States-Pensions-Self-Employed

SELF employment tax applies to part-time businesses. (Tax practice) *Taxation for accountants*, v. 14, Feb. 1975, p. 128.

SELF employment tax not imposed on gambling wins. *Taxation for accountants*, v. 15, Dec. 1975, p. 337.

SELF-INCRIMINATION

See Taxation, United States - Privilege Against Self-Incrimination

SELF INSURANCE

See Insurance, Self

SELF insurers: mingling reserve for contested, uncontested claims imperils deductions. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 163-4.

SELF insurers: mingling reserve for contested, uncontested claims imperils deductions. *Taxation for accountants*, v. 15, Sept. 1975, p. 145-6.

SELFLEDGE, RICHARD J.

Comprehensive view of organization development, by Richard J. Selfledge and Stanley L. Sokolik. *MSU business topics*, v. 23, Winter 1975, p. 46-61.

SELIGMAN, CHARLES S.

Constant public accountability. *Pennsylvania CPA spokesman*, v. 46, Sept. 1975, p. 8-10.

SELIGMANN, WILLIAM A.

Distributions to children in the sprinkling trust. *Trusts & estates*, v. 114, Feb. 1975, p. 78-80.

SELINGER, JERRY R.

Vertical restraints on patented products and Schwin: the case for a rule of reason approach. (Notes) *George Washington law review*, v. 43, Nov. 1974, p. 239-60.

SELINSKE, CHARLES E.

My pension plan is killing me *Pension world*, v. 11, June 1975, p. 21-2, 24, 26-7, 43.

SELLERS, JAMES H.

Microfilm - a tool for reducing costs and improving efficiency. *Cooperative accountant*, v. 28, Spring 1975, p. 52-60.

SELLING

See Sales And Selling

SELLING A BUSINESS

See Buying And Selling A Business
Taxation, United States-Purchases And Sales

SELLS AWARDS

See Awards, Prizes And Contests

SEMANTICS

See Terminology

SEMON, THOMAS T.

Cautionary note on difference in attribute importance for different industrial products. *Journal of marketing*, v. 39, Jan. 1975, p. 79.

O'Shaughnessy, John. Reply to a cautionary note on difference in attribute importance for different industrial products, by John O'Shaughnessy and Donald R. Lehmann. *Journal of marketing*, v. 39, Jan. 1975, p. 80.

SEN, SUBRATA K.

Blattberg, Robert C. Bayesian technique to discriminate between stochastic models of brand choice, by Robert C. Blattberg and Subrata K. Sen. *Management science*, v. 21, Feb. 1975, p. 682-96.

SENATE given AICPA statement on tax problems of small business. (News report) *Journal of accountancy*, v. 139, April 1975, p. 14, 20.

SENCACK, ANDREW J.

Malernce, James K. Secured residual values in bank leasing arrangements, by James K. Malernce and Andrew J. Sencack. *Journal of commercial bank lending*, v. 58, Sept. 1975, p. 56-61.

SENECAL, DAVID.

Estate planning after death. (Taxation) *CA magazine (Can.)*, v. 106, March 1975, p. 61-4.

Tax sleepers: charitable and nonprofit organizations. (Taxation) *CA magazine (Can.)*, v. 107, Aug. 1975, p. 52-4.

SENEQUE, PETER.

Funds statement in group accounts. *South African chartered accountant*, v. 10, Nov. 1974, p. 390-3.

SENGER, JOHN.

Organizational problem solving and creativity. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 536-44.

SENGUPTA, S.

Management accounting in practice. *Management accountant* (India), v. 9, Nov. 1974, p. 821-6.

SENIOR management and the data processing function.

PoKempner, Stanley J. Senior management and the data processing function, edited by Stanley J. PoKempner and Rochelle O'Connor. New York, Conference Board, c1974. 122 p. (Conference proceedings. Conference Board report no. 636.) [*203.9 P]

SENSITIVITY ANALYSIS

Bastable, C. W. Fifo in an inflationary environment, by C. W. Bastable and Jacob D. Merriwether. *Journal of accountancy*, v. 139, March 1975, p. 49-55.

Beenhakker, Henri L. Sensitivity analysis of the present value of a project. *Engineering economist*, v. 20, Winter 1975, p. 123-49.

Blanning, Robert W. Response to Michel, Kleijnen and Permut. *Interfaces*, v. 5, May 1975, p. 24-5.

Burke, Walter L. Capital expenditure analysis. *International journal of accounting, education and research*, v. 9, Spring 1974, p. 143-54.

Curry, Clarence F. Feasibility of rent and tax incentives for renovation in older residential neighborhoods, by Clarence F. Curry and Dennis H. Gensch. *Management science*, v. 21, April 1975, p. 883-96.

Davey, Patrick J. Risk considerations in capital expenditure analysis. *Conference Board record*, v. 12, March 1975, p. 7-8.

Findlay, M. Chapman. Sensitivity analysis of IRR leasing models. *Engineering economist*, v. 20, Summer 1975, p. 231-41.

Han, K. H. Process costing and sensitivity analysis. *Singapore accountant*, v. 9, 1974, p. 65-8.

Hastie, K. Larry. One businessman's view of capital budgeting. *Financial management*, v. 3, Winter 1974, p. 36-44.

Howe, Stephen. Penalty function procedure for sensitivity analysis of concave programs. *Management science*, v. 21, Nov. 1974, p. 341-7.

Kleijnen, Jack P. C. Comment on Blanning's metamodel for sensitivity analysis: the regression metamodel in simulation. *Interfaces*, v. 5, May 1975, p. 21-3.

McKenzie, Patrick B. Multiple optima and sensitivity analysis in the product mix problem. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 213-21.

Michel, Allen J. Comment on Blanning's the sources and uses of sensitivity information, by Allen J. Michel and Steven E. Permut. *Interfaces*, v. 5, May 1975, p. 19-23.

Tucker, Marvin W. Sensitivity analysis for linear programming. *Management accounting* (Eng.), v. 53, Oct. 1975, p. 324-6.

Zettergren, Lars. Financial issues in strategic planning. *Long range planning*, v. 8, June 1975, p. 23-32.

SENSITIVITY TRAINING

Teper-Singer, Lynn. Sensitivity training meets camp directors' needs. *Camping*, v. 47, Feb. 1975, p. 13-14.

SEPARATIONS procedure for telephone companies. (Progress of regulation) *Public utilities fortnightly*, v. 96, Oct. 23, 1975, p. 49-50.

SEPPALA, RICHARD M.

Operating the in-house records center. *Information & records management*, v. 9, Feb. 1975, p. 14-15, 35.

SERLEN, BRUCE.

Day of the groundhog: how long a shadow? *Pension world*, v. 11, Feb. 1975, p. 18-19, 65.

Separate...but hardly equal: 3rd annual portfolio analysis of insurance company separate accounts. *Pension world*, v. 11, June 1975, p. 12-13, 18-20, 47-50.

SEROTA, GILBERT R.

Constitutional obstacles to state good cause restrictions on franchise terminations. *Columbia law review*, v. 74, Dec. 1974, p. 1487-1507.

SERVICE CENTERS

See Data Processing Service Organizations

SERVICE DEPARTMENTS

See Also Maintenance And Repairs

Liao, Shu S. Three-step analysis measures productivity. *Management accounting* (NAA), v. 57, Aug. 1975, p. 25-8.

Shift to microfiche benefits service program. *Information and records management*, v. 9, Sept. 1975, p. 36-8.

Accounting

Bank Of America. Building maintenance services. San Francisco, c1974. 20 p. (*Small business reporter*, v. 12, no. 3) [*165.5 B]

Cost accounting

Gordon, Lawrence A. Allocating service departments' costs: methodology and case study. *Accounting and business research* (Eng.), v. 4, Winter 1974, p. 3-8.

McComb, D. Assessing service charges by probability sample. *Management accounting* (Eng.), v. 53, April 1975, p. 132-4.

SERVICE ENTERPRISES

See Also Banks And Banking

Hotels

Laundries

Telephone And Telegraph

Bessom, Richard M. Service retailing: a strategic marketing approach, by Richard M. Bessom and Donald W. Jackson. *Journal of retailing*, v. 51, Summer 1975, p. 75-84.

Hostage, G. M. Quality control in a service business. *Harvard business review*, v. 53, July-Aug. 1975, p. 98-106.

McKee, David L. Metropolitan service employment in the Fourth Federal Reserve District. *Akron business and economic review*, v. 6, Fall 1975, p. 30-4.

Pier, William J. Empirical comparison of government and private production efficiency, by William J. Pier, Robert B. Vernon and John H. Wicks. (Notes and comments) *National tax journal*, v. 27, Dec. 1974, p. 653-6.

SERVICE STATIONS

See Automobile Service Stations

SERVICE TOOLS

See Tool Manufacturers

SERVICES OF THE ACCOUNTANT

See Accountants' Office-Services

SET THEORY

Balas, Egon. On the set-covering problem: II. An algorithm for set partitioning, by Egon Balas and Manfred Padberg. *Operations research*, v. 23, Jan.-Feb. 1975, p. 74-90.

Bazaraa, Mokhtar S. Cutting-plane algorithm for the quadratic set-covering problem, by Mokhtar S. Bazaraa and Jamie J. Goode. *Operations research*, v. 23, Jan.-Feb. 1975, p. 150-8.

Christofides, Nicos. Computational survey of methods for the set covering problem, by Nicos Christofides and S. Korman. (Notes) *Management science*, v. 21, Jan. 1975, p. 591-9.

Rao, Ashok. Counterexamples for the location of emergency service facilities. (Technical notes) *Operations research*, v. 22, Nov.-Dec. 1974, p. 1259-61.

Toregas, Constantine. Reply to Rao's note on the location of emergency service facilities, by Constantine Toregas, Charles ReVelle and Ralph Swain. (Technical notes) *Operations research*, v. 22, Nov.-Dec. 1974, p. 1262-7.

SETHI, S. PRAKASH.

Japanese management practices: part I. *Columbia journal of world business*, v. 9, Winter 1974, p. 94-104.

Why Japanese business is losing its halo. *Business and society review*, Winter 1974-75, no. 12, p. 35-43.

SETON HALL UNIVERSITY.

Tinari, Frank D. Introducing the educational opportunity fund student to the business curriculum: the experience at Seton Hall University, by Frank D. Tinari and George Garrison. *Journal of business* (Seton Hall), v. 13, May 1975, p. 23-32.

SETTING standard costs. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975. p. 141-83.) [223.5 P]

SETTING up and maintaining inventory control records. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975. p. 429-49.) [223.5 P]

SEVASTOPULO, J. D.

Institute's professional indemnity insurance scheme. *Accountant's magazine* (Scot.), v. 79, Nov. 1975, p. 389-91.

SEVENFOLD increase in minicomputers predicted. (Computer commentary) *Accountant* (Eng.), v. 171, Dec. 19/26, 1974, p. 842.

SEVENTY five economists on 1975, conducted by Janice Holling. *Institutional investor*, v. 9, Jan. 1975, p. 64-6.

SEVERAL forms exist for agreement with IRS. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 10-11.

SEVERENCE PAY

See Wages, Fees, Salaries-Severance Pay

SEVERIENS, J. T.

More controls over foreign branching here? *Burroughs clearing house*, v. 59, Dec. 1974, p. 22-3, 47-50.

SEWELL, SALLIE W.

Discovering and improving store image. *Journal of retailing*, v. 50, Winter 1974-1975, p. 3-7.

SEWERAGE

See Also Refuse

SEXTON, JOHN J.

Does the recent Pratt case provide a method of insuring guaranteed payment deductions? By John J. Sexton and William R. Charyk. (Partnerships & Subchapter S) *Journal of taxation*, v. 43, Aug. 1975, p. 66-70.

General rule for accounting methods. (Washington tax watch) *Journal of real estate taxation*, v. 2, Winter 1975, p. 235-8.

House Ways and Means Committee. (Washington tax watch) *Journal of real estate taxation*, v. 2, Spring 1975, p. 375-7.

Qualifying as a partnership for tax purposes. (In Institute On Federal Taxation, 32nd. New York University, 1973. *Proceedings*. New York, c1974. p. 1447-99.) [751 N]

Shrinking tax shelter umbrella. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 715-32.

SEXTON, JON.

Foreign tax credit: foreign tax on tax free stock dividend. (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 143-4.

SEXTON, MERRILL C.

Terry, Ronald. Valuation of banks in acquisitions, by Ronald Terry and Merrill C. Sexton. *Bankers magazine*, v. 158, Summer 1975, p. 86-9.

SEYMOUR, DAVID E.

Craven, George. Gift tax, by George Craven, updated by David E. Seymour. New York, Practising Law Institute, c1974. 141 p. (*Estate planning and administration: Practice handbook series*, no. 10, 1974 printing of 1966 ed.) [755 C]

SHADMON, DORIKAM.

Shashua, Leon. Control charts for citrus packing plants, by Leon Shashua, Yaaqov Goldschmidt and Dorikam Shadmon. *Management accounting* (NAA), v. 56, March 1975, p. 19-21.

SHADOW PRICES

See Opportunity Costs

SHAEFFER, RUTH G.

Buyers' market for new college grads. *Conference Board record*, v. 12, Feb. 1975, p. 45-51.

SHAFRITZ, JAY M.

Cancer eroding public personnel professionalism. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 486-92.

SHAGORY, GEORGE E.

Development of corporate planning staff. *Long range planning*, v. 8, Feb. 1975, p. 70-3.

SHAH, B. R.

Investment in inventory - a critical review. *Management accountant* (India), v. 9, Sept. 1974, p. 652-8.

SHAH, G. M.

Cost accounting in pharmaceutical industry. *Industrial accountant* (Pakistan), v. 14, July-Sept. 1975, p. 127-45.

SHAH, P. N.

Maintenance of accounts and tax audit under the Income tax act. *Chartered accountant* (India), v. 23, June 1975, p. 569-71.

SHAH, P. P.

Managerial approach to inflation. *Management accountant* (India), v. 9, Dec. 1974, p. 938-40.

SHALIT, SOL S.

Ben-Zion, Uri. Size, leverage, and dividend record as determinants of equity risk, by Uri Ben-Zion and Sol S. Shalit. *Journal of finance*, v. 30, Sept. 1975, p. 1015-26.

Expected impact of the wage-price freeze on relative shares, by Sol S. Shalit and Uri Ben-Zion. *American economic review*, v. 64, Dec. 1974, p. 904-14.

SHANDLER, PHILIP.

Delays mark development of product safety standards. *Association management*, v. 27, May 1975, p. 37-42.

SHANE, PRESSON S.

Determining dividends - a problem for directors. *Conference Board record*, v. 12, Aug. 1975, p. 42-5.

SHANE, STEWART P.

Bersch, Neil R. Tax consequences of reorganizations involving tender offers, by Neil R. Bersch and Stewart P. Shane. *Journal of corporate taxation*, v. 2, Spring 1975, p. 52-68.

SHANK, ANDREW G.

Better condo laws needed on all government levels. *Mortgage banker*, v. 35, Aug. 1975, p. 38-41.

Kozuch, James R. Management of funds is key to successful condo conversions, by James R. Kozuch and Andrew G. Shank. *Mortgage banker*, v. 35, Nov. 1974, p. 5-10, 12.

Pension funds show new interest in mortgage market investments. *Mortgage banker*, v. 36, Oct. 1975, p. 28, 30, 33.

SHANK, JOHN.

Churchill, Neil C. Accounting for affirmative action programs: a stochastic flow approach, by Neil C. Churchill and John K. Shank. *Accounting review*, v. 50, Oct. 1975, p. 643-56.

Dearden, John. Financial accounting and reporting, by John Dearden and John Shank. Englewood Cliffs, N.J., Prentice-Hall, c1975. 626 p. [150 DJ]

Pursuit of accounting standards - whither and hence. *Internal auditor*, v. 32, Nov./Dec. 1975, p. 50-5.

SHANN, ROBERT A.

Interpretation: unscrambling Subchapter S. *Pension world*, v. 11, May 1975, p. 48, 50-2.

SHANNON, DONALD S.

Dittrich, John E. Manpower development, by John E. Dittrich and Donald S. Shannon. *Management accounting (NAA)*, v. 57, Oct. 1975, p. 29-32.

SHANNON, JOHN.

Federal revenue sharing - time for renewal? *National tax journal*, v. 27, Dec. 1974, p. 495-8.

SHANNON, R. M.

Study group report on objectives: its methods and operations. *Arthur Andersen chronicle*, v. 35, Jan. 1975, p. 31-5.

SHANZER, HERBERT M.

Minicomputer in communications. *Data management*, v. 13, May 1975, p. 16-17.

SHAPIRO, ALAN C.

Exchange rate changes, inflation, and the value of the multinational corporation. *Journal of finance*, v. 30, May 1975, p. 485-502.

SHAPIRO, FRED RICHARD.

Lemlech, Bernard. Tax status of condominium homeowners associations, by Bernard Lemlech and Fred Richard Shapiro. *Footnotes* (Kenneth Leventhal & Co.), Jan. 1975, p. 20-4.

SHAPIRO, HARRY D.

Schlenger, Jacques T. ABC's of complete liquidations, by Jacques T. Schlenger and Harry D. Shapiro. *Practical accountant*, v. 8, May-June 1975, p. 44-53.

Schlenger, Jacques T. ABC's of redemptions and partial liquidations, by Jacques T. Schlenger and Harry D. Shapiro. *Practical accountant*, v. 8, March-April 1975, p. 16-24.

SHAPIRO, HARVEY D.

Lease financing's moment of truth. (Corporate financing) *Institutional investor*, v. 9, May 1975, p. 85-7, 89-90, 120.

Social responsibility mutual funds: down the down staircase. *Business and society review*, Winter 1974-75, no. 12, p. 90-3.

SHAPIRO, IRVING S.

Adversary system vs. the public good. (In public affairs) *Conference Board record*, v. 12, Feb. 1975, p. 10-12.

SHAPIRO, LESLIE S.

Regulating the expanding scope of tax practice: tax return preparers. *Tax adviser*, v. 6, Feb. 1975, p. 70-5.

SHAPIRO, THEODORE.

Going private: accounting and tax considerations. *CPA (NYSS)*, v. 45, Nov. 1975, p. 17-21.

SHAPO, MARSHALL S.

Representational theory of consumer protection: doctrine, function and legalliability for product disappointment. *Virginia law review*, v. 60, Nov. 1974, entire issue.

SHARE OWNERS

See Stockholders

SHARED laboratory services? what to consider, by Montague Brown and others. (Laboratory) *Hospitals*, v. 49, May 1, 1975, p. 48-51.

SHAREHOLDER resolution does not always set liquidation date. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 135-6.

SHAREHOLDER resolution does not always set liquidation date. *Taxation for accountants*, v. 15, Sept. 1975, p. 137-8.

SHARES

See Securities
Stock

SHARF, JAMES C.

How validated testing eases the pressures of minority recruitment. *Personnel*, v. 52, May-June 1975, p. 53-9.

SHARKEY, JAMES R.

Automation alternatives for small trust departments. *Trusts & estates*, v. 114, Nov. 1975, p. 798-9, 816.

SHARMA, C. K.

Subramaniam, S. Corporate planning in domestic airlines - an Indian case study, by S. Subramaniam and C. K. Sharma. *Long range planning*, v. 8, Aug. 1975, p. 64-9.

SHARMA, K. L.

Control of construction cost, selection of agencies for execution and the various forms of contracts. *Management accountant (India)*, v. 9, Dec. 1974, p. 927-30.

SHARON, ANDRE.

Gold as an investment vehicle. *Conference Board record*, v. 12, Aug. 1975, p. 48-9.

SHARP, DUANE E.

Maizels, Stephen. Improve your recruiting record, by Stephen Maizels and Duane E. Sharp. *CA magazine (Can.)*, v. 107, Aug. 1975, p. 30-4.

SHARP, J. FRANKLIN.

Effects of income taxes on linear programming models. *Decision sciences*, v. 6, July 1975, p. 462-70.

SHARP, KENNETH J.

Anibaba, M. O. Focus on Kenneth Johnson Sharp. (Focus) *Nigerian accountant*, v. 7, Oct./Dec. 1974, p. 6.
Britain must stay in EEC. *Accountant* (Eng.), v. 172, Feb. 6, 1975, p. 192.
President's statement with the report and accounts for 1974. *Accountant* (Eng.), v. 172, May 15, 1975, p. 619-25.
Time to speak. *Accountant* (Eng.), v. 172, May 15, 1975, p. 613-14.

SHARPE, IAN G.

Econometric model building in financial management. *Abacus*, v. 10, June 1974, p. 55-73.

SHARPE, WILLIAM F.

Likely gains from market timing. *Financial analysts journal*, v. 31, March/April 1975, p. 60-9.

SHARPSTON, MICHAEL J.

Political economy of manufactured exports from developing countries. *Finance and development*, v. 11, Dec. 1974, p. 32-5.

SHASHUA, LEON.

Control charts for citrus packing plants, by Leon Shashua, Yaaqov Goldschmidt and Dorikam Shadmon. *Management accounting* (NAA), v. 56, March 1975, p. 19-21.

SHAUB, LARRY N.

Minimum required payment of estimated federal income tax. *Management accounting* (NAA), v. 57, Aug. 1975, p. 39-42.

SHAW, E. R.

Development of the London money market. *Accountant* (Eng.), v. 172, March 20, 1975, p. 368-70.
London's complementary money markets. *Accountant* (Eng.), v. 172, June 26, 1975, p. 819-22.
Structure of interest rates. *Accountant* (Eng.), v. 172, May 15, 1975, p. 630-2.
World monetary co-operation and reform - stability or collapse? *Accountant* (Eng.), v. 172, March 6, 1975, p. 308-11.

SHAY, PHILIP W.

Client participation guarantees consulting assignment success. *Newspaper controller*, v. 28, Sept. 1975, p. 6-7, 12.

SHEEAN, JAMES B.

Higher education of a prudent man. *Pension world*, v. 11, April 1975, p. 51-4.

SHEEHAN, JOHN.

Savings and inflation. *Management* (Irish), v. 22, Feb. 1975, p. 22-3.

SHEEHY, MAURICE P.

Can human rights be eroded by taxation? *Management* (Irish), v. 22, June-July 1975, p. 38-40, 42-4.

SHEEHY, MORGAN.

Do you know where you're going? *Management* (Irish), v. 22, April 1975, p. 20-3.
Is profit a four-letter word? *Management* (Irish), v. 21, Dec. 1974, p. 35-7.

SHEFSKY, LLOYD E.

Publicly offered shelters: can the SEC and the IRS be served? *Taxes - the tax magazine*, v. 53, Sept. 1975, p. 516-33.

SHEKHAR, A. K. CHANDRA.

Costing in processes with cross transfer. (Students' section) *Management accountant* (India), v. 9, Sept. 1974, p. 699-701.

SHELDON, ALAN.

Baydin, Lynda Diane. Corporate models in health care delivery, by Lynda Diane Baydin and Alan Sheldon. *Hospital administration*, v. 20, Winter 1975, p. 40-52.

SHELDON, SARI S.

Dietitians keep pace with changing system. *Hospitals*, v. 49, Jan. 1, 1975, p. 50, 52.

SHELL, RICHARD C.

Audit control over computer programs. *Edpacs*, v. 2, March 1975, p. 1-3.

SHELL CORPORATIONS

See Corporations, Shell

SHELL OIL COMPANY.

Current planning approaches: the effect of the new pension law on existing pension plans. *Executive compensation journal*, Nov. 1974, p. 10-36.

SHELLENBERGER, JOHN S.

Continuing education for CPAs - a contemporary problem. *Delaware CPA*, v. 1, May 1974, p. 17-22.

SHELTON, JOHN W.

Usry, Milton F. Environmental protection by the petroleum industry, by Milton F. Usry, John W. Shelton and James N. Young. *Singapore accountant*, v. 9, 1974, p. 17-20.

SHELTON, ROBERT M.

Facts + figures=effective public relations. *Hospital financial management* v. 28, Dec. 1974, p. 46-8, 72.
Inside HFMA. *Hospital financial management*, v. 5, April 1975, p. 57.

SHENEFIELD, JOHN H.

Annual survey of antitrust developments - class actions, mergers, and marketdefinition: a new trend toward neutrality. *Washington and Lee law review*, v. 32, Spring 1975, p. 299-345.

SHENK, JAMES R.

Securities regulation - rule 10b-5: development of an inquiry notice standard of conduct in the second circuit. (Notes) *Ohio State law journal*, v. 35, 1974, p. 441-61.

SHENKEL, WILLIAM M.

Case for index leases. *Journal of property management*, v. 40, July/Aug. 1975, p. 156-61.

SHENKIR, WILLIAM G.

Accounting history, the accounting historian, and the FASB. *Accounting historian*, v. 2, Spring 1975, p. 1.

SHEPARD, W. SCOTT.

Imaginative approach to budgeting and expense control. *Retail control*, v. 43, Aug. 1975, p. 19-27.

SHEPPARD, JOHN W.

Lawyer's ethical response. *Law office economics and management*, v. 16, Summer 1975, p. 265-74.

SHEPPARD, PETER T.

Gummed labels solved sticky problem, by Peter T. Sheppard, Stephen L. Priest and John J. Memos. *Hospitals*, v. 49, Aug. 1, 1975, p. 77-8.

SHERBO, ANDY.

Billings, C. David. Differential tax incidence of state educational grant-in-aid programs in Iowa: a correction, by C. David Billings and Andy Sherbo. (Notes and comments) *National tax journal*, v. 27, Dec. 1974, p. 663-7.

Foeller, William H. Differential tax incidence of state educational grant-in-aid programs in Iowa: a reply to a correction. (Notes and comments) *National tax journal*, v. 27, Dec. 1974, p. 669-70.

SHERFY, RAPHAEL.

Recent changes and new considerations in the international tax area. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 857-71.

SHERIDAN, BART.

Ferber, Stanley. Six cherished malpractice myths, by Stanley Ferber and Bart Sheridan. *Medical economics*, v. 52, March 17, 1975, p. 150-1, 153-4, 156.

New breakthrough in tax-sheltering college funds? *Medical economics*, v. 52, March 17, 1975, p. 127, 134, 139, 142, 146.

What happens when doctors say no to P.S.R.O. *Medical economics*, v. 52, Oct. 27, 1975, p. 19, 23, 24-6, 28-9.

SHERK, DONALD R.

Foreign investment in Asia: Japan vs the U.S. *Columbia journal of world business*, v. 9, Fall 1974, p. 95-104.

SHERMAN ACT

See Also Antitrust

Allen, Richard B. Do fee schedules violate antitrust law? *American Bar Association journal*, v. 61, May 1975, p. 565-8.

Antitrust: attorney's liability for price-fixing. (Recent developments) *Oklahoma law review*, v. 28, Summer 1975, p. 685-8.

Antitrust law - Schwinn re-cycled - enforced restrictions on location of franchised retail outlets held a per se violation of section 1 of the Sherman act. *New York University law review*, v. 49, Nov. 1974, p. 957-70.

Antitrust laws - Sherman act - Sherman act is inapplicable to acts of state government. (Recent cases) *Harvard law review*, v. 88, March 1975, p. 1021-8.

Antitrust laws - Sherman act - vertical restraints: enforcement of resale location restrictions is a per se violation of section one of the Sherman act. -GTE Sylvania Inc. v. Continental T. V., Inc. (Recent cases) *Harvard law review*, v. 88, Jan. 1975, p. 636-46.

Antitrust-price fixing. (Recent decisions) *Brooklyn law review*, v. 41, Fall 1974, p. 349-68.

Areeda, Phillip. Predatory pricing and related practices under section 2 of the Sherman act, by Phillip Areeda and Donald F. Turner. *Harvard law review*, v. 88, Feb. 1975, p. 697-733.

Clearwater, Keith I. Antitrust challenges facing cooperatives. *Cooperative accountant*, v. 28, Fall 1975, p. 2-15.

Closing in on the professions. (Legal affairs) *Business week*, Oct. 27, 1975, p. 106-108.

Lewis, Steven E. Attorneys' minimum fee schedules do not violate antitrust laws. (Fourth Circuit review) *Washington and Lee law review*, v. 32, Spring 1975, p. 419-23.

Lipson, Barry J. Legality of refusals to deal. *Practical lawyers*, v. 21, April 15, 1975, p. 77-84.

Loevinger, Lee. Morality of mergers. *Mergers & acquisitions*, v. 10, Spring 1975, p. 16-30.

Markovits, Richard S. Oligopolistic pricing suits, the Sherman act, and economic welfare, part 3. *Stanford law review*, v. 27, Jan. 1975, p. 307-31.

Markovits, Richard S. Some preliminary notes on the American antitrust laws' economic tests of legality. *Stanford law review*, v. 27, Feb. 1975, p. 841-58.

Minimum fee schedules - the battle and the war: Goldfarb at the Fourth Circuit. *Virginia law review*, v. 60, Dec. 1974, p. 1415-42.

Monson, Daniel L. Can cooperatives survive in the 1980's without Capper-Volstead? *Cooperative accountant*, v. 28, Fall 1975, p. 16-33.

Selinger, Jerry R. Vertical restraints on patented products and Schwinn: the case for a rule of reason approach. (Notes) *George Washington law review*, v. 43, Nov. 1974, p. 239-60.

Spiegel, John W. Telex v. IBM: monopoly pricing under section 2 of the Sherman act. (Notes) *Yale law journal*, v. 84, Jan. 1975, p. 558-83.

Verkuil, Paul R. State action, due process and antitrust: reflections on Parker v. Brown. *Columbia law review*, v. 75, March 1975, p. 328-58.

Wewer, William. Recent federal actions affecting long distance telecommunications: a survey of issues concerning the microwave specialized common carrier industry. (Notes) *George Washington law review*, v. 43, March 1975, p. 878-913.

SHERRY, JOHN E. H.

Regulation of travel and tourism industries: a brief overview. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 19-20.

SHERWIN, SIDNEY.

Locating the missing judgement debtor. *Practical lawyer*, v. 21, April 15, 1975, p. 13-22.

SHERWOOD, HUGH C.

Small banks set pace in options sales. *Burroughs clearing house*, v. 59, Dec. 1974, p. 20-1, 46-7.

SHERWOOD, KENNETH A.

Accounting for fixed asset valuations: ED16 is logically indefensible. *Accountant* (Eng.), v. 173, Oct. 30, 1975, p. 491.

Accounting treatment of tax deferred by reason of increased stocks. *Accountant* (Eng.), v. 172, March 20, 1975, p. 371-2.

SHETH JAGDISH N.

Roscoe, A. Marvin. Follow-up methods, questionnaire length, and market differences in mail surveys, by A. Marvin Roscoe, Dorothy Lang and Jagdish N. Sheth. *Journal of marketing*, v. 39, April 1975, p. 20-7.

SHETTERLY, BRIAN R.

Mathematical modeling and operations research in government. *Business and public administration student review*, v. 10, Spring 1974, p. 49-56.

SHICK, RICHARD A.

Merger benefits to shareholders of acquiring firms, by Richard A. Shick and Frank C. Jen. *Financial management*, v. 3, Winter 1974, p. 45-53.

SHIFFLER, NEIL F.

Small car buying preferences: a note on psychological traits and the energycrisis. *University of Michigan business review*, v. 27, July 1975, p. 8-15.

SHIFT to microfiche benefits service program. *Information and records management*, v. 9, Sept. 1975, p. 36-8.

SHILLIFF, KARL A.

Determinants of consumer price sensitivity for selected supermarket products: an empirical investigation. *Akron business and economic review*, v. 6, Spring 1975, p. 26-32.

SHILLING, NED.

Blasch, Howard F. New technique for managing insurance underwriting, by Howard F. Blasch, J. D. Hammond, and Ned Shilling. *World (PMM & Co.)*, v. 9, Winter 1975, p. 36-41.

SHILLINGBURG, J. EDWARD.

Winding up real estate tax shelters: problems and solutions. *Journal of real estate taxation*, v. 2, Summer 1975, p. 405-15.

SHILLINGLAW, GORDON.

Evans, Thomas G. Most and Shillinglaw debate updated. *Accountancy (Eng.)*, v. 86, July 1975, p. 36-9.

SHIM, JAE.

Automated method in inventory planning, by Jae K. Shim and Joel Siegel. *Management accounting (Eng.)*, v. 53, Nov. 1975, p. 363-4.

Siegel, Joel. Concepts of managerial accounting as applied to marketing management, by Joel Siegel and Jae K. Shim. *Retail control*, v. 43, Nov. 1974, p. 45-52.

Siegel, Joel. Forecasted financial statements, by Joel Siegel and Jae Shim. *International accountant (Eng.)*, v. 45, no. 1, 1975, p. 8-9.

Siegel, Joel. Materiality, by Joel Siegel and Jae Shim. *Cooperative accountant*, v. 27, Winter 1974, p. 37-9, 62-3.

Siegel, Joel. Should price-level statements be required? By Joel Siegel and Jae Shim. *Cooperative accountant*, v. 28, Summer 1975, p. 24-9.

Siegel, Joel. Socio-economic accounting, by Joel Siegel and Jae Shim. *Journal of business (Seton Hall university)*, v. 13, Dec. 1974, p. 12-19.

SHIN, TAI S.

Shlens, Edmund. New developments in bank federal income taxation, by Edmund Shlens and Tai S. Shin. *Taxes - the tax magazine*, v. 53, Oct. 1975, p. 617-27.

SHIPS AND SHIPPING

Barrett, Thomas. Federal Maritime Commission jurisdiction under Section 15 of Shipping act does not extend to transactions which are in substance mergers. (Recent decisions) *George Washington law review*, v. 43, Jan. 1975, p. 635-47.

Hill, Bill B. Diminishing power of the FMC in the aftermath of Seatrain. *Texas international law journal*, v. 9, Fall 1974, p. 359-76.

Impact on shipping of a re-opened Suez Canal. *Certified accountant (Eng.)*, Nov. 1974, p. 537-8.

Lewis, Francis A. Provisions of the international convention for the prevention of pollution from ships. (World insurance forum) *Best's review (Property/liability ed.)*, v. 75, Jan. 1975, p. 42, 44-5.

Renouf, Anthony. Accounting for the tanker crisis. *Accountancy (Eng.)*, v. 86, Oct. 1975, p. 46-8, 50.

Accounting

Renouf, Anthony. Accounting for the tanker crisis. *Accountancy (Eng.)*, v. 86, Oct. 1975, p. 46-8, 50.

Costs

Technology gains seen crucial to growing U.S. maritime role. *Commerce today*, v. 5, May 12, 1975, p. 8-10.

History

Profitability of steamboating on western rivers: 1850, by Jeremy Attack and others. *Business history review*, v. 49, Autumn 1975, p. 346-54.

SHIPYARDS

See Shipbuilding

SHIRLEY, ROBERT C.

Model for analysis of organizational change. *MSU business topics*, v. 22, Spring 1974, p. 60-8.

Values in decision making: their origin and effects. *Managerial planning*, v. 23, Jan.-Feb. 1975, p. 1-5.

SHIRLEY, ROBERT E.

Measuring the social costs of traffic congestion, by Robert E. Shirley and Dennie L. Wheeler. *Federal accountant*, v. 23, Dec. 1974, p. 24-9.

SHISKIN, JULIUS.

Problems in measuring unemployment, by Julius Shiskin and Robert L. Stein. *Monthly labor review*, v. 98, Aug. 1975, p. 3-10.

SHISSLER, WILHELM E.

Ethics committee enforcing the code. *Pennsylvania CPA spokesman*, v. 45, Dec. 1975, p. 8-10.

SHLAES, JARED B.

Counseling process. *Appraisal journal*, v. 43, Jan. 1975, p. 62-70.

SHLENS, EDMUND.

New developments in bank federal income taxation, by Edmund Shlens and Tai S. Shin. *Taxes - the tax magazine*, v. 53, Oct. 1975, p. 617-27.

SHOCK, J. W.

Payment of tax and interest. *British tax review*, no. 4, 1975, p. 206-12.

SHOE RETAILERS

Bank Of America. Shoe stores. San Francisco, c1974. 20 p. (*Small business reporter*, v. 12, no. 5.) [*250 Sho 2]

Costs

Bank Of America. Shoe stores. San Francisco, c1974. 20 p. (*Small business reporter*, v. 12, no. 5.) [*250 Sho 2]

SHOE stores.

Bank Of America. Shoe stores. San Francisco, c1974. 20 p. (*Small business reporter*, v. 12, no. 5.) [*250 Sho 2]

SHONTZ, PATRICIA J.

Social architecture: sifting through the rubble. *University of Michigan business review*, v. 27, March 1975, p. 23-7.

SHOOS, KENNETH J.

Contracted management can improve productivity, by Kenneth J. Shoos, Sheldon L. Krizelman, and Philip A. Newbold. (Food service) *Hospitals*, v. 49, May 1, 1975, p. 80-2.

Multifaceted program contains costs, by Kenneth J. Shoos and Sheldon L. Krizelman. *Hospitals*, v. 49, Aug. 1, 1975, p. 41-3.

SHOPPING center management: principles and practices.

Carpenter, Horace. Shopping center management: principles and practices. New York, International Council of Shopping Centers, c1974. 196 p. [262 C]

SHOPPING CENTERS

Pearlstone, J. H. Advice from a developer. *Retail control*, v. 43, Oct. 1974, p. 15-19.

Leases

- Carpenter, Horace. Shopping center management: principles and practices. New York, International Council of Shopping Centers, c1974. 196 p. [262 C]
 Mason, Joseph Barry. Power and channel conflicts in shopping center development. *Journal of marketing*, v. 39, April 1975, p. 28-35.
 Pollack, Benjamin. Clauses in a shopping center lease. *Practical lawyer*, v. 20, Dec. 1974, p. 63-78.

Management

- Carpenter, Horace. Shopping center management: principles and practices. New York, International Council of Shopping Centers, c1974. 196 p. [262 C]
 Mason, Joseph Barry. Power and channel conflicts in shopping center development. *Journal of marketing*, v. 39, April 1975, p. 28-35.

SHORE, BARRY.

- Replacement decisions under capital budgeting constraints. *Engineering economist*, v. 20, Summer 1975, p. 243-56.

SHORE, HERBERT.

- Long-term care regulations: counterproductive and costly. *Hospitals*, v. 49, Oct. 16, 1975, p. 57, 59-60, 62.

SHORE, MARTIN H.

- Keogh vs. professional corporations, by Martin H. Shore and Gerald I. Reich. *Pension and profit-sharing tax journal*, v. 1, Spring (March) 1975, p. 138-42.

SHORT-FORM REPORT

See Reports, Accountants' - Short-Form

SHORT INTERVAL SCHEDULING

See Also Production Control

SHORT-RUN PRODUCTION

See Production-Short Runs

SHORT SALES

See Stock - Short Sales
 Taxation, United States - Short Sales

SHORT-TERM PLANNING

See Business Planning, Short-Term

SHORT-TERM TRUSTS

See Taxation, United States-Short-Term Trusts
 Trusts-Short-Term

SHORTAGES

- Improved security communications cut inventory losses. (Losses and claims) *Best's review* (Property/liability ed.), v. 76, May 1975, p. 34, 36.
 Kiener, Robert. Paid to steal. *Hospitality* (Food and lodging), v. 13, Dec. 1974, p. L29-L31.
 Meitz, A. A. How to cope with supply shortages, by A. A. Meitz and Breaux B. Castleman. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 91-6.
 Mitchell, Daniel J. B. Price controls and shortages: a note, by Daniel J.B. Mitchell and Ross E. Azevedo. *Journal of business* (U. of Chicago), v. 48, Oct. 1975, p. 571-4.
 Moskowitz, Louis. Business management in a shortage economy. *Credit and financial management*, v. 76, Dec. 1974, p. 14-15, 32.
 Piepgras, John J. How to live with a shortage economy. *Business horizons*, v. 18, June 1975, p. 75-82.
 Why do employees steal? *Practical accountant*, v. 8, March-April 1975, p. 70.
 Zimmerman, Gary W. ABC's of Vilfredo Pareto. *Production and inventory management*, v. 16, Third quarter 1975, p. 1-9.

SHOTKIN, I. FREDERICK.

- Tax considerations in changing a REIT from qualified to non-qualified status. (Real estate) *Journal of taxation*, v. 42, June 1975, p. 354-7.

SHOULD environmental protection stand aside for economic health? *Commerce today*, v. 5, June 23, 1975, p. 8-10.

SHOULD management consultants be licensed by the states? A discussion memorandum.

- Institute Of Management Consultants. Should management consultants be licensed by the states? A discussion memorandum. New York, 1974. 1 v. (various pagings) [*200.81 I]

SHOULD the internal auditor help develop EDP programs? *Internal auditor*, v. 32, Jan.-Feb. 1975, p. 51-9.

SHOULD traders sit on investment policy committees? (Trading) *Institutional investor*, v. 9, Feb. 1975, p. 37.

SHOW BUSINESS

See Theatrical Productions

SHOWFETY, RAYMOND.

- Epstein, Stephen. Section 304: tax trap for the unwary, by Stephen Epstein and Raymond Showfety. *CPA journal*, v. 45, Dec. 1975, p. 27-9.

SHRAGER, DAVID S.

- How to handle a new client: the initial interview in a medical negligence case. *Practical lawyer*, v. 21, Oct. 1975, p. 25-34.

SHREKGAST, WALLACE E.

- Excess business holdings of private foundation - valuation of closely-held stock by CPAs. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 207-8.

SHRINER, JOHN F.

- Could you justify charging for telephone advice? *Medical economics*, v. 52, March 3, 1975, p. 146-8.

SHRINKAGE

See Scrap, Waste, Spoilage

SHUCHMAN, ABE.

- Correlates of persuasibility: the Crest case, by Abe Shuchman and Peter C. Riesz. *Journal of marketing research*, v. 12, Feb. 1975, p. 7-11.

SHUMAN, JEFFREY C.

- Corporate planning in small companies - a survey. *Long range planning*, v. 8, Oct. 1975, p. 81-90.
 Marketing and airline corporate planning. *Long range planning*, v. 7, Dec. 1974, p. 68-73.

SHUMWAY, C. R.

- Diffuse decision-making in hierarchical organizations: an empirical examination, by C.R. Shumway and others. *Management science*, v. 21, Feb. 1975, p. 697-707.

SHUPTRINE, F. KELLY.

- Distribution/retailing institute of tomorrow. *Journal of retailing*, v. 51, Spring 1975, p. 20-32, 112.
 Marketing's changing role: expanding or contracting? By F. Kelly Shuptrine and Frank A. Osmanski. *Journal of marketing*, v. 39, April 1975, p. 58-66.

ACCOUNTANTS' INDEX 1975

SHUPTRINE, F. KELLEY.-(Continued)

On the validity of using students as subjects in consumer behavior investigations. *Journal of business* (U. of Chicago), v. 48, July 1975, p. 383-90.

SHURTZ, NANCY E.

Harmelink, Philip J. Child care expenses: current status and alternatives, by Philip J. Harmelink and Nancy E. Shurtz. *Taxes - the tax magazine*, v. 53, Aug. 1975, p. 479-84.

SHUTTLEWORTH, HILTON.

Working papers for consolidations, by Hilton Shuttleworth and Alex Simons. *South African chartered accountant*, v. 10, Sept. 1974, p. 310-15.

SHWAYDER, KEITH R.

Two wrongs making a right. *Journal of accounting research*, v. 2, Autumn 1973, p. 259-72.

SHYCON, HARVEY N.

All around the model: perspectives on MS applications, by Harvey N. Shycon and Robert L. Schuldenfrei. *Interfaces*, v. 5, Aug. 1975, p. 70-3.

Perspectives on MS applications. *Interfaces*, v. 5, part 1, Feb. 1975, p. 79-82.

Put a price tag on your customer servicing levels, by Harvey N. Shycon and Christopher R. Sprague. *Harvard business review*, v. 53, July-Aug. 1975, p. 71-8.

SIBLEY, A. M.

Some evidence on the cash flow effects of bond refunding. *Financial management*, v. 3, Autumn 1974, p. 50-3.

SIBLIN, HERBERT E.

Independence & the public practitioner. *CA magazine* (Can.), v. 106, June 1975, p. 35-8.

SIBSON, ROBERT E.

High cost of hiring. *Nation's business*, v. 63, Feb. 1975, p. 85-6, 88.

SICILIA, G. THOMAS.

Ratliff, H. Donald. Finding the most vital links in flow networks, by H. Donald Ratliff, G. Thomas Sicilia and S. H. Lubore. *Management science*, v. 21, Jan. 1975, p. 531-9.

SICK BUSINESS

See Bankruptcy
Business Failures
Liquidations And Receiverships
Loss Companies And Divisions

SICK PAY

See Wages, Fees, Salaries-Sick Pay

SID, ESTHER.

Beja, Avraham. Optimal priority assignment with heterogeneous waiting costs, by Avraham Beja and Esther Sid. *Operations research*, v. 23, Jan.-Feb. 1975, p. 107-17.

SIDE effects of percentage depletion. (Taxes in figures) *Taxation for accountants*, v. 15, Dec. 1975, p. 383.

SIDHU, NANCY D.

Due, John F. Private versus social decision-making for railway abandonment, by John F. Due and Nancy D. Sidhu. *Quarterly review of economics and business*, v. 14, Winter 1974, p. 23-42.

SIDNEY, JEFFREY B.

Decomposition algorithms for single-machine sequencing with precedence relations and deferral costs. *Operations research*, v. 23, March-April 1975, p. 283-98.

SIEGAL, NORMAN S.

Holden, James P. Defending against 482 case possible but difficult, edited by James P. Holden and Norman S. Siegal. (Corporations, stockholders) *Journal of taxation*, v. 43, Dec. 1975, p. 346-7.

Holden, James P. Minority stockholder's veto triggers 531 penalty tax, edited by James P. Holden and Norman S. Siegal. (Corporations, stockholders) *Journal of taxation*, v. 43, Nov. 1975, p. 273-4.

SIEGEL, BRIAN N.

Traps in terminating the insolvent tenant's lease. *Real estate review*, v. 5, Summer 1975, p. 63-8.

SIEGEL, J. P.

Dermer, J. D. Role of behavioral measures in accounting for human resources: a reply, by J.D. Dermer and J.P. Siegel. (Correspondence) *Accounting review*, v. 50, July 1975, p. 579-81.

Ryder, Paul A. Role of behavioral measures in accounting for human resources: a comment. (Correspondence) *Accounting review*, v. 50, July 1975, p. 574-7.

SIEGEL, JOEL.

Accounting: its social implications, by Joel Siegel and Patrick O'Driscoll. *National public accountant*, v. 20, March 1975, p. 15-19.

Concept of materiality, by Joel Siegel and Leon Lebensbaum. *Accountant* (Eng.), v. 173, Aug. 28, 1975, p. 233-5.

Concepts of managerial accounting as applied to marketing management, by Joel Siegel and Jae K. Shim. *Retail control*, v. 43, Nov. 1974, p. 45-52.

Forecasted financial statements, by Joel Siegel and Jae Shim. *International accountant* (Eng.), v. 45, no. 1, 1975, p. 8-9.

Materiality, by Joel Siegel and Jae Shim. *Cooperative accountant*, v. 27, Winter 1974, p. 37-9, 62-3.

Shim, Jae. Automated method in inventory planning, by Jae K. Shim and Joel Siegel. *Management accounting* (Eng.), v. 53, Nov. 1975, p. 363-4.

Should price-level statements be required? By Joel Siegel and Jae Shim. *Cooperative accountant*, v. 28, Summer 1975, p. 24-9.

Socio-economic accounting, by Joel Siegel and Jae Shim. *Journal of business* (Seton Hall university), v. 13, Dec. 1974, p. 12-19.

Theoretician/practitioner as the model accounting educator. (Letters to the editor) *CPA* (NYSS), v. 45, July 1975, p. 6-7.

SIEGEL, NORMAN S.

Effect of new tax law on investment credit, other corporate changes, personal tax plans, by Norman S. Siegel and C. Ellen MacNeil. (Accounting) *Journal of taxation*, v. 42, June 1975, p. 322-6.

Holden, James P. Aborted 337 liquidation termed reorg. by tax court, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 42, March 1975, p. 134-5.

Holden, James P. CA-2 applying National Alfalfa finds original issue discount in bonds-for-stock exchange, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 42, April 1975, p. 200-1.

Holden, James P. CA-9 limits effect of Sec. 1239 on intercorporate sales, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 43, July 1975, p. 37.

Holden, James P. Discord undercuts attribution rules on redemption, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 42, May 1975, p. 284-5.

- Holden, James P. Executor-president violates termination of interest rules, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 42, March 1975, p. 134.
- Holden, James P. Free services to sister corp. not dividend to mutual owner, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 43, Sept. 1975, p. 135.
- Holden, James P. Illegal redemption taxable under claim of right, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 42, May 1975, p. 285.
- Holden, James P. Integrated transaction doctrine overcomes Sec. 269, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 43, Sept. 1975, p. 134.
- Holden, James P. Nineteen seventy-two corporate income tax figures released by IRS, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 42, April 1975, p. 201.
- Holden, James P. No deduction for stockholder's fee for loan guarantee says Fifth Circuit, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 43, Oct. 1975, p. 198-9.
- Penick, William C. Relationship of federal taxation to new financial reporting requirements, by William C. Penick and Norman S. Siegel. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 403-44.) [751 N]
- SIEGEL, ROBERT A.**
Valuing stamp collections in an estate. *Trusts & estates*, v. 114, Sept. 1975, p. 606-8, 682.
- SIEVERTS, STEVEN.**
Is P.L. 93-641 concerned with long-term care? It's up to you. *Hospitals*, v. 49, Oct. 16, 1975, p. 69-71.
- SIGMAN, JAMES J.**
Foreign tax credit: disqualifying disposition of option stock as foreign source income. (Tax clinic) *Tax adviser*, v. 6, Nov. 1975, p. 673.
- SIGNATURES**
Frank, Walter C. Statements on responsibilities in tax practice. *Ohio CPA*, v. 34, Spring 1975, p. 53-60.
- SIKULA, ANDREW F.**
Current competency quiz for managers. *Akron business and economic review*, v. 6, Spring 1975, p. 17-20.
- SILBER, WILLIAM L.**
Econometric model comes up to bat. *Banking*, v. 67, March 1975, p. 35, 121.
Thinness in capital markets: the case of the Tel Aviv stock exchange. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 129-42.
- SILBIGER, SARA.**
Missing public - collective bargaining in public employment. *Public personnel management*, v. 4, Sept.-Oct. 1975, p. 290-9.
- SILEX, KARL H.**
Towles, Martin F. Dollar-value lifo and its effect on profits, by Martin F. Towles and Karl H. Sillex. *Management accounting (NAA)*, v. 57, July 1975, p. 27-9.
- SILKWOOD, JAMES A.**
Charitable contributions: maximizing deductions by gifts to public charities for unrelated use. (Tax clinic) *Tax adviser*, v. 6, Nov. 1975, p. 671-2.
- SILLAR, WILLIAM.**
Planning for disasters. *Long range planning*, v. 8, Oct. 1975, p. 2-7.
- SILLCOCKS, H. JACKSON.**
Financial sense in sales and real estate leasebacks. *Real estate review*, v. 5, Spring 1975, p. 89-95.
- SILVER, EDWARD A.**
Modifying the economic order quantity (EOQ) to handle coordinated replenishment of two or more items. *Production and inventory management*, v. 16, Third quarter 1975, p. 26-38.
- SILVER, JOEL.**
Hamovit, Jerry M. Termination of a partnership, by Jerry M. Hamovit and Joel Silver. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1579-91.) [751 N]
- SILVER, SHELDON.**
Charitable organizations - part III, by Sheldon Silver and Stanley Taube. (Estate planning in Canada) *Canadian tax journal*, v. 22, Nov.-Dec. 1974, p. 581-3.
Estate planning: the budget of November, 1974 and Bill C-49, by Sheldon Silver and Stanley Taube. (Estate planning in Canada) *Canadian tax journal*, v. 23, Jan.-Feb. 1975, p. 63-8.
Tax deferrals - II, by Sheldon Silver and Stanley Taube. *Canadian tax journal*, v. 23, July-Aug. 1975, p. 364-70.
Tax deferrals - I, by Sheldon Silver and Stanley Taube. (Estate planning in Canada) *Canadian tax journal*, v. 23, May-June 1975, p. 231-6.
- SILVER, STEPHEN E.**
Courts are upholding attorney-client privilege in anonymous payment situations. (Fraud & negligence) *Journal of taxation*, v. 43, Dec. 1975, p. 359-61.
- SILVERMAN, BARBARA ANN.**
Freedom of information act requires disclosure of IRS letter rulings. (Cases noted) *University of Miami law review*, v. 29, Spring 1975, p. 610-16.
- SILVERMAN, GARY W.**
Financial training rises to the top. *Financial executive*, v. 43, Nov. 1975, p. 32-7.
- SILVERMAN, ROBERT L.**
Plan administration and record keeping under ERISA. *Pension and profit-sharing tax journal*, v. 1, Spring (March) 1975, p. 143-55.
- SILVERMAN, ROBERT STEPHEN.**
First step toward paperwork control. *Records management journal*, v. 13, Spring 1975, p. 24-5.
- SILVERN, DAVID H.**
Enterprise income: measuring financial management. *Financial executive*, v. 43, April 1975, p. 56-61.
Venture: a basis for accounting theory. *Management accounting (NAA)*, v. 56, Feb. 1975, p. 27-31.
- SILVERS, JOHN B.**
How do limits to debt financing affect your hospital's financial status? *Hospital financial management*, v. 29, Feb. 1975, p. 32-4, 36-41.

SILVIS, DOUGLAS K.

Timmons, Robert C. Pure comparative negligence in Florida: a new adventure in the common law, by Robert C. Timmons and Douglas K. Silvis. *University of Miami law review*, v. 28, Summer 1974, p. 737-813.

SILVOSO, JOSEPH A.

School of accountancy coming to Mizzou. *Asset* (Missouri Society of CPAs), v. 23, Jan.-Feb. 1975, p. 3, 12.

SIMIK, S. STEPHEN.

Johnson, Glenn L. Use of probability inequalities in multi-product C-V-P analysis under uncertainty, by Glenn L. Johnson and S. Stephen Simik. *Journal of accounting research*, v. 12, Spring 1974, p. 67-79.

SIMKIN, MARK G.

Introduction to data processing and the large business class: the Hawaii experience. *Collegiate news and views*, v. 28, Winter 1974-75, p. 3,5.

SIMKINS, STANLEY I.

Ten ways to lose clients. (Practitioners forum) *Journal of accountancy*, v. 140, Aug. 1975, p. 107-8.

SIMMERSON, R. E. G.

Let's simplify the accounts (Student roundabout) *Accountant* (Eng.), v. 173, Aug. 21, 1975, p. 223.

SIMMONDS, KENNETH.

Managing the multinationals: seven forces for change. *Atlanta economic review*, v. 25, Sept.-Oct. 1975, p. 5-8.

SIMMONS, ANDRE.

Economic planning in Africa. *MSU business topics*, v. 23, Summer 1975, p. 19-28.

SIMMONS, KEITH B.

Georgia prejudgment garnishment statute violates due process clause of the Fourteenth Amendment by failing to provide necessary procedural safeguards in the absence of prior notice and hearing. (Recent cases) *Vanderbilt law review*, v. 28, May 1975, p. 908-20.

SIMMONS, LARRY K.

HEWCAS: an application for measuring EDP data volume. *Footnote*, Special issue, 1975, p. 28-9.

SIMMONS, SHERWIN P.

Break to one-man P.C.'s not limited to doctors, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 43, Sept. 1975, p. 151.

ERISA bonding requirement more limited than expected, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 42, May 1975, p. 269-70.

Final figures on 1974 plans released by IRS, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 43, July 1975, p. 11.

Gambling cannot qualify as trade or business. (Taxation of compensation) *Journal of taxation*, v. 43, Dec. 1975, p. 332-3.

How to apply for exemptions from prohibited transactions, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 43, July 1975, p. 12.

IRS data on qualified plans released for first half '75, edited by Sherwin P. Simmons. (Compensation) *Journal of taxation*, v. 43, Nov. 1975, p. 263.

IRS delays penalty on some prohibited transactions, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 42, March 1975, p. 148-9.

IRS proposes new rules to set guidelines for taxability of fringe benefits, edited by Sherwin P. Simmons. (Compensation) *Journal of taxation*, v. 43, Nov. 1975, p. 262-3.

IRS releases data on new qualified benefit plans, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 42, May 1975, p. 270.

IRS setting up key districts for employee plan review, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 43, July 1975, p. 11-12.

PHC danger to one-man professional corporations substantially eased by IRS, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 42, May 1975, p. 269.

Prop. regs limit minimum deductible HR 10 contribution, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 43, July 1975, p. 11.

Sale of warrants brings ordinary income, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 42, March 1975, p. 147-8.

TC approves transfer to avoid HR 10 participation, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 43, July 1975, p. 10-11.

TC says amended stock bonus plan may qualify retroactively, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 43, Sept. 1975, p. 151-2.

When will financial advisor be fiduciary? Edited by Sherwin P. Simmons. (Compensation) *Journal of taxation*, v. 43, Nov. 1975, p. 268.

SIMMS, CLIFFORD R.

1974 Employee retirement income act. *Ohio CPA*, v. 34, Winter 1975, p. 5-10.

SIMMS, L. L.

King, E. P. Alternative to Monte Carlo sampling in stochastic models, by E.P. King, C.B. Sampson and L.L. Simms. *Management science*, v. 21, Feb. 1975, p. 649-57.

SIMON, H. PAUL.

Deductions: tests for determining when an activity is a business rather than a hobby, by H. Paul Simon and James A. Burton. *Taxation for accountants*, v. 15, Dec. 1975, p. 332-4.

Deductions: tests for determining when an activity is a business rather than a hobby, by H. Paul Simon and James A. Burton. (Personal) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 132-5.

SIMON, LeROY J.

Reinsurance - today and tomorrow. *Best's review* (Property/liability ed.), v. 75, April 1975, p. 14, 16, 18.

SIMON, WILLIAM E.

Economic policy. *University of Michigan business review*, v. 27, March 1975, p. 3-10.

SIMONE, VINCENT J.

Ten commandments of international employee benefits planning. *Risk management*, v. 22, Feb. 1975, p. 18-19.

SIMONETTE, ILARIO.

Data base management system. *Management controls* (PMM & Co.), v. 22, July-Aug. 1975, p. 102-7.

SIMONETTI, GILBERT.

Congressional scorekeeping: review of the 93rd Congress. (Washington report) *Journal of accountancy*, v. 139, Jan. 1975, p. 35-40.

Washington update: highlights of current developments, edited by Gilbert Simonetti. (Washington report) *Journal of accountancy*, v. 140, Sept. 1975, p. 88, 90, 92, 94, 96.

Washington update: highlights of current developments, edited by Gilbert Simonetti. (Washington report) *Journal of accountancy*, v. 139, June 1975, p. 26, 29-30, 32-4, 36.

Washington update: highlights of current developments. (Washington report) *Journal of accountancy*, v. 140, Dec. 1975, p. 37-8, 40, 42, 44.

Washington update: highlights of current developments. (Washington report) *Journal of accountancy*, v. 139, March 1975, p. 31-6.

SIMONETTI, JACK L.

Impact of market conditions on the organizational structure and effectiveness of firms operating in Italy. *Journal of the Academy of Marketing Science*, v. 2, Fall 1974, p. 634-41.

SIMONS, ALEX.

Shuttleworth, Hilton. Working papers for consolidations, by Hilton Shuttleworth and Alex Simons. *South African chartered accountant*, v. 10, Sept. 1974, p. 310-15.

SIMPSON, JOHN V.

Northern Ireland and EEC renegotiation. *Management (Irish)*, v. 22, Feb. 1975, p. 4-5.

Regional planning reconsidered. *Management (Irish)*, v. 22, March 1975, p. 16-18.

Stagflation in Northern Ireland. *Management (Irish)*, v. 21, Dec. 1974, p. 7-9.

SIMPSON, JOSEPH C.

Comments on the railroad reorganization provisions of the Bankruptcy act of 1973. *Business lawyer*, v. 30, July 1975, p. 1207-49.

SIMPSON, MURRAY S.

Post-mortem planning to reduce the estate tax burden, by Murray S. Simpson and Ronald D. Larson. *Trusts & estates*, v. 114, Feb. 1975, p. 74-7, 120.

SIMPSON, THOMAS B.

Financing capital requirements for telephone companies, by Thomas B. Simpson and Joseph G. Spears. *Public utilities fortnightly*, v. 95, March 13, 1975, p. 32-40.

SIMS, HENRY P.

Hand, Herbert H. Statistical evaluation of complex gaming performance, by Herbert H. Hand and Henry P. Sims. *Management science*, v. 21, Feb. 1975, p. 708-17.

SIMS, JOHN R.

Negligent misrepresentation - liability of accountants to third parties - the privity requirement: Aluma Kraft Manufacturing Co. v. Elmer Fox & Co. (Recent cases) *Missouri law review*, v. 39, Summer 1974, p. 466-72.

SIMULATION

See Also Business Games

Amano, Akihiro. Quarterly econometric model of the Japanese current account balance of payments, 1961-1970. *Annals of the School of Business Administration, Kobe University*, 1974, p. 17-50.

Anundsen, Kristin. Assessment center at work. *Personnel*, v. 52, March-April 1975, p. 29-36.

Appelbaum, Stephen H. Experiential case study of organizational suboptimization and problem solving. *Akron business and economic review*, v. 6, Fall 1975, p. 13-16.

Arnold, John. Reporting business performance, by John Arnold and Anthony Hope. *Accounting and business research (Eng.)*, v. 5, Spring 1975, p. 96-105.

Bacon, Peter W. Simulation and the capital asset pricing model: a comment, by Peter W. Bacon and Robert W. Haessler. *Decision sciences*, v. 6, Jan. 1975, p. 202-4.

Basic steps in developing simulation models, by Stephen F. Hallam and others. *Data management*, v. 13, April 1975, p. 26-9.

Bastable, C. W. Fifo in an inflationary environment, by C. W. Bastable and Jacob D. Merriwether. *Journal of accountancy*, v. 139, March 1975, p. 49-55.

Bishop, Jack L. Experience with a successful system for forecasting and inventory control. *Operations research*, v. 22, Nov.-Dec. 1974, p. 1224-31.

Blanning, Robert W. Response to Michel, Kleijnen and Permut. *Interfaces*, v. 5, May 1975, p. 24-5.

Blattberg, Robert C. Bayesian technique to discriminate between stochastic models of brand choice, by Robert C. Blattberg and Subrata K. Sen. *Management science*, v. 21, Feb. 1975, p. 682-96.

Braunstein, Daniel N. Behavioral science. *Interfaces*, v. 5, Nov. 1974, p. 53-5.

Burenga, Kenneth L. Computer simulation: practical tool for planning and analysis. *Newspaper controller*, v. 28, Dec. 1974, p. 8-9.

Burford, Roger L. Better additive congruential random number generator?: Reply. *Decision sciences*, v. 6, Jan. 1975, p. 199-201.

Carter, Grace. Virtual measures: a variance reduction technique for simulation, by Grace Carter and Edward J. Ignall. *Management science*, v. 21, Feb. 1975, p. 607-16.

Chambers, John C. Executive's guide to forecasting, by John C. Chambers, Satinder K. Mullick and Donald D. Smith. New York, John Wiley & Sons, c1974. 308 p. [201.8 C]

Choudary, E. V. P. Simulation - a management technique, by E.V.P. Choudary and S.K. Ghosh. *Management accountant (India)*, v. 9, Sept. 1974, p. 645-6.

Clarke, G. P. Model making minus the mystique of mathematics. *Management accounting (Eng.)*, v. 53, Jan. 1975, p. 14-16.

Crane, Michael A. Simulating stable stochastic systems: III. Regenerative processes and discrete-event simulations, by Michael A. Crane and Donald L. Iglehart. *Operations research*, v. 23, Jan.-Feb. 1975, p. 33-45.

Crane, Michael A. Simulating stable stochastic systems, IV: approximation techniques, by Michael A. Crane and Donald L. Iglehart. *Management science*, v. 21, July 1975, p. 1215-24.

Davis, K. Roscoe. Production system failures: bridging the gap. *Production and inventory management*, v. 15, no. 4, 1974, p. 41-56.

Five practical guidelines for successful completion of simulation models, by Mark R. Bomball and others. *Data management*, v. 13, Aug. 1975, p. 14-18.

Fryer, John S. Effects of shop size and labor flexibility in labor and machine limited production systems. *Management science*, v. 21, Jan. 1975, p. 507-15.

Hall, Jeremy. Forecasting what your business system will do. *Advanced management journal*, v. 40, Summer 1975, p. 40-51.

Hand, Herbert H. Statistical evaluation of complex gaming performance, by Herbert H. Hand and Henry P. Sims. *Management science*, v. 21, Feb. 1975, p. 708-17.

Hardy, S. T. Simulation of interactive maintenance decisions, by S. T. Hardy and L. J. Krajewski. *Decision sciences*, v. 6, Jan. 1975, p. 92-105.

Hasan, Mirza Mohammad. Simulation as a decision making device. *Industrial accountant (Pakistan)*, v. 14, April-June 1975, p. 71-8.

Hausman, Warren H. Stochastic cash balance problem with average compensating-balance requirements, by Warren H. Hausman and Antonio Sanchez-Bell. *Management science*, v. 21, April 1975, p. 849-57.

Hayes, Robert H. Incorporating risk aversion into risk analysis. *Engineering economist*, v. 20, Winter 1975, p. 99-121.

Holzman, Albert G. Simulation model of the college admission process, by Albert G. Holzman and Donald B. Johnson. *Interfaces*, v. 5, May 1975, p. 55-64.

Kalymon, Basil A. Optimization algorithm for a linear model of a simulation system. *Management science*, v. 21, Jan. 1975, p. 516-30.

Kaplan, Robert S. Statistical sampling in auditing with auxiliary information estimators. *Journal of accounting research*, v. 2, Autumn 1973, p. 238-58.

Kleijnen, Jack P. C. Comment on Blanning's metamodel for sensitivity analysis: the regression metamodel in simulation. *Interfaces*, v. 5, May 1975, p. 21-3.

- Kuzdrall, Paul J. GPSS simulation of varied inflation rates and their effect on general price-level adjusted financial statements. *Akron business and economic review*, v. 6, Summer 1975, p. 44-51.
- Law, Averill M. Efficient estimators for simulated queueing systems. *Management science*, v. 22, Sept. 1975, p. 30-41.
- Ligaya, Josefino F. Insights into the controversy around simulation models. *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 36-8.
- Lusk, Edward J. Validating a simulation. *Singapore accountant*, v. 9, 1974, p. 62-3.
- Mair, William C. Parallel simulation - a technique for effective verification of computer programs. *Edpacs*, v. 2, April 1975, p. 1-5.
- Mathematical modeling optimization and simulation improve large-scale finished goods inventory management, by Michael S. Salvador and others. *Production and inventory management*, v. 16, second quarter 1975, p. 51-65.
- McLaughlin, Frank C. Using simulation to chart the way. *Pension world*, v. 11, Sept. 1975, p. 15-18.
- Michel, Allen J. Comment on Blanning's the sources and uses of sensitivity information, by Allen J. Michel and Steven E. Permut. *Interfaces*, v. 5, May 1975, p. 19-23.
- Modigliani, Franco. Alternative investment performance fee arrangements and implications for SEC regulatory policy, by Franco Modigliani and Gerald A. Pogue. *Bell journal of economics*, v. 6, Spring 1975, p. 127-60.
- Morrill, Edgar M. Transactional modeling - a new tool for financial planners, by Edgar M. Morrill and Robert M. Wilson. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 339-49.) [110 H]
- Onsi, Mohamed. Simulation of the economic factors affecting organizational slack: a factorial design. *Decision sciences*, v. 6, Jan. 1975, p. 78-91.
- Perkins, William C. Better additive congruential random number generator? By William C. Perkins and Ulrich Menzefricke. *Decision sciences*, v. 6, Jan. 1975, p. 194-8.
- Porzecanski, Arturo C. General indirect taxation as a macroeconomic policy instrument. *National tax journal*, v. 27, Dec. 1974, p. 625-32.
- Ratnam, Gopal V. Determination of reserve operatives through simulation - a case study. *Management accountant* (India), v. 9, Nov. 1974, p. 827-33.
- Responsibilities of the simulation project manager, by Donald D. Scriven and others. *Data management*, v. 13, June 1975, p. 27-31.
- Rue, Leslie W. Dangers inherent in growth objectives, by Leslie W. Rue and Thomas B. Clark. *Managerial planning*, v. 23, May-June 1975, p. 24-8.
- Sackman, Morris. Make your own simulations to train public managers in collective bargaining. *Public personnel management*, v. 4, July-Aug. 1975, p. 231-7.
- Schnee, Edward J. When alternate valuation date should be used if value of gross estate has increased. *Estate planning*, v. 2, Winter 1975, p. 74-81.
- Scott, David F. Financial planning in a simulation framework, by David F. Scott and Laurence J. Moore. *Atlanta economic review*, v. 25, May-June 1975, p. 10-14.
- Sharpe, Ian G. Econometric model building in financial management. *Abacus*, v. 10, June 1974, p. 55-73.
- Understanding simulation, by Mark R. Bomball and others. *Data management*, v. 13, Feb. 1975, p. 30-2.
- Validation of simulation models, by Stephen F. Hallam and others. *Data management*, v. 13, Oct. 1975, p. 10-15.
- Wheelwright, Steven C. Management by model during inflation. *Business horizons*, v. 18, June 1975, p. 33-42.
- Wolfe, Joseph. Effective performance behaviors in a simulated policy and decision making environment. *Management science*, v. 21, April 1975, p. 872-82.
- SINCLAIR, ALFORD C.**
Problem loans - at the eyeball-to-eyeball level. *Journal of commercial bank lending*, v. 57, June 1975, p. 29-39.
- SINCLAIR, N. A.**
Emanuel, D. M. Accounting for price-level changes, by D. M. Emanuel and N. A. Sinclair. *Chartered accountant in Australia*, v. 45, March 1975, p. 4-8.
- SINGER, HENRY A.**
Human values and leadership. *Business horizons*, v. 18, Aug. 1975, p. 85-8.
- SINGH, S. K.**
Government financial institutions and backward states. *Finance and commerce* (India), v. 17, July-Aug. 1974, p. 293-6.
- SINGH, S. P.**
Jollineau, R. W. Inflation and the profitability of firms in Canada, by R. W. Jollineau and S. P. Singh. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 105-20.
- SINGHVI, SURENDRA S.**
Model for corporate growth. *Mergers & acquisitions*, v. 10, Spring 1975, p. 10-15.
- SINGING** those blue-chip blues. *Pension & welfare news*, v. 10, Dec. 1974, p. 13-15.
- SINGSON, RICARDO L.**
Multidimensional scaling analysis of store image and shopping behavior. *Journal of retailing*, v. 51, Summer 1975, p. 38-52.
- SINHA, M.**
Legal dimensions of company accounts. *Finance and commerce* (India), v. 17, May-June 1974, p. 209-17.
- SINKING FUNDS**
See Also Funds
Reserves
- Johnson, Rodney. Corporate motives in repurchases of discounted bonds, by Rodney Johnson and Richard Klein. *Financial management*, v. 3, Autumn 1974, p. 44-9.
- Ludwin, William G. Small town asset replacement financing. *Governmental finance*, v. 4, Nov. 1975, p. 21-2.
- Pillsbury, Wilbur F. Computer augmented accounting: CompuGuide two. Cincinnati, South-Western Pub. Co., c1971. 184 p. [*203.9 P]
- SINKLEY, JOSEPH F.**
Multivariate statistical analysis of the characteristics of problem banks. *Journal of finance*, v. 30, March 1975, p. 21-36.
- SINRICH, NORMAN.**
Reorganizations and going private - squeezing out minority shareholders. (Corporate reorganizations) *Journal of corporate taxation*, v. 1, Winter 1975, p. 449-56.
Scope of F reorganization expanded. (Corporate reorganizations) *Journal of corporate taxation*, v. 1, Summer 1974, p. 195-9.
- SIPE, EDWARD H.**
Soaring costs of better health care. *Viewpoint* (Main Lafrentz & Co.), 1st ed., 1975, p. 10-15.

SIMULTANEOUS ALPHA-NUMERIC SEQUENCING

See Sans

SIREFMAN, GLORIA R.

Profits in perspective: a financial analyst looks at the lodging industry. *Hospitality* (Food and lodging), v. 14, Aug. 1975, p. L42-L43.

SIRE, BRUCE D.

Federal-state conflict - Keogh plan contributions under 74 act. (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 146.

SIRKIN, GERALD.

Stock market of 1929 revisited: a note. *Business history review*, v. 49, Summer 1975, p. 223-31.

SIS

See Short Interval Scheduling

SISSON, H. J. H.

Investment for Naboth's son. *Accountant* (Eng.), v. 171, Dec. 19/26, 1974, p. 829.

Widow of Zarephath. *Accountant* (Eng.), v. 172, May 22, 1975, p. 668.

SITGREAVES, ROSEDITH.

Haber, Sheldon E. Optimal inventory model for the intermediate echelon when repair is possible, by Sheldon E. Haber and Rosedith Sitgreaves. *Management science*, v. 21, Feb. 1975, p. 638-48.

SIVAMANI, S.

Diseases of a manufacturing concern revealed by its balance sheet and remedial measures for treatment of these diseases. *Management accountant* (India), v. 9, Dec. 1974, p. 931-7.

SIZER, JOHN.

Accounting information for marketing management. *Accountant* (Eng.), v. 172, Jan. 16, 1975, p. 67-70.

Budget planning and control. (Management) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 78, 80-1.

Company liquidity crisis. *Accountant* (Eng.), v. 171, Dec. 5, 1974, p. 744-6.

Five actions in the fight for company survival. *Management accounting* (Eng.), v. 53, Feb. 1975, p. 48, 56.

What we should be doing about the company liquidity and profitability crisis. *Management accounting* (Eng.), v. 53, Oct. 1975, p. 316-20, 326.

SJOGREN, ERIC.

Esslen, Rainer. How seriously must you take the European Community? By Rainer Esslen and Eric Sjogren. *Columbia journal of world business*, v. 9, Winter 1974, p. 75-80.

SKADDEN, DONALD H.

Accountant looks at tax reform. *University of Michigan business review*, v. 27, March 1975, p. 11-17.

SKAGGS, RONALD L.

Richie, George R. Choosing a construction process, by George R. Richie and Ronald L. Skaggs. *Hospitals*, v. 49, Feb. 1, 1975, p. 135-6, 138-40.

SKEKEL, TED D.

Greer, Willis R. Theory versus practice in risk analysis: a reply, by Willis R. Greer and Ted D. Skekel. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 839-43.

SKELLY, RICHARD D.

Should your company consider using timesharing? (In Has-kins & Sells. *Selected papers 1974*. New York, c1975. p. 313-19.) [110 H]

SKELTON, ROBERTA A.

Outlook for loanable funds problems and prospects. *Financial forum*, v. 14, June 1975, p. 6-9.

SKERRATT, L. C. L.

Price determination of convertible loan stock: a UK model. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 429-43.

SKIFF, DAVID R.

Estate planning for the professional. *Connecticut CPA*, v. 38, Dec. 1974, p. 14-17, 20, 23.

SKINNER, ROBERT G.

Problems involved in alternative proposals for integration or deduction in U.S. tax: implementation. *National tax journal*, v. 28, Sept. 1975, p. 368-72.

SKINNER, ROBERT L.

How one association formed a successful insurance company for members. *Association management*, v. 27, April 1975, p. 36-7.

SKITMORE, PATRICIA M.

Helps, Ian G. Discrimination against women in employment, by Ian G. Helps and Patricia M. Skitmore. *Long range planning*, v. 8, Feb. 1975, p. 2-13.

SKOFF, EUGENE J.

Assessing managerial potential. *Datamation*, v. 21, Aug. 1975, p. 37-40.

SKOPAL, THOMAS E.

Acopian inquiry follow-up involves salesmen to maximize ad investment. *Industrial marketing*, v. 60, Jan. 1975, p. 58, 60.

SLADE, FELICE V.

Corporation tax: the small companies rate - 1 - an analysis. (Student roundabout) *Accountant* (Eng.), v. 173, Sept. 11, 1975, p. 303-4.

Corporation tax: the small companies rate - 2 - tax planning. (Student roundabout) *Accountant* (Eng.), v. 173, Oct. 9, 1975, p. 424-5.

SLADE, MELVIN J.

Accounting for unpaid contribution pledges. (Auditing and reporting) *CPA* (NYSS), v. 45, Aug. 1975, p. 41-2.

SLATER, A. H.

Lest lending that men do live after them, their debts should be interred with their bones. (Taxation) *Chartered accountant in Australia*, v. 45, Nov. 1974, p. 25-7, 29-31.

Tax reform. (Taxation) *Chartered accountant in Australia*, v. 45, June 1975, p. 33-6.

SLAVIN, PETER.

Cruellest discrimination: vets with bad paper discharges. *Business and society review*, Summer 1975, p. 25-33.

SLETMO, GUNNAR K.

Merriwether, Jacob D. Distribution efficiency and worldwide productivity, by Jacob D. Merriwether, Gunnar K. Sletmo and Orville K. Goodin. *Columbia journal of world business*, v. 9, Winter 1974, p. 87-93.

SLETTELAND, GEORGE B.

Auditors' requests for information from attorneys (inviting a lawsuit?). (Guest column) *Wisconsin CPA*, Dec. 1974, p. 10-12, 16.

SLOANE, LEONARD.

Treasury bills - variables of taking possession or leaving them in a bank. *Newspaper controller*, v. 28, March 1975, p. 8, 10.

SLOCUM, JOHN W.

Dimensions of participation in managerial decision making. *Arlanta economic review*, v. 25, May-June 1975, p. 32-5.

Hellriegel, Don. Managerial problem-solving styles, by Don Hellriegel and John W. Slocum. *Business horizons*, v. 18, Dec. 1975, p. 29-37.

SLOME, BENJAMIN.

Standardization and Vernon's product cycle. *Engineering economist*, v. 20, Summer 1975, p. 269-79.

SLOT MACHINES

See Vending Machines

SLOVIN, MYRON B.

Structural shift in the demand for money, by Myron B. Slovin and Marie Elizabeth Sushka. *Journal of finance*, v. 30, June 1975, p. 721-31.

SLUMS

See Also Urban Renewal

SMALL, E. R.

Harvey, P. W. Insolvency - receivers and liquidators, by P. W. Harvey and E. R. Small. (Practitioners forum) *Chartered accountant in Australia*, v. 45, March 1975, p. 35-7.

SMALL, CONSTANCE.

Jacoby, Jacob. FDA approach to defining misleading advertising, by Jacob Jacoby and Constance Small. (Applied marketing) *Journal of marketing*, v. 39, Oct. 1975, p. 65-8.

SMALL, J. R.

Royal charter - what next? *Certified accountant* (Eng.), Dec. 1974, p. 605-6.

SMALL, ROBERT J.

Marketing researcher as a decision maker: myth or reality? By Robert J. Small and Larry J. Rosenberg. *Journal of marketing*, v. 39, Jan. 1975, p. 2-7.

SMALL bank economizes with large-scale statement processing. (Small bank scene) *Magazine of bank administration*, v. 51, Aug. 1975, p. 50, 52.

SMALL BUSINESS

Diamond, Jay. Introduction to contemporary business, by Jay Diamond and Gerald Pintel. Englewood Cliffs, N.J., Prentice-Hall, c1975. 437 p. (Includes bibliographies) [200 D]

Lasser (J.K.) Tax Institute. How to run a small business, edited by Bernard Greisman. 4th ed., rev. and enl. New York, McGraw-Hill, c1974. 306 p. [209.5 L]

Rausch, Barbara I. Small business - how marketable is it? (Small business) *Woman CPA*, v. 37, Oct. 1975, p. 16-17.

Shuman, Jeffrey C. Corporate planning in small companies - a survey. *Long range planning*, v. 8, Oct. 1975, p. 81-90.

Wilkerson, William R. Small Business Administration and energy shortages. *Business lawyer*, v. 30, April 1975, p. 725-61.

Accounting

Blasenheim, Seymour P. Accountant's role in helping a small client get financing: a case study. *Practical accountant*, v. 8, March-April 1975, p. 26-32.

Brown, Judy. Designing an accounting system for a small business. *Retail control*, v. 44, Oct. 1975, p. 40-53.

Brown, Judy. Designing an accounting system for a small business. *Management accounting* (NAA), v. 56, June 1975, p. 27-30.

Cohen (J.L.) & Company. Application of GAAP to smaller and/or closely held business. (News & views) *CPA* (NYSS), v. 45, Sept. 1975, p. 10-12. (Excerpts from a letter of J.L. Cohen & Company, CPAs, to the Accounting Standards Division of the AICPA commenting on its discussion paper.)

CPAs study reporting standards for small companies. (News & views) *CPA* (NYSS), v. 45, June 1975, p. 7-8. (Reprint from *AICPA news*, April 9, 1975.)

Discussion paper issued on GAAP applicability to small business. (News report) *Journal of accountancy*, v. 139, April 1975, p. 8, 10, 12.

Genfan, Herb. How to start your own craft business, by Herb Genfan and Lyn Taetzsch. New York, Watson-Guptill Publications, c1974. 203 p. [250 Han 2]

Naus, James H. More on Lifo and small business, by James H. Naus and Donald R. DeGroff. (Practitioners forum) *Journal of accountancy*, v. 140, Dec. 1975, p. 99-101.

Rausch, Barbara I. Stretching the accounting dollar. (Small business) *Woman CPA*, v. 37, July 1975, p. 22-3.

Auditing

Rowe, David. Small company: is report qualification inevitable? (Technical) *Accountancy Ireland*, v. 7, Aug. 1975, p. 39-40.

Bookkeeping

Drews, Alison L. Bookkeeping for a small business. *Management accounting* (NAA), v. 57, Oct. 1975, p. 33-4, 40.

Data processing

Bowers, Dan M. Small-scale computing - it's like doing your laundry: part 1: computation and processing. *Modern data*, v. 8, May 1975, p. 43-6.

Bowers, Dan M. Small-scale computing - it's time to get with the future: part 2: data entry. *Modern data*, v. 8, June 1975, p. 43-9.

Brennan, John M. Small business gets big DP help. (Management input) *Journal of systems management*, v. 26, June 1975, p. 26-7.

Cohn, Theodore. Survival & growth: management strategies for the smaller firm, by Theodore Cohn and Roy A. Lindberg. New York, AMACOM, c1974. 228 p. [209.5 C]

Heard, Craig P. Computers in small business. *Journal of systems management*, v. 26, July 1975, p. 30-5.

Marienthal, Louis B. Small computers for small businesses. *Datamation*, v. 21, June 1975, p. 62-3, 65, 67, 71-2, 77-8.

Rittersbach, George H. Modes of EDP for the small business. *Management controls* (PMM & Co.), v. 22, July-Aug. 1975, p. 108-13.

Snyder, James E. Small computers for small business. *Journal of systems management*, v. 26, Aug. 1975, p. 26-8.

Ullman, Arthur A. Objective methodology for selecting data processing equipment for small business, by Arthur A. Ullman and H. John Eiermann. *Management controls* (PMM & Co.), v. 22, Oct.-Nov. 1975, p. 166-9.

Weber, Larry J. Employ less than 500? Consider EDP. *Wisconsin CPA*, March 1975, p. 14-15.

Whelan, Philip G. Time sharing for small clients - the CPA's role. (MAS speak out) *Michigan CPA*, v. 27, Nov.-Dec. 1975, p. 23-4.

Wieck, Gary D. Feasibility of the small business computer. *Nebraska CPA*, v. 10, Spring 1975, p. 27-9.

Finance

See Also Small Business Investment Companies

Blasenheim, Seymour P. Accountant's role in helping a small client get financing: a case study. *Practical accountant*, v. 8, March-April 1975, p. 26-32.

Chapman, Charles H. Small business financial model. *Management accounting* (NAA), v. 57, July 1975, p. 20-2, 29.

Greene, Gardiner G. How to start and manage your own business. New York, McGraw-Hill, c1975. 243 p. [209.5 G]

Higgins, Thomas E. SBA's role in the present tight money market. *Practical accountant*, v. 8, March-April 1975, p. 33-5.

Kellogg, Douglas E. How to buy a small manufacturing business. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 92-102.

McCloy, B. W. Financing the small business. (Mainly for students) *Accountants' journal* (N.Z.), v. 53, Feb. 1975, p. 37-40.

Osborn, Richards C. Providing risk capital for small business: experience of the SBICs. *Quarterly review of economics & business*, v. 15, Spring 1975, p. 77-90.

Strong, Richard Martin. Raising finance for the smaller company. *Accountants digest* (Eng.), no. 10, Summer 1974, p. 1-29.

Weinmann, Eric. Venture capital for small business. *University of Baltimore law review*, v. 3, Spring 1974, p. 183-206.

Financial management

Cohn, Theodore. Survival & growth: management strategies for the smaller firm, by Theodore Cohn and Roy A. Lindberg. New York, AMACOM, c1974. 228 p. [209.5 C]

Goff, Richard E. Living with inflation. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 365-78.) [110 H]

Government Contracts

See Contracts, Government-Small Business

Government regulation

National Society Of Public Accountants. NSPA looks at the 94th Congress. *National public accountant*, v. 20, April 1975, p. 8-19.

Great Britain

Strong, Richard Martin. Raising finance for the smaller company. *Accountants digest* (Eng.), no. 10, Summer 1974, p. 1-29.

Management

Broom, H. N. Small business management, by H.N. Broom and Justin G. Longenecker. 4th ed. Cincinnati, South-Western Pub. Co., c1975. 558 p. [209.5 B]

Chapman, Charles H. Small business financial model. *Management accounting* (NAA), v. 57, July 1975, p. 20-2, 29.

Cohn, Theodore. Survival & growth: management strategies for the smaller firm, by Theodore Cohn and Roy A. Lindberg. New York, AMACOM, c1974. 228 p. [209.5 C]

Danco, Leon A. It's your business - perpetuate or liquidate. *Retail control*, v. 43, April-May 1975, p. 56-63.

Genfan, Herb. How to start your own craft business, by Herb Genfan and Lyn Taetzsch. New York, Watson-Guptill Publications, c1974. 203 p. [250 Han 2]

Greene, Gardiner G. How to start and manage your own business. New York, McGraw-Hill, c1975. 243 p. [209.5 G]

Lasser (J.K.). Tax Institute. How to run a small business, edited by Bernard Greisman. 4th ed., rev. and enl. New York, McGraw-Hill, c1974. 306 p. [209.5 L]

Levinson, Robert E. Making your family business more profitable. *University of Michigan business review*, v. 27, May 1975, p. 24-9.

MacMillan, Ian C. Strategy and flexibility in the smaller business. *Long range planning*, v. 8, June 1975, p. 62-3.

Meikle, Giles R. Managing your business. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 353-63.) [110 H]

Ward, Christopher D. Managing the small business. (Management services) *CA magazine* (Can.), v. 106, June 1975, p. 53-6.

Pensions

See Also Pensions

Stiles, Richard L. Pension benefit formulae for small and medium sized corporate employers. *Marquette law review*, v. 57, no. 4, 1974, p. 607-22.

Personnel

Genfan, Herb. How to start your own craft business, by Herb Genfan and Lyn Taetzsch. New York, Watson-Guptill Publications, c1974. 203 p. [250 Han 2]

Profit Sharing

See Also Profit Sharing

Reports and statements

Discussion paper issued on GAAP applicability to small business. (News report) *Journal of accountancy*, v. 139, April 1975, p. 8, 10, 12.

Statistics

Osborn, Richards C. Providing risk capital for small business: experience of the SBICs. *Quarterly review of economics & business*, v. 15, Spring 1975, p. 77-90.

Taxation

See Taxation, United States-Small Business

Valuation

Kellogg, Douglas E. How to buy a small manufacturing business. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 92-102.

SMALL BUSINESS INVESTMENT COMPANIES

Osborn, Richards C. Providing risk capital for small business: experience of the SBICs. *Quarterly review of economics & business*, v. 15, Spring 1975, p. 77-90.

Weinmann, Eric. Venture capital for small business. *University of Baltimore law review*, v. 3, Spring 1974, p. 183-206.

Taxation

See Taxation, United States-Small Business Investment Companies

SMALL business management.

Broom, H. N. Small business management, by H.N. Broom and Justin G. Longenecker. 4th ed. Cincinnati, South-Western Pub. Co., c1975. 558 p. [209.5 B]

SMALL BUSINESS POOLING

See Small Business-Pooling

SMALL PRACTITIONERS

See Accountants' Office-Small Practitioners

SMART, ALBERT.

Hanna, Nessim. Marketing strategy under conditions of economic scarcity, by Nessim Hanna, A. H. Kizilbash and Albert Smart. *Journal of marketing*, v. 39, Jan. 1975, p. 63-7.

SMART, P. E.

Money transmission - today and tomorrow. *Accountant* (Eng.), v. 171, Dec. 19/26, 1974, p. 825-6.

Scottish bankers look back in pride. *Accountant* (Eng.), v. 172, June 12, 1975, p. 756-7.

Weakness of company law? - the Hartley Baird case considered. *Accountant* (Eng.), v. 173, Aug. 7, 1975, p. 154-5.

SMEJDA, HELLENA A.

Shared services. *Hospital financial management*, v. 5, March 1975, p. 10-15, 63.

SMITH, ALAN F.

Oil production and accounting in the extractive industry. *Abacus*, v. 10, Dec. 1974, p. 100-10.

SMITH, ARTHUR J. R.

- Canada's capital needs: the coming decade. *Canadian business review*, v. 1, Autumn 1974, p. 22-6.
- Canada's North: a developing frontier. *Canadian business review*, v. 1, Autumn 1974, p. 29-32.
- Canadian outlook. *Conference Board record*, v. 11, Dec. 1974, p. 50-4.
- Inflation: patterns, causes and impacts. *Canadian business review*, v. 2, Winter 1975, p. 32-6.
- Is Canada's resources boom over? *Canadian business review*, v. 2, Spring 1975, p. 22-5.
- Key compensation issues: some economic perspectives. *Canadian business review*, v. 2, Summer 1975, p. 38-42.
- Socio-economic environment of the decision-maker. *Cost and management (Can.)*, v. 49, Sept.-Oct. 1975, p. 6-12.

SMITH, BRUCE A.

- Technological innovation in electric power generation: 1950-1970. *Land economics*, v. 50, Nov. 1974, p. 336-47.

SMITH, C. PETER.

- Automating collections. *Credit and financial management*, v. 77, May 1975, p. 10-11, 37.

SMITH, CHARLES C.

- Lenders and easements, by Charles C. Smith and Harold A. Lubell. (Real estate financing) *Real estate review*, v. 5, Summer 1975, p. 7-9.
- Permanent mortgage loan commitment, by Charles C. Smith and Harold A. Lubell. (Real estate financing) *Real estate review*, v. 4, Winter 1975, p. 7-10.
- Protecting the lender with title insurance, by Charles C. Smith and Harold A. Lubell. *Real estate review*, v. 5, Spring 1975, p. 14-16.
- Real estate financing: careful drafting anticipates possible defaults, by Charles C. Smith and Harold A. Lubell. *Real estate review*, v. 5, Fall 1975, p. 13-15.

SMITH, CHARLES E.

- Competitive fringe benefits. *Club management*, v. 54, July 1975, p. 28, 30-1.

SMITH, CHARLES H.

- Cook, James S. Social costs and private accounting, by James S. Cook, Lewis F. Davidson and Charles H. Smith. *Abacus*, v. 10, Dec. 1974, p. 87-99.
- Deakin, Edward B. Effect of published earnings information on Tokyo Stock Exchange trading, by Edward B. Deakin, Gyles R. Norwood and Charles H. Smith. *International journal of accounting, education and research*, v. 10, Fall 1974, p. 123-36.
- Granof, Michael H. Equity Funding, Home-Stake Production and Penn Central: benchmarks for an expanded legal liability? by Michael H. Granof and Charles H. Smith. (From our American correspondents) *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 19-21.
- Granof, Michael H. F.A.S.B.'s first ten pronouncements, by Michael H. Granof and Charles H. Smith. (Accountancy abroad) *Chartered accountant in Australia*, v. 45, May 1975, p. 18-21.
- Granof, Michael H. New focus on the auditor's report, by Michael H. Granof and Charles H. Smith. (Accountancy abroad) *Chartered accountant in Australia*, v. 45, June 1975, p. 22-4.
- Granof, Michael H. On aspects of a professional accountant's education, by Michael H. Granof and Charles H. Smith. (Accountancy abroad) *Chartered accountant in Australia*, v. 46, Aug. 1975, p. 37-40.
- Granof, Michael H. Report of the A.I.C.P.A.'s Scope and Structure Committee, by Michael H. Granof and Charles H. Smith. (Accountancy abroad) *Chartered accountant in Australia*, v. 45, April 1975, p. 11-12.

- Granof, Michael H. Report of the Special Committee on Equity Funding, by Michael H. Granof and Charles H. Smith. (Accountancy abroad) *Chartered accountant in Australia*, v. 46, Oct. 1975, p. 22-4.
- Granof, Michael H. Reporting illegal activities, by Michael H. Granof and Charles H. Smith. (Accountancy abroad) *Chartered accountant in Australia*, v. 46, Sept. 1975, p. 14-16.

SMITH, CHARLES W.

- Gearing salesmen's efforts to corporate profit objectives. (Ideas for action) *Harvard business review*, v. 53, July-Aug. 1975, p. 8, 12, 14, 16.

SMITH, DAVID O.

- Closely held stock: corporate control gains importance as element of stock valuation. (Estate and gift) *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 78-81.

SMITH, DELOS R.

- Levy, Michael E. Congressional budget process again reformed, by Michael E. Levy and Delos R. Smith. *Conference Board record*, v. 12, March 1975, p. 12-17.

SMITH, DONALD D.

- Chambers, John C. Executive's guide to forecasting, by John C. Chambers, Satinder K. Mullick and Donald D. Smith. New York, John Wiley & Sons, c1974. 308 p. [201.8 C]

SMITH, EDGAR A.

- Gold v. Sloan: Section 16(b)'s application to short swing trading in post-merger situations. (Notes) *University of Pittsburgh law review*, v. 36, Fall 1974, p. 139-52.

SMITH, EPHRAIM P.

- Accountant's socio-emotional orientation, by Ephraim P. Smith and Louis R. Desfosses. *Akron business and economic review*, v. 6, Spring 1975, p. 33-7.
- Laverdiere, Raymond G. Information systems and management, by Raymond G. Laverdiere and Ephraim P. Smith. *Managerial planning*, v. 23, May-June 1975, p. 20-3.
- Self-employed retirement plans under the new pension reform act, by Ephraim P. Smith and Thomas A. Ulrich. *National public accountant*, v. 20, June 1975, p. 27-30.

SMITH, GEORGE R.

- German Federal Republic. *Accountant's magazine (Scot.)*, v. 79, Aug. 1975, p. 283-6.

SMITH, HAROLD W.

- Budgeting: a motivating force. *Motor freight controller*, Sept. 1975, p. 4-6.

SMITH, J. E.

- Use of added-value management indicators. (Management services) *CPA journal*, v. 45, Feb. 1975, p. 54. (Reprinted from *Accountant (Eng.)*, Aug. 8, 1974.)

SMITH, JAMES E.

- Financial reporting and disclosure requirements of the Pension reform act of 1974. *Virginia accountant*, v. 27, March 1975, p. 37-44.
- Individual retirement plans: an expansion of tax-favored retirement plan opportunities. *Taxes - the tax magazine*, v. 53, July 1975, p. 404-16.
- Interprofessional communication: the role of the accounting profession. *Virginia accountant*, v. 27, Sept. 1975, p. 33-40.
- Optimizing the multiple corporation elections available after the transitional period expires. *Virginia accountant*, v. 27, Dec. 1974, p. 19-28.
- Some lessons from recent bank failures. *Journal of commercial bank lending*, v. 57, Jan. 1975, p. 15-22.

SMITH, JAY M.

Lowe, Howard D. Auditor's responsibility for the discovery, evaluation, and disclosure of non-arm's-length transactions, by Howard D. Lowe and Jay M. Smith. *California CPA quarterly*, v. 43, Sept. 1975, p. 7-10, 13, 15.

SMITH, KEITH V.

Eiteman, David K. Portfolio analysis of the teaching of investments, by David K. Eiteman and Keith V. Smith. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 771-8.

SMITH, LANCELOT J.

Merger in Canada, by Lancelot J. Smith and Lionel P. Kent. *Viewpoint* (Main Lafrentz & Co.), 2nd ed., 1974, p. 54-9.

SMITH, LEE.

Chief executives: a grim year ahead. *Dun's review*, v. 104, Dec. 1974, p. 64-6.

How to talk to your analyst. *Dun's review*, v. 106, July 1975, p. 51-3.

Many questions at G & W. *Dun's review*, v. 105, Feb. 1975, p. 43-5.

SMITH, LOUIS P. F.

What we should do about sterling. *Management* (Irish), v. 22, Jan. 1975, p. 19-22, 24.

SMITH, MILTON L.

Flowshop sequencing problem with ordered processing time matrices, by M. L. Smith, S. S. Panwalkar and R. A. Dudek. *Management science*, v. 21, Jan. 1975, p. 544-9.

SMITH, NEAL T.

Stevenson, Willis C. Effects on carrybacks and carryforwards of recaptured investment credit, by Willis C. Stevenson and Neal T. Smith. *Taxation for accountants*, v. 14, March 1975, p. 158-63.

SMITH, NORMAN A.

Service to management. *Accountant* (Eng.), v. 173, Nov. 20, 1975, p. 584.

SMITH, PAULA.

Engelhard's gold. *Dun's review*, v. 105, April 1975, p. 43-7, 101-4.

SMITH, RALPH E.

Experimental approach to organizational climate analysis, by Ralph E. Smith and others. *Cost and management* (Can.), v. 49, May-June 1975, p. 34-9.

SMITH, RICHARD F.

Installation budgets - impacts and reforms. *Armed forces comptroller*, v. 20, April 1975, p. 16-17, 25.

Wickwire, Jon M. Use of critical path method techniques in contract claims, by Jon M. Wickwire and Richard F. Smith. *Public contract law journal*, v. 7, Oct. 1974, p. 1-45.

SMITH, ROBERT M.

Communications, auditing stressed at eleventh annual AIC-PA computer conference. (News feature) *Journal of accountancy*, v. 140, July 1975, p. 24, 26, 28, 30, 32.

MAS conference held in Chicago, edited by Robert M. Smith. (MAS) *Journal of accountancy*, v. 140, Dec. 1975, p. 103-8.

Nationwide MAS surveys. (MAS) *Journal of accountancy*, v. 139, March 1975, p. 87-90.

SMITH, ROBERT S.

Feasibility of injury tax approach to occupational safety. *Law and contemporary problems*, v. 38, Summer-Autumn 1974, p. 730-44.

SMITH, RONALD C.

Equity Funding: implications for auditing and data processing. *Edpacs*, v. 2, Oct. 1974, p. 1-7.

SMITH, SPENCER B.

Uskup, Ergin. Branch-and-bound algorithm for two-stage production-sequencing problems, by Ergin Uskup and Spencer B. Smith. *Operations research*, v. 23, Jan.-Feb. 1975, p. 118-36.

SMITH, TIM.

South Africa: the churches vs. the corporations. *Business and society review*, Fall 1975, p. 54-64.

SMITH, V. KERRY.

Deyak, Timothy A. Residential property values and air pollution: some new evidence, by Timothy A. Deyak and V. Kerry Smith. *Quarterly review of economics and business*, v. 14, Winter 1974, p. 93-100.

Marcis, Richard G. Efficient estimation of multivariate financial relationships, by Richard G. Marcis and V. Kerry Smith. *Journal of finance*, v. 29, Dec. 1974, p. 1415-23.

SMITH, WILLIAM ROBERT.

Profile of John Bennett Canning. *Accounting historian*, v. 1, July 1974, p. 6.

SMITH, WILLIAM SIDNEY.

Low head-of-household tax rates: who qualifies for them and what planning steps can be taken. *Taxation for accountants*, v. 15, Nov. 1975, p. 270-5.

SMITHYMAN, JACK.

External influences affecting the independence of the governmental auditor. (Accountability auditing in the community) *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 86-9.

SMOLENSKY, EUGENE.

Reynolds, Morgan. Post fisc distribution: 1961 and 1970 compared, by Morgan Reynolds and Eugene Smolensky. *National tax journal*, v. 27, Dec. 1974, p. 515-30.

SMOOTHING

Bebee, Richard F. Managing the income number, by Richard F. Bebee, Lawrence L. Steinmetz and William D. Wilsted. *Management accounting* (NAA), v. 56, Feb. 1975, p. 40-2.

Beidleman, Carl R. Income smoothing: the role of management: a reply. (Correspondence) *Accounting review*, v. 50, Jan. 1975, p. 122-6.

Geurts, Michael D. Comparing the Box-Jenkins approach with the exponentially smoothed forecasting model application to Hawaii tourists, by Michael D. Geurts and I. B. Ibrahim. *Journal of marketing research*, v. 12, May 1975, p. 182-8.

Imhoff, Eugene A. Income smoothing: the role of management: a comment. (Correspondence) *Accounting review*, v. 50, Jan. 1975, p. 118-21.

Johnson, Timothy E. Effectiveness of earnings per share forecasts, by Timothy E. Johnson and Thomas G. Schmitt. *Financial management*, v. 3, Summer 1974, p. 64-72.

Keintz, Richard J. Accounting for future losses: the risk management problem, by Richard J. Keintz and J. Finley Lee. *Risk management*, v. 22, Jan. 1975, p. 6-10, 12, 14.

Morris, R. C. Manipulation of earnings figures in the United Kingdom, by R. C. Morris and G. H. Breakwell. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 177-84.

- Ronen, J. Do corporations use their discretion in classifying accounting items to smooth reported income? By Joshua Ronen and Simcha Sadan. *Financial analysts journal*, v. 31, Sept.-Oct. 1975, p. 62-8.
- Seidler, Lee J. FASB standard no. 5: no more general reserves. *Accounting issues* (Bear Stearns & Co.), Aug. 6, 1975, p. 6-12. (Reprint file, *A)
- Yuan, John S. C. Optimal multi-product production scheduling and employment smoothing with deterministic demands, by John S. C. Yuan, Jeffrey H. Horen and Harvey M. Wagner. *Management science*, v. 21, July 1975, p. 1250-62.
- SM'S surveys:** four paths to greater profitability. *Sales management*, v. 114, May 19, 1975, p. 37-40.
- SMYTH, E. BRYAN.**
Financial reporting in units of general purchasing power. (Accounting for inflation) *Chartered accountant in Australia*, v. 46, Oct. 1975, p. 43-5. (Summary of the exposure draft issued by the FASB, Dec. 1974.)
- SNAVELY, H. JIM.**
Pooling should be mandatory. *CPA journal*, v. 45, Dec. 1975, p. 23-6.
- SNEATH, CHRISTOPHER.**
Fraud and security: an auditing viewpoint. *Accountant* (Eng.), v. 173, Oct. 2, 1975, p. 388, 391.
- SNIDER, PAUL.**
Health maintenance organizations - a can of worms? *Personnel*, v. 51, Nov.-Dec. 1974, p. 36-44.
- SNOOK, I. DONALD.**
Break-even analysis gives manager flexibility and control in making decisions. *Hospital financial management*, v. 5, Sept. 1975, p. 58-60, 62.
Financial ratio analysis: a quick simple test, by I. Donald Snook and William B. Sudell. *Hospital financial management*, v. 29, June 1975, p. 16-19.
- SNOW, ARTHUR.**
Dorfman, Nancy S. Who will pay for pollution control? - the distribution by income of the burden of the national environmental protection program, 1972-1980, by Nancy S. Dorfman and Arthur Snow. *National tax journal*, v. 28, March 1975, p. 101-15.
- SNOWDON, DAVID T.**
Eckstrom, C. L. Shared expectations of bankers and commercial credit managers, by C. L. Eckstrom and David T. Snowdon. *Journal of commercial bank lending*, v. 58, Oct. 1975, p. 10-20.
Sound credit administration and the bank director. *Journal of commercial bank lending*, v. 57, May 1975, p. 37-46.
- SNYDER, J. N.**
Teaching of computer science: master of science degree. *Computers and people*, v. 24, Jan. 1975, p. 25-6.
- SNYDER, JAMES D.**
Now comes the deluge, by James D. Snyder and Robert F. Hickox. *Sales management*, v. 115, Nov. 3, 1975, p. 37-40.
Sizzling market unveiled. *Sales management*, v. 114, May 5, 1975, p. 41-7.
Washington's new watchwords: repair, replace, or refund. *Sales management*, v. 114, Feb. 17, 1975, p. 31-3.
- SNYDER, JAMES E.**
Small computers for small business. *Journal of systems management*, v. 26, Aug. 1975, p. 26-8.
- SO** you think you're customer oriented. *Sales management*, v. 114, Jan. 20, 1975, p. 14-15.
- SOAP MANUFACTURERS**
See Cleaning And Polishing Preparations Manufacturers
- SOBOL, ELLIS J.**
Pension reform: its affect on closely held corporations and the self-employed, by Ellis J. Sobol and Terry J. Miller. *Colorado CPA report*, v. 39, Winter 1975, p. 15-31.
- SOCIAL ACCOUNTING**
See Also Income-National
- Armstrong, J. D. Inquiry into scope and aims of published financial reports. *Management accounting* (Eng.), v. 53, March 1975, p. 85-6.
Bendock, Charles M. Measuring social costs. *Management accounting* (NAA), v. 56, Jan. 1975, p. 13-15.
Chastain, Clark E. Corporate accounting for environmental information. *Financial executive*, v. 43, May 1975, p. 45-8, 50.
Chen, Rosita S. Social and financial stewardship. *Accounting review*, v. 50, July 1975, p. 533-43.
Cook, James S. Social costs and private accounting, by James S. Cook, Lewis F. Davidson and Charles H. Smith. *Abacus*, v. 10, Dec. 1974, p. 87-99.
Cooley, John W. FGAA to assume leadership role on social accounting. (From the president) *Federal accountant*, v. 23, Dec. 1974, p. 1-2.
Cooper, S. Kerry. Accounting for corporate social responsibility, by Kerry Cooper and Mitchell H. Raiborn. *MSU business topics*, v. 22, Spring 1974, p. 19-26.
Corbin, Donald A. Feasibility of social reports, by Donald A. Corbin and Janice M. Ellis. *Accounting forum*, v. 44, May-Dec. 1974, p. 16-24.
Dilley, Steven C. Practical approaches to social accounting. *CPA journal*, v. 45, Feb. 1975, p. 17-21.
Elias, Nabil. Dimensions of corporate social reporting, by Nabil Elias and Marc Epstein. *Management accounting* (NAA), v. 56, March 1975, p. 36-40.
Elliot, Robert K. Measuring the quality of life. *Accounting forum*, v. 44, May-Dec. 1974, p. 7-15. (Reprinted from *World (PMM&Co.)*, Spring 1973.)
Estes, Ralph W. Comprehensive corporate social reporting model. *Federal accountant*, v. 23, Dec. 1974, p. 9-19.
Gordon, Lawrence A. Cost control of governmental pollution abatement funds. *Federal accountant*, v. 23, Dec. 1974, p. 36-9.
May, Robert G. Brief introduction to managerial and social uses of accounting, by Robert G. May, Gerhard G. Mueller and Thomas H. Williams. Englewood Cliffs, N.J., Prentice-Hall, c1975. 128 p. [*110 M]
McGrew, William C. Social/environmental accounting. *Federal accountant*, v. 23, Dec. 1974, p. 20-3.
Rabun, Ted M. Social accounting: the accountant's role, by Ted M. Rabun and Charles W. Williams. *Federal accountant*, v. 23, Dec. 1974, p. 3-8.
Ram, C. Kosal. Social contribution - some methods of evaluation. *Management accountant* (India), v. 10, Feb. 1, 1975, p. 82-5.
Schaeffer, Dirk. Time to tot up a social audit. *International accountant* (Eng.), v. 45, no. 3, 1975, p. 15-16.
Seidler, Lee J. Dollar values in the social income statement. *Accounting forum*, v. 44, May-Dec. 1974, p. 35-48. (Reprinted from *World (PMM&Co.)*, Spring 1973.)
Shirley, Robert E. Measuring the social costs of traffic congestion, by Robert E. Shirley and Dennie L. Wheeler. *Federal accountant*, v. 23, Dec. 1974, p. 24-9.

- Siegel, Joel. Accounting: its social implications, by Joel Siegel and Patrick O'Driscoll. *National public accountant*, v. 20, March 1975, p. 15-19.
- Siegel, Joel. Socio-economic accounting, by Joel Siegel and Jae Shim. *Journal of business* (Seton Hall university), v. 13, Dec. 1974, p. 12-19.
- Social accounting bibliography. *Federal accountant*, v. 23, Dec. 1974, p. 65-71.
- Staats, Elmer B. Evaluating the effectiveness of federal social programs. *Federal accountant*, v. 23, Dec. 1974, p. 30-5.
- Taylor, K. Social accounting - whose responsibility? *Management accounting* (Eng.), v. 53, Nov. 1975, p. 361-2, 364.
- Teutsch, Erika. More social accounting for criminal justice corrections. *Accounting forum*, v. 44, May-Dec. 1974, p. 25-34.

SOCIAL accounting bibliography. *Federal accountant*, v. 23, Dec. 1974, p. 65-71.

SOCIAL AUDIT

- Bauer, Raymond A. Auditing the management process for social performance, by Raymond A. Bauer, L. Terry Caut-horn and Ranne P. Warner. *Business and society review*, Fall 1975, p. 39-45.
- Bendock, Charles M. Measuring social costs. *Management accounting* (NAA), v. 56, Jan. 1975, p. 13-15.
- Campfield, William L. Needed: new concepts and ap-proaches to audit of government programs. *National public accountant*, v. 20, April 1975, p. 22-9.
- Chastain, Clark E. Corporate accounting for environmental information. *Financial executive*, v. 43, May 1975, p. 45-8, 50.
- Corbin, Donald A. Feasibility of social reports, by Donald A. Corbin and Janice M. Ellis. *Accounting forum*, v. 44, May-Dec. 1974, p. 16-24.
- Corson, John J. Measuring business's social performance: the corporate social audit, by John J. Corson and George A. Steiner in collaboration with Robert C. Meehan. New York, Committee for Economic Development, c1974. 75 p. [*179 C]
- Dilley, Steven C. Expanded scope audits - untapped oppor-tunities? *CPA journal*, v. 45, Dec. 1975, p. 30-5.
- Dilley, Steven C. Impact and importance of social audits. *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 19-28.
- Dilley, Steven C. Practical approaches to social accounting. *CPA journal*, v. 45, Feb. 1975, p. 17-21.
- Elias, Nabil. Dimensions of corporate social reporting, by Nabil Elias and Marc Epstein. *Management accounting* (NAA), v. 56, March 1975, p. 36-40.
- Fetyko, David F. Company social audit. *Management ac-counting* (NAA), v. 56, April 1975, p. 31-4.
- Humble, John. Social responsibility audit: a management tool for survival. New York, AMACOM, c1973. 60 p. [*179 H]
- Linowes, David F. Approach to socio-economic accounting. *Accounting forum*, v. 44, May-Dec. 1974, p. 1-6.
- Schaeffer, Dirk. Time to tot up a social audit. *International accountant* (Eng.), v. 45, no. 3, 1975, p. 15-16.
- Stiner, Frederic M. Social audit and the unit of measurement, by Frederic M. Stiner and Richard M. Hodgetts. *Virginia accountant*, v. 27, Sept. 1975, p. 47-51.
- Tan, Bienvenido. Social audit. *Accountants' journal* (P.I.), v. 24, no. 3, 1974, p. 15-16.
- Wasem, George. Corporate social audit. *Bankers monthly*, v. 92, May 15, 1975, p. 14, 16-17, 35.

SOCIAL CORPORATIONS

See Government Corporations
Public Authorities

SOCIAL COSTS

- Belkaoui, Ahmed. Whys and wherefores of measuring exter-nalities. *CGA* (Can.), v. 9, Jan.-Feb. 1975, p. 29-32.

- Cassell, Frank H. Social cost of doing business. *MSU business topics*, v. 22, Autumn 1974, p. 19-26.
- Cook, James S. Social costs and private accounting, by James S. Cook, Lewis F. Davidson and Charles H. Smith. *Abacus*, v. 10, Dec. 1974, p. 87-99.
- Corbin, Donald A. Feasibility of social reports, by Donald A. Corbin and Janice M. Ellis. *Accounting forum*, v. 44, May-Dec. 1974, p. 16-24.
- Dilley, Steven C. Impact and importance of social audits. *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 19-28.
- Kastenholz, Francis E. Accountant's view of corporate re-sponsibility. (Quoted) *CA magazine* (Can.), v. 106, Feb. 1975, p. 56-8.
- Shirley, Robert E. Measuring the social costs of traffic congestion, by Robert E. Shirley and Dennie L. Wheeler. *Federal accountant*, v. 23, Dec. 1974, p. 24-9.
- Wells, Louis T. Social cost/benefit analysis for MNCs. *Harvard business review*, v. 53, March-April 1975, p. 40-2, 46, 48, 150, 152.

SOCIAL MEASUREMENT

- AICPA testifies before SEC on social reporting. (News report) *Journal of accountancy*, v. 139, June 1975, p. 12, 15-16.
- Baetz, Reuben C. Canadian Council on Social Development: a broad approach to social issues. *Canadian business review*, v. 2, Winter 1975, p. 15-18.
- Cooper, S. Kerry. Accounting for corporate social responsi-bility, by Kerry Cooper and Mitchell H. Raiborn. *MSU business topics*, v. 22, Spring 1974, p. 19-26.
- Corbin, Donald A. Feasibility of social reports, by Donald A. Corbin and Janice M. Ellis. *Accounting forum*, v. 44, May-Dec. 1974, p. 16-24.
- Dilley, Steven C. Practical approaches to social accounting. *CPA journal*, v. 45, Feb. 1975, p. 17-21.
- Elliot, Robert K. Measuring the quality of life. *Accounting forum*, v. 44, May-Dec. 1974, p. 7-15. (Reprinted from *World* (PMM&Co.), Spring 1973.)
- Seidler, Lee J. Dollar values in the social income statement. *Accounting forum*, v. 44, May-Dec. 1974, p. 35-48. (Reprint-ed from *World* (PMM&Co.), Spring 1973.)
- Social service measurement model, by Samuel J. Mantel and others. *Operations research*, v. 23, March-April 1975, p. 218-39.
- Usry, Milton F. Measuring social responsibility: a challenge to the accounting profession. (Publisher's forum) *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 4-5.

SOCIAL RESPONSIBILITY

See Accountants - Social Responsibility
Business - Social Responsibility
Corporations - Social Responsibility

SOCIAL responsibility audit.

- Humble, John. Social responsibility audit: a management tool for survival. New York, AMACOM, c1973. 60 p. [*179 H]

SOCIAL RESPONSIBILITY OF CORPORATIONS

See Corporations - Social Responsibility

SOCIAL SECURITY

See Also Taxation, United States-Social Security

- Bahr, Gary R. ERISA and total benefits: a bird's-eye view, by Gary R. Bahr and Frederick A. Teague. *Financial executive*, v. 43, June 1975, p. 38-42.
- Bassett, Preston C. Social security crisis. *Pension world*, v. 11, Aug. 1975, p. 48-52. (Excerpts from Pension world's 9th Employee Benefits Conference, May 19-June 6, 1975.)
- Calvert, Geoffrey N. Social security's shaky structure. *Pension & welfare news*, v. 11, Jan. 1975, p. 41-4, 54.
- Croot, Darrel J. Don't forget Social Security *Financial execu-tive*, v. 43, June 1975, p. 58-62.
- Harris, C. Lowell. Social security: problems of the longer run. *Trusts & estates*, v. 114, Dec. 1975, p. 850-3.

- Hurd, G. David. Defined benefit plans. *Trusts & estates*, v. 114, April 1975, p. 206-8.
- IRS moves to block refund mill operations. (Tax practice) *Taxation for accountants*, v. 14, Feb. 1975, p. 128.
- MacCallum, John S. Marketing social security direct deposit service. *Magazine of bank administration*, v. 51, Sept. 1975, p. 24-7.
- Markwalder, Alice Schlee. Employee or not? - the dilemma of certain minor children and spouses, by Alice Schlee. *Markwalder and Dale L. Davison. Atlanta economic review*, v. 25, May-June 1975, p. 21-3.
- McKee, James W. Corporation and ERISA: for now and for the future, by James W. McKee and Lee P. Hindenach. *Financial executive*, v. 43, June 1975, p. 16-22.
- Mosso, David. Future for Treasury's direct deposit - electronic funds transfer program. *Federal accountant*, v. 24, Sept. 1975, p. 11-15.
- Munnell, Alicia H. Impact of social security on personal savings. *National tax journal*, v. 27, Dec. 1974, p. 553-67.
- Paine, Thomas H. Retirement income: a shift to public responsibility, by Thomas H. Paine and Susan Koralik. *Financial executive*, v. 43, July 1975, p. 54-9.
- Popkin, William D. Household services and child care in the income tax and social security laws. *Indiana law journal*, v. 50, Winter 1975, p. 238-57.
- Raby, William L. Social security crisis, by William L. Raby and Ronald A. Anderson. *Laventhol & Horwath perspective*, v. 1, Fall-Winter 1975, p. 2-9.
- Wickenden, Elizabeth. Guaranteed income: supplement to full employment guarantees. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 108-121.

Government regulation

- Croot, Darrel J. Don't forget Social Security. *Financial executive*, v. 43, June 1975, p. 58-62.

Great Britain

- Burton, Kenneth J. Third time unlucky? The Social security pensions bill. *Accountant* (Eng.), v. 172, April 24, 1975, p. 528-30.
- Who pays for social security? *Accountant* (Eng.), v. 171, Dec. 5, 1974, p. 737-8.
- Williams, E. Gordon. Practical points on social security. *Accountant* (Eng.), v. 172, Jan. 30, 1975, p. 136.

SOCIAL SERVICE AGENCIES

See Non-Profit Organizations. Social Service Agencies

- SOCIAL service measurement model, by Samuel J. Mantel and others. *Operations research*, v. 23, March-April 1975, p. 218-39.

SOCIALIZATION OF BUSINESS AND INDUSTRY

See Government Ownership Of Business And Industry

SOCIETIES AND ASSOCIATIONS

See Also Accountants' Societies
Chambers Of Commerce
Clubs
Cooperatives
Trade Associations

- Coughlan, Brian J. Organizing your resources for a government affairs program. *Association management*, v. 27, April 1975, p. 55-6.
- Debate over the title of president. (Viewpoints) *Association management*, v. 27, March 1975, p. 32, 34-6.
- Herold, Arthur L. Guidelines for avoiding antitrust problems. *Association management*, v. 27, May 1975, p. 67-9.

- Hill, Ivan. Associations and ethics: are today's standards high enough? An interview with Ivan Hill. *Association management*, v. 27, April 1975, p. 41-4.
- Hoffer, William. How to build membership in these hard times. *Association management*, v. 27, March 1975, p. 40-4.
- Hoffer, William. Magazine publishing: what structure works best for your association? *Association management*, v. 27, Aug. 1975, p. 49-51.
- Leatherman, J. Ralph. DPMA International president 1975-76. *Data management*, v. 13, Aug. 1975, p. 10-13.
- Oberhamer, Douglas R. How to develop a new logo. (Case report) *Association management*, v. 27, March 1975, p. 73-5.
- Oleck, Howard L. Non-profit corporations, organizations, and associations. 3rd ed. Englewood Cliffs, N.J., Prentice-Hall, c1974. 1000 p. [250 Non]
- Sarett, Morton R. Organizing a foreign counterpart organization. *Association management*, v. 27, Feb. 1975, p. 54-5.
- Skinner, Robert L. How one association formed a successful insurance company for members. *Association management*, v. 27, April 1975, p. 36-7.
- Upton, Howard. How to avoid atrophy in your association. *Association management*, v. 27, Feb. 1975, p. 33-6.
- Webster, George D. What new election campaign act amendment means to you. (Legal) *Association management*, v. 27, Feb. 1975, p. 14, 16.
- Webster, George D. What new election campaign act amendment means to you. (Legal) *Association management*, v. 27, Feb. 1975, p. 14, 16.
- What successful associations are doing to increase membership. *Association management*, v. 27, Aug. 1975, p. 52-5.
- Williford, Frederick L. Voluntarism: OSHA's missing link. *Association management*, v. 27, March 1975, p. 53-7.

Accounting

- Barry, Joseph K. Financial management handbook for associations, by Joseph K. Barry and Charles Mundt. rev. ed. Washington, Chamber of Commerce of the United States, c1973. 95 p. [*250 Soc 2]

Financial management

- Barry, Joseph K. Financial management handbook for associations, by Joseph K. Barry and Charles Mundt. rev. ed. Washington, Chamber of Commerce of the United States, c1973. 95 p. [*250 Soc 2]

Insurance

- Felker, Robert P. Developing a total insurance program. *Association management*, v. 27, Feb. 1975, p. 44-7.

Management

- Averill, Richard W. Staffing short-term job requirements. *Association management*, v. 27, Feb. 1975, p. 56-8.
- Danglade, John P. How we handled a refund when our convention set an attendance recordance record. *Association management*, v. 27, Feb. 1975, p. 71.
- Hacker, Steven. How to manage your membership promotion list. *Association management*, v. 27, Feb. 1975, p. 63-4.
- Olson, Michael S. How to motivate your staff to be fully productive. *Association management*, v. 27, Feb. 1975, p. 49-51.
- Sarett, Morton R. Organizing a foreign counterpart organization. *Association management*, v. 27, Feb. 1975, p. 54-5.
- Story, William S. New film opportunity for associations. *Associations management*, v. 27, Feb. 1975, p. 66-7.
- Taylor, R. William. Impact of association management as a profession. *Association management*, v. 27, Aug. 1975, p. 36-40.
- Walker, John H. How we used the phone to gain support for our endowment fund. *Association management*, v. 27, Feb. 1975, p. 68-9.
- Wilbur, Robert H. How to use publicity to get effective government action. *Association management*, v. 27, June 1975, p. 83-6.
- Yolton, Guy L. Little editing of your association letters can go a long way. *Association management*, v. 27, Feb. 1975, p. 60-1.

Reports and statements

American Bar Association. Section of Taxation. Annual report. *Tax lawyer*, v. 28, Summer 1975, entire issue.
Hospital Financial Management Association. Annual report 1974-75. *Hospital financial management*, v. 29, Aug. 1975, p. 51-8.

SOCIETY OF CERTIFIED DATA PROCESSORS.

Licensing/certification. *Infosystems*, v. 22, April 1975, p. 44-7.

SOCIETY OF CHARTERED PROPERTY CASUALTY UNDERWRITERS.

—Long Range Planning Committee.

Society of CPCU studies future environment. *Risk management*, v. 21, Dec. 1974, p. 48-51, 56.

SOCIETY of CPCU studies future environment. *Risk management*, v. 21, Dec. 1974, p. 48-51, 56.

SOCIETY OF INDUSTRIAL ACCOUNTANTS.

Hanna, John R. Accounting income models: an application and evaluation. Hamilton, Can., Society of Industrial Accountants, c1974. 172 p. [*158 H]

SOCIETY OF THE PLASTICS INDUSTRY.

Heckman, Jerome H. New pressure for associations to act in the public interest. *Association management*, v. 27, Feb. 1975, p. 28-31.

SOCIETY'S 1974 annual general meeting. *Accountants' journal* (N.Z.), v. 53, Nov. 1974, p. 15-8.

SOCIOLOGY

Cleveland, Harlan. Macroproblem of modernization. (Viewpoint) *Conference Board record*, v. 12, Feb. 1975, p. 6-9.
Fiedler, Fred E. Contingency model - new directions for leadership utilization. *Journal of contemporary business*, v. 3, Autumn 1974, p. 65-79.
Gilbert, James B. Collectivism and Charles Steinmetz. *Business history review*, v. 48, Winter 1974, p. 520-40.
Heinrich, Bernd. Invisible hand loses its grip. *Business and society review*, Winter 1974-75, no. 12, p. 30-4.
Hollander, Edwin P. Processes of leadership emergence. *Journal of contemporary business*, v. 3, Autumn 1974, p. 19-33.
Luke, Robert A. Matching the individual and the organization. (Keeping informed) *Harvard business review*, v. 53, May-June 1975, p. 17-18, 20, 24, 28, 30, 32, 34, 165.
Pocock, Bert M. Futurology and planning. *Long range planning*, v. 8, Feb. 1975, p. 64-9.
Stogdill, Ralph M. Historical trends in leadership theory and research. *Journal of contemporary business*, v. 3, Autumn 1974, p. 1-17.
Train, Russell E. Planning to take charge of our future. *Conference Board record*, v. 12, May 1975, p. 57-9.
Veneman, John G. Social problems are political problems. *Conference Board record*, v. 12, May 1975, p. 63-4.
Vroom, Victor H. Decision making and the leadership process. *Journal of contemporary business*, v. 3, Autumn 1974, p. 47-64.

SOCORRO ALFORQUE, AMOR.

Depreciation accounting: a comparative study. *Accountants' journal* (P.I.), no. 1, 1975, p. 12-19.

SODA FOUNTAINS

See Also Confectionery Retailers

SODEN, JOHN V.

Pragmatic guidelines for EDP long range planning. *Data management*, v. 13, Sept. 1975, p. 8-13.

Understanding MIS failures. *Data management*, v. 13, July 1975, p. 29-33, 46.

SOFT WATER SERVICE

See Water Conditioning

SOKOLIK, STANLEY L.

Selfridge, Richard J. Comprehensive view of organization development, by Richard J. Selfridge and Stanley L. Sokolik. *MSU business topics*, v. 23, Winter 1975, p. 46-61.

SOLBERG, JAMES J.

Graph theoretic formula for the steady state distribution of finite Markov processes. *Management science*, v. 21, May 1975, p. 1040-8.

SOLICITATION

See Professional Ethics-Solicitation

SOLICITATIONS

See Non-Profit Organizations, Fund-Raising Organizations

SOLICITORS

See Lawyers

SOLID WASTE

See Refuse

SOLID WASTE COLLECTION

See Refuse

SOLLEE, WILLIAM L.

Pension reform - H.R. 10 plans and individual retirement accounts. *Virginia accountant*, v. 27, March 1975, p. 7-11.
Trust agreements and fiduciary responsibilities under ERISA. *Trusts & estates*, v. 114, Nov. 1975, p. 778-80, 823-5.

SOLNIK, BRUNO H.

Pogue, Gerald A. Market model applied to European common stocks: some empirical results, by Gerald A. Pogue and Bruno H. Solnik. *Journal of financial and quantitative analysis*, v. 9, Dec. 1974, p. 917-44.

SOLOMON, KENNETH I.

Profitable restaurant management, by Kenneth I. Solomon and Norman Katz. Englewood Cliffs, N.J., Prentice-Hall, c1974. 235 p. [250 Res]
When lawyers and auditors need each other, by Kenneth I. Solomon and Charles Chazen. *Practical lawyer*, v. 21, March 1, 1975, p. 79-87.

SOLOMON, LANNY.

Improving student attitudes in the beginning accounting course. (Education research) *Accounting review*, v. 50, July 1975, p. 601-5.

SOLOMON, PAUL J.

Kelly, J. Patrick. Decision matrix for adoption of bank credit cards, by J. Patrick Kelly and Paul J. Solomon. *Retail control*, v. 44, Nov. 1975, p. 15-25.

SOLOMON, STEPHEN E.

Installment sale - qualification, by Stephen E. Solomon and Gregory E. Kirkelie. (In Southern California Tax Institute, 26th. University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 669-874.) [750.2 S]

SOLOMON, SUSAN L.

Decision model for selecting alternative hypotheses. *Decision sciences*, v. 6, July 1975, p. 581-9.

SOLOMONS, DAVID.

Chartered Institute Of Public Finance And Accountancy. Prospectus for a profession: the report of the long range enquiry into education and training for the accountancy profession by Professor David Solomons. (Institute statement) *Public finance & accountancy* (Eng.), v. 1, Dec. 1974, p. 400-2.

Salmon, J. R. Society's educational policies and the Solomons report. *Australian accountant*, v. 45, April 1975, p. 148-50.

SOLOMONS accepted - with reservations. *Accountant* (Eng.), v. 171, Nov. 21, 1974, p. 669-70.

SOLURSH, JOHN M.

Spiro, Solomon. More on registered retirement savings plans, by Solomon Spiro and John M. Solursh. *Canadian tax journal*, v. 22, Nov.-Dec. 1974, p. 539-51.

SOLVENCY, via Las Vegas? (Letter from America) *Accountant* (Eng.), v. 171, Nov. 21, 1974, p. 686.

SOME common reasons for business failure. (Management services) *CPA journal*, v. 45, April 1975, p. 74. (Excerpt from Coopers & Lybrand Newsletter, Nov. 1973.)

SOME examples of audit committee questions. (Auditing and reporting) *CPA* (NYS3), v. 45, July 1975, p. 42-4. (Excerpt from *Management controls* (PMM & Co.), April-May 1975, p. 58-9.)

SOME new approaches to playing the options game. (Portfolio strategy) *Institutional investor*, v. 9, May 1975, p. 21-3.

SOME of the bloom taken off gift-leaseback rose. *Taxation for accountants*, v. 15, Dec. 1975, p. 372-3.

SOME prepaid income may be deferred by accrual basis taxpayers; IRS views moderated. *Taxation for accountants*, v. 15, Aug. 1975, p. 74-5.

SOME uses of life insurance in estate planning.

Creedon, John J. Some uses of life insurance in estate planning. Philadelphia, Joint Committee on Continuing Legal Education of the American Law Institute and the American Bar Association, c1974. 95 p. (*Estate planning/practice handbook*, no. 1.) [*241.5 C]

SOMERS, H. PETER.

Current problems affecting income in respect of a decedent. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-3.) [750.2 I]

SOMMER, A. A.

Commission and the bar: forty good years. *Business lawyer*, v. 30, Nov. 1974, p. 5-14.

Limits of disclosure. *Financial executive*, v. 43, Oct. 1975, p. 46-50, 52-4.

Limits of disclosure. (News & views) *CPA* (NYSS), v. 45, Oct. 1975, p. 11-12. (Reprint from *Week in review* (Haskins & Sells), June 27, 1975.)

Professional responsibility: how did we get here? *Business lawyer*, v. 30, March 1975, p. 95-103.

SOMMER, DAVID C.

Glover, Fred. Pitfalls of rounding in discrete management decision problems, by Fred Glover and David C. Sommer. *Decision sciences*, v. 6, April 1975, p. 211-20.

SOMMERS, ALBERT T.

Capital needs and policy options. (Business highlights) *Conference Board record*, v. 12, July 1975, p. 8-12.

In the wild Western world...we're still the wildest. (Business highlights) *Conference Board record*, v. 12, June 1975, p. 37-40.

Inflation and domestic economic policy. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 18-22, 26.

Issue of inflump. (Business highlights) *Conference Board record*, v. 12, Feb. 1975, p. 2-5.

Nineteen seventy-five - through a glass, darkly. (Business highlights) *Conference Board record*, v. 12, Jan. 1975, p. 3-7.

Social goals and economic growth - the policy problem in capital formation. *Conference Board record*, v. 12, Dec. 1975, p. 17-26.

SOMMERS, ALEXIS N.

Systems solve community problems. *Journal of systems management*, v. 26, July 1975, p. 20-4.

SONDE, THEODORE.

Professional disciplinary proceedings. *Business lawyer*, v. 30, March 1975, p. 157-62.

SONI, PUSHPINDER K.

Computer system philosophy. (Students' section) *Management accountant* (India), v. 9, Dec. 1974, p. 922-3.

SONN, LAWRENCE IRA.

How to cut your unemployment tax costs. *Motel/ motor inn journal*, v. 38, Feb. 1975, p. 25-7.

SONNABEND, HENRY I.

Tax planning for overseas employees. *Practical accountant*, v. 8, July/Aug. 1975, p. 62-9.

Tax planning for overseas employees. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 163-81.) [750.2 T]

Tax planning for U.S. employees based abroad. *Arthur Young journal*, Spring 1975, p. 38-45.

SONNECKEN, EDWIN H.

Accounting for economics. *Akron business and economic review*, v. 6, Fall 1975, p. 4-7.

SONNENBLICK, JACK E.

What lenders want to know about condo borrowers. *Condominium world*, v. 1, Winter 1975, p. 101-6.

SOPER, PAUL.

Financial advice for some - or for all? *Certified accountant* (Eng.), April 1975, p. 213-14, 217.

SOPER, RICHARD H.

Financial analysis: avoidance of risk management myopia, by Richard H. Soper and George L. Lawson. *Risk management*, v. 22, March 1975, p. 9-10, 12-15.

SORENSEN, ERIC W.

Foreign tax credit and the U.S. taxation of foreign source income of corporations. *Tax management international journal*, July 1975, p. 3-25.

SORENSEN, KENNETH A.**SORENSEN, KENNETH A.**

Your customers' financial statements and how the lender should view them. *Journal of commercial bank lending*, v. 58, Nov. 1975, p. 33-8.

SORENSEN, PETER F.

Baum, Bernard H. Emergent organizational models, by Bernard H. Baum, Peter F. Sorensen and Stan Czerniak. *Atlanta economic review*, v. 25, Sept.-Oct. 1975, p. 46-50.

SORENSEN, RALPH Z.

How multinationals view marketing standardization, by Ralph Z. Sorensen and Ulrich E. Wiechmann. (Probing opinions) *Harvard business review*, v. 53, May-June 1975, p. 38-40, 42-4, 48, 50, 54, 166-7.

SORRENTINO, CONSTANCE.

Moy, Joyanna. Unemployment in nine industrial nations, 1973-75, by Joyanna Moy and Constance Sorrentino. *Monthly labor review*, v. 98, June 1975, p. 9-18.

SORTER, GEORGE H.

Becker, Selwyn W. Opportunity costs - an experimental approach, by Selwyn W. Becker, Joshua Ronen and George H. Sorter. (Research report) *Journal of accounting research*, v. 12, Autumn 1974, p. 317-29.

SOSIN, HOWARD B.

Sandor, Richard L. Determinants of mortgage risk premiums: a case study of the portfolio of a savings and loan association, by Richard L. Sandor and Howard B. Sosin. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 27-38.

SOUDER, WILLIAM E.

Achieving organizational consensus with respect to R&D project selection criteria. *Management science*, v. 21, Feb. 1975, p. 669-81.

SOUP CANNING

See Canning And Preserving

SOURCE and application of funds. (Students' section) *Certified accountant* (Eng.), March 1975, p. 176-8.

SOURCE file for kitchen equipment. *Hospitality* (Food and lodging), v. 14, Feb. 1975, p. R64, R66.

SOUTAR, GEOFFREY N.

Rao, Vithala R. Subjective evaluations for product design decisions, by Vithala R. Rao and Geoffrey N. Soutar. *Decision sciences*, v. 6, Jan. 1975, p. 120-34.

SOUTH African chartered accountants' national congress. *Accountant* (Eng.), v. 173, July 10, 1975, p. 36-7.

SOUTHERN CALIFORNIA TAX INSTITUTE, 26th, University of Southern California Law Center, 1974.

Major tax planning for 1974..., Dudley M. Lang, Chairman. New York, Matthew Bender, c1974. 1268 p. [750.2 S]

SOUTHERN CO.

Holmes, Don. Southern company: the big polluter. *Business and society review*, Summer 1975, p. 14-20.

SOUTHERN RAILWAY SYSTEM.

Five best-managed companies. *Dun's review*, v. 104, Dec. 1974, p. 43-56.

ACCOUNTANTS' INDEX 1975**SOUTHWICK, LAWRENCE.**

Optimal-control-theory approach to the education-investment decision, by Lawrence Southwick and Stanley Zions. *Operations research*, v. 22, Nov.-Dec. 1974, p. 1156-74.

SOYBEAN OIL MILLS

See Vegetable Oil And Oilseed Mills

SPACE INDUSTRY

See Aerospace Industry

SPACEK, LEONARD.

Accounting hall of fame. *Arthur Andersen chronicle*, v. 35, Oct. 1975, p. 63-6.

History and human nature. *Accounting historian*, v. 2, Summer 1975, p. 2.

Spacek sole entrant to Accounting Hall of Fame. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 24.

SPACEK sole entrant to Accounting Hall of Fame. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 24.

SPANGLE, CLARENCE W.

Operational systems for informing management. *Computers and people*, v. 24, May 1975, p. 23-5, 31.

SPANIOL, ROLAND D.

Bomball, Mark R. Successful director of EDP in the field of education, by Mark R. Bomball and Roland D. Spaniol. *Data management*, v. 13, May 1975, p. 22-3.

SPARKMAN, PALMER D.

Insurance industry responds to the energy crisis. *Risk management*, v. 22, March 1975, p. 21-4.

SPARKS, BERTEL M.

Quarter-century of transition in the New York law of trusts and estates. *Trusts & estates*, v. 114, Nov. 1975, p. 790-3, 833-7.

SPARROW, F. T.

Barchi, R. H. Production, inventory and capacity expansion scheduling with integer variables, by R. H. Barchi, F. T. Sparrow and R. R. Vemuganti. *Management science*, v. 21, March 1975, p. 783-93.

SPEAKING

See Public Speaking

SPEAKMAN, WILLIAM H.

Pension reform act of '74: the unfinished legislation. *Pension world*, v. 11, Feb. 1975, p. 34-6, 46-7.

SPEARS, JOSEPH G.

Simpson, Thomas B. Financing capital requirements for telephone companies, by Thomas B. Simpson and Joseph G. Spears. *Public utilities fortnightly*, v. 95, March 13, 1975, p. 32-40.

SPECIAL AUDITS

See Auditing-Special Audits Investigations

SPECIAL CHARGES OR CREDITS

See Statements, Financial-Income-Extraordinary Items

SPECIAL DRAWING RIGHTS

- Cutler, David S. SDRs: valuation and interest rate, by David S. Cutler and Dhruva Gupta. *Finance and development*, v. 11, Dec. 1974, p. 18-21.
- Hein, John. Will SDR pricing displace the dollar? *Conference Board record*, v. 12, Aug. 1975, p. 14-17.
- Landau, Peter. Will SDRs become the new supercurrency? *Institutional investor*, v. 9, Aug. 1975, p. 31-4.

SPECIAL insurance report 1975. *Forbes*, v. 116, Sept. 1, 1975, p. 68-85 *passim*.

SPECIAL-PURPOSE REPORTS

- See Hospitals-Reports And Statements
Municipalities-Reports And Statements
Non-Profit Organizations-Reports And Statements
Reports, Accountants'-Special Purpose
Schools And Colleges-Reports And Statements

SPECIAL report: SEC conference. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 9-10, 12, 14, 16.

SPECIAL rules applicable to farmers give wide scope to tax planning possibilities. *Taxation for accountants*, v. 14, Jan. 1975, p. 50-6.

SPECIALIZATION

- Brodin, Barry C. Toward certifying tax specialists in law and accounting, by Barry C. Brodin and Jerome S. Horvitz. *Tax adviser*, v. 6, Aug. 1975, p. 469-75.
- Durand, Philip P. Lawyers are fine in their place - but would you want one to marry your daughter? *Law office economics and management*, v. 16, Summer 1975, p. 258-64.
- Eubank, J. Thomas. Future for estate lawyers. *Real property, probate and trust journal*, v. 10, Spring 1975, p. 223-32, 242.
- Froemming, Roger G. Report of the AICPA Committee on Scope and Structure. (President's page) *Wisconsin CPA*, Dec. 1974, p. 4.
- Granof, Michael H. Report of the A.I.C.P.A.'s Scope and Structure Committee, by Michael H. Granof and Charles H. Smith. (Accountancy abroad) *Chartered accountant in Australia*, v. 45, April 1975, p. 11-12.
- Horn, Frederick E. Academic preparation of the accountant of the future. *Journal of accountancy*, v. 139, May 1975, p. 64-8.
- Mindes, Marvin W. Lawyer specialty certification: the monopoly game. *American Bar Association journal*, v. 61, Jan. 1975, p. 42-6.
- Pattenaude, Richard L. Critique of role variety as a measure of organizational specialization. (Methodological note) *Administrative science quarterly*, v. 19, Dec. 1974, p. 575-7.
- Phillips, Lawrence M. Role of a specialist in a tax audit. (Federal taxation) *Wisconsin CPA*, Oct. 1975, p. 10.
- Reilly, Frank K. Stock exchange specialist and the market impact of major world events, by Frank K. Reilly and Eugene F. Drzycimski. *Financial analysts journal*, v. 31, July-Aug. 1975, p. 27-32.
- Search for currency experts. *Dun's review*, v. 105, March 1975, p. 85-6.

SPECIALIZING after qualifying. *South African chartered accountant*, v. 10, Oct. 1974, p. 336-7.

SPECIALTY ADVERTISING DISTRIBUTORS

See Advertising Distributors, Specialty

SPECIALTY STORES

See Also Chain Stores, Specialty Chains
Retail Trade

- Copeland, Peter. How to figure your construction costs. *Retail control*, v. 42, Aug. 1974, p. 22-33.
- Genfan, Herb. How to start your own craft business, by Herb Genfan and Lyn Taetzsch. New York, Watson-Guptill Publications, c1974. 203 p. [250 Han 2]
- Prose, Leonard. Retailing: success is more than simple luck. *Viewpoint* (Main Lafrentz & Co.), 1st ed., 1975, p. 54-60.

SPECIFYING the procedures required by due process: toward limits on the use of interest balancing. (Notes) *Harvard law review*, v. 88, May 1975, p. 1510-43.

SPECTACLES

See Optical Supplies Manufacturers

SPECTRAL ANALYSIS

- Barksdale, Hiram C. Spectral analysis of the interaction between inventories and sales of merchant wholesalers, by Hiram C. Barksdale and Jimmy E. Hilliard. *Decision sciences*, v. 6, April 1975, p. 307-23.

SPECULATION

- Joehnk, Michael D. Return and risk characteristics of speculative grade bonds, by Michael D. Joehnk and James F. Nielsen. *Quarterly review of economics & business*, v. 15, Spring 1975, p. 27-46.

SPEIDEL, DENNY W.

- Growth in use of time sharing. *Data management*, v. 13, April 1975, p. 10-13, 46.

SPEISER, STUART M.

- Abolish paper money and eliminate most crime. *American Bar Association journal*, v. 61, Jan. 1975, p. 47-9.

SPENCER, KENNETH H.

- Look at accounting down under. *World* (PMM & Co.), v. 9, Spring 1975, p. 33-5.

SPENCER, MARTIN M.

- Simpler version of FRUGPP. *Michigan CPA*, v. 27, Sept.-Oct. 1975, p. 22-6.
- Taxation of couples, married and unmarried. *CPA journal*, v. 45, Feb. 1975, p. 11-16.
- Wanted: a new conservatism in income reporting. *Michigan CPA*, v. 26, Nov.-Dec. 1974, p. 34-5, 37, 39.

SPENCER, WILLIAM I.

- Who controls MNCs? An interview with William I. Spencer. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 97-108.

SPENO, M. JEFFREY.

- Fast work needed to forestall rail line abandonments, by M. Jeffrey Speno and Charles Brenner. (Ideas for action) *Harvard business review*, v. 53, May-June 1975, p. 8, 10.

SPERLING, LOUIS J.

- Coleman, Francis T. Banks, supervisors and the National Labor Relations Board - determining the appropriate bargaining unit, by Francis T. Coleman and Louis J. Sperling. *Magazine of bank administration*, v. 51, Oct. 1975, p. 18-20.

SPERO, LESLIE L.

Barrett, M. Edgar. Accounting determinants of foreign exchange gains and losses, by M. Edgar Barrett and Leslie L. Spero. *Financial analysts journal*, v. 31, March/April 1975, p. 26-30.

SPICER, M. W.

New approaches to the problem of tax evasion. *British tax review*, no. 3, 1975, p. 152-4.

SPIEGEL, ARTHUR H.

How outsiders overhauled a public agency. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 116-24.

SPIEGEL, JOHN W.

Telex v. IBM: monopoly pricing under section 2 of the Sherman act. (Notes) *Yale law journal*, v. 84, Jan. 1975, p. 558-83.

SPIEGELMAN, ARTHUR.

Ready for the OSHA boom. *Credit and financial management*, v. 77, Oct. 1975, p. 34-6.

SPILLER, EARL A.

Effectiveness of APB opinion no. 19 in improving funds reporting, by Earl A. Spiller and Robert L. Virgil. *Journal of accounting research*, v. 12, Spring 1974, p. 112-42.

SPIN-OFFS, SPLIT-OFFS, AND SPLIT-UPS

See Also Business Separations

Taxation United States - Spin-Offs, Split-Offs And Split Ups

Firth, Michael A. Empirical examination of the applicability of adopting the AICPA and NYSE regulations on free share distributions in the U.K. *Journal of accounting research*, v. 11, Spring 1973, p. 16-24.

Levitt, Theodore. Dinosaurs among the bears and bulls. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 41-53.

SPINDEL, FRED S.

Quinn, James J. New financial disclosure requirements for public companies, by James J. Quinn and Fred S. Spindel. (Accounting developments) *Securities regulation law journal*, v. 3, Spring 1975, p. 63-70.

SPINDLER, HERBERT O.

Mergers, acquisitions and divestitures. (Taxation) *CA magazine* (Can.), v. 107, Sept. 1975, p. 65-8.

SPINETTO, RICHARD D.

Fairness in cost allocations and cooperative games. *Decision sciences*, v. 6, July 1975, p. 482-91.

SPINKS, NIGEL.

Community land - worse than Draco. *Accountancy* (Eng.), v. 86, Oct. 1975, p. 56-8.

Now Mr. Benn produces his googly *Accountancy* (Eng.), v. 86, April 1975, p. 36-8.

SPINNEY, JAMES.

Baxter, George C. Closer look at consolidated financial statement theory, by George C. Baxter and James C. Spinney. *CA magazine* (Can.), v. 106, Jan. 1975, p. 31-6.

Baxter, George C. Closer look at consolidated financial statement theory, part 2, by George C. Baxter and James C. Spinney. *CA magazine* (Can.) v. 106, Feb. 1975, p. 31-5.

SPINNEY, KATHERINE.

Bibliography: hotel and restaurant administration and related subjects. *Cornell hotel and restaurant administration quarterly*, v. 16, Aug. 1975, p. 49-106.

SPIRO, BRUCE E.

Budget and accounting. *Data management*, v. 13, Sept. 1975, p. 27-9.

SPIRO, SOLOMON.

More on registered retirement savings plans, by Solomon Spiro and John M. Solursh. *Canadian tax journal*, v. 22, Nov.-Dec. 1974, p. 539-51.

SPIITZ, STEPHEN J.

Investment property, fluctuating value and the cover rule. *New York University law review*, v. 49, Nov. 1974, p. 907-20.

SPIVAK, MELTON L.

Future for computers in real estate valuation. *Appraisal journal*, v. 43, Jan. 1975, p. 80-9.

SPLIT-DOLLAR INSURANCE

See Insurance, Split-Dollar

SPLIT-UPS

See Spin-Offs, Split-Offs, And Split-Ups
Taxation, United States-Spin-Offs, Split-Offs, And Split-Ups

SPLITTING sweepstakes, 1974. *Institutional investor*, v. 8, Dec. 1974, p. 71-2.

SPOHR, ANTHONY P.

Tax accountant's view of the oil and gas tax shelter. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 161-6.) [110 H]

SPOILAGE

See Scrap, Waste, Spoilage

SPOLIANSKY, LEON G. R.

Beware of Canadian subsidiaries, by Leon G. R. Spoliansky and M. Donald Easton. *Business lawyer*, v. 30, July 1975, p. 1053-9.

SPORTS ORGANIZATIONS

Krise, Shirley A. Certain tax implications of professional sports. *CPA journal*, v. 45, April 1975, p. 27-31.

SPOTTING fraud. (Auditing & reporting) *CPA journal*, v. 45, April 1975, p. 89. (Excerpt from Touche Ross manual for spotting fraud, *Business week*, Feb. 17, 1975.)

SPRADLIN, SIDNEY F.

Computer software costs and FASB standard no. 2 (10/74). (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 32-3.

SPRADLING, T. SCOTT.

Consumer protection: the Fair credit billing act. *Oklahoma law review*, v. 28, Summer 1975, p. 586-610.

SPRAGUE, CHRISTOPHER R.

Shycon, Harvey N. Put a price tag on your customer servicing levels, by Harvey N. Shycon and Christopher R. Sprague. *Harvard business review*, v. 53, July-Aug. 1975, p. 71-8.

SPRAGUE, JOSEPH G.

Building savings into health care facilities. *Hospitals*, v. 49, Feb. 1, 1975, p. 59-60.

SPRAGUE, LINDA G.

Miller, Jeffrey G. Behind the growth in materials requirements planning, by Jeffrey G. Miller and Linda G. Sprague. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 83-91.

SPRAGUE, RALPH H.

MIS concepts, Part I, by Ralph H. Sprague and Hugh J. Watson. *Journal of systems management*, v. 26, Jan. 1975, p. 34-7.

MIS concepts - part 2, by Ralph H. Sprague and Hugh J. Watson. *Journal of systems management*, v. 26, Feb. 1975, p. 35-40.

SPRAGUE, RICHARD E.

Computer professionals: what their social concerns need to be. *Computers and people*, v. 24, Feb. 1975, p. 36-9.

SPRAGUE, WILLARD F.

Case for regional land-use planning. *Real estate review*, v. 5, Summer 1975, p. 40-5.

SPRAGUE, WILLIAM DOUGLAS.

Commission on Auditors' Responsibilities. (News & views) *CPA (NYSS)*, v. 45, July 1975, p. 9.

First license renewal under California mandatory continuing education. (News & views) *CPA (NYSS)*, v. 45, July 1975, p. 12.

Interim financial reporting and continuous auditing. *CPA (NYSS)*, v. 45, July 1975, p. 15-18.

Proposed AICPA firm quality control registration. (News & views) *CPA (NYSS)*, v. 45, July 1975, p. 9-10.

SPRAYREGEN, RICHARD A.

REIT's and developers - establishing and maintaining a happy marriage, by Richard A. Sprayregen and Armand M. Pacher. *Footnotes* (Kenneth Leventhal & Co.), Jan. 1975, p. 16-19.

SPRENKLE, CASE M.

Overdue note on some ancient but popular literature. *Journal of finance*, v. 29, Dec. 1974, p. 1577-80.

SPRIGG, W. T.

Controlling direct labor costs through performance reporting. *Cost & management* (Can.), v. 49, March-April 1975, p. 34-9.

SPRINGER, DURAND.

Kohler, Eric L. Accounting leaders of yesterday and today. *Accounting historian*, v. 2, Spring 1975, p. 4, 6.

SPRINGER, WILLIAM L.

Did the 1968 surcharge really work? *American economic review*, v. 65, Sept. 1975, p. 644-59.

SPRINKEL, BERYL W.

Nineteen seventy-five: a year of recession, recovery, and decelerating inflation. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 1-4.

Rozeff, Michael S. Money supply and the stock market. *Financial analysts journal*, v. 31, Sept.-Oct. 1975, p. 18-20, 22-4, 26, 76.

SPRUILL, M. LYNN.

Wallace, Marc J. How to minimize labor costs during peak demand periods, by Marc J. Wallace and M. Lynn Spruill. *Personnel*, v. 52, July-Aug. 1975, p. 61-7.

SPRUNT, STANLEY W. C.

Consequences of inflation on accountancy. *Virginia accountant*, v. 27, Sept. 1975, p. 7-12.

SPUEHLER, NORMAN.

Mischley, Walter A. Complex data in a simple graphic formula, by Walter A. Mischley and Norman Spuehler. *Hospitals*, v. 48, Dec. 1, 1974, p. 46-9.

SQUIRES, MICHAEL.

Planning to avoid tax. (Taxation) *Accountancy* (Eng.), v. 85, Dec. 1974, p. 78, 80.

SRINIVASAN, N. A.

Glowing role of internal audit as an effective aid to progressive bank management. *Chartered accountant* (India), v. 24, Sept. 1975, p. 176-7.

SRINIVASAN, T. R.

Micro and macro analysis of profit. (Students' section) *Management accountant* (India), v. 10, Jan. 2, 1975, p. 58-60.

SRINIVASARAGHAVAN, S.

Budgeting in a textile mill. (Students' section) *Management accountant* (India), v. 10, Jan. 2, 1975, p. 61-4.

STAATS, ELMER B.

Challenges and problems in the evaluation of governmental programs. *Interfaces*, v. 5, Nov. 1974, p. 25-32.

Evaluating the effectiveness of federal social programs. *Federal accountant*, v. 23, Dec. 1974, p. 30-5.

Federal budget, the economy, and inflation. *GAO review*, v. 10, Fall 1975, p. 1-10.

GAO reaffirms its position on auditor qualifications. (Washington report) *Journal of accountancy*, v. 140, Aug. 1975, p. 40-3.

History of standard no. 409. *Management accounting* (NAA), v. 57, Oct. 1975, p. 21-3, 26.

STACEY, NICHOLAS.

New scope for mergers. (Management) *Accountancy* (Eng.), v. 86, July 1975, p. 76.

STACY, DONALD R.

Title VII seniority remedies in a time of economic downturn. *Vanderbilt law review*, v. 28, April 1975, p. 487-520.

STAFEIL, WALTER W.

Check collection system: how it performed in 1974. *Magazine of bank administration*, v. 51, May 1975, p. 45-7.

STAFF TRAINING

Bucher, George C. How to put the off-the-job trainee back to work. *Personnel*, v. 52, March-April 1975, p. 52-6.

Dale, Alan J. Planned approach to organisational development. (In Margerison, Charles J. *Planning for human resources*. London, 1974, p. 111-26.) [223.8 M]

Dittrich, John E. Manpower development, by John E. Dittrich and Donald S. Shannon. *Management accounting* (NAA), v. 57, Oct. 1975, p. 29-32.

Palmer, John. Selection of trainees by group selection methods. *Public finance & accountancy* (Eng.), v. 2, Jan. 1975, p. 14-17.

Quick, Thomas L. Putting responsibility for training where it belongs. *Personnel*, v. 52, March-April 1975, p. 45-51.

Weiss, Marvin. Accounting for training & development. *Accounting forum*, v. 45, Dec. 1975, p. 17-23.

STAFFORD, EDWARD.

STAFFORD, EDWARD.

Aggarwal, Sumer C. Heuristic algorithm for the flowshop problem with a common job sequence on all machines, by Sumer C. Aggarwal and Edward Stafford. *Decision sciences*, v. 6, April 1975, p. 237-51.

STAFFORD, FRANK P.

Johnson, George E. Earnings and promotion of women faculty, by George E. Johnson and Frank P. Stafford. *American economic review*, v. 64, Dec. 1974, p. 888-903.

STAFFORD, JOHN.

FHLB system: success can be embarrassing, by John Stafford and Diana Cheseldine. (Current trends) *Savings & loan news*, v. 95, Dec. 1974, p. 78-9.

Recovery in 1975: will it look like 1967 or 1970? By John Stafford and Diana Cheseldine. (Current trends) *Savings & loan news*, v. 95, Nov. 1974, p. 92-3.

STAGE 4 - three new orders. *Accountancy* (Eng.), v. 86, Feb. 1975, p. 14.

STAGGERED INVENTORIES

See Inventories-Cyclical Method

STAIR, RALPH M.

Render, Barry. Future managers need DP training, by Barry Render and Ralph M. Stair. *Infosystems*, v. 22, Oct. 1975, p. 41-2.

STAMM, DONALD E.

System speeds debt collection. *Journal of systems management*, v. 25, Dec. 1974, p. 7-9.

STAMP, EDWARD.

Canada: the golden hinge. *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 205-6.

STAMP COLLECTORS

See Collectors

STANDARD COSTS

See Also Direct Costs

Fixed Costs
Increment And Decrement Costs
Marginal Costs
Original Costs
Variable Costs
Variances

Anthony, Robert N. Fundamentals of management accounting, by Robert N. Anthony and Glenn A. Welsch. Homewood, Ill., Richard D. Irwin, c1974. 558 p. [110 A]

Benninger, L. J. Method for integrating materials price changes with the operation of a standard cost system. *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 16-19.

Copeland, Ronald M. Managerial accounting: an introduction to planning, information processing, and control, by Ronald M. Copeland and Paul E. Dascher. Santa Barbara, Calif., Hamilton Pub. Co., c1974. 533 p. [110 C]

Epstein, Marc. Annotated bibliography of scientific management and standard costing to 1920, by Marc J. Epstein and Joanne B. Epstein. *Abacus*, v. 10, Dec. 1974, p. 165-74.

Franke, Reimund. Process model for costing. *Management accounting* (NAA), v. 56, Jan. 1975, p. 45-7.

Hallbauer, Rosalie C. Statistics and management science - their impact on standard costs. *Cost and management* (Can.), v. 49, May-June 1975, p. 18-27.

Harvey, Michael. Informing employees for better relations. (Management services) *CPA journal*, v. 45, Feb. 1975, p. 53-4. (Reprinted from *Accountancy age*, May 31, 1974.)

ACCOUNTANTS' INDEX 1975

Korn, S. Winton. Managerial accounting: a short course for non-financial managers, by S. Winton Korn and Thomas Boyd. New York, John Wiley & Sons, c1975. 295 p. [110 K]
Setting standard costs. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975. p. 141-83.) [223.5 P]

Towards an audit of costs? *Journal UEC*, v. 10, April 1975, p. 125-30.

STANDARDIZATION

See Also Accounting-Principles And Standards
Accounting-Uniform Methods
Auditing-Principles And Standards
Cost Accounting-Uniform Methods
Standard Costs

Britt, Steuart Henderson. Standardizing advertising for the international market. *Columbia journal of world business*, v. 9, Winter 1974, p. 39-45.

Slome, Benjamin. Standardization and Vernon's product cycle. *Engineering economist*, v. 20, Summer 1975, p. 269-79.

STANDARDS for blood banks and transfusion services.

American Association Of Blood Banks. Committee on Standards. Standards for blood banks and transfusion services. 7th ed. Washington, c1974. 34 p. [*250 Blo]

STANDARDS prove their worth in U.S. fight against inflation.

Commerce today, v. 5, Sept. 15, 1975, p. 12-14.

STANDER, A.

Oracle that failed, by A. Stander and T. Rickards. *Long range planning*, v. 8, Oct. 1975, p. 13-17.

STANEK, EDWARD J.

Financing state-level air pollution control: an impending dilemma, by Edward J. Stanek and Douglas K. True. *Governmental finance*, v. 4, Aug. 1975, p. 33-5.

STANFORD RESEARCH INSTITUTE.

Peterson, Thomas. Cost-benefit analysis for evaluating transportation proposals: Los Angeles case study. (Reports and comments) *Land economics*, v. 51, Feb. 1975, p. 72-9.

STANGER, RICHARD BENNETT.

Proposed Sec. 83 regs do not adequately cover transfers of options for services. (Taxation of compensation) *Journal of taxation*, v. 42, May 1975, p. 266-8.

STANKIEWICZ, NAPOLEON.

How to be a hero and squeeze more production from your machine tools: maintenance - make or break factor in drilling machine performance. *Automation*, v. 22, Sept. 1975, p. 86-7.

STANLEY, JUSTIN A.

Lawyer's role in educating young people for citizenship. *American Bar Association journal*, v. 60, Nov. 1974, p. 1367-70.

STANS, MAURICE H.

Redburn, Thomas. Accountants: those wonderful people who gave you Maurice Stans. *Washington monthly*, v. 6, Feb. 1975, p. 4. (Reprint file, *W)

STANSELL, STANLEY R.

Millar, James A. Wide acceptance marks Farm Credit System's variable rate mortgages, by James A. Millar and Stanley R. Stansell. *Mortgage banker*, v. 35, June 1975, p. 40-1, 43-5.

STAPLES, WILLIAM A.

Kangun, Norman. Selling urban transit, by Norman Kangun and William A. Staples. *Business horizons*, v. 18, Feb. 1975, p. 57-66.

STAPLETON, RICHARD C.

Acquisition decision as a capital budgeting problem. *Journal of business finance & accounting* (Eng.), v. 2, Summer 1975, p. 187-201.

Capital budgeting under uncertainty: a reformation; comment. (Comments) *Journal of finance*, v. 29, Dec. 1974, p. 1583-4.

STARK, FORTNEY H.

There's no financial privacy in banks. *Bankers magazine*, v. 158, Winter 1975, p. 34-7.

STARK, MAURICE E.

Funds - working capital or cash? *Michigan CPA*, v. 26, May-June 1975, p. 23-5.

STARK, RICHARD C.

Administrative law - Federal trade commission act - restitution held improper in section five cease and desist order. *Vanderbilt law review*, v. 28, March 1975, p. 409-21.

STARKE, JOHN W.

Pricing policy needed to cope with increase in spot loan competition. *Mortgage banker*, v. 36, Oct. 1975, p. 35, 37-8, 40.

STARKEY, JAMES E.

Standard and optional forms - a means for cutting costs. *Records management journal*, v. 12, Autumn 1974, p. 21.

STARKEY, LAWRENCE V.

Valuation of closely-held corporation stock: book value v. capitalization of earnings. *Estate planning*, v. 2, Autumn 1974, p. 37-41.

STARLEAF, DENNIS R.

Nonmember banks and monetary control. *Journal of finance*, v. 30, Sept. 1975, p. 955-75.

STAROPOLI, GEORGE K.

Can organizational development help data processing? *Data management*, v. 13, Oct. 1975, p. 23-5.

Project management: controlling uncertainty. *Journal of systems management*, v. 26, May 1975, p. 28-9.

START of holding period is not always acquisition date.

(Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 59.

START of holding period is not always acquisition date.

Taxation for lawyers, v. 3, March/April 1975, p. 271-2.

START-UP COSTS

See Organization Expenses

STASCH, STANLEY F.

Clewett, Richard M. Shifting role of the product manager, by Richard M. Clewett and Stanley F. Stasch. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 65-73.

STATE boards compare notes on uniform CPA exam. (News report)

Journal of accountancy, v. 139, Feb. 1975, p. 30-3.

STATE BOARDS OF ACCOUNTANCY

Alaska state board unanimously resigns. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 29.

Mason, Eli. Proposal for restructuring our profession. *CPA* (NYSS), v. 45, July 1975, p. 19-22.

New Florida board rules enforced. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 26, 28.

State boards compare notes on uniform CPA exam. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 30-3.

STATE court not final word on expense deduction to estate.

Taxation for accountants, v. 15, Aug. 1975, p. 99-100.

STATE court not final word on expense deduction to estate.

Taxation for lawyers, v. 4, Sept./Oct. 1975, p. 126-7.

STATE DEBT

See Debt-Public

STATE-OF-THE-ART survey: a preliminary analysis.

Production and inventory management, v. 15, no. 4, 1974, p. 1-11.

STATE SCHOOLS

See Schools And Colleges, State

STATE SOCIETIES OF CERTIFIED PUBLIC ACCOUNTANTS

See Accountants' Societies, C.P.A.

Also Under Name Of Individual State Society

STATE tax handbook.

Commerce Clearing House. State tax handbook, as of October 1, 1973. Chicago, c1974. 670 p. [*758 C]

STATE TAXATION

See Taxation, United States - States

Also Taxation, Under Name Of Specific State

STATEMENT no. 4 sets rules for gains on debt repurchases.

(News report) *Journal of accountancy*, v. 139, May 1975, p. 9.

STATEMENT of accounting principles and standards for federal credit unions.

National Credit Union Administration. Statement of accounting principles and standards for federal credit unions. Washington, 1974. 10 p. [*681 N]

STATEMENT of accounting standards: DS7 materiality in

financial statements. *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 12-14.

STATEMENT OF AFFAIRS

See Statements, Financial-Affairs

STATEMENT of Financial Accounting Standards no. 8 -

accounting for the translation of foreign currency transactions and foreign currency financial statements. (Official releases) *Journal of accountancy*, v. 140, Dec. 1975, p. 78-89.

STATEMENT OF FUNDS

See Statements, Financial-Funds

STATEMENT of position clarifies state, local governmental accounting.

STATEMENT of position clarifies state, local governmental accounting. (News report) *Journal of accountancy*, v. 140, Sept. 1975, p. 7, 9.

STATEMENT of standard accounting practice no. 11: accounting for deferred taxation. *Accountancy* (Eng.), v. 86, Oct. 1975, p. 34, 36, 38, 40.

STATEMENT on management advisory services.

American Institute Of Certified Public Accountants. Management Advisory Services Executive Committee. Statement on management advisory services. New York, c1974. 33 p. (*250 Acc)

STATEMENT on principles in estate planning. (Official releases) *Journal of accountancy*, v. 140, Nov. 1975, p. 75.

STATEMENTS, FINANCIAL.

See Also Reports

Accounting Standards Steering Committee. Stocks and work in progress. *Accountancy* (Eng.), v. 86, July 1975, p. 84-8.

Aiken, Maxwell E. Modeling behavioral interdependencies for stewardship reporting, by Maxwell E. Aiken, Lawrence A. Blackett and Geoffrey Isaacs. *Accounting review*, v. 50, July 1975, p. 544-62.

American Institute Of Certified Public Accountants. AICPA brief in Natelli-Scansaroli. (Official releases) *Journal of accountancy*, v. 139, May 1975, p. 69-76.

American Institute Of Certified Public Accountants. Auditing Standards Division. Evidential matter for the carrying amount of marketable securities. (Accounting & auditing) *Journal of accountancy*, v. 139, April 1975, p. 69-70.

American Institute Of Certified Public Accountants. Equity Funding Special Committee. Report of the Special Committee on Equity Funding: the adequacy of auditing standards and procedures currently applied in the examination of financial statements. New York, c1975. 46 p. (*170 A)

American Telephone And Telegraph Company. Responsibilities for financial statements. (Auditing and reporting) *CPA* (NYSS), v. 45, June 1975, p. 81. (From the AT&T 1974 annual report.)

Annual reports may get closer scrutiny. (Auditing and reporting) *CPA* (NYSS), v. 45, July 1975, p. 42. (Excerpt from *Executive newsletter* (PMM & Co.), May 4, 1975.)

Auditors may review nonfinancial data. (News report) *Journal of accountancy*, v. 139, May 1975, p. 18, 20.

Bedford, Norton M. International analytical comparison of the structure and content of annual reports in the European Economic Community, Switzerland, and the United States, by Norton M. Bedford and Jacques P. Gautier. *International journal of accounting education and research*, v. 9, Spring 1974, p. 1-44.

Benjamin, James J. Annual reports for public accounting firms, by James J. Benjamin and Vincent C. Brenner. *Ohio CPA*, v. 33, Autumn 1974, p. 140-7.

Benjamin, James J. Financial accounting, by James J. Benjamin, Arthur J. Francia and Robert H. Strawser. Dallas, Business Pub., c1975. 530 p. [110 B]

Benston, George J. Accounting standards in the United States and the United Kingdom: their nature, causes and consequences. *Vanderbilt law review*, v. 28, Jan. 1975, p. 235-68. (*Symposium on accounting and the Federal securities laws.*)

Bernstein, Leopold A. CPA's stake in financial statement analysis. *CPA journal*, v. 45, Feb. 1975, p. 23-6.

Bernstein, Leopold A. Understanding corporate reports: a guide to financial statement analysis. Homewood, Ill., Dow Jones-Irwin, 1974. 598 p. [150 B]

Berry, R. N. Systems model for accountants. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 203-12.

Biagioni, Louis F. Roles and rules for accountants. *Business horizons*, v. 18, Feb. 1975, p. 67-75.

ACCOUNTANTS' INDEX 1975

Bird, Peter. Objectives and methods of financial reporting: a generalised search procedure. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 162-7.

Block, Max. Fitting annual reports of public corporations to investors' needs. *Accounting forum*, v. 45, May 1975, p. 17-30.

Block, Max. Reporting to many publics. (Auditing & reporting) *CPA journal*, v. 45, Dec. 1975, p. 49-52. (Excerpt from Fitting annual reports of public corporations to investors' needs, *Accounting forum*, May 1975.)

Brief, Richard P. Role of the accountant in investment analysis, by Richard P. Brief and Joel Owen. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 52-6.

Brueningsten, Arthur F. Kodak's financial information and reporting system. *Management accounting* (NAA), v. 57, Sept. 1975, p. 21-4.

Burton, John C. Fair presentation: another view. *CPA* (NYSS), v. 45, June 1975, p. 13-19.

Burton, John C. Fair presentation: another view. *Accountant* (Eng.), v. 173, July 17, 1975, p. 64-7.

Chalmers, Geoffrey T. Over-accountable accountants? A proposal for clarification of the legal responsibilities stemming from the audit function. *William and Mary law review*, v. 16, Fall 1974, p. 71-105.

Chen, Rosita S. Social and financial stewardship. *Accounting review*, v. 50, July 1975, p. 533-43.

Classes of financial statement users. (Auditing and reporting) *CPA* (NYSS), v. 45, June 1975, p. 82. (Excerpt from *Week in review* (Haskins & Sells), April 11, 1975.)

Corsini, Louis S. What's fair. (Auditing theory & practice) *Massachusetts CPA review*, v. 49, July-Aug. 1975, p. 39-40.

Cramer, Joe J. Eclectic approach to financial reporting. *Business horizons*, v. 18, Aug. 1975, p. 65-76.

Davis, Murray L. Case against GPL statements. *CA magazine* (Can.), v. 107, Sept. 1975, p. 40-4.

Dearden, John. Financial accounting and reporting, by John Dearden and John Shank. Englewood Cliffs, N.J., Prentice-Hall, c1975. 626 p. [150 D]

Edwards, James Don. Current developments in financial reporting, by James Don Edwards and Carl S. Warren. *National public accountant*, v. 20, June 1975, p. 12-17.

Edwards, James Don. Financial statements in the U.S. - the impact of current developments, by J.D. Edwards and C.S. Warren. *Australian accountant*, v. 45, April 1975, p. 156-60.

Edwards, James Don. Impact of new dimensions in financial reporting - on management, the management accountant and the auditor. *Industrial accountant* (Pakistan), v. 14, Jan.-March 1975, p. 11-27. (Reprinted from *Cost and management* (Can.), March-April 1974.)

Edwards, James Don. Objectives of financial statements - some managerial questions, by James Don Edwards and Carl S. Warren. (Accounting principles and practice) *Cost and management* (Canada), v. 49, Jan.-Feb. 1975, p. 46-9.

Financial Accounting Standards Board. Conceptual framework for accounting and reporting: consideration of the Report of the Study Group on the Objectives of financial statements - dated June 6, 1974. Stamford, Conn., 1974. 3 v. (*Public record*, v. 8, Discussion Memorandum. Pt. 1, Sections A and B: Position papers submitted in respect of Discussion Memorandum. - Pt. 2: Transcript of public hearing held Sept. 23-24, 1974.) [*111.1 F]

Financial Accounting Standards Board. Reporting the effects of general price-level changes in financial statements - dated February 15, 1974. Stamford, Conn., 1974. 2 v. (*Public record*, v. 2, Discussion Memorandum. Pt. 1, Section A: Position papers submitted in respect of Discussion Memorandum. - Section B: Transcript of public hearing held April 23-24, 1974.) [*111.1 F]

Financial statements. (Auditing & reporting) *CPA journal*, v. 45, Jan. 1975, p. 62.

Fisher, James. Institutional users and uses of financial statements. *Certified accountant* (Eng.), April 1975, p. 223-5.

Fisher, James. Institutional users and uses of financial statements - 2. *Certified accountant* (Eng.), June 1975, p. 350-3.

Fulfilling user expectations. (Below the line) *Accountancy* (Eng.), v. 86, Jan. 1975, p. 64.

- Garrett, Ray. Need for change in accounting policies. *Arthur Andersen chronicle*, v. 35, April 1975, p. 19-24.
- Gellein, Oscar S. Objectives of financial statements. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 25-35.) [110 H]
- Hampton, Robert. Of objectives, users and needs. *Accounting forum*, v. 45, May 1975, p. 1-7.
- Hansen, James M. Guide to buying or selling a business. Englewood Cliffs, N.J., Prentice-Hall, c1975. 269 p. [230 H]
- Haried, Andrew A. Measurement of meaning in financial reports. (Research reports) *Journal of accounting research*, v. 11, Spring 1973, p. 117-45.
- Harnek, Ronald F. Round-up of recent SEC pronouncements. (SEC commentary) *CPA (NYSS)*, v. 45, Nov. 1975, p. 72-4.
- Hogan, Thomas B. Financial reporting and the public image. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 23-34.) [110 H]
- How much should the banks tell investors? (*Accounting Business week*, Nov. 10, 1975, p. 107-8.
- Kleerekoper, Drs I. Financial reporting under inflationary conditions. *Accountant (Eng.)*, v. 172, Jan. 30, 1975, p. 133-5.
- Knoll, Mordechai. Evolving role of financial statements. (Auditing and reporting) *CPA (NYSS)*, v. 45, Nov. 1975, p. 69. (Excerpt from Information value of the annual financial statements of public companies in Germany and in Israel, *Israel CPA*, Summer 1975.)
- Lawyers' responses to accountants in connection with audits, by William H. Webster and others. *Business lawyer*, v. 30, March 1975, p. 207-22.
- Lelievre, Clara C. Comparability means to have like things reported alike - Trueblood Commission report. (Financial statements) *Woman CPA*, v. 37, Oct. 1975, p. 9-10, 30.
- Lelievre, Clara C. New look in financial statements. (Financial statements) *Woman CPA*, v. 37, July 1975, p. 17-18, 31.
- Lewis, Edwin A. Evolution (and revolution) of the accounting profession. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 5-13.) [110 H]
- Materiality criteria. (News & views) *CPA (NYSS)*, v. 45, Nov. 1975, p. 11-13. (Excerpt from *Executive news briefs* (Arthur Andersen & Co.), Aug. 1975.)
- McGarraugh, Charles T. Changing accounting aspects: bane or boon. *Accounting forum*, v. 45, May 1975, p. 9-16.
- Miller, Herbert E. Adding credibility to value-based financial statements. *Arthur Andersen chronicle*, v. 35, April 1975, p. 33-8.
- Morton, James R. Qualitative objectives of financial accounting: a comment on relevance and understandability. *Journal of accounting research*, v. 12, Autumn 1974, p. 288-98.
- Parker, C. Reed. Trueblood report: an analyst's view. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 32-8, 40-1, 56.
- Petersen, Russell J. Portfolio analysis of general price level restatement. *Accounting review*, v. 50, July 1975, p. 525-32.
- PMI agrees to SEC sanction barring new public clients. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 10, 14.
- Powell, Robert E. General purchasing power financial statements (GPPFS): impact on reporting of business results. *Panorama* (Harris Kerr Forster), Third quarter, 1975, p. 16-18, 25.
- Prema, S. Analysis of corporate financial statements and investment decisions. *Management accountant (India)*, v. 9, Sept. 1974, p. 702-6.
- Report of reports. (Letter from America) *Accountant (Eng.)*, v. 172, Jan. 2, 1975, p. 15.
- Revsine, Lawrence. Towards greater comparability in accounting reports. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 45-51.
- Schatke, Rudolph W. Managerial accounting: concepts and uses, by Rudolph W. Schatke, Howard G. Jensen and Virginia L. Bean. Boston, Allyn and Bacon, c1974. 641 p. [110 S]
- Scope and aim of financial reports. *Accountant (Eng.)*, v. 173, July 17, 1975, p. 61-3.
- Smith, James E. Interprofessional communication: the role of the accounting profession. *Virginia accountant*, v. 27, Sept. 1975, p. 33-40.
- Sorensen, Kenneth A. Your customers' financial statements and how the lender should view them. *Journal of commercial bank lending*, v. 58, Nov. 1975, p. 33-8.
- Special report: SEC conference. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 9-10, 12, 14, 16.
- Statement of Financial Accounting Standards no. 8 - accounting for the translation of foreign currency transactions and foreign currency financial statements. (Official releases) *Journal of accountancy*, v. 140, Dec. 1975, p. 78-89.
- Survey reveals inadequate communication between CPAs and banks. *Practical accountant*, v. 8, July/Aug. 1975, p. 50-1.
- That's a lot of GAAP (The numbers game) *Forbes*, v. 116, Aug. 1, 1975, p. 31-2.
- Timberlake, A. K. Accounting principles may be significantly different by 1984. *Management accounting (Eng.)*, v. 53, May 1975, p. 169-71.
- Treynor, Jack L. Trueblood report. (Editorial viewpoint) *Financial analysts journal*, v. 31, March/April 1975, p. 16.
- Trussell, Larry R. Direct costs and the objectives of financial statements. *National public accountant*, v. 20, Aug. 1975, p. 30-3.
- Tweedie, D. P. Corporate report: evolution or revolution? *Accountant's magazine (Scot.)*, v. 79, Oct. 1975, p. 343-6.
- Union Europeenne Des Experts Comptables Economiques Et Financiers (UEC). Draft of a statement by UEC on the object and scope of an annual audit of financial statements. *Journal UEC*, v. 10, July 1975, p. 237-9.
- Union Europeenne Des Experts Comptables Economiques Et Financiers (UEC). Object and scope of an annual audit of financial statements, an exposure draft. *Certified accountant (Eng.)*, Sept. 1975, p. 471-2. (Title in publication; UEC Committee on Auditing.)
- Whitney, John C. Sophisticated and unsophisticated users of financial statements. *National public accountant*, v. 20, Sept. 1975, p. 18-22.
- Woolsey, Sam M. Materiality in financial reports. *Management accounting (NAA)*, v. 56, Feb. 1975, p. 23-6.
- Yabyabin, Arcadio. Salient features of financial statements as prescribed by the SEC. *Accountants' journal (P.I.)*, v. 24, no. 1, 1974, p. 5-6.

Analysis

- Bernstein, Leopold A. CPA's stake in financial statement analysis. *CPA journal*, v. 45, Feb. 1975, p. 23-6.
- Bernstein, Leopold A. Understanding corporate reports: a guide to financial statement analysis. Homewood, Ill., Dow Jones-Irwin, 1974. 598 p. [150 B]
- Davidson, Sidney. Fundamentals of accounting, by Sidney Davidson, James S. Schindler, and Roman L. Weil. 5th ed. Hinsdale, Ill., Dryden Press, c1975. 947 p. [110 D]
- Evans, Thomas G. Most and Shillinglaw debate updated. *Accountancy (Eng.)*, v. 86, July 1975, p. 36-9.
- Fisher, James. Institutional users and uses of financial statements. *Certified accountant (Eng.)*, April 1975, p. 223-5.
- Haried, Andrew A. Measurement of meaning in financial reports. (Research reports) *Journal of accounting research*, v. 11, Spring 1973, p. 117-45.
- Hershman, Arlene. How to figure who's going bankrupt. *Dun's review*, v. 106, Oct. 1975, p. 62-5, 107-8.
- Hollander, Morris. How to read a developer's annual report. *Real estate review*, v. 5, Fall 1975, p. 68-77.
- Hunt, Pearson. Funds position: keystone in financial planning. *Harvard business review*, v. 53, May-June 1975, p. 106-15.
- Kuzdrall, Paul J. GPSS simulation of varied inflation rates and their effect on general price-level adjusted financial statements. *Akron business and economic review*, v. 6, Summer 1975, p. 44-51.
- Lemke, Kenneth W. Capital maintenance and confusion. *Abacus*, v. 10, June 1974, p. 26-38.
- Lerro, A. J. Financial ratios as predictors of failure, by A. J. Lerro and S. M. Lee. *Georgia CPA*, v. 16, Summer 1975-76, p. 6-9.
- Meigs, Walter B. Financial accounting, by Walter B. Meigs, A. N. Mosich and Robert F. Meigs. 2nd ed. New York, McGraw-Hill, c1975. 642 p. [110 M]

Meyer, Philip E. Variations in financial statements' format. (Accounting theory & practice) *Massachusetts CPA review*, v. 49, May-June 1975, p. 34-5.

Smith, James E. Interprofessional communication; the role of the accounting profession. *Virginia accountant*, v. 27, Sept. 1975, p. 33-40.

Thomas, Arthur L. Allocation fallacy and financial analysis. *Financial analysts journal*, v. 31, Sept.-Oct. 1975, p. 37-41, 68.

Thrasher, Gary. Banker looks at footnotes. *Nebraska CPA*, v. 10, Spring 1975, p. 17, 21-2.

Tiro, Perlita G. Financial analysis of investment opportunities, some dos & don'ts. *SGV group journal* (P.I.), no. 3, 1974, p. 30-43.

Titard, Pierre L. Reaction to: Banker looks at footnotes. *Nebraska CPA*, v. 10, Spring 1975, p. 23.

Wakeford, Herbert W. Tax considerations in evaluating financial statements. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 181-9.) [110 H]

Philippines

Velasco, Emmanuel T. Application of information theory on the analysis of financial statements: an ongoing research project, by Emmanuel T. Velasco and Alfonso S. Tioleco. *Accountants' journal* (P.I.), no. 1, 1975, p. 20-5.

Application Of Funds

See Statements, Financial-Funds

Australia

Spencer, Kenneth H. Look at accounting down under. *World* (PMM & Co.), v. 9, Spring 1975, p. 33-5.

Balance Sheets

See Balance Sheets

Canada

Accountants International Study Group. Extraordinary items, prior period adjustments and changes in accounting principles: current practices in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1974. n.p. [*117 A]

Dickerson, Robert W. V. Establishing the third party duty. (Legal cases) *CA magazine* (Can.), v. 106, June 1975, p. 64-5.

Cash basis

Bittker, Boris I. Tax reform and tax simplification. *University of Miami law review*, v. 29, Fall 1974, p. 1-20.

Change In Working Capital

See Statements, Financial-Funds

Changes In Financial Position

See Statements, Financial - Funds

Comparative

Bedford, Norton M. International analytical comparison of the structure and content of annual reports in the European Economic Community, Switzerland, and the United States, by Norton M. Bedford and Jacques P. Gautier. *International journal of accounting education and research*, v. 9, Spring 1974, p. 1-44.

Dyckman, Thomas R. Effects of restating financial statements for price-level changes: a comment. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 796-808.

Heintz, James A. Effects of restating financial statements for price-level changes: a reply. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 809-14.

Relievre, Clara C. Comparability means to have like things reported alike - Trueblood Commission report. (Financial statements) *Woman CPA*, v. 37, Oct. 1975, p. 9-10, 30.

Lemke, Kenneth W. Capital maintenance and confusion. *Abacus*, v. 10, June 1974, p. 26-38.

McIntyre, Edward V. Effects of restating financial statements for price-level changes: a reply. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 815-17.

Weston, Frank T. Adjust your accounting for inflation. (Thinking ahead) *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 22-4, 28-9, 146.

Consolidated

See Also Consolidations And Mergers

Anderson, John. Consolidated accounts. *Accountant* (Eng.), v. 173, Sept. 18, 1975, p. 333-4.

Anderson, John V. R. Consolidated accounts. (Student roundabout) *Accountant* (Eng.), v. 173, July 3, 1975, p. 24-5.

ASR no. 175 clarifies rule on subsidiary reporting. (News report) *Journal of accountancy*, v. 140, Sept. 1975, p. 9.

Baxter, George C. Closer look at consolidated financial statement theory, part 2, by George C. Baxter and James C. Spinney. *CA magazine* (Can.), v. 106, Feb. 1975, p. 31-5.

Dalton, Mark F. An examination of some considerations relating to the adoption and use of the last-in, first-out (LIFO) inventory accounting method. (Notes) *Vanderbilt law review*, v. 28, April 1975, p. 521-60.

IASC to issue standard. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 28, 30, 32.

International Accounting Standards Committee. Consolidated financial statements and the equity method of accounting. *Accountants' journal* (N.Z.), v. 53, Dec. 1974, p. 186-92.

International Accounting Standards Committee. Consolidated financial statements and the equity method of accounting: exposure draft 3. *Accountant's magazine* (Scott.) v. 79, Jan. 1975, p. 30-2.

International Accounting Standards Committee. Exposure draft no. 3: consolidated financial statements and the equity method of accounting. *Industrial accountant* (Pakistan), v. 14, Jan.-March 1975, p. 43-7.

International Accounting Standards Committee. Proposed statement: consolidated financial statements and the equity method of accounting. London, 1974. 15 p. (*Exposure draft* no. 3, International accounting standards, Dec. 11, 1974.) [*111.1 I]

Leo, Kenneth J. Goodwill on consolidation, by Kenneth J. Leo and Richard W. Leftwich. *Chartered accountant in Australia*, v. 45, April 1975, p. 5-7, 12.

Ross-Jones, Douglas. Consolidation of group financial statements. *South African chartered accountant*, v. 11, April 1975, p. 131-9.

Australia

Leo, Kenneth J. Equity method of accounting for investments, by Kenneth J. Leo and Peter J. Best. *Australian accountant*, v. 44, Nov. 1974, p. 602-6.

Canada

Baxter, George C. Closer look at consolidated financial statement theory, by George C. Baxter and James C. Spinney. *CA magazine* (Can.), v. 106, Jan. 1975, p. 31-6.

Great Britain

Allen, Richard. Plea for greater clarity. *Accountancy* (Eng.), v. 86, March 1975, p. 44, 46, 48, 50.

European Accountants' Study Group. Consolidated accounts for Europe? *Accountant* (Eng.), v. 172, Jan. 30, 1975, p. 150-1.

New Zealand

New Zealand Society Of Accountants. Council. Statement of standard accounting practice - no. 2: accounting for associated companies (equity accounting). *Accountants' journal* (N.Z.), v. 53, Dec. 1974, p. 176-82.

South Africa

Levenberg, Arnold. Group annual financial statements. *South African chartered accountant*, v. 10, Nov. 1974, p. 378.

ACCOUNTANTS' INDEX 1975

Seneque, Peter. Funds statement in group accounts. *South African chartered accountant*, v. 10, Nov. 1974, p. 390-3.

Denmark

Carlsen, P. Recent developments in the Danish corporation structure - primarily in respect of accounting and auditing requirements, by P. Carlsen, P.J. Kjaer and A.F. Petersen. *Journal UEC*, v. 10, Jan. 1975, p. 56-62.

Disclosure

Accountants' International Study Group. Interim financial reporting: current practices in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1975. n.p. [*117 A]

Alice in accountingland. (Numbers game) *Forbes*, v. 115, April 15, 1975, p. 37-8.

Are auditors required to report their clients' bribes? (Auditing and reporting) *CPA (NYSS)*, v. 45, Sept. 1975, p. 59. (Excerpt from *SEC accounting report*, June 1975.)

Armstrong, J. D. Inquiry into scope and aims of published financial reports. *Management accounting (Eng.)*, v. 53, March 1975, p. 85-6.

AudSEC proposes guidance on related party transactions. (Auditing and reporting) *CPA (NYSS)*, v. 45, Aug. 1975, p. 42. (Excerpt from *News summary* (Main Lafrentz & Co.), May 1975.)

Axelson, Kenneth S. Businessman's views on disclosure. *Journal of accountancy*, v. 140, July 1975, p. 42-6.

Bedford, Norton M. International analytical comparison of the structure and content of annual reports in the European Economic Community, Switzerland, and the United States, by Norton M. Bedford and Jacques P. Gautier. *International journal of accounting education and research*, v. 9, Spring 1974, p. 1-44.

Benjamin, James J. Change in the content of annual reports, by James J. Benjamin and Robert H. Strawser. *Managerial planning*, v. 23, March/April 1975, p. 6-11, 22.

Benjamin, James J. Corporate presidents' reaction to the New York Stock Exchange white paper, by James J. Benjamin and Vincent C. Brenner. *Journal of business* (Seton Hall), v. 13, May 1975, p. 3-15.

Benjamin, James J. Reaction to NYSE white paper's call for disclosure, by James J. Benjamin and Vincent C. Brenner. *Management accounting (NAA)*, v. 56, May 1975, p. 13-18, 38.

Beresford, Dennis R. FASB rules on contingent losses, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) *Financial executive*, v. 43, June 1975, p. 10.

Beresford, Dennis R. SEC to take a hard look at going private, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) *Financial executive*, v. 43, April 1975, p. 10.

Beresford, Dennis R. Understanding the new rules for interim financial reporting. (Focus on accounting & auditing) *Michigan CPA*, v. 27, Sept.-Oct. 1975, p. 41-6.

Biagioni, Louis F. Roles and rules for accountants. *Business horizons*, v. 18, Feb. 1975, p. 67-75.

Blum, James D. Lease disclosure by lessees, by James D. Blum and Dale A. Buckmaster. *Delaware CPA*, v. 1, May 1974, p. 9-15.

Brief, Richard P. Accountant's responsibility in historical perspective. *Accounting review*, v. 50, April 1975, p. 285-97.

Burton, John C. Evolution of reporting and auditing: from periodic to continuous. *Massachusetts CPA review*, v. 49, May-June 1975, p. 7-8, 11.

CASB proposes disclosure statement requirements. (News report) *Journal of accountancy*, v. 139, May 1975, p. 28.

Castellano, Joseph F. Approach to fairness in disclosure, by Joseph F. Castellano and Harper A. Roehm. *Management accounting (NAA)*, v. 56, Feb. 1975, p. 20-2.

Chandra, Gyan. Information needs of security analysts. *Journal of accountancy*, v. 140, Dec. 1975, p. 65-70.

Choi, Frederick D. S. Financial disclosure and entry to the European capital market. *Journal of accounting research*, v. 2, Autumn 1973, p. 159-75.

Corsini, Louis S. What's fair. (Auditing theory & practice) *Massachusetts CPA review*, v. 49, July-Aug. 1975, p. 39-40.

STATEMENTS, FINANCIAL--Consolidated--South Africa- (Continued)

Courtis, John K. Developing accounting objectives for financial statement users. *Accountants' journal (N.Z.)*, v. 54, Sept. 1975, p. 289-92.

Dagon, Roger. Swiss treaty provisions on disclosure of professional and bank secrets. *Bulletin for international fiscal documentation*, v. 29, Oct. 1975, p. 417-26.

Defliese calls for cost of capital disclosure. (News report) *Journal of accountancy*, v. 139, May 1975, p. 25.

Derieux, Samuel A. Public accountability under securities laws. *Ohio state law journal*, v. 35, 1974, p. 255-60.

Disclosure rules eased on inventory value under LIFO. *Taxation for accountants*, v. 14, March 1975, p. 145-6.

Doerr, Roger W. How far should disclosure be extended? *Nebraska CPA*, v. 9, Spring 1974, p. 13, 20.

DuCray, Dean T. Tax disclosure under the SEC's ASR no. 149. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 85-9.) [110 H]

Earle, Victor M. Fairness myth. *Vanderbilt law review*, v. 28, Jan. 1975, p. 147-63. (Symposium on accounting and the Federal securities laws.)

Edwards, James Don. Impact of new dimensions in financial reporting - on management, the management accountant and the auditor. *Industrial accountant* (Pakistan), v. 14, Jan.-March 1975, p. 11-27. (Reprinted from *Cost and management* (Can.), March-April 1974.)

Feller, B. New I.A.S.C. exposure drafts. *Chartered accountant in Australia*, v. 46, July 1975, p. 83-4.

Fighting conflicts of interest in officialdom: constitutional and practical guidelines for state financial disclosure laws. *Michigan law review*, v. 73, March 1975, p. 758-81.

Financial accounting revolution. (News & views) *CPA journal*, v. 45, Jan. 1975, p. 9-11.

Foster, William C. Disclosure: who needs what? *Accounting forum*, v. 45, May 1975, p. 43-50.

Foster, William C. Related-party transactions - some considerations. *CPA journal*, v. 45, May 1975, p. 15-20.

Fraser, D. J. Disclosure of profit by diversified companies. *Chartered accountant in Australia*, v. 45, Nov. 1974, p. 21-3.

Gilbert, Lewis D. More disclosure on company reports. *Accounting forum*, v. 45, May 1975, p. 31-41.

Gillis, John G. Corporate projections: phase II. (Securities law and regulation) *Financial analysts journal*, v. 31, July-Aug. 1975, p. 10-11, 59-60.

Gillis, John G. Trends in disclosure. (Securities law and regulation) *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 11-13, 91-2.

Godwin, Larry B. CPA and user opinions on increased corporate disclosure. *CPA (NYSS)*, v. 45, July 1975, p. 31-5.

Granof, Michael H. Reporting illegal activities, by Michael H. Granof and Charles H. Smith. (Accountancy abroad) *Chartered accountant in Australia*, v. 46, Sept. 1975, p. 14-16.

Griffiths, Daniel W. Working with the new amendments on annual reports to shareholders. (SEC commentary) *CPA (NYSS)*, v. 45, July 1975, p. 51-2.

Gross, Malvern J. Nonprofit accounting: a revolution in process. *Virginia accountant*, v. 27, June 1975, p. 29-35.

Harnek, Ronald F. Round-up of recent SEC pronouncements. (SEC commentary) *CPA (NYSS)*, v. 45, Nov. 1975, p. 72-4.

Henry, Evan J. New funds statement format for greater disclosure. *Journal of accountancy*, v. 139, April 1975, p. 56-62.

Hershman, Arlene. And now: the gutsy annual report. *Dun's review*, v. 105, March 1975, p. 53-5, 88, 90.

Humer, Kenneth G. Effect of financial reporting and disclosure requirements of LIFO elections. *Tax adviser*, v. 6, Jan. 1975, p. 34-9.

Hunter, Derrell E. Disclosure of noncapitalized lease commitments in financial statements of lessees. *Motor freight controller*, Jan. 1975, p. 4-7, 9-14.

IASC proposes standards for depreciation and reporting. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 10.

Increased disclosure. *Asset*, v. 23, Nov.-Dec. 1974, p. 11.

Institute questions SEC's auditor-client amendments. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 11-12, 14.

- International Accounting Standards Committee. Information to be disclosed in financial statements. *Chartered accountant in Australia*, v. 46, July 1975, p. 80-2. (Exposure draft 5.)
- International Accounting Standards Committee. International accounting standard proposed statement: information to be disclosed in financial statements. *Industrial accountant* (Pakistan), v. 14, July-Sept. 1975, p. 163-72. (Exposure draft no. 5.)
- International Accounting Standards Committee. International accounting standards exposure draft 5: information to be disclosed in financial statements. *Accountant's magazine* (Scot.), v. 79, July 1975, p. 248-50.
- International Accounting Standards Committee. International accounting standards, exposure draft no. 5: information to be disclosed in financial statements. *Accountants' journal* (N.Z.), v. 54, July 1975, p. 224-6.
- Jones, Harry. Investor's need for corporate information. *Accountant* (Eng.), v. 171, Dec. 12, 1974, p. 782-4.
- Kahn, Robert. What should a good annual report cover? *Business and society review*, Summer 1975, p. 50-4.
- Knortz, Herbert C. New financial environment. *Management accounting* (NAA), v. 56, March 1975, p. 13-18, 35.
- Kupfer, T. Milton. Financial accounting disclosure of tax matters - conflicts with tax accounting technical requirements. (In Haskins & Sells. *Selected papers 1974*. New York, c1975, p. 253-65.) [110 H]
- Lang, Fred R. Cost accounting standards and financial auditing. *Management accounting* (NAA), v. 56, April 1975, p. 21-3.
- Lawyers vs. the accountants. (Numbers game) *Forbes*, v. 116, Dec. 1, 1975, p. 49, 52.
- Lelievre, Clara C. New look in financial statements. (Financial statements) *Woman CPA*, v. 37, July 1975, p. 17-18, 31.
- Lewis, Edwin A. Evolution (and revolution) of the accounting profession. (In Haskins & Sells. *Selected papers 1974*. New York, c1975, p. 5-13.) [110 H]
- Lieberman, George. Projections and forecasts. (SEC commentary) *CPA journal*, v. 45, Dec. 1975, p. 55-8.
- Limits of disclosure. (News & views) *CPA* (NYSS), v. 45, Oct. 1975, p. 11-12. (Reprint from *Week in review* (Haskins & Sells), June 27, 1975.)
- Lowe, Howard D. Auditor's responsibility for the discovery, evaluation, and disclosure of non-arm's-length transactions, by Howard D. Lowe and Jay M. Smith. *California CPA quarterly*, v. 43, Sept. 1975, p. 7-10, 13, 15.
- Lurie, Arlene J. How promptly do corporations disclose their problems? by Arlene J. Lurie and Victor S. Pastena. *Financial analysts journal*, v. 31, Sept.-Oct. 1975, p. 55-61.
- Maurer, Charles W. Increased disclosure requirements on delinquent reports. (SEC commentary) *CPA* (NYSS), v. 45, Oct. 1975, p. 73-4.
- McGarraugh, Charles T. Changing accounting aspects: bane or boon? *Journal of commercial bank lending*, v. 57, June 1975, p. 2-10.
- Meyer, Philip E. Variations in financial statements' format. (Accounting theory & practice) *Massachusetts CPA review*, v. 49, May-June 1975, p. 34-5.
- Nelson, Carl L. Case for decent disclosure. *CA magazine* (Can.), v. 106, March 1975, p. 35-8.
- Olson reiterates Institute's position on interim reporting. (News report) *Journal of accountancy*, v. 140, July 1975, p. 10, 12.
- Presenting financial facts to employees. *Management accounting* (Eng.), v. 53, Nov. 1975, p. 359-60.
- Pumphrey, Preston V. New SEC disclosure rules are necessary. *Bankers monthly*, v. 92, Aug. 15, 1975, p. 35-6.
- Quinn, James J. New financial disclosure requirements for public companies, by James J. Quinn and Fred S. Spindel. (Accounting developments) *Securities regulation law journal*, v. 3, Spring 1975, p. 63-70.
- Radebaugh, Lee H. International dimension of the Financial Accounting Standards Board: translation and disclosure of foreign operations. *International journal of accounting*, v. 10, Fall 1974, p. 55-70.
- Recent Herzfeld decision extends accountants' liability even further. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 70-4.
- Reimer, William E. Another whole new ballgame. *Pension world*, v. 11, Feb. 1975, p. 29-32, 45.
- Related party transactions. (News report) *Journal of accountancy*, v. 139, May 1975, p. 20.
- Ruder, David S. Factors determining the degree of culpability necessary for violation of the federal securities laws in information transmission cases. *Washington and Lee law review*, v. 32, Summer 1975, p. 571-96.
- Scope and aim of financial reports. *Accountant* (Eng.), v. 173, July 17, 1975, p. 61-3.
- SEC conference to stress current disclosure rules. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 14.
- SEC issues ASR Nos. 165 and 166, other accounting changes. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 16, 18.
- SEC officials discuss disclosure of payoffs. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 14, 17.
- SEC will interpret new disclosure laws liberally at first: Garrett. (News report) *Journal of accountancy*, v. 139, March 1975, p. 12, 14, 16, 18.
- Siegel, Joel. Concept of materiality, by Joel Siegel and Leon Lebensbaum. *Accountant* (Eng.), v. 173, Aug. 28, 1975, p. 233-5.
- Siegel, Joel. Materiality, by Joel Siegel and Jae Shim. *Cooperative accountant*, v. 27, Winter 1974, p. 37-9, 62-3.
- Smith, James E. Financial reporting and disclosure requirements of the Pension reform act of 1974. *Virginia accountant*, v. 27, March 1975, p. 37-44.
- Sommer, A. A. Limits of disclosure. *Financial executive*, v. 43, Oct. 1975, p. 46-50, 52-4.
- Tucker, Marvin W. Disclosing probabilities in financial reporting. *International accountant*, v. 44, July-Sept. 1974, p. 76-80.
- Vangermeersch, Richard. Accountants must shatter the illusions that many hold about accounting. *National public accountant*, v. 20, Feb. 1975, p. 8-15.
- Wharton, Don. Dilemma of the unasserted claim. (Focus on accounting & auditing) *Michigan CPA*, v. 27, July-Aug. 1975, p. 35-43.
- Wharton, Don. Dilemma of the unasserted claim. *Arthur Young journal*, Spring 1975, p. 6-17.

Australia

- Fraser, D. J. Disclosure of profit by diversified companies. *Chartered accountant in Australia*, v. 45, Nov. 1974, p. 21-3.
- Leo, Kenneth J. Equity method of accounting for investments, by Kenneth J. Leo and Peter J. Best. *Australian accountant*, v. 44, Nov. 1974, p. 602-6.

Canada

- Eamer, William G. Information please: let's have more financial statement disclosure. *CA magazine* (Can.), v. 106, April 1975, p. 20-7.

Great Britain

- Aranya, Nissim. Influence of pressure groups on financial statements in Britain. *Abacus*, v. 10, June 1974, p. 3-12.
- Harding, F. A. Company law reform in the United Kingdom. *Journal UEC*, v. 10, April 1975, p. 106-10.
- Holmes, Geoffrey. Sandilands summarised. *Accountancy* (Eng.), v. 86, Oct. 1975, p. 22, 24, 26, 28, 30-1.
- Lyall, David. Opening the books to the workers. *Accountancy* (Eng.), v. 86, Feb. 1975, p. 42-4.
- Platt, Kit. Investment in a falling market. (Published accountancy) *Accountancy* (Eng.), v. 86, Aug. 1975, p. 50, 52-3.

India

- Sinha, M. Legal dimensions of company accounts. *Finance and commerce* (India), v. 17, May-June 1974, p. 209-17.

Singapore

- Alindada, Carlos R. Some suggested improvements in financial reporting practices in Singapore. *SGV group journal*, no. 3, 1974, p. 24-9.

——Switzerland

Dagon, Roger. Swiss treaty provisions on disclosure of professional and bank secrets. *Bulletin for international fiscal documentation*, v. 29, Oct. 1975, p. 417-26.

Disclosure of accounting policies

Accountants International Study Group. Extraordinary items, prior period adjustments and changes in accounting principles: current practices in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1974. n.p. [*117 A]

Adoption of LIFO and disclosure on financial statements clarified by IRS. (Auditing and reporting) *CPA journal*, v. 45, May 1975, p. 48. (Excerpt from *Tax newsletter* (J.K. Lasser & Co.), Feb. 1975.)

Briloff, Abraham J. We often paint fakes. *Vanderbilt law review*, v. 28, Jan. 1975, p. 165-200. (*Symposium on accounting and the Federal securities laws.*)

Disclosure of accounting policies. *Industrial accountant* (Pakistan), v. 14, Jan-March 1975, p. 5.

Elder, Peter. IRS gives in on proper disclosure of former FIFO figures when LIFO is elected, edited by Peter Elder. (Accounting) *Journal of taxation*, v. 42, March 1975, p. 175-6.

Falk, Haim. Influence of differences in accounting policies on investment decisions, by H. Falk and T. Ophir. *Journal of accounting research*, v. 11, Spring 1973, p. 108-16.

FASB issues new releases at year's end. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 18, 20, 24.

Feller, B. International accounting standard 1, Disclosure of accounting policies. *Australian accountant*, v. 45, Jan-Feb. 1975, p. 30.

Financial Accounting Standards Board. Statement of financial accounting standards no. 3 - reporting accounting changes in interim financial statements. (Official releases) *Journal of accountancy*, v. 139, March 1975, p. 65-71.

Gross, Malvern J. Nonprofit accounting: a revolution in process. *Virginia accountant*, v. 27, June 1975, p. 29-35.

IASC to issue standard. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 28, 30, 32.

International Accounting Standards Committee. Disclosure of accounting policies, IAS 1. *Australian accountant*, v. 45, Jan-Feb. 1975, p. i-xx, foll. p. 30.

International Accounting Standards Committee. International accounting standard: disclosure of accounting policies. *Accountancy* (Eng.), v. 86, Feb. 1975, p. 58, 106.

International Accounting Standards Committee. International accounting standards. *Accountants' journal* (N.Z.), v. 53, Feb. 1975, p. 9-13.

International Accounting Standards Committee. International accounting standards: preface and standard 1 - disclosure of accounting policies. *International accountant* (Eng.), v. 45, no. 1, 1975, p. 14-16.

IRS issues three LIFO disclosure proclamations. (News & views) *CPA* (NYSS), v. 45, June 1975, p. 7. (Excerpt from *Week in review* (Haskins & Sells), Feb. 7, 1975.)

Lawyers obligations grow as Lifo disclosure rules change. *Taxation for lawyers*, v. 3, May-June 1975, p. 341.

Lockett, Peter P. Capitalization of interest in the light of recent SEC developments. *CPA journal*, v. 45, Jan. 1975, p. 31-5.

New Zealand Society Of Accountants. Council. Statement of standard accounting practice no. 1: disclosure of accounting policies. *Accountants' journal* (N.Z.), v. 53, Nov. 1974, p. 142-6.

Pakkala, A. L. Foreign exchange accounting of multinational corporations. *Financial analysts journal*, v. 31, March/April 1975, p. 32-4, 36, 38-41, 76.

Revsine, Lawrence. Towards greater comparability in accounting reports. *Financial analysts journal*, v. 31, Jan-Feb. 1975, p. 45-51.

Worldwide support expected for international accounting standard. (News report) *Journal of accountancy*, v. 139, March 1975, p. 18.

——Singapore

Alindada, Carlos R. Some suggested improvements in financial reporting practices in Singapore. *SGV group journal*, no. 3, 1974, p. 24-9.

Disclosure of price-level changes

Alexander, Michael O. Feasible method of current value accounting, by Michael O. Alexander and J. Douglas Barrington. *CA magazine* (Can.), v. 107, Sept. 1975, p. 33-9.

Alexander, Michael O. Inflation: a catalyst for better financial reporting. *CA magazine*, v. 105, Dec. 1974, p. 14-21.

Benninger, L. J. Method for integrating materials price changes with the operation of a standard cost system. *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 16-19.

Bernstein, Arnold S. Reporting in units of general purchasing power. (Auditing and reporting) *CPA* (NYSS), v. 45, June 1975, p. 83-4. (Excerpt from Financial reporting in units of general purchasing power: oneman's thoughts on the FASB exposure draft, *Connecticut CPA*, March 1975.)

Boersema, John M. Case for general price-level accounting. (Accounts world) *Management accountant* (India), v. 9, Aug. 1974, p. 593-8.

Burton, John C. Financial reporting in an age of inflation. (Statements in quotes) *Journal of accountancy*, v. 139, Feb. 1975, p. 68-71.

Clay, Raymond J. Preparation guide for price-level-adjusted financial statements, by Raymond J. Clay and Jan R. Williams. *CPA* (NYSS), v. 45, Oct. 1975, p. 37-43.

Cowan, T. K. Practical accounting for price and price level changes. *Accountants' journal* (N.Z.), v. 54, July 1975, p. 214-16.

Croll, John R. General price level indexing a delusion, a mockery and a snare? *CA magazine* (Can.), v. 106, March 1975, p. 29-34.

Davidson, Sidney. Case example of effects of proposed general price-level adjustment accounting procedure, by Sidney Davidson, James N. Kelly and Roman L. Weil. *Banking*, v. 67, July 1975, p. 32-3, 90, 94.

Davidson, Sidney. Comments on Are you ready for inflation accounting? By Sidney Davidson and Roman L. Weil. (Education) *Journal of accountancy*, v. 140, Sept. 1975, p. 109-10.

Davidson, Sidney. Impact of inflation accounting on 1974 earnings, by Sidney Davidson and Roman L. Weil. *Financial analysts journal*, v. 31, Sept.-Oct. 1974, p. 42-54.

Davis, Murray L. Case against GPL statements. *CA magazine* (Can.), v. 107, Sept. 1975, p. 40-4.

Edwards, James Don. Price-level adjustments: U.S. viewpoints, by James Don Edwards and Carl S. Warren. *Accountant's magazine* (Scott.), v. 79, May 1975, p. 174-7.

Financial Accounting Standards Board. Reporting the effects of general price-level changes in financial statements—dated February 15, 1974. Stamford, Conn., 1974. 2 v. (*Public record*, v. 2, Discussion Memorandum. Pt. 1, Section A: Position papers submitted in respect of Discussion Memorandum - Section B: Transcript of public hearing held April 23-24, 1974. [*111.1 F])

Frey, Karen M. Survey of price-level accounting in practice. *CPA journal*, v. 45, May 1975, p. 29-33.

Getzelman, John C. Financial analysis in an inflationary environment. *Management accounting* (NAA), v. 56, March 1975, p. 31-5.

Gynther, Reg S. First preliminary exposure draft: a method of accounting for changes in the purchasing power of money. *Australian accountant*, v. 45, Sept. 1975, p. 462-6, 471-4.

Hanna, John R. New muscle behind current value accounting, by John R. Hanna and S. Basu. (Publisher's forum) *Cost and management* (Can.), v. 49, Sept.-Oct. 1975, p. 4-5.

Hutchins, Christina S. Why general price-level accounting. *CA magazine* (Can.), v. 107, Sept. 1975, p. 28-32.

Kenley, W. J. Among company accounts: reporting on the effects of inflation. *Australian accountant*, v. 45, Nov. 1975, p. 589-90.

McDonald, Robert J. Inflation: concepts of income, tax reform. *Tax lawyer*, v. 28, Spring 1975, p. 533-53.

- Morris, R. C. Evidence of the impact of inflation accounting on share prices. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 82-90.
- Mullen, Louis E. Are you ready for inflation accounting? (Education) *Journal of accountancy*, v. 139, June 1975, p. 91-5.
- Mullen, Louis E. Inflation accounting: is it needed now? By Louis E. Mullen and Henry A. Rifkin. *Georgia CPA*, v. 16, Winter 1974-75, p. 4-7, 29.
- National Association Of Accountants. Management Accounting Practices Committee. Price-level adjustments: a MAP committee interim report. *Management accounting* (NAA), v. 56, June 1975, p. 45-50.
- Nelson, M. Reflections on a distinguished lecture topic. (Accounting principles and practice) *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 46-7.
- Parker, C. Reed. Trueblood report: an analyst's view. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 32-8, 40-1, 56.
- Response to purchase power proposal. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 16, 21.
- Rosenfield, Paul. Foreign operations and inflation accounting (a golden opportunity). *Accountancy* (Eng.), v. 86, Feb. 1975, p. 37-41. (Title in publication: The golden opportunity.)
- Rosenfield, Paul. GPP accounting - relevance and interpretability. *Journal of accountancy*, v. 140, Aug. 1975, p. 52-9.
- Siegel, Joel. Should price-level statements be required? By Joel Siegel and Jae Shim. *Cooperative accountant*, v. 28, Summer 1975, p. 24-9.
- Spencer, Martin M. Simpler version of FRUGPP. *Michigan CPA*, v. 27, Sept.-Oct. 1975, p. 22-6.
- Sterling, Robert R. Relevant financial reporting in an age of price changes. *Journal of accountancy*, v. 139, Feb. 1975, p. 42-51.
- Volten, Henk. Get ready for substantialistic profit correction. *Accountant's magazine* (Scot.), v. 79, May 1975, p. 173-4.
- Volten, Henk. Inflation accounting: a Dutch view. *Accountancy Ireland*, v. 7, April 1975, p. 9-10.
- Weston, Frank T. Accounting for inflation. *CPA* (NYSS), v. 45, Sept. 1975, p. 21-5.
- Weston, Frank T. Adjust your accounting for inflation. (Focus on accounting & auditing) *Michigan CPA*, v. 26, March-April 1975, p. 39-43.
- Weston, Frank T. Prepare for the financial accounting revolution. (Quoted) *CA magazine* (Can.), v. 106, Jan. 1975, p. 55-7.
- Westwick, C. A. Institute's field test results, by C. A. Westwick and N. J. Ballanger. *Accountancy* (Eng.), v. 86, Aug. 1975, p. 32-3, 36.
- Woolsey, Sam M. Simplified accounting for price-level adjustment for fixed assets. *National public accountant*, v. 20, Aug. 1975, p. 23-8.
- Zimmerman, Jerold. Price-level restatements: a technical note. (Capsules and comments) *Journal of accounting research*, v. 12, Autumn 1974, p. 372-82.
- Zlatkovich, Charles. Accounting under inflation and its implications for management. *Cost & management* (Can.), v. 49, March-April 1975, p. 7-16.

Disclosure Of Subsequent Events

See Also Statements, Financial - Disclosure, In Previous Indexes

European Economic Community

- Bedford, Norton M. International analytical comparison of the structure and content of annual reports in the European Economic Community, Switzerland, and the United States, by Norton M. Bedford and Jacques P. Gautier. *International journal of accounting education and research*, v. 9, Spring 1974, p. 1-44.
- Gray, S. J. Financial reporting in the EEC and the international economy: a selected bibliography. Univ. of Lancaster, Eng., International Centre for Research in Accounting, c1974. 56 p. (ICRA occasional paper, no. 4.) [938.1 G]

Events Subsequent To Balance Sheet Date

See Statements, Financial - Disclosure Of Subsequent Events

False And Misleading Statements

See Also Professional Ethics-False And Misleading Statements

- American Institute Of Certified Public Accountants. AICPA brief in Natelli-Scansaroli. (Official releases) *Journal of accountancy*, v. 139, May 1975, p. 69-76.
- Carmichael cites red flags for fraud prevention. (News report) *Journal of accountancy*, v. 139, June 1975, p. 16, 18.
- Dickerson, Robert W. V. Compliance with GAAPs is not enough: part 2. (Legal cases) *CA magazine*, v. 105, Dec. 1974, p. 42-4.
- Dickerson, Robert W. V. Who is responsible for misleading financial statements? (Legal cases) *CA magazine* (Can.), v. 106, April 1975, p. 64.
- McGee, R. S. Discrepancy hunt. *CGA*, (Can.), v. 9, Jan.-Feb. 1975, p. 4-8.
- Moller, George. Accountants: aiding and abetting inflation fraud? *Accountants' journal* (P.I.), v. 24, no. 2, 1974, p. 56-61.
- Ruder, David S. Current problems in corporate disclosure. *Business lawyer*, v. 30, July 1975, p. 1081-93.
- Ruder, David S. Factors determining the degree of culpability necessary for violation of the federal securities laws in information transmission cases. *Washington and Lee law review*, v. 32, Summer 1975, p. 571-96.
- Strange case of the missing papers. *Forbes*, v. 116, Dec. 15, 1975, p. 20-1.

For Credit Purposes

See Reports-For Credit Purposes

Forecasts

See Also Business Forecasting

Professional Ethics - Forecasts

- Accountants International Study Group. Published profit forecasts: current practices in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1974. n.p. [*117 A]
- Accounting standards division issues SOP on financial forecasts. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 16.
- AICPA proposes guidelines for financial forecasting. (News report) *Journal of accountancy*, v. 139, April 1975, p. 7-8.
- AISG issues reports on profit forecasts and financial reports. (News report) *Journal of accountancy*, v. 139, March 1975, p. 18, 20, 22.
- American Institute Of Certified Public Accountants. Management Advisory Services Executive Committee. Guidelines for systems for the preparation of financial forecasts. New York, c1975. 14 p. (Management Advisory Services guideline series, no. 3.) [*250 Acc]
- Armstrong, J. D. Inquiry into scope and aims of published financial reports. *Management accounting* (Eng.), v. 53, March 1975, p. 85-6.
- Barefield, Russell M. Segmental financial disclosure by diversified firms and security prices: a comment, by Russell M. Barefield and Eugene E. Comiskey. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 818-21.
- Barnea, A. Implementation of accounting objectives: an application to extraordinary items, by A. Barnea, J. Ronen and S. Sadan. *Accounting review*, v. 50, Jan. 1975, p. 58-68.
- Benjamin, James J. Change in the content of annual reports, by James J. Benjamin and Robert H. Strawser. *Managerial planning*, v. 23, March/April 1975, p. 6-11, 22.
- Benjamin, James J. Publication of forecasts: an experiment, by James J. Benjamin and Robert H. Strawser. *Abacus*, v. 10, Dec. 1974, p. 138-46.
- Beresford, Dennis R. SEC proposes rules for forecasts, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) *Financial executive*, v. 43, June 1975, p. 8.

- Brief, Richard P. Accountant's responsibility in historical perspective. *Accounting review*, v. 50, April 1975, p. 285-97.
- Buff, Jerome H. Inherent dangers in earnings forecasts. (Auditing and reporting) *CPA* (NYSS), v. 45, June 1975, p. 81-2. (Excerpt from Disclosure requirements and the investor. *Retail control*, Sept. 1974.)
- Chandra, Gyan. Information needs of security analysts. *Journal of accountancy*, v. 140, Dec. 1975, p. 65-70.
- Chazen, Charles. Prophecy and the CPA: financial forecasting. *Lavenholf & Horwath perspective*, v. 1, Fall-Winter 1975, p. 42-6.
- Corbin, Donald A. Forecast on forecasting. (Auditing & reporting) *CPA journal*, v. 45, Dec. 1975, p. 52-4.
- Curran, Michael W. How bracket budgeting helps managers cope with uncertainty. *Management review*, v. 64, May 1975, p. 16-24.
- Doerr, Roger W. How far should disclosure be extended? *Nebraska CPA*, v. 9, Spring 1974, p. 13, 20.
- Earnings forecasts. (SEC commentary) *CPA* (NYSS), v. 45, Sept. 1975, p. 62-3. (Excerpt from *SEC accounting report*, July 1975.)
- Edwards, James Don. Impact of new dimensions in financial reporting - on management, the management accountant and the auditor. *Industrial accountant* (Pakistan), v. 14, Jan.-March 1975, p. 11-27. (Reprinted from *Cost and management* (Can.), March-April 1974.)
- Epstein, Marc J. Shareholder's view of earnings forecasts. *Managerial planning*, v. 24, Nov./Dec. 1975, p. 33.
- Ferris, Kenneth R. Profit forecast disclosure: the effect on managerial behaviour. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 133-9.
- Financial accounting revolution. (News & views) *CPA journal*, v. 45, Jan. 1975, p. 9-11.
- Forecast guidelines published. (News report) *Journal of accountancy*, v. 139, May 1975, p. 18.
- Forrester, Alan M. Simplified financial modeling via time sharing. (Accounting and EDP) *Journal of accountancy*, v. 139, March 1975, p. 39-41.
- Graese, Clifford E. Management financial forecasts. *Management controls* (PMM & Co.), v. 22, Sept. 1975, p. 131-6.
- Humphreys, R. Gordon. Profit forecasts - a call for clarity. *Accountancy* (Eng.), v. 86, Nov. 1975, p. 36-7.
- Johnson, Timothy E. Effectiveness of earnings per share forecasts, by Timothy E. Johnson and Thomas G. Schmitt. *Financial management*, v. 3, Summer 1974, p. 64-72.
- Kiger, Jack E. Implications of volatility in quarterly accounting data: a reply. (Correspondence) *Accounting review*, v. 50, Jan. 1975, p. 130-2.
- Kochanek, Richard F. Segmental financial disclosure by diversified firms and security prices: a reply. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 822-5.
- Lieberman, George. Projections and forecasts. (SEC commentary) *CPA journal*, v. 45, Dec. 1975, p. 55-8.
- MAS annual meeting urges multidisciplinary approach. (MAS) *Journal of accountancy*, v. 139, Jan. 1975, p. 76-80.
- Mounce, Kenneth A. Accounting for real estate. *Ohio State law journal*, v. 35, 1974, p. 323-39.
- Nickerson, Charles A. Attitudes of financial executives toward interim financial statements, by Charles A. Nickerson, Larry Gene Pointer and Robert H. Strawser. *CPA journal*, v. 45, March 1975, p. 21-4.
- Parker, James E. To forecast or not to forecast, by James E. Parker and Donald R. Nichols. *Managerial planning*, v. 23, Jan.-Feb. 1975, p. 6-9, 16.
- Parker, R. H. Reforming company financial reporting: some recent Australian views. *Accountant's magazine* (Scot.), v. 79, Oct. 1975, p. 347-8.
- Reilly, Frank K. Predictive ability of alternative parts of interim financial statements, by Frank K. Reilly, David L. Morgenson and Marilyn West. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*, 1974, p. 105-31.) [*102 C]
- Schachner, Leopold. Published forecasts and internal budgets. *CPA journal*, v. 45, Jan. 1975, p. 19-24.
- SEC proposes firms report profit forecast information. (News report) *Journal of accountancy*, v. 139, June 1975, p. 12.
- SEC urged to follow AICPA's proposed rules on forecasts. (News report) *Journal of accountancy*, v. 140, Sept. 1975, p. 10, 13.
- Siegel, Joel. Forecasted financial statements, by Joel Siegel and Jae Shim. *International accountant* (Eng.), v. 45, no. 1, 1975, p. 8-9.
- Weston, Frank T. Prepare for the financial accounting revolution. (Quoted) *CA magazine* (Can.), v. 106, Jan. 1975, p. 55-7.
- Wolman, Basil. Potential extensions of the attest function. *South African chartered accountant*, v. 11, March 1975, p. 93-7.

Australia

- Gleeson-White, M. A. Public use of profit forecasts. *Chartered accountant in Australia*, v. 46, July 1975, p. 50-5, 58-63.

Canada

- Accountants International Study Group. Published profit forecasts: current practices in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1974. n.p. [*117 A]

Great Britain

- Accountants International Study Group. Published profit forecasts: current practices in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1974. n.p. [*117 A]
- Gleeson-White, M. A. Public use of profit forecasts. *Chartered accountant in Australia*, v. 46, July 1975, p. 50-5, 58-63.

Funds

- Betancourt, Richard C. Plan your own cash flow system. *Financial executive*, v. 43, Jan. 1975, p. 28-30, 32.
- Burton, J. First step in analysing flow of financial resources is to define funds. *Management accounting* (Eng.), v. 53, Jan. 1975, p. 20-2.
- Cohen, Morris. Corporate financial requirements following inflation. *Conference Board record*, v. 12, April 1975, p. 55-9.
- De la Paz, Corazon S. Statement of changes in financial position in Philippine corporate reports. *Accountants' journal* (P.I.), v. 24, no. 1, 1974, p. 19-25.
- Edwards, James B. Funds statements for small business clients - using the T account method. *National public accountant*, v. 20, Oct. 1975, p. 26-30.
- Gilles, L. H. Property disposals on statements of changes in financial position. (Auditing and reporting) *CPA* (NYSS), v. 45, Sept. 1975, p. 57-9.
- Henry, Evan J. New funds statement format for greater disclosure. *Journal of accountancy*, v. 139, April 1975, p. 56-62.
- Hunt, Pearson. Funds position: keystone in financial planning. *Harvard business review*, v. 53, May-June 1975, p. 106-15.
- King, Alastair. Monitoring cash flow by variance analysis. *Accountant* (Eng.), v. 173, July 24, 1975, p. 93-5.
- Mann, M. Herschel. Use of the funds statement. *Cooperative accountant*, v. 28, Spring 1975, p. 31-40.
- New statements of standard accounting practice. *Certified accountant* (Eng.), Sept. 1975, p. 484.
- Nicholls, F. A. Liquidity and profit. *Certified accountant* (Eng.), March 1975, p. 153-4, 157.
- Nielsen, Oswald. Where-got - where-gone. (In all my years) *Accounting historian*, v. 2, Fall 1975, p. 4.
- Phillips, Patricia A. Accounting for public funds. *Virginia accountant*, v. 27, June 1975, p. 8-11.
- Spiller, Earl A. Effectiveness of APB opinion no. 19 in improving funds reporting, by Earl A. Spiller and Robert L. Virgil. *Journal of accounting research*, v. 12, Spring 1974, p. 112-42.
- Stark, Maurice E. Funds - working capital or cash? *Michigan CPA*, v. 26, May-June 1975, p. 23-5.
- Vangermeersch, Richard. Accountants must shatter the illusions that many hold about accounting. *National public accountant*, v. 20, Feb. 1975, p. 8-15.

Warren, Robert L. Cash information: toward a more useful statement of changes in financial position, by Robert L. Warren and Jackson A. White. *National public accountant*, v. 20, Feb. 1975, p. 30-4.

Great Britain

Accounting Standards Steering Committee. Statement of standard accounting practice no. 10 - statements of source and application of funds. *Accountancy* (Eng.), v. 86, Sept. 1975, p. 58-60.

Accounting Standards Steering Committee. Statements of source and application of funds. *Accountant* (Eng.), v. 173, July 31, 1975, p. 118-20.

Source and application of funds. (Students' section) *Certified accountant* (Eng.), March 1975, p. 176-8.

Japan

Ono, Jiro. Flow of funds accounts and capital market structure in Japan, Part 1. *Annals of the School of Business Administration, Kobe University*, 1974, p. 67-89.

New Zealand

Dyce, R. G. V. Published accounts - are New Zealand standards good enough? *Accountants' journal* (N.Z.), v. 53, Dec. 1974, p. 169-72.

Singapore

Alindada, Carlos R. Some suggested improvements in financial reporting practices in Singapore. *SGV group journal*, no. 3, 1974, p. 24-9.

South Africa

Seneque, Peter. Funds statement in group accounts. *South African chartered accountant*, v. 10, Nov. 1974, p. 390-3.

Germany

Niehues, Rudolf J. Generally accepted accounting principles in Germany and the consistency and accruals concepts. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 121-34.) [110 H]

Great Britain

Accountants International Study Group. Extraordinary items, prior period adjustments and changes in accounting principles: current practices in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1974. n.p. [*117 A]

Aranya, Nissim. Influence of pressure groups on financial statements in Britain. *Abacus*, v. 10, June 1974, p. 3-12.

Aranya, Nissim. Role of auditors in financial reporting: a behavioural approach. *International accountant* (Eng.), v. 44, July-Sept. 1974, p. 72-5.

Armstrong, J. D. Inquiry into scope and aims of published financial reports. *Management accounting* (Eng.), v. 53, March 1975, p. 85-6.

Association Of Certified Accountants. Audit of current purchasing power statements. *Certified accountant* (Eng.), May 1975, p. 271-2.

Benston, George J. Accounting standards in the United States and the United Kingdom: their nature, causes and consequences. *Vanderbilt law review*, v. 28, Jan. 1975, p. 235-68. (*Symposium on accounting and the Federal securities laws.*)

Carsberg, Bryan. Objectives of published accounting reports: reply to a comment, by Bryan Carsberg, Anthony Hope and R.W. Scapens. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 152-6.

Cowan, T. K. Way to economic truth. *Accountancy* (Eng.), v. 86, May 1975, p. 72, 74, 76, 78.

Financial statement review launched. *Accountant* (Eng.), v. 171, Dec. 1976, 1974, p. 811.

Holmes, Geoffrey. Accounting for disposals. (Published accounts) *Accountancy* (Eng.), v. 85, Dec. 1974, p. 62, 64-7.

Holmes, Geoffrey. Case for dynamic reporting. (Published accounts) *Accountancy* (Eng.), v. 86, Nov. 1975, p. 92, 94, 96.

Holmes, Geoffrey. Sandilands summarised. *Accountancy* (Eng.), v. 86, Oct. 1975, p. 22, 24, 26, 28, 30-1.

How fair is true and fair? *Accountant* (Eng.), v. 172, May 8, 1975, p. 581-2.

Institute Of Chartered Accountants In England And Wales. Accounting for changes in the purchasing power of money. *Accountants' journal* (N.Z.), v. 53, Sept. 1974, p. 58-68.

Kirkman, P. R. A. Introduction of current purchasing power accounting. *Accountant* (Eng.), v. 171, Nov. 21, 1974, p. 679-82.

Lafferty, M. J. St-Gobain-Pont-a-Mousson in London. *Accountancy* (Eng.), v. 86, May 1975, p. 34-6, 38.

Lee, T. A. Accounting standards and effective financial reporting - 1: a review in principle. *Accountant's magazine* (Scot.), v. 79, Jan. 1975, p. 25-30.

Lee, T. A. Empirical research into information utility and acceptability. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 140-4.

Misunderstanding over CPP. *Accountant* (Eng.), v. 171, Nov. 21, 1974, p. 696.

New look at corporate reports. *Accountant* (Eng.), v. 173, Aug. 21, 1975, p. 199-200.

Sustained improvement in reporting practices. *Accountant* (Eng.), v. 172, Jan. 23, 1975, p. 95.

Taking stock. *Accountant* (Eng.), v. 172, May 29, 1975, p. 685-6.

Working party on financial statements. *Accountancy* (Eng.), v. 86, Jan. 1975, p. 12.

Historical Summaries

See Statements, Financial - Comparative

Income

AICPA calls for stricter rules on recording right-of-return sales. (News report) *Journal of accountancy*, v. 139, March 1975, p. 24-5.

Buckley, Adrian. Sandilands income statement. *Accountant* (Eng.), v. 173, Nov. 6, 1975, p. 522-3.

Catchpole, Harold C. Michigan adopts unitary theory of reporting income. (State/local) *Michigan CPA*, v. 26, Nov.-Dec. 1974, p. 9, 11-13, 15-18.

Davidson, Sidney. Impact of inflation accounting on 1974 earnings, by Sidney Davidson and Roman L. Weil. *Financial analysis journal*, v. 31, Sept.-Oct. 1974, p. 42-54.

Edwards, James Don. Financial statements in the U.S. - the impact of current developments, by J.D. Edwards and C.S. Warren. *Australian accountant*, v. 45, April 1975, p. 156-60.

FASB issues new releases at year's end. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 18, 20, 24.

Financial Accounting Standards Board. Accounting for foreign currency translation - dated February 21, 1974. Stamford, Conn., 1974. 4 v. (704, 298 p.) (*Public record*, Discussion Memorandum. Pt. 1: Position papers submitted in respect of Discussion Memorandum. - Pt. 2: Transcript of public hearing held June 10-11, 1974.) [*111.1 F]

Financial Accounting Standards Board. Financial reporting in units of general purchasing power. Stamford, Conn., 1974. 95 p. (Exposure draft, Dec. 31, 1974. Proposed statement of financial accounting standards.) [*111.1 F]

Minch, Roland. Reporting income for reciprocal parent-subsidiary stockholdings, by Roland A. Minch and Enrico Petri. *CPA* (NYSS), v. 45, July 1975, p. 36-40.

Nelson, Carl L. Case for decent disclosure. *CA magazine* (Can.), v. 106, March 1975, p. 35-8.

Rosenfield, Paul. GPP accounting - relevance and interpretability. *Journal of accountancy*, v. 140, Aug. 1975, p. 52-9.

Roubinek, Gary W. New standards for self-insured businesses. *Credit and financial management*, v. 77, Oct. 1975, p. 28-9.

Smith, James E. Financial reporting and disclosure requirements of the Pension reform act of 1974. *Virginia accountant*, v. 27, March 1975, p. 37-44.

Spencer, Martin M. Simpler version of FRUGPP. *Michigan CPA*, v. 27, Sept.-Oct. 1975, p. 22-6.

—Discontinued operations

- Deming, John R. New guidelines for extraordinary items - a review of APB Opinion no. 30. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 109-20.) [110 H]
- Guy, Joseph F. Statements of income and retained earnings. (Practitioners forum) *Journal of accountancy*, v. 139, Jan. 1975, p. 91-3.
- Holmes, Geoffrey. Accounting for disposals. (Published accounts) *Accountancy* (Eng.), v. 85, Dec. 1974, p. 62, 64-7.

—Extraordinary items

- Accountants International Study Group. Extraordinary items, prior period adjustments and changes in accounting principles: current practices in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1974. n.p. [*117 A]
- Accounting Standards Steering Committee. Supplement to Extraordinary items and prior year adjustments. *Accountant's magazine* (Scot.), v. 79, Oct. 1975, p. 350-1. (*Exposure draft* 16.)
- Accounting Standards Steering Committee. Supplement to Extraordinary items and prior year adjustments: proposed statement of standard accounting practice. *Accountant* (Eng.), v. 173, Sept. 25, 1975, p. 360-1.
- Barnea, A. Implementation of accounting objectives: an application to extraordinary items, by A. Barnea, J. Ronen and S. Sadan. *Accounting review*, v. 50, Jan. 1975, p. 58-68.
- Benis, Martin. Gains and losses on early extinguishment of debt, by Martin Benis and Robert T. Johnson. *CPA* (NYSS), v. 45, Nov. 1975, p. 39-41.
- Deming, John R. New guidelines for extraordinary items - a review of APB Opinion no. 30. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 109-20.) [110 H]
- Dyer, Jack L. Toward the development of objective materiality norms. *Arthur Andersen chronicle*, v. 35, Oct. 1975, p. 38-49.
- FASB proposes statement on extraordinary profits. (News report) *Journal of accountancy*, v. 139, March 1975, p. 9-10.
- Feldman, Stewart A. Adoption of U.S. measure a mistake? *Accountancy* (Eng.), v. 86, Jan. 1975, p. 38-40.
- Financial Accounting Standards Board. Reporting gains and losses from extinguishment of debt, an amendment of APB opinion no. 30. Stamford, Conn., 1975. 8 p. (*Statement of financial accounting standards*, no. 4) [*111.1 F]
- Financial Accounting Standards Board. Reporting gains and losses from extinguishment of debt: an amendment of APB opinion no. 30. Stamford, Conn., 1975. 3 p. (*Exposure draft*, Jan. 31, 1975. Proposed statement of financial accounting standards.) [*111.1 F]
- Financial Accounting Standards Board. Statement of financial accounting standards no. 4 - reporting gains and losses from extinguishment of debt. (Official releases) *Journal of accountancy*, v. 139, May 1975, p. 76-9.
- Guy, Joseph F. Statements of income and retained earnings. (Practitioners forum) *Journal of accountancy*, v. 139, Jan. 1975, p. 91-3.
- Holmes, Geoffrey. What's so extraordinary? (Published accounts) *Accountancy* (Eng.), v. 86, June 1975, p. 54-7.
- Lurie, Arlene J. How promptly do corporations disclose their problems? by Arlene J. Lurie and Victor S. Pastena. *Financial analysts journal*, v. 31, Sept.-Oct. 1975, p. 55-61.
- Most, Kenneth S. Proposal for the abolition of extraordinary events and transactions. *Singapore accountant*, v. 9, 1974, p. 23-7.
- Proposed supplement to SSAP6. *Management accounting* (Eng.), v. 53, Sept. 1975, p. 284.
- Ronen, J. Do corporations use their discretion in classifying accounting items to smooth reported income? By Joshua Ronen and Simcha Sadan. *Financial analysts journal*, v. 31, Sept.-Oct. 1975, p. 62-8.
- Seidler, Lee J. FASB's tentative, interim provisional proposal will make gains on retirement of debt extraordinary items. *Accounting issues* (Bear Stearns & Co.), Feb. 20, 1975, p. 13. (Reprint file, *A)
- Statement no. 4 sets rules for gains on debt repurchases. (News report) *Journal of accountancy*, v. 139, May 1975, p. 9.

- Wiley, T. A. Extraordinary items and prior year adjustments. *South African chartered accountant*, v. 11, Sept. 1975, p. 295-8, 316.

—Great Britain

- Gray, S. J. Further comment on asset values and income measurement, by S.J. Gray and M.C. Wells. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 91-5.
- Holmes, Geoffrey. What's so extraordinary? (Published accounts) *Accountancy* (Eng.), v. 86, June 1975, p. 54-7.
- Morris, R. C. Manipulation of earnings figures in the United Kingdom, by R. C. Morris and G. H. Breakwell. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 177-84.

—Retained earnings

- Guy, Joseph F. Statements of income and retained earnings. (Practitioners forum) *Journal of accountancy*, v. 139, Jan. 1975, p. 91-3.

—Singapore

- Alindada, Carlos R. Some suggested improvements in financial reporting practices in Singapore. *SGV group journal*, no. 3, 1974, p. 24-9.

Indonesia

- Flores, Porfirio M. Accountancy profession in Indonesia. *SGV group journal*, no. 3, 1974, p. 2-13.

Interim

- Accountants' International Study Group. Interim financial reporting: current practices in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1975. n.p. [*117 A]
- AICPA to issue standard on quarterly reports. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 10-11.
- Beresford, Dennis R. SEC proposes alternative plan for quarterly financials - public hearings set, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) *Financial executive*, v. 43, June 1975, p. 8, 10.
- Beresford, Dennis R. Understanding the new rules for interim financial reporting. *Ohio CPA*, v. 34, Winter 1975, p. 27-35.
- Beresford, Dennis R. Understanding the new rules for interim financial reporting. (Focus on accounting & auditing) *Michigan CPA*, v. 27, Sept.-Oct. 1975, p. 41-6.
- Block, Max. Interim financial information of public corporations - recent developments. (SEC commentary) *CPA* (NYSS), v. 45, June 1975, p. 69-70.
- Burton, John C. Evolution of reporting and auditing: from periodic to continuous. *Massachusetts CPA review*, v. 49, May-June 1975, p. 7-8, 11.
- Coates, Robert. Predictive content of interim reports - a time series analysis. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. Chicago, 1974. p. 132-55.) [*102 C]
- Coopers & Lybrand. Changing environment in financial reporting: proposals for involvement in corporate quarterly and annual reports. New York, 1974. 44 p. (Preliminary draft for discussion and comment.) [*150.2 C]
- Corsini, Louis S. Auditor involvement with interim financial data. (Auditing theory & practice) *Massachusetts CPA review*, v. 49, Nov.-Dec. 1975, p. 27, 35.
- FASB issues new releases at year's end. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 18, 20, 24.
- Fiflis, Ted J. Current problems of accountants' responsibilities to third parties. *Vanderbilt law review*, v. 28, Jan. 1975, p. 31-145. (*Symposium on accounting and the Federal securities laws*.)
- Financial Accounting Standards Board. Accounting for foreign currency translation - dated February 21, 1974. Stamford, Conn., 1974. 4 v. (704, 298 p.) (*Public record*, Discussion Memorandum. Pt. 1: Position papers submitted in respect of Discussion Memorandum. - Pt. 2: Transcript of public hearing held June 10-11, 1974.) [*111.1 F]
- Financial Accounting Standards Board. Reporting the effects of general price-level changes in financial statements - dated February 15, 1974. Stamford, Conn., 1974. 2 v. (*Public*

- record, v. 2, Discussion Memorandum. Pt. 1, Section A: Position papers submitted in respect of Discussion Memorandum. - Section B: Transcript of public hearing held April 23-24, 1974. [*111.1 F]
- Financial Accounting Standards Board. Statement of financial accounting standards no. 3 - reporting accounting changes in interim financial statements. (Official releases) *Journal of accountancy*, v. 139, March 1975, p. 65-71.
- Harnek, Ronald F. Round-up of recent SEC pronouncements. (SEC commentary) *CPA* (NYSS), v. 45, Nov. 1975, p. 72-4.
- Harvey, John L. Living with LIFO interim reporting. *Arthur Young journal*, Summer-Autumn 1975, p. 20, 29-41.
- Hassler, Eugene C. Implications of volatility in quarterly accounting data: a comment, by Eugene C. Hassler and Dale Buckmaster. (Correspondence) *Accounting review*, v. 50, Jan. 1975, p. 127-9.
- Hearings underway on SEC's new proposals on interims. (News report) *Journal of accountancy*, v. 139, June 1975, p. 16.
- Interim reports - on the rebound. *Financial executive*, v. 43, Jan. 1975, p. 40-2, 44, 46.
- Kiger, Jack E. Implications of volatility in quarterly accounting data: a reply. (Correspondence) *Accounting review*, v. 50, Jan. 1975, p. 130-2.
- Kiger, Jack E. Quarterly reports - a new responsibility? *Internal auditor*, v. 32, March-April 1975, p. 32-6.
- Lorensen, Leonard. Gross profit method and interim financial information. *Journal of accountancy*, v. 140, Dec. 1975, p. 56-64.
- Malloy, John M. Interim financial reporting: a survey of attitudes of chartered financial analysts, by John M. Malloy, J. Timothy Sale and Eugene Willis. *Ohio CPA*, v. 34, Spring 1975, p. 61-9.
- Neubig, Robert D. Interim reporting and APB opinion 28, by Robert D. Neubig and Gale E. Newell. *Michigan CPA*, v. 26, March-April 1975, p. 23-6.
- Nickerson, Charles A. Attitudes of financial executives toward interim financial statements, by Charles A. Nickerson, Larry Gene Pointer and Robert H. Strawser. *CPA journal*, v. 45, March 1975, p. 21-4.
- O'Leary, Joan C. Report on interim statements and SEC release 33-5549. *Massachusetts CPA review*, v. 49, Nov.-Dec. 1975, p. 14, 16, 19-20, 23-4.
- Olson reiterates Institute's position on interim reporting. (News report) *Journal of accountancy*, v. 140, July 1975, p. 10, 12.
- Phillips, Lawrence C. Interim financial reporting practices for stock life insurance companies. *CLU journal*, v. 29, Oct. 1975, p. 28-33.
- Reilly, Frank K. Predictive ability of alternative parts of interim financial statements, by Frank K. Reilly, David L. Morgenson and Marilyn West. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*, 1974, p. 105-31.) [*102 C]
- Reviewing interim reporting: better limited than liable. (News events) *CA magazine* (Can.), v. 106, June 1975, p. 8, 10.
- Sprague, William Douglas. Interim financial reporting and continuous auditing. *CPA* (NYSS), v. 45, July 1975, p. 15-18.
- Survey of interim report practices released. (News report) *Journal of accountancy*, v. 139, June 1975, p. 18, 21.
- Wolman, Basil. Potential extensions of the attest function. *South African chartered accountant*, v. 11, March 1975, p. 93-7.
- International**
- Accountants International Study Group. International financial reporting: suggestions for improving international reporting in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1975. n.p. [*117 A]
- AISG issues reports on profit forecasts and financial reports. (News report) *Journal of accountancy*, v. 139, March 1975, p. 18, 20, 22.
- Gray, S. J. Financial reporting in the EEC and the international economy: a selected bibliography. Univ. of Lancaster, Eng., International Centre for Research in Accounting, c1974. 56 p. (*ICRA occasional paper*, no. 4.) [938.1 G]
- International reporting. (Auditing and reporting) *CPA* (NYSS), v. 45, Sept. 1975, p. 60-1. (Excerpt from *Week in review* (Haskins & Sells), March 7, 1975.)
- Israel**
- Dotan, Y. Periodical and immediate reports under the Securities law, 1968. *Israel C. P. A.*, June 1974, p. 59-71.
- Institute Of Certified Public Accountants In Israel. Professional recommendations and guidelines. Tel Aviv, Israel, c1974. 104 p. (Translated from the Hebrew original.) [*117 I]
- Kesselman & Kesselman. Israel, summary information on: business organization, accounting, taxation, investments. Tel Aviv, Israel, 1974. 95 p. [*759.1 I]
- Italy**
- Mazza, Gilberto. Some aspects of the new Italian fiscal system with particular relevance to the taxing of business income. *Journal UEC*, v. 10, Oct. 1975, p. 257-64.
- Japan**
- Travers, Nicolas. Financial reporting in the Japanese company. *Accountancy* (Eng.), v. 86, Jan. 1975, p. 34-6.
- Netherlands**
- Chandra, Gyan. Some aspects of professional accounting in the Netherlands: a case of replacement value theory. *Chartered accountant* (India), v. 24, Oct. 1975, p. 230-3.
- New Zealand**
- Crisp, G. A. Common dollar accounting, a move towards the truth. *Accountants' journal* (N.Z.), v. 54, Aug. 1975, p. 249-53.
- McNally, Graeme M. Trend statements and graphical information in published company accounts - a survey 1962-1972. *Accountants' journal*, (N.Z.), v. 53, Oct. 1974, p. 91-5.
- Operating**
- See Statements, Financial-Income
- Philippines**
- Benico, Dalisay. SEC regulations on financial reporting. *Accountants' journal* (P.I.), v. 24, no. 2, 1974, p. 62-5, 72. (Reprinted from *SGV Group journal*, no. 1, 1974.)
- De la Paz, Corazon S. Statement of changes in financial position in Philippine corporate reports. *Accountants' journal* (P.I.), v. 24, no. 1, 1974, p. 19-25.
- Velasco, Emmanuel T. Application of information theory on the analysis of financial statements: an ongoing research project, by Emmanuel T. Velasco and Alfonso S. Tioleco. *Accountants' journal* (P.I.), no. 1, 1975, p. 20-5.
- Poland**
- Jaruga, Alicja A. Recent developments in Polish accounting: an international transaction emphasis. *International journal of accounting education and research*, v. 10, Fall 1974, p. 1-18.
- Prior period adjustments**
- Accountants International Study Group. Extraordinary items, prior period adjustments and changes in accounting principles: current practices in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1974. n.p. [*117 A]
- Accounting Standards Steering Committee. Supplement to Extraordinary items and prior year adjustments. *Accountant's magazine* (Scot.), v. 79, Oct. 1975, p. 350-1. (*Exposure draft* 16.)
- Accounting Standards Steering Committee. Supplement to Extraordinary items and prior year adjustments: proposed statement of standard accounting practice. *Accountant* (Eng.), v. 173, Sept. 25, 1975, p. 360-1.

ACCOUNTANTS' INDEX 1975

Guy, Joseph F. Statements of income and retained earnings. (Practitioners forum) *Journal of accountancy*, v. 139, Jan. 1975, p. 91-3.

Wixley, T. A. Extraordinary items and prior year adjustments. *South African chartered accountant*, v. 11, Sept. 1975, p. 295-8, 316.

Pro forma

Dye, Peter S. Registration statements for acquisitions. (SEC commentary) *CPA journal*, v. 45, Jan. 1975, p. 53-4, 62.

Institute questions SEC's auditor-client amendments. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 11-12, 14.

Myers, Fredric T. Filing pro forma financial statements. *Management accounting* (NAA), v. 57, Dec. 1975, p. 25-6, 30.

Projected

See Statements, Financial - Budgeted

Quarterly

See Statements, Financial-Interim

Socio-economic operating statement

AICPA testifies before SEC on social reporting. (News report) *Journal of accountancy*, v. 139, June 1975, p. 12, 15-16.

Brandon, Charles H. Social responsibility financial statement, by Charles H. Brandon and Joseph P. Matoney. *Management accounting* (NAA), v. 57, Nov. 1975, p. 31-4.

Cook, James S. Social costs and private accounting, by James S. Cook, Lewis F. Davidson and Charles H. Smith. *Abacus*, v. 10, Dec. 1974, p. 87-99.

Cooper, S. Kerry. Accounting for corporate social responsibility, by Kerry Cooper and Mitchell H. Raiborn. *MSU business topics*, v. 22, Spring 1974, p. 19-26.

Corbin, Donald A. Feasibility of social reports, by Donald A. Corbin and Janice M. Ellis. *Accounting forum*, v. 44, May-Dec. 1974, p. 16-24.

Elias, Nabil. Dimensions of corporate social reporting, by Nabil Elias and Marc Epstein. *Management accounting* (NAA), v. 56, March 1975, p. 36-40.

Juchau, Roger. Company law reform and accounting. *Chartered accountant in Australia*, v. 46, Aug. 1975, p. 11-15.

Linowes, David F. Approach to socio-economic accounting. *Accounting forum*, v. 44, May-Dec. 1974, p. 1-6.

National Association Of Accountants. Accounting for Corporate Social Performance Committee. Measuring costs of social action. *Management accounting* (NAA), v. 57, Sept. 1975, p. 60.

Seidler, Lee J. Dollar values in the social income statement. *Accounting forum*, v. 44, May-Dec. 1974, p. 35-48. (Reprinted from *World* (PMM&Co.), Spring 1973.)

Siegel, Joel. Socio-economic accounting, by Joel Siegel and Jae Shim. *Journal of business* (Seton Hall university), v. 13, Dec. 1974, p. 12-19.

Supplementary data

Cowan, T. K. Way to economic truth. *Accountancy* (Eng.), v. 86, May 1975, p. 72, 74, 76, 78.

Doerr, Roger W. How far should disclosure be extended? *Nebraska CPA*, v. 9, Spring 1974, p. 13, 20.

Switzerland

Bedford, Norton M. International analytical comparison of the structure and content of annual reports in the European Economic Community, Switzerland, and the United States, by Norton M. Bedford and Jacques P. Gautier. *International journal of accounting education and research*, v. 9, Spring 1974, p. 1-44.

Unaudited

See Also Professional Ethics - Unaudited Financial Statements

STATEMENTS, FINANCIAL—Prior period adjustments— (Continued)

AICPA to issue standard on quarterly reports. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 10-11.

American Institute Of Certified Public Accountants. AICPA brief in Natelli-Scansaroli. (Official releases) *Journal of accountancy*, v. 139, May 1975, p. 69-76.

American Institute Of Certified Public Accountants. Auditing Standards Division. Unaudited Financial Statements Task Force. Guide for engagements of CPAs to prepare unaudited financial statements. New York, c1975. 34 p. [*150 A]

Campbell, J. Douglas. Professional standards for unaudited financial statements. *Delaware CPA*, v. 1, Nov. 1974, p. 19-26.

Causey, Denzil Y. Engagement letter for restricting unaudited financials to internal use. (Administration of accountants practice) *CPA* (NYSS), v. 45, Oct. 1975, p. 85. (Excerpt from Unaudited financials: restricting use is CPA's problem, *Texas CPA news*, May 1975.)

Chazen, Charles. Unaudited financial statements. (Practitioners forum) *Journal of accountancy*, v. 140, Nov. 1975, p. 88-91.

Chazen, Charles. Unaudited financial statements - beware of hidden dangers. *Journal of commercial bank lending*, v. 57, July 1975, p. 51-9.

Chazen, Charles. Unaudited financial statements beware of hidden dangers. *California CPA quarterly*, v. 42, Dec. 1974, p. 8-12.

Donohue, Roger. AICPA guide for preparation of unaudited financial statements. *CPA* (NYSS), v. 45, June 1975, p. 31-5.

Eisenberg, Warren L. Unaudited financial statements. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 379-85.) [110 H]

Erard, Irene C. Unaudited financial statements. *Management accounting* (NAA), v. 57, Aug. 1975, p. 45-8.

Fiflis, Ted J. Current problems of accountants' responsibilities to third parties. *Vanderbilt law review*, v. 28, Jan. 1975, p. 31-145. (*Symposium on accounting and the Federal securities laws*.)

Hepp, Gerald W. Unaudited financial statements revisited (again). *Michigan CPA*, v. 26, March-April 1975, p. 32-3.

Institute Of Certified Public Accountants In Israel. Professional recommendations and guidelines. Tel Aviv, Israel, c1974. 104 p. (Translated from the Hebrew original.) [*117 I]

Interpretations of rules 101 and 202 of the Code of Professional Ethics. (Official releases) *Journal of accountancy*, v. 139, Jan. 1975, p. 72-3.

Lelievre, Clara C. Problems related to unaudited statements for the small practitioner. (Financial statements) *Woman CPA*, v. 37, April 1975, p. 16-18.

Limited assurance for unattested financial statements. (Auditing & reporting) *CPA journal*, v. 45, April 1975, p. 89. (Excerpt from *Transcript* (Harris, Kerr, Forster), Aug. 1974.)

Master plan for nonattest legislation urged by Olson. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 22, 24.

McGill, Betty T. GAAP ego trip can we afford it? *Ohio CPA*, v. 34, Spring 1975, p. 89-93.

Minnich, Marlene K. Legal responsibility - unaudited statements. *Ohio CPA*, v. 34, Winter 1975, p. 11-26.

Nest, Richard A. Unaudited state of affairs. (Focus on accounting & auditing) *Michigan CPA*, v. 26, Nov.-Dec. 1974, p. 22-3, 26-7.

Olson, Wallace E. Look at the responsibility gap. *Journal of accountancy*, v. 139, Jan. 1975, p. 52-7.

Sorensen, Kenneth A. Your customers' financial statements and how the lender should view them. *Journal of commercial bank lending*, v. 58, Nov. 1975, p. 33-8.

Thompson, James P. In opposition to the March 1974 exposure draft guide on unaudited financial statements. (Focus on accounting & auditing) *Michigan CPA*, v. 26, Jan.-Feb. 1975, p. 17-20.

Unaudited financial statements. (News report) *Journal of accountancy*, v. 139, April 1975, p. 7.

Winters, Alan J. Banker perceptions of unaudited financial statements. *CPA* (NYSS), v. 45, Aug. 1975, p. 29-33.

Writing and preparation

- Allen, Richard. Plea for greater clarity. *Accountancy* (Eng.), v. 86, March 1975, p. 44, 46, 48, 50.
- American Institute Of Certified Public Accountants. Auditing Standards Division. Unaudited Financial Statements Task Force. Guide for engagements of CPAs to prepare unaudited financial statements. New York, c1975. 34 p. [*150 A]
- American Institute Of Certified Public Accountants. Management Advisory Services Executive Committee. Guidelines for systems for the preparation of financial forecasts. New York, c1975. 14 p. (Management Advisory Services guideline series, no. 3.) [*250 Acc]
- Block, Max. Fitting annual reports of public corporations to investors' needs. *Accounting forum*, v. 45, May 1975, p. 17-30.
- Carsberg, Bryan. Objectives of published accounting reports: reply to a comment, by Bryan Carsberg, Anthony Hope and R.W. Scapens. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 152-6.
- Clay, Raymond J. Preparation guide for price-level-adjusted financial statements, by Raymond J. Clay and Jan R. Williams. *CPA* (NYSS), v. 45, Oct. 1975, p. 37-43.
- Coopers & Lybrand. Changing environment in financial reporting: proposals for involvement in corporate quarterly and annual reports. New York, 1974. 44 p. (Preliminary draft for discussion and comment.) [*150.2 C]
- Dearden, John. Financial accounting and reporting, by John Dearden and John Shank. Englewood Cliffs, N.J., Prentice-Hall, c1975. 626 p. [150 D]
- De la Paz, Corazon S. Statement of changes in financial position in Philippine corporate reports. *Accountants' journal* (P.I.), v. 24, no. 1, 1974, p. 19-25.
- Donohue, Roger. AICPA guide for preparation of unaudited financial statements. *CPA* (NYSS), v. 45, June 1975, p. 31-5.
- Financial Accounting Standards Board. Conceptual framework for accounting and reporting: consideration of the Report of the Study Group on the Objectives of financial statements - dated June 6, 1974. Stamford, Conn., 1974. 3 v. (Public record, v. 8, Discussion Memorandum. Pt. 1, Sections A and B; Position papers submitted in respect of Discussion Memorandum. - Pt. 2; Transcript of public hearing held Sept. 23-24, 1974.) [*111.1 F]
- Hagan, Richard I. Financial reports and third-party credibility. *National public accountant*, v. 20, Jan. 1975, p. 26-33.
- Hanna, John R. Accounting income models: an application and evaluation. Hamilton, Can., Society of Industrial Accountants, c1974. 172 p. [*158 H]
- Holmes, Geoffrey. Printer's point of view. *Accountancy* (Eng.), v. 86, March 1975, p. 52, 54.
- Horn, Jack. Portfolio of public accountant's forms, reports and procedures. Englewood Cliffs, N.J., Prentice-Hall, c1975. 503 p. [250 Acc]
- Lee, T. A. Empirical research into information utility and acceptability. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 140-4.
- Lorensen, Leonard. Changing informational needs: reply to Betty T. McGill. (Letters) *Journal of accountancy*, v. 139, Feb. 1975, p. 41.
- Lorensen, Leonard. Changing informational needs: reply to Burton L. Zempsky. (Letters) *Journal of accountancy*, v. 139, Feb. 1975, p. 40.
- McGill, Betty T. Changing informational needs. (Letters) *Journal of accountancy*, v. 139, Feb. 1975, p. 40.
- Meyer, Philip E. Variations in financial statements' format. (Accounting theory & practice) *Massachusetts CPA review*, v. 49, May-June 1975, p. 34-5.
- Most, Kenneth S. Proposal for the abolition of extraordinary events and transactions. *Singapore accountant*, v. 9, 1974, p. 23-7.
- Unaudited financial statements. (News report) *Journal of accountancy*, v. 139, April 1975, p. 7.
- Zempsky, Burton L. Changing informational needs. (Letters) *Journal of accountancy*, v. 139, Feb. 1975, p. 40.
- Accounting Standards Steering Committee. Statement of standard accounting practice no. 10 - statements of source and application of funds. *Accountancy* (Eng.), v. 86, Sept. 1975, p. 58-60.
- Accounting Standards Steering Committee. Stocks and work in progress. *Accountant* (Eng.), v. 172, June 12, 1975, p. 751-5.
- Cowan, T. K. Way to economic truth. *Accountancy* (Eng.), v. 86, May 1975, p. 72, 74, 76, 78.
- Institute Of Chartered Accountants In England And Wales. Accounting for changes in the purchasing power of money. *Accountants' journal* (N.Z.), v. 53, Sept. 1974, p. 58-68.
- Institute Of Chartered Accountants In England And Wales. Council. Audit of current purchasing power statements. *Accountancy* (Eng.), v. 86, May 1975, p. 88, 90.
- New statements of standard accounting practice. *Certified accountant* (Eng.), Sept. 1975, p. 484.
- New Zealand Society Of Accountants. Council. Statement of standard accounting practice - no. 2: accounting for associated companies (equity accounting). *Accountants' journal* (N.Z.), v. 53, Dec. 1974, p. 176-82.
- Timberlake, A. K. Accounting principles may be significantly different by 1984. *Management accounting* (Eng.), v. 53, May 1975, p. 169-71.
- Westwick, C. A. How companies account for inflation: 2 - other forms of accounting for the impact of inflation, by C. A. Westwick and N. J. Ballanger. *Accountant* (Eng.), v. 172, April 17, 1975, p. 496-500.

ED10

- Popoff, Boris. Accounting for changes in the purchasing power of money. *Accountants' journal* (N.Z.), v. 54, June 1975, p. 165-9.

ED11

- New Zealand Society Of Accountants. Council. Exposure draft of Statement of standard accounting practice no. 11: accounting for income taxes: deferred taxation. *Accountants' journal* (N.Z.), v. 54, June 1975, p. 175-9.

ED14

- Accounting Standards Steering Committee. Proposed statement of standard accounting practice: accounting for research and development. *International accountant* (Eng.), v. 45, no. 1, 1975, p. 6-7.

ED15

- Accounting Standards Steering Committee. Proposed statements of standard accounting practice: accounting for depreciation. *International accountant* (Eng.), v. 45, no. 1, 1975, p. 5-6.

ED16

- Accounting Standards Steering Committee. Supplement to Extraordinary items and prior year adjustments. *Accountant's magazine* (Scot.), v. 79, Oct. 1975, p. 350-1. (Exposure draft 16.)
- Accounting Standards Steering Committee. Supplement to Extraordinary items and prior year adjustments: proposed statement of standard accounting practice. *Accountant* (Eng.), v. 173, Sept. 25, 1975, p. 360-1.
- Sherwood, Kenneth A. Accounting for fixed asset valuations: ED16 is logically indefensible. *Accountant* (Eng.), v. 173, Oct. 30, 1975, p. 491.

SSAP6

- Accountants International Study Group. Extraordinary items, prior period adjustments and changes in accounting principles: current practices in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1974. n.p. [*117 A]
- Holmes, Geoffrey. What's so extraordinary? (Published accounts) *Accountancy* (Eng.), v. 86, June 1975, p. 54-7.
- Proposed supplement to SSAP6. *Management accounting* (Eng.), v. 53, Sept. 1975, p. 284.

STATEMENTS OF STANDARD ACCOUNTING PRACTICE

- Accounting Standards Steering Committee. Earnings per share. *Accountancy* (Eng.), v. 85, Dec. 1974, p. 46-9, 100.

ACCOUNTANTS' INDEX 1975

SSAP7

- Association Of Certified Accountants. Audit of current purchasing power statements. *Certified accountant* (Eng.), May 1975, p. 271-2.
- Barrett, Frank J. Inflation debate. *Accountancy Ireland*, v. 7, Feb. 1975, p. 9-12.
- Bradfield, W. G. Inflation accounting - a practitioner's view of SSAP. *Accountant* (Eng.), v. 172, Jan. 23, 1975, p. 100-2.
- Consultative Committee Of Accountancy Bodies. Accountancy profession's reaction to Sandilands. *Accountant's magazine* (Scott.), v. 79, Nov. 1975, p. 374-6.
- Judge, Norman E. Inflation accounting and taxation. *Accountancy Ireland*, v. 7, Feb. 1975, p. 21-4.
- Popoff, Boris. Accounting for changes in the purchasing power of money. *Accountants' journal* (N.Z.), v. 54, June 1975, p. 165-9.
- Video-cassette course on SSAP 7 launched. *Accountant* (Eng.), v. 172, Jan. 30, 1975, p. 126.
- Westwick, C. A. How companies account for inflation: I - SSAP 7 inflation-adjusted statements, by C. A. Westwick and N. J. Ballanger. *Accountant* (Eng.), v. 172, April 10, 1975, p. 455-61.
- Westwick, C. A. Institute's field test results, by C. A. Westwick and N. J. Ballanger. *Accountancy* (Eng.), v. 86, Aug. 1975, p. 32-3, 36.
- Wilson, J. P. Inflation accounting - what kind of compromise? *Management accounting* (Eng.), v. 53, Nov. 1975, p. 356-8.
- Wilson, J. P. Taking a wider view of accounting for inflation. *Management accountant* (Eng.), v. 53, April 1975, p. 130-1.

SSAP9

- Accounting Standards Steering Committee. Stocks and work in progress. *Accountancy* (Eng.), v. 86, July 1975, p. 84-8.
- Taking stock. *Accountant* (Eng.), v. 172, May 29, 1975, p. 685-6.

SSAP10

- Accounting Standards Steering Committee. Exposure draft of Statement of standard accounting practice, no. 10: accounting for changes in the purchasing power of money. *Accountants' journal* (N.Z.), v. 54, March 1975, p. 46-54.
- Accounting Standards Steering Committee. Statements of source and application of funds. *Accountant* (Eng.), v. 173, July 31, 1975, p. 118-20.

SSAP11

- Accounting Standards Steering Committee. Accounting for deferred taxation: statement of standard accounting practice. *Accountant* (Eng.), v. 173, Sept. 18, 1975, p. 317-20.
- Statement of standard accounting practice no. 11: accounting for deferred taxation. *Accountancy* (Eng.), v. 86, Oct. 1975, p. 34, 36, 38, 40.

STATEMENTS ON AUDITING PROCEDURE

Statement 33

- Erard, Irene C. Unaudited financial statements. *Management accounting* (NAA), v. 57, Aug. 1975, p. 45-8.

Statement 54

- Georgen, W. Donald. Rating internal controls. *Financial executive*, v. 43, April 1975, p. 42-6, 48, 50.

STATEMENTS ON AUDITING STANDARDS

- AICPA issues two auditing standards. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 10.
- AICPA to issue standard on quarterly reports. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 10-11.
- American Institute Of Certified Public Accountants. Auditing Procedure Committee. Statement on auditing standards no. 7 - communications between predecessor and successor auditors. (Official releases) *Journal of accountancy*, v. 140, Nov. 1975, p. 73-5. (Supersedes Statement on auditing standards no. 1, section 543.18.)

STATEMENTS OF STANDARD ACCOUNTING PRACTICE—SSAP7

- American Institute Of Certified Public Accountants. Auditing Standards Division. Alternative procedures for observation of physical inventories: auditing interpretation. (Accounting & auditing) *Journal of accountancy*, v. 140, July 1975, p. 68-9.
- American Institute Of Certified Public Accountants. Auditing Standards Division. Evidential matter for the carrying amount of marketable securities. (Accounting & auditing) *Journal of accountancy*, v. 139, April 1975, p. 69-70.
- American Institute Of Certified Public Accountants. Auditing Standards Executive Committee. Statement on auditing standards no. 4 - quality control considerations for firm of independent auditors. (Official releases) *Journal of accountancy*, v. 139, Feb. 1975, p. 76-8.
- American Institute Of Certified Public Accountants. Auditing Standards Executive Committee. Statement on auditing standards no. 6 - related party transactions. (Official releases) *Journal of accountancy*, v. 140, Sept. 1975, p. 82-5.
- American Institute Of Certified Public Accountants. Auditing Standards Executive Committee. Statement on auditing standards no. 3 - the effects of EDP on the auditor's study and evaluation of internal control. (Official releases) *Journal of accountancy*, v. 139, Feb. 1975, p. 72-6.
- American Institute Of Certified Public Accountants. Auditing Standards Executive Committee. Statement on auditing standards no. 5 - the meaning of present fairly in conformity with generally accepted accounting principles in the independent auditor's report. (Official releases) *Journal of accountancy*, v. 140, Sept. 1975, p. 80-2.
- Block, Max. Interim financial information of public corporations - recent developments. (SEC commentary) *CPA* (NYSS), v. 45, June 1975, p. 69-70.
- Burns, David C. Internal control evaluation: how the computer can help, by David C. Burns and James K. Loebbecke. *Journal of accountancy*, v. 140, Aug. 1975, p. 60-70.
- Campbell, J. Douglas. Professional standards for unaudited financial statements. *Delaware CPA*, v. 1, Nov. 1974, p. 19-26.
- Cohn, Harris. Accounting and auditing developments. *Colorado CPA report*, v. 39, Winter 1975, p. 35-6.
- Fess, Philip E. Auditor v. client reporting responsibilities. (Auditing & reporting) *CPA journal*, v. 45, May 1975, p. 46-7.
- Kocher, Paul C. What is your auditor doing? *Cooperative accountant*, v. 28, Fall 1975, p. 47-53, 107.
- Loebbecke, James K. Impact and implementation of the auditing statement on internal control. (Accounting & auditing) *Journal of accountancy*, v. 139, May 1975, p. 80-3.
- Meaning of present fairly clarified in proposed SAS. (News report) *Journal of accountancy*, v. 139, April 1975, p. 8.
- Proposed SAS for evaluating legal risks issued by AudSEC. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 24, 26.
- Stetteland, George B. Auditors' requests for information from attorneys (inviting a lawsuit?). (Guest column) *Wisconsin CPA*, Dec. 1974, p. 10-12, 16.
- Warner, Paul D. Audits of service-center-produced records. *CPA journal*, v. 45, Jan. 1975, p. 25-8.
- ### Statement 1
- Bedingfield, James P. Current state of statistical sampling and auditing. *Journal of accountancy*, v. 140, Dec. 1975, p. 48-55.
- Catlett, George R. Relationship of auditing standards to detection of fraud. *Arthur Andersen chronicle*, v. 35, Oct. 1975, p. 50-62. (Reprinted from *CPA Journal*, April 1975.)
- ## STATEMENTS ON MANAGEMENT ADVISORY SERVICES
- American Institute Of Certified Public Accountants. Management Advisory Services Executive Committee. Statements on management advisory services. (Official releases) *Journal of accountancy*, v. 139, Feb. 1975, p. 78-81.

STATES

Antitrust laws - Sherman act - Sherman act is inapplicable to acts of state government. (Recent cases) *Harvard law review*, v. 88, March 1975, p. 1021-8.

Accounting

Oliver, Fred M. Auditing state and local governmental units, by Fred M. Oliver and Gerald D. Brighton. (Accounting & auditing) *Journal of accountancy*, v. 140, Aug. 1975, p. 87-91.

Oliver, Fred M. New audit guide for state and local governmental units, by Fred M. Oliver and Gerald D. Brighton. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 91-103.) [110 H]

Auditing

Caldwell, Kenneth S. Operational auditing in state and local government. *Governmental finance*, v. 4, Nov. 1975, p. 36-43.

Dilley, Steven C. Expanded scope audits - untapped opportunities? *CPA journal*, v. 45, Dec. 1975, p. 30-5.

Ives, Martin. Auditing for efficiency and economy. (Government) *Internal auditor*, v. 32, Jan.-Feb. 1975, p. 78-80.

Ives, Martin. Public accountability and public auditing. *Internal auditor*, v. 32, March-April 1975, p. 50-61.

Johnson, Ray A. C. Auditing innovations in Nebraska government. *Nebraska CPA*, v. 10, Fall 1975, p. 11-12, 25.

Knighton, Lennis M. Auditing for effectiveness. *Internal auditor*, v. 32, Jan.-Feb. 1975, p. 81-3.

Oliver, Fred M. Auditing state and local governmental units, by Fred M. Oliver and Gerald D. Brighton. (Accounting & auditing) *Journal of accountancy*, v. 140, Aug. 1975, p. 87-91.

Oliver, Fred M. New audit guide for state and local governmental units, by Fred M. Oliver and Gerald D. Brighton. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 91-103.) [110 H]

Picciano, Joseph P. GAO's suggested state auditing acts. (Washington report) *Journal of accountancy*, v. 139, Feb. 1975, p. 33-4.

Piccirilli, Anthony. Developing a legislative audit agency in Rhode Island. (Accountability auditing in the community) *Internal auditor*, v. 21, May-June 1975, p. 70-2.

Piscopink, Robert J. Auditing federal assistance programs: a federal-state partnership. (From the states' point of view) *GAO review*, Winter 1975, p. 30-5.

Budgeting

See Budgets, States

Finance

Nathan, Richard P. Uses of shared revenue. *Journal of finance*, v. 30, May 1975, p. 557-65.

Picciano, Joseph P. Effects of the new Congressional budget act on state and local grantees. *Governmental finance*, v. 4, Aug. 1975, p. 23-5.

Reynolds, Morgan. Post fisc distribution: 1961 and 1970 compared, by Morgan Reynolds and Eugene Smolensky. *National tax journal*, v. 27, Dec. 1974, p. 515-30.

Financial management

Tjersland, Tory N. PDS is a better way. *Governmental finance*, v. 4, Feb. 1975, p. 10-19.

Management

Lee, Robert D. Personnel management information systems for state and local governments, by Robert D. Lee and William M. Lucianovic. *Public personnel management*, v. 4, March-April 1975, p. 84-9.

STATES report on required CPE. (News report) *Journal of accountancy*, v. 140, July 1975, p. 22.

STATIONERS, RETAIL

See Also Office Machinery And Equipment Retailers

STATISTICAL SAMPLING

See Testing And Sampling

STATISTICS

See Also Testing And Sampling

Allocation of assets by company - 1973: a Best's Review statistical study. *Best's review* (Life/health ed.), v. 75, Jan. 1975, p. 40-1.

American Institute Of Certified Public Accountants. Continuing Professional Education Division. Field manual for statistical sampling. New York, 1974. 165 p. (*Auditor's approach to statistical sampling*, v. 6) [*170 A]

Duffett, Walter E. Perspective Canada: how we look in numbers. *Canadian business review*, v. 2, Winter 1975, p. 28-31.

Fielitz, Bruce D. Estimation of parameters in the beta distribution, by Bruce D. Fielitz and Buddy L. Myers. *Decision sciences*, v. 6, Jan. 1975, p. 1-13.

Hallbauer, Rosalie C. Statistics and management science - their impact on standard costs. *Cost and management* (Can.), v. 49, May-June 1975, p. 18-27.

Jenkins, Omer C. Practical application of acceptance sampling for estimation of account balances, by Omer C. Jenkins and Carlton D. Stolle. *Singapore accountant*, v. 9, 1974, p. 50-60.

Kymn, Kern O. Teaching the independence of the sample mean and variance in applied statistics. *Decision sciences*, v. 6, April 1975, p. 399-402.

Linden, Fabian. Business of consumer durables. (Consumer markets) *Conference Board record*, v. 12, Feb. 1975, p. 16-19.

Martilla, John A. Four subtle sins in marketing research, by John A. Martilla and Davis W. Carvey. *Journal of marketing*, v. 39, Jan. 1975, p. 8-15.

Sekhar, R. C. Effective audits and statistical aids. *Chartered accountant* (India), v. 23, Nov. 1974, p. 205-8.

Webster, George D. Guidelines for association statistical programs. (Legal) *Association management*, v. 27, Jan. 1975, p. 20.

STATUS

Debate over the title of president. (Viewpoints) *Association management*, v. 27, March 1975, p. 32, 34-6.

STATUTE OF LIMITATIONS

See Also Taxation, United States-Statute Of Limitations

STAUBUS, GEORGE J.

Cerf, Alan Robert. Accounting for retail land sales. *Accounting review*, v. 50, July 1975, p. 451-65.

Responsibility of accounting teachers. (Education research) *Accounting review*, v. 50, Jan. 1975, p. 160-70.

STAUFFER, RICHARD V.

Middle East potentials and problems. *Conference Board record*, v. 12, Feb. 1975, p. 33-5.

STEAD, BETTE ANN.

Educating women for administration. *Business horizons*, v. 18, April 1975, p. 51-6.

STEAMSHIPS

See Ships And Shipping

STEBBINS, RICHARD B.

Wide world of bank leasing, 3: early termination in leveraged lease financing. *Bankers magazine*, v. 158, Summer 1975, p. 34-7.

STEBILA, MIKE.

Registered home ownership savings plans. (Tax talk) *Cost and management* (Canada), v. 49, Jan.-Feb. 1975, p. 40-2.

STEEDS, DAVID.

ACASS membership survey, by David Steeds and Chris Caswell. (Student roundabout) *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 230-2.

STEEL

See Iron And Steel

STEEL CONTAINERS

See Containers

STEEL LOCKERS

See Lockers

STEEL WAREHOUSES

See Metal Products Wholesalers
Also Wholesalers, In Previous Indexes

STEELE, D. R.

Recommendations of the Auditor-General to the Enquiry into Australian publicservice. *International journal of government auditing*, v. 2, July 1975, p. 18-19.

STEELE, ERIC H.

Dilemma of consumer fraud: prosecute or mediate. *American Bar Association journal*, v. 61, Oct. 1975, p. 1230-4.

STEELE, RICHARD J.

Curran, William J. Government intervention on increase, by William J. Curran, Richard J. Steele and Ellen W. Ober. (Regulation) *Hospitals*, v. 49, May 16, 1975, p. 57-61.

STEELE, ROBERT A.

Application of equity yield analyses in appraisal reports. *Appraisal journal*, v. 43, April 1975, p. 194-201.

STEER, PAUL J.

Subchap. S repayment of debt created to absorb NOLs. (Tax clinic) *Tax adviser*, v. 6, Nov. 1975, p. 675.

STEFANELLI, JOHN M.

Lalanne, George. Computers in clubs, by George Lalanne and John M. Stefanelli. *Club management*, v. 54, July 1975, p. 18-19, 32-3.

STEFFEN, EDWARD J.

Timber (Fresh look at real estate) *Pension world*, v. 11, April 1975, p. 45.

STEICHEN, C. EVERETT.

Market evaluation. *Retail control*, v. 44, Sept. 1975, p. 2-8.

STEIMAN, SUSAN H.

Title VII of the 1964 Civil rights act - a seniority system which bases lay-offs and recalls on length of employment is bona fide under Title VII since it does not perpetuate the effects of past hiring discrimination. (Recent decisions) *George Washington law review*, v. 43, March 1975, p. 947-69.

STEIN, BOB.

Mail marketing. *Hospitality* (Food and lodging), v. 13, Oct. 1974, p. L108-L113.

STEIN, JEROME L.

Unemployment, inflation, and monetarism. *American economic review*, v. 64, Dec. 1974, p. 867-87.

STEIN, ROBERT A.

Probate administration study: some emerging conclusions. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 596-610.

STEIN, ROBERT L.

Shiskin, Julius. Problems in measuring unemployment, by Julius Shiskin and Robert L. Stein. *Monthly labor review*, v. 98, Aug. 1975, p. 3-10.

STEINBERG, HAROLD I.

Building better government. *World* (PMM & Co.), v. 9, Spring 1975, p. 40-3.

Cash management for local government. *Governmental finance*, v. 4, Nov. 1975, p. 5-10.

STEINBERG, RICHARD.

Pomeranz, Felix. Operational guidelines for managing investment funds, by Felix Pomeranz and Richard Steinberg. New York, Coopers & Lybrand, c1974. 30 p. [*720 P]

STEINER, GEORGE A.

Corson, John J. Measuring business's social performance: the corporate social audit, by John J. Corson and George A. Steiner in collaboration with Robert C. Meehan. New York, Committee for Economic Development, c1974. 75 p. [*179 C]

Institutionalizing corporate social decisions. *Business horizons*, v. 18, Dec. 1975, p. 12-18.

Pitfalls in multi-national long-range planning, by George A. Steiner and Hans Schollhammer. *Long range planning*, v. 8, April 1975, p. 2-12.

STEINFELD, GERHARD.

Hints for securing approval under Section 401 (a): XXII. (IRS qualification) *Pension world*, v. 11, March 1975, p. 63-5.

Hints for securing approval under Section 401(a): XXIII. (IRS qualification) *Pension world*, v. 11, May 1975, p. 77-8.

Interpreting ERISA. (IRS qualification) *Pension world*, v. 11, July 1975, p. 49-50, 54.

Tax Court's new role. (IRS qualification) *Pension world*, v. 11, Sept. 1975, p. 71-2, 74.

STEINHEIMER, ROY L.

Address - summary prejudgment creditors' remedies and due process of law: continuing uncertainty after Mitchell v. W. T. Grant Company. *Washington and Lee law review*, v. 32, Winter 1975, p. 79-96.

STEINHOFF, JEFFREY C.

Preparing for and taking the CPA examination. *GAO review*, Winter 1975, p. 61-5.

STEINMAN, ROBERT C.

Trust cost accounting: a new longer-term perspective. *Trusts & estates*, v. 114, Nov. 1975, p. 800-1.

STEINMETZ, CHARLES PROTEUS.

Gilbert, James B. Collectivism and Charles Steinmetz. *Business history review*, v. 48, Winter 1974, p. 620-40.

STEINMETZ, LAWRENCE L.

Bebec, Richard F. Managing the income number, by Richard F. Bebec, Lawrence L. Steinmetz and William D. Wilsted. *Management accounting* (NAA), v. 56, Feb. 1975, p. 40-2.

STELZER, IRWIN M.

Electricity prices for the next decade. *Conference Board record*, v. 12, Jan. 1975, p. 53-6.

STENDER, JOHN H.

Enforcing the Occupational safety and health act of 1970: the federal government as a catalyst. *Law and contemporary problems*, v. 38, Summer-Autumn 1974, p. 641-50.

STENDER, WALTER W.

Federal records centers. *Information and records management*, v. 8, Dec. 1974, p. 14-15, 75.

STENGER, WILLIAM L.

Sole practitioner takes a hard look at an accounting computer. (Accounting and EDP) *Journal of accountancy*, v. 139, Jan. 1975, p. 41-3.

STEPHENS, JAMES C.

Aristotle and contemporary management thought vs. the management system in the Orient. *Armed forces comptroller*, v. 20, Winter 1975, p. 6-8, 35-6.

STEPHENS, ROBERT F.

Using audit assistance in bid protests, by Robert F. Stephens and Ronald Wartow. *GAO review*, Winter 1975, p. 43-9.

STEPHENSON, IAN

Case of Rolls-Royce. (Law and the accountant) *Accountancy* (Eng.), v. 85, Dec. 1974, p. 107-8, 110, 112.

Damages...and inflation. (Law and the accountant) *Accountancy* (Eng.), v. 86, Aug. 1975, p. 72, 74.

Duties of directors, and.... (Law and the accountant) *Accountancy* (Eng.), v. 85, Dec. 1974, p. 104, 106.

STEPNICK, EDWARD W.

Independent accountant and HEW. *National public accountant*, v. 20, Feb. 1975, p. 24-9.

Other HEWCAS applications. *Footnote*, Special issue, 1975, p. 38-9.

STERLING, ROBERT R.

Chambers, R. J. NOD. COG and PuPU: see how inflation teases *Journal of accountancy*, v. 140, Sept. 1975, p. 56-62.

Relevant financial reporting in an age of price changes. *Journal of accountancy*, v. 139, Feb. 1975, p. 42-51.

Rosenfield, Paul. GPP accounting - relevance and interpretability. *Journal of accountancy*, v. 140, Aug. 1975, p. 52-9.

Toward a science of accounting. *Financial analysts journal*, v. 31, Sept.-Oct. 1975, p. 28-36.

STERN, DUKE NORDLINGER.

Additional observations on the publication productivity of members of the American Business Law Association, by Duke Nordlinger Stern and Walter Jensen. *American business law journal*, v. 12, Fall 1974, p. 165-71.

STERN, ELLIOT M.

Condominiums and the right of first refusal. *St. John's law review*, v. 48, May 1974, p. 1146-67.

STERN, GEORGE L.

Surface transport: middle-of-the-road solution. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 80-9.

STERN, RICHARD H.

Kayton, Irving. Fraud in patent procurement: genuine and sham charges, by Irving Kayton, John F. Lynch and Richard H. Stern. *George Washington law review*, v. 43, Nov. 1974, p. 1-151.

Reexamination of preemption of state trade secret law after Kewanee. *George Washington law review*, v. 42, Aug. 1974, p. 927-90.

STERN, ROBERT A.

Preliminary injunction thwarting conglomerate merger denied. (Antitrust law) *St. John's law review*, v. 49, Winter 1975, p. 260-70.

STERNIN, BERNARD.

Programmed approaches to office paperwork. *Practical lawyer*, v. 21, June 1, 1975, p. 55-70.

STERRETT, JOSEPH E.

Merino, Barbara Dubis. Profile of Joseph E. Sterrett. *Accounting historian*, v. 2, Spring 1975, p. 8.

STETTLER, HOWARD F.

Certificate programs: certified internal auditor. (Education research) *Accounting review*, v. 50, Oct. 1975, p. 904-7.

STEVENS, E. C.

Recapture: a word to remember. (Notes and comments) *Appraisal journal*, v. 43, July 1975, p. 427-31.

STEVENS, EDWARD M.

Success of publicity can be tested with ad measurement techniques. *Industrial marketing*, v. 60, Feb. 1975, p. 54, 56-7.

STEVENS, G. T.

Bonini, Charles P. Comment on formulating correlated cash flow streams. *Engineering economist*, v. 20, Spring 1975, p. 209-14.

Bussey, Lynn E. Reply to comment on formulating correlated cash flow streams, by Lynn E. Bussey and G. T. Stevens. *Engineering economist*, v. 20, Spring 1975, p. 215-21.

STEVENS, GERALD N.

Accounting for local community theater groups. *Management accounting* (NAA), v. 56, Jan. 1975, p. 16-19.

STEVENS, ROBERT E.

Does precoding mail questionnaires affect response rates? (Current research) *Public opinion quarterly*, v. 38, Winter 1974-75, p. 621-2.

Retail managers: information availability and usage. *Journal of retailing*, v. 51, Summer 1975, p. 53-8.

STEVENS, THOMAS H.

Economics of oil shale development policy, by Thomas H. Stevens and Robert J. Kalter. *Land economics*, v. 51, Nov. 1975, p. 355-64.

STEVENS, WILLIAM K.

Trust departments in transition. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 202-21.) [600 P]

STEVENSON, WILLIAM J.

Predicting changes in NASA satellite contracts, by William J. Stevenson and P. Bruce Berra. *Management science*, v. 21, Feb. 1975, p. 626-37.

STEVENSON, WILLIS C.

Effects on carrybacks and carryforwards of recaptured investment credit, by Willis C. Stevenson and Neal T. Smith. *Taxation for accountants*, v. 14, March 1975, p. 158-63.

New individual retirement accounts: what they are and how they operate. (Compensation) *Journal of taxation*, v. 42, Feb. 1975, p. 91-5.

ACCOUNTANTS' INDEX 1975

STEWART, EDWIN E.

STEWART, EDWIN E.

Pooled income funds: the new spearhead of deferred giving. *Trusts & estates*, v. 114, May 1975, p. 306-9, 371.

STEWART, CHARLES K.

Hauter, John A. Why the demand for the professional corporation? By John A. Hauter and Charles K. Stewart. *Ohio CPA*, v. 33, Autumn 1974, p. 127-35.

STEWART, DAVID T.

Hasselback, James R. Political contributions mean added tax benefits as a result of Tax reduction act of 1975, by James R. Hasselback and David T. Stewart. *Taxation for accountants*, v. 15, Aug. 1975, p. 110-12.

STEWART, EDWARD C.

Non-arm's length transactions. (Tax talk) *Cost and management* (Canada), v. 48, Nov.-Dec. 1974, p. 40-2.
Real estate sales-tax considerations. (Tax talk) *Cost & management* (Can.), v. 49, March-April 1975, p. 40-2.

STEWART, JOHN M.

Productivity, policy and politics. *Federal accountant*, v. 24, March 1975, p. 7-12.

STEWART, JULES.

En espana: un banco para las mujeres. *Burroughs clearing house*, v. 59, Feb. 1975, p. 20-1, 56-8.

STEWART, WILLIAM C.

From shoebox to computer. *Journal of college placement*, v. 35, Summer 1975, p. 60-3, 65.

STICKNEY, C. P.

Guide to increasing the maximum available depreciation deductions under the ADR system, by C. P. Stickney and J. B. Wallace. *Taxation for accountants*, v. 15, July 1975, p. 42-8.

STICKNEY, CLYDE P.

Aliber, Robert Z. Accounting measures of foreign exchange exposure: the long and short of it, by Robert Z. Aliber and Clyde P. Stickney. *Accounting review*, v. 50, Jan. 1975, p. 44-57.

Nurnberg, Hugo. Combining stockholders' equity accounts under pooling of interests method, by Hugo Nurnberg, Clyde P. Stickney and Roman L. Weil. (Education research) *Accounting review*, v. 50, Jan. 1975, p. 179-83.

Window dressing the interim-earnings report: an empirical assessment for firms initially going public. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 87-97.

STIGLITZ, JOSEPH E.

On the irrelevance of corporate financial policy. *American economic review*, v. 64, Dec. 1974, p. 851-66.

Theory of screening, education, and the distribution of income. *American economic review*, v. 65, June 1975, p. 283-300.

STIKEMAN, H. HEWARD.

Tax treaty between Canada and the U.S.A.: a Canadian viewpoint. *Tax executive*, v. 27, Oct. 1974, p. 52, 62-80.

STILES, RICHARD L.

Basic benefit formulae for pension plans of small and medium sized corporate employers. *CLU journal*, v. 29, April 1975, p. 35-44.

Pension benefit formulae for small and medium sized corporate employers. *Marquette law review*, v. 57, no. 4, 1974, p. 607-22.

STILL, JONATHAN W.

Constitutionality of notice by publication in tax sale proceedings. (Notes) *Yale law journal*, v. 84, June 1975, p. 1505-18.

STILLER, SHALE D.

Demise of the life insurance-annuity combination. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 269-91.) [751 N]

STILLMAN, STANLEY.

Wall Street vs. the SEC: the battle goes on. *Financial executive*, v. 43, April 1975, p. 28-30.

STIMAC, MICHELE.

Kiradjeff, Edward J. Videotaping, by Edward J. Kiradjeff and Michele Stimac. *Journal of college placement*, v. 35, Summer 1975, p. 67-8.

STIMLER, SAUL.

Performance evaluation. (Systems insights) *Journal of systems management*, v. 26, Feb. 1975, p. 40-1.

STINCHCOMB, CARL J.

N.Y.'s Spitzer case: does it portend a stricter review of a trustee's investment decisions? *Estate planning*, v. 3, Autumn 1975, p. 29-31.

STINE, GORDON T.

Limitations on deduction of interest by corporations. (State taxes) *California CPA quarterly*, v. 42, March 1975, p. 32, 36.

STINER, FREDERIC M.

Hiring and keeping staff. *National public accountant*, v. 20, Oct. 1975, p. 16-20.

Social audit and the unit of measurement, by Frederic M. Stiner and Richard M. Hodgetts. *Virginia accountant*, v. 27, Sept. 1975, p. 47-51.

STINSON, C. DAVID.

Trusts: requiring mortgage loan escrow holders to account for profits earned on tax and insurance prepayments. (Notes and comments) *Oklahoma law review*, v. 28, Winter 1975, p. 213-22.

STISS, SOL B.

Limited partnerships: the IRS attack on tax shelters. *Ohio CPA*, v. 34, Summer 1975, p. 101-20.

Limited partnerships: the IRS attack on tax shelters. *Tax adviser*, v. 6, Nov. 1975, p. 659-70.

STITELER, C. ALLEN.

Burns, Roger J. Thrifty is as thrifty does, by Roger J. Burns and C. Allen Stiteler. *Pension world*, v. 11, Oct. 1975, p. 51-3.

ST. JOHN, AUGUST G.

Updating the customer service package. *Banking*, v. 67, March 1975, p. 59-60.

STOBAUGH, ROBERT B.

Price forecasting and strategic planning: the case of petrochemicals, by Robert B. Stobaugh and Phillip L. Townsend. *Journal of marketing research*, v. 12, Feb. 1975, p. 19-29.

STOCHASTIC MODELS

See Also Accounting Models
Decision Models
Financial Models
Mathematical Models

- Barr, Donald R. Strong optimality of the shoot-adjust-shoot strategy. *Operations research*, v. 22, Nov.-Dec. 1974, p. 1252-7.
- Bawa, Vijay S. On optimal pollution control policies. *Management science*, v. 21, Aug. 1975, p. 1397-1404.
- Bezdek, Roger H. State of the art - long range economic and manpower forecasting. *Long range planning*, v. 8, Feb. 1975, p. 31-42.
- Blattberg, Robert C. Bayesian technique to discriminate between stochastic models of brand choice, by Robert C. Blattberg and Subrata K. Sen. *Management science*, v. 21, Feb. 1975, p. 682-96.
- Blau, Roger A. Random-payoff two-person zero-sum games. *Operations research*, v. 22, Nov.-Dec. 1974, p. 1243-51.
- Blau, Roger A. Stochastic programming and decision analysis: an apparent dilemma. *Management science*, v. 21, Nov. 1974, p. 271-6.
- Chatfield, Christopher. Results concerning brand choice, by Christopher Chatfield and Gerald Goodhardt. (Research notes and communications) *Journal of marketing research*, v. 12, Feb. 1975, p. 110-13.
- Churchill, Neil C. Accounting for affirmative action programs: a stochastic flow approach, by Neil C. Churchill and John K. Shank. *Accounting review*, v. 50, Oct. 1975, p. 643-56.
- Crane, Michael A. Simulating stable stochastic systems: III. Regenerative processes and discrete-event simulations, by Michael A. Crane and Donald L. Iglehart. *Operations research*, v. 23, Jan.-Feb. 1975, p. 33-45.
- Das, Chandrasekhar. Supply and redistribution rules for two-location inventory systems: one-period analysis. *Management science*, v. 21, March 1975, p. 765-76.
- Frankfurter, George M. Efficient algorithms for conducting stochastic dominance tests on large numbers of portfolios: a comment, by George M. Frankfurter and Herbert E. Phillips. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 177-9.
- Haegert, Lutz. Analysis of the Kuhn-Tucker conditions of stochastic programming with reference to the estimation of discount rates and risk premia. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 319-33.
- Hausman, Warren H. Stochastic cash balance problem with average compensating-balance requirements, by Warren H. Hausman and Antonio Sanchez-Bell. *Management science*, v. 21, April 1975, p. 849-57.
- Itami, Hiroyuki. Expected objective value of a stochastic linear program and the degree of uncertainty of parameters. *Management science*, v. 21, Nov. 1974, p. 291-301.
- Jean, William H. Comparison of moment and stochastic dominance ranking methods. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 151-61.
- Kaplan, Robert S. Stochastic model for auditing. *Journal of accounting research*, v. 11, Spring 1973, p. 38-46.
- Kinberg, Yoram. Stochastic models of a price promotion, by Yoram Kinberg and Ambar G. Rao. *Management science*, v. 21, April 1975, p. 897-907.
- King, E. P. Alternative to Monte Carlo sampling in stochastic models, by E.P. King, C.B. Sampson and L.L. Simms. *Management science*, v. 21, Feb. 1975, p. 649-57.
- Lawrence, Raymond J. Consumer brand choice - a random walk? *Journal of marketing research*, v. 12, Aug. 1975, p. 314-24.
- Levy, Haim. Multi-period stochastic dominance, by Haim Levy and Jacob Paroush. *Management science*, v. 21, Dec. 1974, p. 428-35.
- Liao, Mawsen. Model sampling: a stochastic cost-volume-profit analysis. *Accounting review*, v. 50, Oct. 1975, p. 780-90.
- Lockett, A. Geoffrey. Multistage capital budgeting under uncertainty, by A. Geoffrey Lockett and Anthony E. Gear. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 21-36.
- Lyons, Norman R. Resource planning for randomly arriving stochastic jobs. *Management science*, v. 21, April 1975, p. 931-6.
- Mantell, Edmund H. Statistical estimator in a problem of stochastic dominance. *Management science*, v. 21, Nov. 1974, p. 326-9.
- Philippatos, George C. Conditions of equivalence among E-V, SSD, and E-H portfolio selection criteria: the case for uniform, normal and lognormal distributions, by George C. Philippatos and Nicolas Gressis. *Management science*, v. 21, Feb. 1975, p. 617-25.
- Porter, R. Burr. Efficient algorithms for conducting stochastic dominance tests on large numbers of portfolios: reply, by R. Burr Porter and Roger C. Pfaffenberger. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 181-5.
- Porter, R. Burr. Evaluation of the empirical significance of optimal seeking algorithms in portfolio selection, by R. Burr Porter and Roger P. Bey. *Journal of finance*, v. 29, Dec. 1974, p. 1479-90.
- Tapiero, Charles S. On-line and adaptive optimum advertising control by a diffusion approximation. *Operations research*, v. 23, Sept.-Oct. 1975, p. 890-907.
- Trinkl, Frank H. Stochastic analysis of programs for the mentally retarded. *Operations research*, v. 22, Nov.-Dec. 1974, p. 1175-91.
- Vickson, R. G. Stochastic dominance tests for decreasing absolute risk aversion: 1. discrete random variables. *Management science*, v. 21, Aug. 1975, p. 1438-46.
- Yu, Seongjae. Stochastic model of the internal control system, by Seongjae Yu and John Neter. *Journal of accounting research*, v. 2, Autumn 1973, p. 273-95.
- Zimmermann, H. J. Probability distribution function of the optimum of a 0-1 linear program with randomly distributed coefficients of the objective function and the right-hand-side, by H. J. Zimmermann and M. A. Pollatschek. *Operations research*, v. 23, Jan.-Feb. 1975, p. 137-49.

STOCK

See Also Investments
Securities
Stock Options
Stock Purchase

- Balog, James. Why the stock market reacts the way it does to announcements of mergers and acquisitions. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 24-6.
- Commerce Clearing House. Stock values and dividends for 1975 tax purposes: market values, par values and dividends of listed or regularly quoted stocks for 1975 federal, state and local tax purposes; including special supplement on the Pennsylvania tax status of bonds. Chicago, c1975. 168 p. plus 16 p. [*724 C]
- Connelly, Julie. What the market timers are saying now. *Institutional investor*, v. 9, Jan. 1975, p. 68-70, 72-3.
- Cuneo, Larry J. Reducing the cost of stock trading, by Larry J. Cuneo and Wayne H. Wagner. *Financial analysts journal*, v. 31, Nov.-Dec. 1975, p. 35-44.
- Dreyfus, Patricia A. High-dividend stocks to grow on. *Money*, v. 4, Feb. 1975, p. 39-40, 42.
- Eckardt, Walter L. Merit of listing on the AMEX? - comment. *Akron business and economic review*, v. 6, Summer 1975, p. 52-3.
- Ehrbar, A. F. Long-term case for stocks. (Personal investing) *Fortune*, v. 90, Dec. 1974, p. 97, 100, 102.
- Granger, Fred W. Merit of listing on the AMEX? - a reply to a comment, by Fred W. Granger and Carroll D. Aby. *Akron business and economic review*, v. 6, Summer 1975, p. 54-5.
- Ibbotson, Roger G. Hot issue markets, by Roger G. Ibbotson and Jeffrey F. Jaffe. *Journal of finance*, v. 30, Sept. 1975, p. 1027-42.
- Jahnke, William W. Growth stock mania revisited. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 42-4, 69.
- Madrick, Jeffrey G. What the big investment managers expect next. *Money*, v. 3, Dec. 1974, p. 44-7.
- Mantell, Edmund H. Statistical estimator in a problem of stochastic dominance. *Management science*, v. 21, Nov. 1974, p. 326-9.
- Sirkin, Gerald. Stock market of 1929 revisited: a note. *Business history review*, v. 49, Summer 1975, p. 223-31.

Top stocks: leading analysts make their selections in thirty-four industrygroups, compiled by Solveig Jansson. *Institutional investor*, v. 9, Jan. 1975, p. 56-63, 99, 101-2.

Trusts & estates twenty-third trust investment officers survey. *Trusts & estates*, v. 114, Jan. 1975, p. 18-21, 56-7.

Accounting

Banks, Warren E. Measuring the value of corporate stock. *California Western law review*, v. 11, Fall 1974, p. 1-59.

Friend, Irwin. Required disclosure and the stock market: comment, by Irwin Friend and Randolph Westerfield. *American economic review*, v. 65, June 1975, p. 467-72.

Lynch, Thomas Edward. Accounting for investments in equity securities by the equity and market value methods. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 62-9.

Great Britain

Nicholls, F. A. What shall we do with stock appreciation? *Certified accountant* (Eng.), Feb. 1975, p. 103-4, 121.

Common

Equity changes in common trust funds: a quarterly report. *Trusts and estates*, v. 113, Dec. 1974, p. 825-7.

Farrell, James L. Homogeneous stock groupings. *Financial analysts journal*, v. 31, May-June 1975, p. 50-6, 58-62.

Fewings, David R. Impact of corporate growth on the risk of common stocks. *Journal of finance*, v. 30, May 1975, p. 525-31.

Fielitz, Bruce D. On the stationarity of transition probability matrices of common stocks. *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 327-39.

Francis, Jack Clark. Intertemporal differences in systematic stock price movements. *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 205-19.

Hurd, G. David. Defined benefit plans. *Trusts & estates*, v. 114, April 1975, p. 206-8.

Pogue, Gerald A. Market model applied to European common stocks: some empirical results, by Gerald A. Pogue and Bruno H. Solnik. *Journal of financial and quantitative analysis*, v. 9, Dec. 1974, p. 917-44.

Roscow, James P. Common stocks: the next move? *Pension & welfare news*, v. 10, Dec. 1974, p. 10-12, 36.

Accounting

Ciecko, Daniel J. Cooperatives and APB opinion no. 18: the equity method of accounting for investments in common stock. *Cooperative accountant*, v. 27, Winter 1974, p. 23-6.

Israel

Falk, Haim. Accounting for stock reacquisitions: Israel and the United States compared, by Haim Falk, Samuel Frumer and James A. Heintz. *International journal of accounting, education and research*, v. 9, Spring 1974, p. 111-23.

Valuation

Equity changes in common trust funds: a quarterly report. *Trusts and estates*, v. 113, Dec. 1974, p. 825-7.

No question of solvency. (Communications) *CLU journal*, v. 29, Jan. 1975, p. 68-70.

Survey shows listed stocks lost \$263.9 billion in first nine months. *Pension & welfare news*, v. 10, Dec. 1974, p. 4.

Convertible

Levy, William H. Switching to convertibles. *Pension & welfare news*, v. 10, Dec. 1974, p. 17-18, 50.

Skerratt, L. C. L. Price determination of convertible loan stock: a UK model. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 429-43.

Preferred

Falk, Haim. Accounting for stock reacquisitions: Israel and the United States compared, by Haim Falk, Samuel Frumer and James A. Heintz. *International journal of accounting, education and research*, v. 9, Spring 1974, p. 111-23.

Pricing

As investment men view portfolio strategy now. *Bankers monthly*, v. 91, Nov. 15, 1974, p. 12, 14-15, 18-19.

Ball, Ray. Changes in accounting techniques and stock prices. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. Chicago, 1974, p. 1-44.) [* 102 C]

Balog, James. Why the stock market reacts the way it does to announcements of mergers and acquisitions. *Financial analysts journal*, v. 31, March/April 1975, p. 84-8.

Bear, Robert M. Unseasoned equity financing, by Robert M. Bear and Anthony J. Curley. *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 311-25.

Beckman, Bob. Shape of things to come, part 1. (Investment) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 98, 100-1.

Beckman, Bob. Share for all seasons. *Accountancy* (Eng.), v. 86, Sept. 1975, p. 66, 68, 70, 72.

Bonin, Joseph M. Seasonal variations in prices of individual Dow Jones industrial stocks, by Joseph M. Bonin and Edward A. Moses. *Journal of financial and quantitative analysis*, v. 9, Dec. 1974, p. 963-91.

Brenner, Menachem. On the stability of the distribution of the market component in stock price changes. *Journal of financial and quantitative analysis*, v. 9, Dec. 1974, p. 945-61.

Buckley, Adrian. High or low share prices? - 1. *Accountancy* (Eng.), v. 86, April 1975, p. 56, 58-9.

Buckley, Adrian. High or low share prices? - 2. *Accountancy* (Eng.), v. 86, May 1975, p. 82, 84, 86.

Chambers, R. J. Stock market prices and accounting research. *Abacus*, v. 10, June 1974, p. 39-54.

Chung, Peter S. Investigation of the firm effects influence in the analysis of earnings to price ratios of industrial common stocks. *Journal of financial and quantitative analysis*, v. 9, Dec. 1974, p. 1009-29.

Draper, P. R. Industry influences on share price variability. *Journal of business finance & accounting* (Eng.), v. 2, Summer 1975, p. 169-85.

Eskew, Robert K. Examination of the association between accounting and share price data in the extractive petroleum industry. *Accounting review*, v. 50, April 1975, p. 316-24.

Farrell, James L. Homogeneous stock groupings. *Financial analysts journal*, v. 31, May-June 1975, p. 50-6, 58-62.

Fielitz, Bruce D. On the stationarity of transition probability matrices of common stocks. *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 327-39.

Firth, Michael. Use of chart analysis in valuing stocks and shares. *Certified accountant* (Eng.), Feb. 1975, p. 87-90, 121.

Firth, Michael A. Empirical examination of the applicability of adopting the AICPA and NYSE regulations on free share distributions in the U.K. *Journal of accounting research*, v. 11, Spring 1973, p. 16-24.

Foster, George. Accounting earnings and stock prices of insurance companies. *Accounting review*, v. 50, Oct. 1975, p. 686-98.

Francis, Jack Clark. Intertemporal differences in systematic stock price movements. *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 205-19.

Friend, Irwin. Required disclosure and the stock market: comment, by Irwin Friend and Randolph Westerfield. *American economic review*, v. 65, June 1975, p. 467-72.

Girmes, D. H. Random walk hypothesis for 543 stocks and shares registered on the London stock exchange, by D. H. Girmes and Anne E. Benjamin. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 135-45.

Hopkins, R. W. Accounting, the share market and portfolio analysis. *Accountants' journal* (N.Z.), v. 53, Sept. 1974, p. 54-7.

Horwitz, Bertrand. Extraordinary gains and losses and security prices, by Bertrand Horwitz and Allan Young. *Quarterly review of economics and business*, v. 14, Winter 1974, p. 101-10.

Jaffe, Jeffrey F. Stock price dependencies and the valuation of risky assets with discontinuous temporal returns, by Jeffrey F. Jaffe and Larry J. Merville. *Journal of finance*, v. 29, Dec. 1974, p. 1437-48.

- Jahnke, William W. What's behind stock prices? *Financial analysts journal*, v. 31, Sept.-Oct. 1975, p. 69-76.
- Leabo, Dick A. Warrant price movements and the efficient market model, by Dick A. Leabo and Richard Rogalski. *Journal of finance*, v. 30, March 1975, p. 163-77.
- Marshall, Ronald M. Interpreting the API. *Accounting review*, v. 50, Jan. 1975, p. 99-111.
- McDougall, Fred M. Pricing shares issued as consideration in a takeover bid. *Australian accountant*, v. 45, June 1975, p. 260-6.
- Miller, Alan J. Prospects for a further recovery in equity prices. *Trusts & estates*, v. 114, Oct. 1975, p. 728-32.
- Miller, Alan J. Prospects for a recovery in equity prices. *Conference Board record*, v. 12, Aug. 1975, p. 39-41.
- Morris, R. C. Evidence of the impact of inflation accounting on share prices. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 82-90.
- Rozeff, Michael S. Money supply and the stock market. *Financial analysts journal*, v. 31, Sept.-Oct. 1975, p. 18-20, 22-4, 26, 76.
- Rush, David F. Empirical examination of factors which influence warrant prices, by David F. Rush and Ronald W. Melicher. *Journal of finance*, v. 29, Dec. 1974, p. 1449-66.
- Scott, William L. Planning for your firm's stock price. *Managerial planning*, v. 24, Nov./Dec. 1975, p. 37-40.
- Sunder, Shyam. Stock price and risk related to accounting changes in inventory valuation. *Accounting review*, v. 50, April 1975, p. 305-15.
- Treynor, Jack L. Unemployment and inflation. *Financial analysts journal*, v. 31, May-June 1975, p. 21-3, 26-8.
- Weissman, Rudolph L. What makes stock prices? *Pension & welfare news*, v. 11, Jan. 1975, p. 63-4, 70.
- Weston, C. R. Adjustment to future dividend rates in the prediction of ex-rights prices. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 335-41.
- Winkler, Robert L. Bayesian model for portfolio selection and revision, by Robert L. Winkler and Christopher B. Barry. *Journal of finance*, v. 30, March 1975, p. 179-92.
- Young, Fred J. Forecasting investment opportunities and pitfalls to 1984. *Trusts & estates*, v. 114, Jan. 1975, p. 26-9.
- **Great Britain**
- Beckman, Bob. Shape of things to come - 2. *Accountancy* (Eng.), v. 86, March 1975, p. 74, 76, 78.
- Beckman, Bob. Shape of things to come - 3. *Accountancy* (Eng.), v. 86, April 1975, p. 50, 52-4.
- **Tokyo**
- Deakin, Edward B. Effect of published earnings information on Tokyo Stock Exchange trading, by Edward B. Deakin, Gyles R. Norwood and Charles H. Smith. *International journal of accounting, education and research*, v. 10, Fall 1974, p. 123-36.
- **Restricted**
- Frome, Robert L. Letter stock as loan security. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972, p. 175-83.) [724 C]
- Goldberg, Steven S. Pension plans and executive compensation. New York, Practising Law Institute, c1974. 765 p. (*Tax law and practice: Practice handbook series*, no. 8.) [223.7 G]
- Hueter, Gary L. Plight of the pledgee under rule 144. *Securities regulation law journal*, v. 3, Summer 1975, p. 111-56.
- **Government regulation**
- Cohen, Manuel F. *Letter stock: implications of new Rule 144*, edited by Manuel F. Cohen and Alan B. Levenson. 2nd ed. New York, Law Journal Seminars-Press, c1972. 333 p. (A seminar sponsored by the New York law journal.) [724 C]
- Goldberg, Stuart Charles. SEC's new Rule 144 governing resale of restricted and control securities. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972, p. 7-25.) [724 C]
- Lipton, Martin. Analysis of SEC Rule 144. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972, p. 27-70.) [724 C]
- Wander, Herbert S. Rule 144 adopted. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972, p. 71-9.) [724 C]
- **Statistics**
- Francis, Jack Clark. Intertemporal differences in systematic stock price movements. *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 205-19.
- **Treasury**
- Elliott, Patricia C. Business combinations and treasury stock acquisitions: the current position of the SEC. (Legal developments) *Woman CPA*, v. 37, Jan. 1975, p. 16-17, 25.
- **Accounting**
- Chen, Raymond S. Treasury stock method and conventional method in reciprocal stockholdings - an amalgamation: a comment. (Correspondence) *Accounting review*, v. 50, April 1975, p. 359-64.
- Horwitz, Bertrand. Case for asset disclosure of treasury stock, by Bertrand Horwitz and Allan Young. *CPA journal*, v. 45, March 1975, p. 31-3.
- Petri, Enrico. Treasury stock method and conventional method in reciprocal stockholdings - an amalgamation: a reply, by Enrico Petri and Roland Minch. (Correspondence) *Accounting review*, v. 50, April 1975, p. 365-9.
- **Valuation**
- Agapos, A. M. Note on rates of return: growth versus income stocks. *Akron business and economic review*, v. 6, Summer 1975, p. 35-43.
- Banks, Warren E. Measuring the value of corporate stock. *California Western law review*, v. 11, Fall 1974, p. 1-59.
- Baxter, W. T. Valuation of stocks and transferred assets. *British tax review*, no. 1, Jan.-Feb. 1975, p. 10-18.
- Beckman, Bob. Share for all seasons. *Accountancy* (Eng.), v. 86, Sept. 1975, p. 66, 68, 70, 72.
- Christie, A. A. Improved financial accounting presentation - is it really necessary? By A. A. Christie and J. B. Tabb. *Accountants' journal* (N.Z.), v. 53, Oct. 1974, p. 96-9.
- Dickerson, Robert W. V. Valuing shares for takeovers. (Legal cases) *CA magazine* (Can.), v. 107, Aug. 1975, p. 54-7.
- Firth, Michael. Use of chart analysis in valuing stocks and shares. *Certified accountant* (Eng.), Feb. 1975, p. 87-90, 121.
- Furst, John S. Valuation of closely held corporate stock, by John S. Furst and Cordell B. Moore. New York, Coopers & Lybrand, c1975. 24 p. (*C & L reports to management*.) [*724 F]
- Granger, Clive W. J. Some consequences of the valuation model when expectations are taken to be optimum forecasts. *Journal of finance*, v. 30, March 1975, p. 135-45.
- Granger, Fred W. Merit of listing on the AMEX? By Fred W. Granger and Carroll D. Aby. *Akron business and economic review*, v. 6, Spring 1975, p. 38-43.
- Haugen, Robert A. Traditional approach to valuing leveraged-growth stocks: a clarification, by Robert A. Haugen and Prem Kumar. *Journal of financial and quantitative analysis*, v. 9, Dec. 1974, p. 1031-44.
- Hershman, Arlene. New game in undervalued stocks. *Dun's review*, v. 105, June 1975, p. 62-5, 92.
- Knight, W. Donald. Analysis of the special problems that arise when employers adopt ESOPs. (Taxation of compensation) *Journal of taxation*, v. 43, Dec. 1975, p. 328-32.
- Laden, Ben E. Impact of inflation on the investor. *Trusts & estates*, v. 114, Jan. 1975, p. 22-5.
- Lall, R. M. Dividend yield method of share valuation - validity x-rayed. *Chartered accountant* (India), v. 23, Nov. 1974, p. 201-4.
- Lawinger, Ernest J. Current techniques for reliably valuing close corporation stock for estate and ESOT purposes. *Estate planning*, v. 3, Autumn 1975, p. 32-7.
- Linowes, Harry M. Why and how of corporate buy-out agreements. (Estate planning) *Tax adviser*, v. 6, Nov. 1975, p. 654-8.
- Mark, Bernard. Legal expenses of stock appraisal proceedings: watch out for the tax treatment. *Taxes - the tax magazine*, v. 53, March 1975, p. 181-4.

Martin, Spencer J. Factors used in valuation of closely-held stock. (Management services) *CPA* (NYSS), v. 45, July 1975, p. 61-2. (Excerpt from *National public accountant*, May 1975, p. 13-14.)

Nicholls, F. A. What shall we do with stock appreciation? *Certified accountant* (Eng.), Feb. 1975, p. 103-4, 121.

Pizzala, Brian. What price shares? *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 106-17.

Rams, Edwin M. Judicial valuation of dissenting shareholder interests. *Appraisal journal*, v. 43, Jan. 1975, p. 105-18.

Scott, William L. Planning for your firm's stock price. *Managerial planning*, v. 24, Nov./Dec. 1975, p. 37-40.

Shrekast, Wallace E. Excess business holdings of private foundation - valuation of closely-held stock by CPAs. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 207-8.

Smith, David O. Closely held stock: corporate control gains importance as element of stock valuation. (Estate and gift) *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 78-81.

Survey shows listed stocks lost \$263.9 billion in first nine months. *Pension & welfare news*, v. 10, Dec. 1974, p. 4.

Taylor, Walton. Note on Mao's growth stock-investment opportunities approach. *Journal of finance*, v. 29, Dec. 1974, p. 1573-6.

Valuation of stocks and work in progress. (Students' section) *Certified accountant* (Eng.), Feb. 1975, p. 111-12.

Why not base stock? *Accountants' journal* (N.Z.), v. 54, April 1975, p. 81-2.

Wiley, Thomas W. Valuing large holdings of publicly traded stock: the blockage problem. (In *Institute On Estate Planning*, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-8.) [750.2 I]

Great Britain

Buckley, Adrian. High or low share prices? - 2. *Accountancy* (Eng.), v. 86, May 1975, p. 82, 84, 86.

Budget analysis. *Accountant* (Eng.) v. 171, Nov. 21, 1974, p. 670-2.

Kirkman, Patrick R. A. Accounting under inflationary conditions. London, George Allen & Unwin Ltd., c1974. 266 p. [715 K]

Ryan, Terence M. Dividend policy and market valuation in British industry. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 415-28.

Williamson, Ronald. Valuation of shares in unquoted companies today. *Accountant's magazine* (Scot.), v. 79, June 1975, p. 210-11.

Ireland

O'Boyle, Patrick. Depressed equity market. (Investment and finance) *Accountancy Ireland*, v. 6, Dec. 1974, p. 11-12.

New Zealand

Christie, A. A. Improved financial accounting presentation - is it really necessary? By A. A. Christie and J. B. Tabb. *Accountants' journal* (N.Z.), v. 53, Oct. 1974, p. 96-9.

Voting

See Also Taxation, United States-Voting Stock

Diczok, Paul. Voting trust certificates - more trouble than they're worth. (Recent cases) *Securities regulation law journal*, v. 3, Summer 1975, p. 190-1.

STOCK BAILOUTS

See Taxation, United States-Stock Bailouts

STOCK BONUS

See Bonus

STOCK BROKERS

See Securities Brokers

STOCK CERTIFICATES

Clark, Robert Charles. Abstract rights versus paper rights under Article 9 of the Uniform commercial code. *Yale law journal*, v. 84, Jan. 1975, p. 445-79.

STOCK CONTROL

See Inventories-Control
Stores Systems And Stock Records

STOCK DIVIDENDS

See Dividends, Stock

STOCK EXCHANGES

Balog, James. Why the stock market reacts the way it does to announcements of mergers and acquisitions. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 24-6.

Connelly, Julie. What the market timers are saying now. *Institutional investor*, v. 9, Jan. 1975, p. 68-70, 72-3.

Eckardt, Walter L. Merit of listing on the AMEX? - comment. *Akron business and economic review*, v. 6, Summer 1975, p. 52-3.

Farrar, Donald E. Toward a central market system: Wall Street's slow retreat into the future. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 815-27.

Fielitz, Bruce D. On the stationarity of transition probability matrices of common stocks. *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 327-39.

Granger, Fred W. Merit of listing on the AMEX? - a reply to a comment, by Fred W. Granger and Carroll D. Aby. *Akron business and economic review*, v. 6, Summer 1975, p. 54-5.

Logue, Dennis E. Market-making and the assessment of market efficiency. *Journal of finance*, v. 30, March 1975, p. 115-23.

Sirkin, Gerald. Stock market of 1929 revisited: a note. *Business history review*, v. 49, Summer 1975, p. 223-31.

Auditing

Great Britain

CPAs must be approved by special committee. (News & views) *CPA* (NYSS), v. 45, July 1975, p. 12-13. (From *Accountancy age* (Eng.), March 21, 1975.)

Government regulation

Calvert, Gordon L. From auction markets to a central market system: a New York Stock Exchange perspective. *Ohio State law journal*, v. 35, 1974, p. 295-9.

Hurley, William. Merger of brokerage houses - an overview. *Business lawyer*, v. 30, Jan. 1975, p. 469-99.

International securities project. *Business lawyer*, v. 30, Jan. 1975, p. 585-668.

Stillman, Stanley. Wall Street vs. the SEC: the battle goes on. *Financial executive*, v. 43, April 1975, p. 28-30.

Survey of 1974 securities law developments, by Patrick K. Arey and others. *Washington and Lee law review*, v. 32, Summer 1975, p. 719-839.

Walker, James W. Self-regulation and due process at the American Stock Exchange, Inc. *Ohio State law journal*, v. 35, 1974, p. 290-4.

Great Britain

Beckman, Bob. Stock market myths exposed (Investment) *Accountancy* (Eng.), v. 86, July 1975, p. 56, 58-9, 61.

Change of mood. (Bulls and bears) *Accountant* (Eng.), v. 172, Jan. 23, 1975, p. 117-18.

O'Boyle, Patrick. Prospects for continued recovery. *Accountancy Ireland*, v. 7, April 1975, p. 25-6.

Institutional membership

Dobbins, Richard. Institutional shareholders and equity market stability, by Richard Dobbins and Michael J. Greenwood. *Journal of business finance & accounting* (Eng.), v. 2, Summer 1975, p. 257-68.

Ireland

- Byrne, Liam T. Changing role of the stock exchange. *Management* (Irish), v. 22, Jan. 1975, p. 25-6.
O'Boyle, Patrick. Depressed equity market. (Investment and finance) *Accountancy Ireland*, v. 6, Dec. 1974, p. 11-12.

Israel

- Silber, William L. Thinness in capital markets: the case of the Tel Aviv stock exchange. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 129-42.

Japan

- Deakin, Edward B. Effect of published earnings information on Tokyo Stock Exchange trading, by Edward B. Deakin, Gyles R. Norwood and Charles H. Smith. *International journal of accounting, education and research*, v. 10, Fall 1974, p. 123-36.

STOCK-IN-TRADE

See Inventories

STOCK MARKETS

See Securities Markets
Stock Exchanges

Great Britain

- Morris, R. C. Evidence of the impact of inflation accounting on share prices. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 82-90.

STOCK OPTIONS

See Also Stock Purchase
Taxation, United States-Stock Options

- Black, Fischer. Fact and fantasy in the use of options. *Financial analysts journal*, v. 31, July-Aug. 1975, p. 36-41, 61-72.
Brindisi, Louis J. Executive compensation program for savings and loan associations. *Management controls* (PMM & Co.), v. 22, March 1975, p. 44-7.
Brindisi, Louis J. Target approach to the management of capital accumulation plans. *Management controls* (PMM & Co.), v. 22, Jan.-Feb. 1975, p. 23-8.
Crystal, Graef S. Compensation - less from more. *Financial executive*, v. 43, Feb. 1975, p. 74, 76.
Fraidin, Stephen. Developments in federal securities regulation. *Business lawyer*, v. 30, Jan. 1975, p. 313-65.
Goddu, George A. Trends in executive compensation plans. *Magazine of bank administration*, v. 51, Aug. 1975, p. 12-17.
Goldberg, Steven S. Pension plans and executive compensation. New York, Practising Law Institute, c1974. 765 p. (Tax law and practice: Practice handbook series, no. 8.) [223.7 G]
Grose, Peter. Stock options: the hottest game in town. *Medical economics*, v. 52, Oct. 13, 1975, p. 168-70, 175.
Lurie, Alvin D. Opinion of counsel: considerations involved in company financing of shares purchased under stock options, and switching from statutory to nonstatutory options. *Journal of corporate taxation*, v. 1, Summer 1974, p. 127-33.
Option trading comes of age. *Forbes*, v. 116, Oct. 1, 1975, p. 80-1.
Overman, Dean L. Registration and exemption from registration of employee compensation plans under the Federal securities laws. *Vanderbilt law review*, v. 28, April 1975, p. 455-85.
Perham, John C. Great compensation sweepstakes. *Dun's review*, v. 106, Sept. 1975, p. 39-43, 91.
Perham, John C. New life for underwater options. *Dun's review*, v. 105, Feb. 1975, p. 37-41.
Perham, John C. New substitute for options. *Dun's review*, v. 104, Dec. 1974, p. 61-3, 97, 100.
Reback, Robert. Risk and return in CBOE and AMEX option trading. *Financial analysts journal*, v. 31, July-Aug. 1975, p. 42-52.
Roscow, James P. Pension world's options about options. *Pension world* v. 11, Feb. 1975, p. 11-15, 51-2.

- Sherwood, Hugh C. Small banks set pace in options sales. *Burroughs clearing house*, v. 59, Dec. 1974, p. 20-1, 46-7.
Some new approaches to playing the options game. (Portfolio strategy) *Institutional investor*, v. 9, May 1975, p. 21-3.
Teague, Burton W. Rescuing the drowning executive stock option. *Conference Board record*, v. 12, Feb. 1975, p. 40-4.
Thomas, Dana L. Explosive ESOTs: these novel financing vehicles begin to create controversy. *Barron's*, v. 55, July 28, 1975, p. 5, 10. (Reprint file, *B.)
Traver, Jerry M. Call options after ERISA, their place in overall portfolio strategy. *Trusts & estates*, v. 114, Sept. 1975, p. 618-19, 660.
Weighing the options, by William H. Levy and others. *Trusts & estates*, v. 114, Nov. 1975, p. 806-13, 838-9.

STOCK PARTICIPATION

See Stock Purchase

STOCK PURCHASE

See Also Stock Options
Taxation, United States-Stock Purchase

- Acheson, Richard M. Employee stock ownership plan: something for everybody. *Valuation consultant*, v. 12, Aug. 1975, p. 1-3.
Beckman, Bob. Stock market myths exposed (Investment) *Accountancy* (Eng.), v. 86, July 1975, p. 56, 58-9, 61.
Building a pension portfolio that won't let you down. *Medical economics*, v. 52, Sept. 1, 1975, p. 110, 113.
Canan, Michael J. Employee stock ownership plans. (Tax notes) *American Bar Association journal*, v. 61, July 1975, p. 880-3.
Dibble, Gerald W. ESOTs blend corporate financing, employee benefits, tax and insurance savings too. (Compensation) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 146-51.
Farber, Lawrence. Go for growth without going for broke. *Medical economics*, v. 52, Sept. 1, 1975, p. 94-101, 104, 109-10.
Finerman, Ralph. Use of ESOP in estate planning, edited by Ralph Finerman. (Estate planning) *CPA* (NYSS), v. 45, July 1975, p. 57-8.
Frisch, Robert A. ESOTs, a way to corporate financing & stock preservation. *Valuation consultant*, v. 12, Aug. 1975, p. 3-5.
Goddu, George A. Trends in executive compensation plans. *Magazine of bank administration*, v. 51, Aug. 1975, p. 12-17.
Hofert, Jack. Employee stock ownership trusts. *Taxes - the tax magazine*, v. 53, May 1975, p. 305-13.
Hueter, Gary L. Plight of the pledgee under rule 144. *Securities regulation law journal*, v. 3, Summer 1975, p. 111-56.
Miller, Ralph Gano. ESOPs/stock bonus plans: comments on their past, present and future. *Pension and profit-sharing tax journal*, v. 1, Summer (June) 1975, p. 167-90.
Overman, Dean L. Registration and exemption from registration of employee compensation plans under the Federal securities laws. *Vanderbilt law review*, v. 28, April 1975, p. 455-85.
Perham, John C. New substitute for options. *Dun's review*, v. 104, Dec. 1974, p. 61-3, 97, 100.
Thomas, Dana L. Explosive ESOTs: these novel financing vehicles begin to create controversy. *Barron's*, v. 55, July 28, 1975, p. 5, 10. (Reprint file, *B.)
Wassner, Neil A. Employee stock ownership plans: an idea whose time has arrived? *Viewpoint* (Main Lafrentz & Co.), 1st ed., 1975, p. 22-5.
Westin, Richard B. Empirical implications of infrequent purchase behavior in a stock adjustment model. *American economic review*, v. 65, June 1975, p. 384-96.

STOCK REDEMPTION

See Taxation, United States-Stock Redemption

ACCOUNTANTS' INDEX 1975

STOCK redemptions: the mystery of the disappearing basis.

Heller, Kenneth. Stock redemptions: the mystery of the disappearing basis. *Tax adviser*, v. 6, Oct. 1975, p. 614-20.

STOCK REGISTRATION

Dye, Peter S. Registration statements for acquisitions. (SEC commentary) *CPA journal*, v. 45, Jan. 1975, p. 53-4, 62.

Gardiner, Donald B. Intrastate offering exemption: rule 147 - progress or stalemate? *Ohio State law journal*, v. 35, 1974, p. 340-92.

McIntyre, J. Lawrence. Cashing in after the reorganization: federal securities law considerations. (In *Institute On Federal Taxation*, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 673-96.) [751 N]

STOCK REPURCHASE

Brudney, Victor. Note on going private. *Virginia law review*, v. 61, June 1975, p. 1019-56.

Falk, Haim. Accounting for stock reacquisitions: Israel and the United States compared, by Haim Falk, Samuel Frumer and James A. Heintz. *International journal of accounting, education and research*, v. 9, Spring 1974, p. 111-23.

Gunther, Samuel P. Accounting and tax aspects of securities reacquisitions. *CPA journal*, v. 45, Dec. 1975, p. 18-22.

Kerr, Edmund H. Going private: adopting a corporate purpose standard. *Securities regulation law journal*, v. 3, Spring 1975, p. 33-62.

Kleinbard, Edward D. Going private. (Notes) *Yale law journal*, v. 84, March 1975, p. 903-31.

Lee, Steven James. Why some companies buy back stock - and some don't. *Nation's business*, v. 63, Aug. 1975, p. 55, 58.

STOCK RIGHTS

Manley, Peter. Return of rights issues. *Accountant* (Eng.), v. 172, April 17, 1975, p. 492-4.

Perham, John C. Appreciation rights - a sure thing? *Dun's review*, v. 105, March 1975, p. 44-6.

Weston, C. R. Adjustment to future dividend rates in the prediction of ex-rights prices. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 335-41.

STOCK SHORTAGES

See Shortages

STOCK SPLIT-UPS

See Dividends, Stock
Spin-Offs, Split-Offs, And Split-Ups

STOCK TENDERS

See Take-Over Bids

STOCK THEATER COMPANIES

See Theaters

STOCK TRANSFER

Duties connected with corporate ownership and funded debt. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall, rev. ed. Englewood Cliffs, N.J., 1975. p. 381-406.) [223.5 P]

Knight, W. Donald. Analysis of the special problems that arise when employers adopt ESOPs. (Taxation of compensation) *Journal of taxation*, v. 43, Dec. 1975, p. 328-32.

Data processing

Van Duyn, J. Distributed computing at Crocker Bank. (Users report) *Infosystems*, v. 21, Dec. 1974, p. 41-3.

STOCK redemptions: the mystery of the disappearing basis.

STOCK WARRANTS

Pricing

Leabo, Dick A. Warrant price movements and the efficient market model, by Dick A. Leabo and Richard Rogalski. *Journal of finance*, v. 30, March 1975, p. 163-77.

Valuation

Bird, A. P. Some hypotheses on the valuation of stock warrants: a comment. *Journal of business finance & accounting* (Eng.), v. 2, Summer 1975, p. 219-32.

STOCKBROKERS

See Securities Brokers

STOCKHOLDER SUITS

Dawson, John P. Lawyers and involuntary clients in public interest litigation. *Harvard law review*, v. 88, March 1975, p. 849-930.

STOCKHOLDERS

See Also Reports-To Stockholders

Brudney, Victor. Fair shares in corporate mergers and takeovers, by Victor Brudney and Marvin A. Chirelstein. *Harvard law review*, v. 88, Dec. 1974, p. 297-346.

Brudney, Victor. Note on going private. *Virginia law review*, v. 61, June 1975, p. 1019-56.

Cheney, Richard E. Remedies for tender-offer anxiety. *Financial executive*, v. 18, Aug. 1975, p. 16-19.

Courtis, John K. Developing accounting objectives for financial statement users. *Accountants' journal* (N.Z.), v. 54, Sept. 1975, p. 289-92.

Courtis, John K. Developing accounting objectives for financial statement users. *Accountants' journal* (N.Z.), v. 54, Sept. 1975, p. 289-92.

Cuneo, Larry J. Reducing the cost of stock trading, by Larry J. Cuneo and Wayne H. Wagner. *Financial analysts journal*, v. 31, Nov.-Dec. 1975, p. 35-44.

Epstein, Marc J. Shareholder's view of earnings forecasts. *Managerial planning*, v. 24, Nov./Dec. 1975, p. 33.

Hein, Peter C. Proposal for affirmative disclosure by target management during tender offers. (Notes) *Columbia law review*, v. 75, Jan. 1975, p. 190-221.

Kapp, Roger W. Activist shareholders and the shareholder proposal rule: the 1974 experience, by Roger W. Kapp and Margaret A. Bancroft. (No-action letter highlights) *Securities regulation law journal*, v. 3, Spring 1975, p. 71-82.

Kazinetz, Sandra. New executive species: vice president-investor relations. (Digest) *Financial executive*, v. 43, April 1975, p. 8.

Keane, Simon M. Dividends and the resolution of uncertainty. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 389-93.

Knight, W. Donald. Analysis of the special problems that arise when employers adopt ESOPs. (Taxation of compensation) *Journal of taxation*, v. 43, Dec. 1975, p. 328-32.

Norton, Joseph Jude. Relationship of shareholders to corporate creditors upon dissolution: nature and implications of the trust fund doctrine of corporate assets. *Business lawyer*, v. 30, July 1975, p. 1061-79.

Perham, John C. Annual meetings: back to basics. *Dun's review*, v. 105, April 1975, p. 48-51, 106, 108, 110.

Preston, Richard McKim. Loss and transaction causation: the second circuit resolves the causation controversy in majority control situations. (Notes & comments) *Washington and Lee law review*, v. 32, Summer 1975, p. 683-98.

Scrip issues. *Certified accountant* (Eng.), June 1975, p. 370-1.

Shick, Richard A. Merger benefits to shareholders of acquiring firms, by Richard A. Shick and Frank C. Jen. *Financial management*, v. 3, Winter 1974, p. 45-53.

Survey of 1974 securities law developments, by Patrick K. Arey and others. *Washington and Lee law review*, v. 32, Summer 1975, p. 719-839.

Taylor, Tamsin. Checklist for the corporate gadfly. *Business and society review*, Winter 1974-75, no. 12, p. 72-9.

Wasem, George. Stockholder relations: the marketing approach. *Bankers monthly*, v. 91, Nov. 15, 1974, p. 20, 22-3.

Great Britain

Dobbins, Richard. Future pattern of U.K. share ownership, by Richard Dobbins and Michael J. Greenwood. *Long range planning*, v. 8, Aug. 1975, p. 81-4.

Jones, Frank H. Who are the shareholders? *Certified accountant* (Eng.), Nov. 1975, p. 617-18.

Singapore

Jasingam, N. Segara. Rights of shareholders - the Singapore scene. *SGV group journal* (P.I.), no. 1 - 1975, p. 10-15.

STOCKHOLDERS, INSTITUTIONAL

Azrack, Joseph F. Pension fund manager's investment strategy today: equity, mortgages or what? (Fresh look at real estate) *Pension world*, v. 11, April 1975, p. 21-3, 25, 65.

Dobbins, Richard. Institutional shareholders and equity market stability, by Richard Dobbins and Michael J. Greenwood. *Journal of business finance & accounting* (Eng.), v. 2, Summer 1975, p. 257-68.

Dobbins, Richard. Institutional shareholders in the UK equity market. *Accounting and business research* (Eng.), v. 4, Winter 1974, p. 9-17.

Equity changes in common trust funds: a quarterly report. *Trusts and estates*, v. 113, Dec. 1974, p. 825-7.

Hunter, William Jay. Cleveland Trust complaint: justice aims Clayton Seven at institutional investors. *Business lawyer*, v. 30, April 1975, p. 807-31.

Kaufman, Henry. Financial roadblocks to a new economic expansion. *Trusts & estates*, v. 114, Feb. 1975, p. 98-101, 117-19.

Leuthold, Steven C. Market: a candy store. *Dun's review*, v. 105, Feb. 1975, p. 76-7, 80, 82, 84.

McGrath, Phyllis S. Communicating with professional investors. New York, Conference Board, c1974. 66 p. (*Conference Board report*, no. 644.) [*209.3 M]

McGrath, Phyllis S. Communicating with professional investors. New York, Conference Board, c1974. 66 p. (*Conference Board report*, no. 644.) [*223.4 M]

Pomeranz, Felix. Operational guidelines for managing investment funds, by Felix Pomeranz and Richard Steinberg. New York, Coopers & Lybrand, c1974. 30 p. [*720 P]

Zinman, Robert M. Condominium investments and the institutional lender - a review. *St. John's law review*, v. 48, May 1974, p. 749-98.

Great Britain

Dobbins, Richard. Future pattern of U.K. share ownership, by Richard Dobbins and Michael J. Greenwood. *Long range planning*, v. 8, Aug. 1975, p. 81-4.

STOCKYARDS

See Also Livestock
Livestock Auction Markets

STODDARD, JOHN L.

CRT system definition. *Journal of systems management*, v. 26, Feb. 1975, p. 20-4.

STOEBER, EDWARD A.

Pension reform act of 1974. *CLU journal*, v. 29, Jan. 1975, p. 19-30.

STOGDILL, RALPH M.

Historical trends in leadership theory and research. *Journal of contemporary business*, v. 3, Autumn 1974, p. 1-17.

STOKES, CHARLES J.

How the General Accounting Office evaluates urban housing policies. *GAO review*, v. 10, Spring 1975, p. 67-77.

STOKES, COLIN.

Five best-managed companies. *Dun's review*, v. 104, Dec. 1974, p. 43-56.

STOLLE, CARLTON D.

Jenkins, Omer C. Practical application of acceptance sampling for estimation of account balances, by Omer C. Jenkins and Carlton D. Stolle. *Singapore accountant*, v. 9, 1974, p. 50-60.

STOLPER, MICHAEL.

Need a better investment manager? *Medical economics*, v. 52, Feb. 3, 1975, p. 186-7, 192, 197, 201.

STONE, ANDREW D.

Berman, Alan M. Federal securities law and the sale of condominiums, homes, and homesites, by Alan M. Berman and Andrew D. Stone. *Business lawyer*, v. 30, Jan. 1975, p. 411-31.

STONE, BARRY J.

Greenberg, Marvin. How to work with the excess investment interest rules in preparing 1974 returns, by Marvin Greenberg and Barry J. Stone. *Practical accountant*, v. 8, March-April 1975, p. 38-51.

Self-employment income vs. earned income. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 612-13.

STONE, BERNELL.

Korkie, Bob M. Systematic interest-rate risk in a two-index model of returns. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 723-5.

STONE, BERNELL K.

Hass, Jerome E. Financing the energy industry, by Jerome E. Hass, Edward J. Mitchell and Bernell K. Stone. Cambridge, Mass., Ballinger Pub. Co., c1974. 138 p. (Report to the Ford Foundation's Energy Policy project.) [*250 Oil 2]
Systematic interest-rate risk in a two-index model of returns. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 709-21.

STONE, CHRISTOPHER D.

Law and the culture of the corporation. *Business and society review*, Fall 1975, p. 5-17.

STONE, JAMES M.

Climate for captive insurance companies. *Risk management*, v. 21, Dec. 1974, p. 6-9.

STONE, L. E.

DP-training meeting the real needs of business. *Data management*, v. 13, July 1975, p. 18-19.

STONE, MARVIN L.

Delegation simplified. *Accountancy Ireland*, v. 7, April 1975, p. 27.

STONE, RICHARD H.

Changing climate for tax shelters. *Viewpoint* (Main Lafrentz & Co.), 1st ed., 1975, p. 34-9.
Life insurance. *Viewpoint* (Main Lafrentz & Co.), 1st ed., 1974, p. 60-3.
Personal financial planning. *Viewpoint* (Main Lafrentz & Co.), 2nd ed., 1974, p. 60-5.
Second look at pension plans. *Financial executive*, v. 43, Nov. 1975, p. 46-8, 53.

STONE, ROBERT L.

Lockheed System III minicomputer. (Accounting and EDP) *Journal of accountancy*, v. 139, May 1975, p. 87-8.

ACCOUNTANTS' INDEX 1975

STONE, ROBERT L.-(Continued)

- Survey of accounting computers - Burroughs L-8000 series. (Accounting and EDP) *Journal of accountancy*, v. 140, Dec. 1975, p. 96-8.
- Who is responsible for computer fraud? (Accounting and EDP) *Journal of accountancy*, v. 139, Feb. 1975, p. 35-9.
- STONER, JAMES A. F.**
Warren, E. Kirby. Case of the plateaued performer, by E. Kirby Warren, Thomas P. Ference and James A. F. Stoner. (Problems in review) *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 30-2, 34, 36, 38, 146-8.
- STONEY, PETER.**
Techniques of forecasting. (Mainly for students) *Accountancy* (Eng.), v. 86, Sept. 1975, p. 98, 100.
- STORAGE**
See Warehouses
- STORES**
See Chain Stores
Department Stores
Inventories
Retail Trade
Shopping Centers
Specialty Stores
Stores Systems And Stock Records
- STORES SYSTEMS AND STOCK RECORDS**
Flow-through racks speeds order-picking. *Factory*, v. 8, Feb. 1975, p. 51-2.
- McCarthy, Thomas J. Controlling and accounting for supplies, by Thomas J. McCarthy and Thomas L. Morison. New York, National Association of Accountants, c1975. 55 p. (First in a series designed to replace *Accounting practice reports*, nos. 1-16 initially issued as separate sections of the *NAA bulletin*.) [*142.4 M]
- New, Colin. Safety stocks for requirements planning. *Production and inventory management*, v. 16, second quarter 1975, p. 1-18.
- Rogers, David M. TV: time value your inventory. *Production and inventory management*, v. 15, no. 4, 1974, p. 19-24.
- Thomas, Adin B. Stock control. *Accountants digest* (Eng.), no. 1, Autumn 1973, p. 1-19.
- STOREY, ROLLYN L.**
Everything you always wanted to know about broker services, internationally. *Risk management*, v. 22, May 1975, p. 6-8, 10-12, 14-15.
- Everything you always wanted to know about broker services internationally -continued. *Risk management*, v. 22, June 1975, p. 6-8, 10, 12-13.
- STORRER, PHILIP P.**
How to adapt corporate liquidation rules to the particular needs of a Sub S corporation. *Taxation for accountants*, v. 14, Feb. 1975, p. 94-7.
- STORRER, PHILLIP P.**
Liquidating the subchapter S corporation. *Tax adviser*, v. 6, Dec. 1975, p. 742-50.
- STORRS, THOMAS I.**
Can the regional banks survive? *Bankers magazine*, v. 158, Winter 1975, p. 103-7.
- Freedom for banks. *Journal of finance*, v. 30, May 1975, p. 293-302.
- STORY, WILLIAM S.**
New film opportunity for associations. *Associations management*, v. 27, Feb. 1975, p. 66-7.
- STORY** of Hewlett-Packard's miniature calculators. *Viewpoint* (Main Lafrentz & Co.), 1st ed., 1974, p. 39-45.
- STRADLEY, WILSON.**
1974 pension reform act - sanctions. *Pennsylvania CPA spokesman*, v. 45, March 1975, p. 14-16.
- STRAIN, WILLIAM J.**
Stormy weather for the mining industry, by William J. Strain and John A. Broley. *CA magazine* (Can.), v. 106, Jan. 1975, p. 37-42.
- STRANGE** case of the missing papers. *Forbes*, v. 116, Dec. 15, 1975, p. 20-1.
- STRASSER, ALEXANDER L.**
HMOs and the cost of medical absenteeism. *Personnel*, v. 52, March-April 1975, p. 64-6.
- STRATEGIC** planning in diversified companies. *Accountant* (Eng.), v. 172, June 5, 1975, p. 723-4.
- STRATEGIC** weapons exchange models, by R. L. Arms and others. *Operations research*, v. 23, March-April 1975, p. 343-57.
- STRATEGIES** for survival, by Noel Mulcahy and others. *Management* (Irish), v. 22, May 1975, p. 20-36.
- STRATEGIES** to improve cash flow. *Accountant* (Eng.), v. 173, Oct. 2, 1975, p. 381.
- STRATEGY**
Barber, Lloyd I. Canadian industrial strategy. *Cost and management* (Can.), v. 49, Sept.-Oct. 1975, p. 19-22.
- Braun, Peter C. M. S. Surviving a real estate crisis. *Business horizons*, v. 18, April 1975, p. 31-40.
- Bridgewater, B. A. Competition game has changed, by B.A. Bridgewater, Donald K. Clifford and Thomas Hardy. *Business horizons*, v. 19, Oct. 1975, p. 5-20.
- Buzzell, Robert D. Market share - a key to profitability, by Robert D. Buzzell, Bradley T. Gale and Ralph G. M. Sultan. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 97-106.
- Cravens, David W. Marketing strategy positioning. *Business horizons*, v. 18, Dec. 1975, p. 53-61.
- Day, George S. Strategic perspective on product planning. *Journal of contemporary business*, v. 4, Spring 1975, p. 1-34.
- Dill, William R. Public participation in corporate planning - strategic management in a kibitzer's world. *Long range planning*, v. 8, Feb. 1975, p. 57-63.
- Dobbie, John W. Strategic planning in large firms - some guidelines. *Long range planning*, v. 8, Feb. 1975, p. 81-6.
- Drucker, Peter F. Management: tasks, responsibilities, practices. New York, Harper & Row, c1973, 1974. 839 p. [201 D]
- Endriga, Baltazar N. Computer: a powerful tool for management control. *Accountants' journal* (P.I.), v. 24, no. 2, 1974, p. 66-70.
- Fox, Joseph M. Strategic planning: a case study. *Managerial planning*, v. 23, May-June 1975, p. 32-8.
- Gabriel, Peter P. Managing corporate strategy to cope with change. *Conference Board record*, v. 12, March 1975, p. 57-60.
- Goldmark, Francis M. Strategy: worldwide long-range market analysis. *Columbia journal of world business*, v. 9, Winter 1974, p. 50-3.

- Hovers, John. Expansion through acquisition. New York, Halsted Press, 1974? 178 p. (Translation of *Expansie door overname*. Appendices p. 21-59 include checklists.) [230 H]
- Huffmire, Donald W. Strategies of the United States airlines. *Long range planning*, v. 8, April 1975, p. 72-80.
- Hussey, David E. Corporate planning theory and practice. Oxford, Eng., Pergamon Press, c1974. 399 p. (Bibliography: p. 333-85. Kettlewell, P. J. European bibliography of corporate planning 1961-1972.) [200.81 H]
- Irwin, Patrick H. Towards better strategic management. *Long range planning*, v. 7, Dec. 1974, p. 64-7.
- Keegan, Warren J. Productivity: lessons from Japan. *Long range planning*, v. 8, April 1975, p. 61-71.
- Lucado, William E. Energy situation: implications for strategic planning. *Business horizons*, v. 18, April 1975, p. 26-30.
- MacMillan, Ian C. Strategy and flexibility in the smaller business. *Long range planning*, v. 8, June 1975, p. 62-3.
- Mazzolini, Renato. European corporate strategies. *Columbia journal of world business*, v. 10, Spring 1975, p. 98-108.
- Moses, Michael A. Implementation of analytical planning systems. *Management science*, v. 21, June 1975, p. 1133-43.
- Petersen, Gerald T. Working R&D into corporate strategy. *Conference Board record*, v. 13, Jan. 1976, p. 45-8.
- Sheehy, Morgan. Do you know where you're going? *Management* (Irish), v. 22, April 1975, p. 20-3.
- Strategic planning in diversified companies. *Accountant* (Eng.), v. 172, June 5, 1975, p. 723-4.
- Strategies for survival, by Noel Mulcahy and others. *Management* (Irish), v. 22, May 1975, p. 20-36.
- Taylor, Bernard. Strategies for planning. *Long range planning*, v. 8, Aug. 1975, p. 27-40.
- Tippos, Manuel A. Structuring a management information system for strategic planning. *Managerial planning*, v. 23, Jan.-Feb. 1975, p. 10-16.
- Vancil, Richard F. Strategic planning in diversified companies, by Richard F. Vancil and Peter Lorange. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 81-90.
- Weber, John A. Worldwide strategies for market segmentation. *Columbia journal of world business*, v. 9, Winter 1974, p. 31-7.
- Young, Shirley. Using the benefit chain for improved strategy formulation, by Shirley Young and Barbara Feigin. (Applied marketing) *Journal of marketing*, v. 39, July 1975, p. 72-4.
- Zettergren, Lars. Financial issues in strategic planning. *Long range planning*, v. 8, June 1975, p. 23-32.
- STRATMAN, ARTHUR T.**
Data processing equipment: lease, rent or buy? by Arthur T. Stratman and J. M. Gross. *Magazine of bank administration*, v. 51, July 1975, p. 24-8.
- STRATTMAN, MARVIN.**
Complete loan packaging needed for secondary market. *Mortgage banker*, v. 35, Nov. 1974, p. 38-41.
- STRAUSS, EDWARD K.**
Tax planning and the professional corporation. (Comments) *University of Pittsburgh law review*, v. 36, Fall 1974, p. 55-77.
- STRAUSS, PETER L.**
Rules, adjudications, and other sources of law in an executive department: reflections on the Interior Department's administration of the mining law. *Columbia law review*, v. 74, Nov. 1974, p. 1231-75.
- STRAUSS, ROBERT P.**
Impact of population undercounts on general revenue sharing allocations in New Jersey and Virginia, by Robert P. Strauss and Peter B. Harkins. *National tax journal*, v. 27, Dec. 1974, p. 617-24.
- STRAUSSMAN, JEFFREY D.**
Gross, Bertram M. Full employment growthmanship and the expansion of labor supply, by Bertram M. Gross and Jeffrey D. Straussman. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 1-12.
- STRAWSER, ROBERT H.**
Benjamin, James J. Change in the content of annual reports, by James J. Benjamin and Robert H. Strawser. *Managerial planning*, v. 23, March/April 1975, p. 6-11, 22.
Benjamin, James J. Financial accounting, by James J. Benjamin, Arthur J. Francia and Robert H. Strawser. Dallas, Business Pub., c1975. 530 p. [110 B]
Benjamin, James J. Publication of forecasts: an experiment, by James J. Benjamin and Robert H. Strawser. *Abacus*, v. 10, Dec. 1974, p. 138-46.
Nickerson, Charles A. Attitudes of financial executives toward interim financial statements, by Charles A. Nickerson, Larry Gene Pointer and Robert H. Strawser. *CPA journal*, v. 45, March 1975, p. 21-4.
- STRICKLAND, LUCY D.**
Discriminatory dismissal of public school teachers on the basis of national teacher examination scores. (Fourth Circuit review) *Washington and Lee law review*, v. 32, Spring 1975, p. 432-8.
Unorthodox transactions and liability for short-swing profits under 16(b) of the Securities exchange act of 1934. *Washington and Lee law review*, v. 32, Spring 1975, p. 565-70.
- STRICOF, RICHARD J.**
Presto one dividend distribution, two deductions. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 288-9.
- STRIKES**
Brody, Paul E. How costly is a strike? By Paul E. Brody and Jordan London. *Hospitals*, v. 49, Sept. 16, 1975, p. 53-6.
Greenebaum, John. Noninflationary labor union. *Business and society review*, Summer 1975, p. 63-7.
Helmets, S. R. Why not a nationwide doctor strike? *Medical economics*, v. 52, Sept. 1, 1975, p. 82-3, 87, 91.
Ross, Barry T. Computerized system aids staffing in strikes. *Hospitals*, v. 49, Sept. 16, 1975, p. 50-2.
Word, William R. Factfinders' views on public sector fact-finding, by William R. Word and Russell W. Chaby. *Akron business and economic review*, v. 5, Winter 1974, p. 51-3.
- STRIP MINING**
See Mining And Metallurgy, Coal
Mining And Metallurgy, Open Pit Method
- STROBER, MYRA H.**
Women economists: career aspirations, education, and training. *American economic review*, v. 65, May 1975, p. 92-9.
- STROBIN, EDWARD A.**
P.O.S.: in the independent small store. *Retail control*, v. 43, March 1975, p. 35-9.
- STROBL, JAKOB.**
Tax treatment in the Federal Republic of Germany of international transactions between affiliated companies - I. *British tax review*, no. 4, 1974, p. 219-30.
Tax treatment in the Federal Republic of Germany of international transactions between affiliated companies - II. *British tax review*, no. 5, 1974, p. 312-23.
- STRONG, KLINE D.**
Legal assistants - the systems approach, by Kline D. Strong and William N. Henderson. *Law office economics and management*, v. 15, Fall 1974, p. 344-54.
Rating the management effectiveness of your office. *Practical lawyer*, v. 21, July 15, 1975, p. 69-80.

ACCOUNTANTS' INDEX 1975

Rating the management effectiveness of your office - part II.
Practical lawyer, v. 21, Sept. 1, 1975, p. 57-72.

STRONG, RICHARD.

Valuing unquoted companies today. *Accountant's magazine* (Scott.), v. 79, Jan. 1975, p. 14-17.

STRONG, RICHARD MARTIN.

Raising finance for the smaller company. *Accountants digest* (Eng.), no. 10, Summer 1974, p. 1-29.

STRONG, SALLY.

Inflation-plus ad budgets planned. *Industrial marketing*, v. 60, Feb. 1975, front cover, p. 58, 60, 62.

STRONGE, WILLIAM B.

McPheters, Lee R. Law enforcement expenditures and urban crime, by Lee R. McPheters and William B. Stronge. *National tax journal*, v. 27, Dec. 1974, p. 633-44.

STROTHER, JAMES F.

Establishment of generally accepted accounting principles and generally accepted auditing standards. *Vanderbilt law review*, v. 28, Jan. 1975, p. 201-33. (*Symposium on accounting and the Federal securities laws.*)

STRUCTURAL STEEL.

See Iron And Steel Construction

STRUCTURE of the profession in Australia. *Chartered accountant in Australia*, v. 46, Oct. 1975, p. 17-18.

STRUM, BRIAN J.

Gose, John A. Real estate financing techniques: what now? By John A. Gose, Brian J. Strum and Robert M. Zinman. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 617-38.

STUBBING, RICHARD A.

Office of Management & Budget. *Air force comptroller*, v. 9, July 1975, p. 2-4.

STUDENT, KURT R.

Coping with psychological responsibilities. *Conference Board record*, v. 12, July 1975, p. 61-4.

STUDENT LOANS

American Bankers Association. How to lick student loan problems. *Banking*, v. 67, April 1975, p. 52, 54, 58, 70.

STUDER, GARY A.

Integrated manual systems. *Journal of systems management*, v. 26, Sept. 1975, p. 33-5.

STUDY of corporate pension plans, 1975.

Bankers Trust Co. Study of corporate pension plans, 1975. New York, c1975. 301 p. (Tenth in a series.) [*208.9 B]

STUMPAGE

See Depreciation, Depletion And Obsolescence-Timberlands

Forests And Forestry

Lumber Industry

Timberlands

STRONG, KLINE D.-(Continued)

STUMPF, ROBERT V.

Henry, Walter A. Time and accuracy measures for alternative multidimensional scaling data collection methods, by Walter A. Henry and Robert V. Stumpf. *Journal of marketing research*, v. 12, May 1975, p. 165-70.

SUBAK, JOHN T.

Miller, Stephen R. Lessons for future counselling of insurers involving ethics, liabilities, and securities regulation, by Stephen R. Miller and John T. Subak. *Business lawyer*, v. 30, Jan. 1975, p. 387-98.

SUBCHAPTER S CORPORATIONS

See Also Taxation, United States-Subchapter S Corporations

Daly, Eugene P. Operation of Subchapter S corporations. *Taxes - the tax magazine*, v. 53, Aug. 1975, p. 495-505.

Levin, Simon. Treatment of forfeitures in the qualified profit-sharing plan of a Subchapter S corporation. *Pension and profit-sharing tax journal*, v. 1, Summer (June) 1975, p. 210-19.

SUBCHAPTER S shareholder. (Estate planning) *CPA journal*, v. 45, Jan. 1975, p. 56-7.

SUBDIVISIONS

See Real Estate Subdivisions

SUBJECTIVE elements in a fee. (Practitioners forum) *Journal of accountancy*, v. 139, March 1975, p. 91-3. (Reprinted from *Accountants' journal* (N.Z.), v. 52, April 1974.)

SUBMISSION on the Corporations and securities industry bill 1974. *Australian accountant*, v. 45, May 1975, p. 196-202, 205-7.

SUBRAHMANYAM, V. V.

Net-work techniques for cost control. *Chartered accountant* (India), v. 23, June 1975, p. 573-6.

SUBRAMANIAM, S.

Corporate planning in domestic airlines - an Indian case study, by S. Subramaniam and C. K. Sharma. *Long range planning*, v. 8, Aug. 1975, p. 64-9.

SUBSIDIARIES

See Consolidations And Mergers
Holding Companies And Subsidiaries

SUBSIDIES

See Also Area Development Incentives Grants (Canada)
Government Loans And Grants
Investment Grants (Great Britain)
Tax Subsidies

Holloway, Edward. Killing the goose *International accountant* (Eng.), v. 44, Oct-Dec. 1974, p. 98-100.

SUBSTANDARD REPORTS

See Reports, Accountants' - Substandard

SUCCESSION DUTIES

See Taxation-Estates And Trusts, Under Name Of Country

SUDELL, WILLIAM B.

Snook, I. Donald. Financial ratio analysis: a quick simple test, by I. Donald Snook and William B. Sudell. *Hospital financial management*, v. 29, June 1975, p. 16-19.

SUKARYA, SUTADI.

Indonesia. *Tax management international journal*, Aug. 1975, p. 28-36.

SULCAS, PAUL.

Computer education for chartered accountants in South Africa. *South African chartered accountant*, v. 11, Feb. 1975, p. 54-9.

Planning and timing of computer auditing. *South African chartered accountant*, v. 11, July 1975, p. 232.

SULLIVAN, ANNE H.

Incidents of ownership in a grantee fiduciary: Terriberry v. United States. (Notes and comments) *Tax lawyer*, v. 28, Spring 1975, p. 607-22.

SULLIVAN, ANTHONY J.

PHC may reduce individual's tax on dividends from depreciated stocks, edited by Mario P. Borini. (Tax clinic) *Tax adviser*, v. 6, Sept. 1975, p. 534-5.

SULLIVAN, BARRY F.

Proper task of marketing in a bank's EFTS effort. *Banking*, v. 67, May 1975, p. 38-40, 118.

SULLIVAN, DAVID C.

Elmore, Robert L. Construction industry - project control through work packaging concepts, by Robert L. Elmore and David C. Sullivan. *Arthur Andersen chronicle*, v. 35, July 1975, p. 54-65.

SULLIVAN, JAMES A.

Forecasting consumer installment credit: an application of parametric time series modeling, by James A. Sullivan and Richard G. Marcis. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 98-107.

SULLIVAN, LEONARD J.

Current Louisiana sales and use tax problems of oil and gas operators. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 486-512.) [750.2 T]

SULLIVAN, ROBERT L.

Ecology's impact on airport management. *Management controls* (PMM & Co.), v. 22, Oct.-Nov. 1975, p. 170-2.

SULLIVAN, ROBERT S.

Money problems? Factoring may be for you. *Credit and financial management*, v. 76, Dec. 1974, p. 8-9, 13.

SULLIVAN, TIMOTHY G.

Market power, profitability and financial leverage. *Journal of finance*, v. 29, Dec. 1974, p. 1407-14.

SULLIVAN, WILLIAM G.

Claycombe, W. W. Steps to effective inventory, by W. W. Claycombe and William G. Sullivan. *Journal of systems management*, v. 26, March 1975, p. 38-41.

Cost evaluation model for radiology departments, by William G. Sullivan and Gerald J. Thuesen. *Engineering economist*, v. 20, Winter 1975, p. 79-97.

Use of decision trees in planning plant expansion, by William G. Sullivan and W. Wayne Claycombe. *Advanced management journal*, v. 40, Winter 1975, p. 29-39.

SULLY, J. M.

Capital budgeting. (Student roundabout) *Accountant* (Eng.), v. 172, June 5, 1975, p. 737-9.

Critical path analysis. (Student roundabout) *Accountant* (Eng.), v. 172, May 8, 1975, p. 608-10.

Linear programming. (Student roundabout) *Accountant* (Eng.), v. 172, April 24, 1975, p. 544-6.

Statistical sampling in auditing. *Accountant* (Eng.), v. 173, Oct. 2, 1975, p. 376-7.

SULTAN, RALPH G. M.

Buzzell, Robert D. Market share - a key to profitability, by Robert D. Buzzell, Bradley T. Gale and Ralph G. M. Sultan. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 97-106.

SUMMA, DON J.

Institute elects officers. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 21-2.

SUMMARY of the opinions of the Accounting Principles Board, AICPA.

CPA Study Aids. Summary of the opinions of the Accounting Principles Board, AICPA. rev. ed. Washington, c1974. 95 p. [*111.1 C]

SUMMARY of the 1974 pension reform act.

Haskins & Sells. Summary of the 1974 pension reform act. New York, c1974. 47 p. [*208.9 H]

SUMMER CAMP

See Camps

SUMMER RESORTS

See Hotels, Resort

SUMMERS, EDWARD L.

AICPA studies MAS in CPA firms, by Edward L. Summers and Kenneth E. Knight. *Journal of accountancy*, v. 139, March 1975, p. 56-64.

SUMMERS, GEORGE W.

Coefficient of concordance and the Q-sort technique. *Decision sciences*, v. 6, Jan. 1975, p. 37-41.

SUNDBLAD, HARRY A.

Automobile leasing. *Management accounting* (NAA), v. 56, March 1975, p. 53-4.

SUNDEM, GARY L.

Evaluating capital budgeting models in simulated environments. *Journal of finance*, v. 30, Sept. 1975, p. 977-92.

SUNDER, SHYAM.

Stock price and risk related to accounting changes in inventory valuation. *Accounting review*, v. 50, April 1975, p. 305-15.

SUNLEY, EMIL M.

Maximum tax on earned income. *National tax journal*, v. 27, Dec. 1974, p. 543-52.

SUPERMARKETS

See Also Chain Stores, Food Chains
Grocery Retailers

Jones, Larry D. Analysis of behavior and performance in the food retailing industry using experimental business gaming, by Larry D. Jones and Emerson M. Babb. *Decision sciences*, v. 6, July 1975, p. 541-55.

ACCOUNTANTS' INDEX 1975

Data processing

Coming battle at the supermarket counter. *Fortune*, v. 92, Sept. 1975, p. 105, 182.

Wariner, Roy G. Price-less grocery items. *Air force comptroller*, v. 9, Jan. 1975, p. 38-9, 45.

Depreciation

See Depreciation, Depletion And Obsolescence - Supermarkets

Management

Burke, Marian C. Do social actions of a corporation influence store image and profits? By Marian C. Burke and Leonard L. Berry. *Journal of retailing*, v. 50, Winter 1974-1975, p. 62-72.

Pricing

Wariner, Roy G. Price-less grocery items. *Air force comptroller*, v. 9, Jan. 1975, p. 38-9, 45.

SUPERVISORS

See Foremen And Supervisors

SUPPLEMENTARY DATA IN FINANCIAL STATEMENTS

See Statements, Financial-Supplementary Data

SUPPLEMENTARY LETTER TO CLIENT

See Reports, Accountants'-Supplementary Letter To Client

SUPPLY outpacing demand for accounting graduates. (News report) *Journal of accountancy*, v. 139, May 1975, p. 20, 22, 25.

SUPREME Court rules on termination of service. (Progress of regulation) *Public utilities fortnightly*, v. 95, April 10, 1975, p. 44-5.

SUPREME Court tax decision focuses on realistic financial condition. (News & views) *CPA (NYSS)*, v. 45, Oct. 1975, p. 9-10. (Reprint from *News summary* (Main Lafrentz & Co.), Aug. 1975.)

SUPREME Court values securities at market price; can trigger accumulated earnings tax. *Taxation for accountants*, v. 15, Sept. 1975, p. 153.

SURETY AND FIDELITY INSURANCE

See Insurance, Surety And Fidelity

SURGEONS

See Physicians

SURGICAL EQUIPMENT AND SUPPLIES

See Medical And Surgical Equipment And Supplies

SURPLUS

See Also Statements, Financial-Surplus
Taxation, United States-Corporate
Distributions

Ganesan, M. K. Control and management of surplus inventory. *Management accountant* (India), v. 10, Jan. 2, 1975, p. 16-20.

SUPERMARKETS—Data processing

Unreasonable Accumulation

See Taxation, United States-Undistributed Profits

SURREY, A. J.

Cheshire, J. H. World energy resources and the limitations of computer modelling, by J. H. Cheshire and A. J. Surrey. *Long range planning*, v. 8, June 1975, p. 54-61.

SURREY, STANLEY S.

Reflections on integration of corporation and individual income taxes. *National tax journal*, v. 28, Sept. 1975, p. 335-40.

SURRIDGE, STEPHEN Z.

Individual retirement account plans: a potentially attractive source of new bank deposits. *Magazine of bank administration*, v. 51, June 1975, p. 27-33.

SURVEY of corporate performance: second quarter 1975. *Business week*, Aug. 18, 1975, p. 53-60, 65-72.

SURVEY of executive compensation released. *Taxation for accountants*, v. 15, Dec. 1975, p. 365-6.

SURVEY of interim report practices released. (News report) *Journal of accountancy*, v. 139, June 1975, p. 18, 21.

SURVEY of 1974 securities law developments, by Patrick K. Arey and others. *Washington and Lee law review*, v. 32, Summer 1975, p. 719-839.

SURVEY outlines sales opportunities abroad that can aid U.S. recovery. *Commerce today*, v. 5, Sept. 1, 1975, p. 4-7.

SURVEY prescribes off-line data entry for medical insurance firm. (Users report) *Infosystems*, v. 22, Sept. 1975, p. 68, 70.

SURVEY results, federal legislation: major or minor impact on business? *Risk management*, v. 22, March 1975, p. 36-7.

SURVEY reveals inadequate communication between CPAs and banks. *Practical accountant*, v. 8, July/Aug. 1975, p. 50-1.

SURVEY shows how associations invest reserve funds. *Association management*, v. 27, Jan. 1975, p. 27-9.

SURVEY shows listed stocks lost \$263.9 billion in first nine months. *Pension & welfare news*, v. 10, Dec. 1974, p. 4.

SURVEYS

Abelle, Bernie E. CLU profile. *CLU journal*, v. 29, Jan. 1975, p. 60-3.

Ahart, Gregory J. Value of surveys in audit work. *International journal of government auditing*, v. 2, April 1975, p. 2-4.

American Institute Of Certified Public Accountants. Accounting for depreciable assets, by Charles W. Lamden, Dale L. Gerboth and Thomas W. McRae. New York, c1975. 189 p. (*Accounting research monograph*, no. 1.) [*111.1 A]

- Aplin, John C. Feedback: key to survey-based change, by John C. Aplin and Duane E. Thompson. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 524-30.
- Are actuaries playing a greater role in pension management? *Institutional investor*, v. 9, Oct. 1975, p. 93-5.
- Armstrong, J. Scott. Monetary incentives in mail surveys. (Current research) *Public opinion quarterly*, v. 39, Spring 1975, p. 111-16.
- Asman, Mark F. CPA-client practices in management advisory services. *CPA journal*, v. 45, May 1975, p. 22-8.
- Barnhart, James R. Profile of an accounting internship program. *Ohio CPA*, v. 34, Spring 1975, p. 81-8.
- Barton, Allen H. Consensus and conflict among American leaders. *Public opinion quarterly*, v. 38, Winter 1975-75, p. 507-30.
- Bedingfield, James P. Current state of statistical sampling and auditing. *Journal of accountancy*, v. 140, Dec. 1975, p. 48-55.
- Bedingfield, James P. Selected reporting issues: a survey, by James P. Bedingfield and Stephen E. Loeb. (Auditing & reporting) *CPA journal*, v. 45, Feb. 1975, p. 57-9.
- Benjamin, James J. Annual reports for public accounting firms, by James J. Benjamin and Vincent C. Brenner. *Ohio CPA*, v. 33, Autumn 1974, p. 140-7.
- Brenner, Vincent C. Financial community's support for APB opinion no. 15, by Vincent C. Brenner, Paul E. Dascher and Gerald W. Rosson. *Delaware CPA*, v. 1, Nov. 1974, p. 28-31.
- Buzenberg, Mildred E. Training and development of women executives: a model. *Collegiate news and views*, v. 29, Fall 1975, p. 19-22.
- Carpenter, Edwin H. Personalizing mail surveys: a replication and reassessment. (Current research) *Public opinion quarterly*, v. 38, Winter 1974-75, p. 614-20.
- Cerullo, Micheal J. Sales forecasting practices: a survey, by Michael J. Cerullo and Alfonso Avila. *Managerial planning*, v. 24, Sept./Oct. 1975, p. 33-9.
- Chandra, Gyan. Information needs of security analysts. *Journal of accountancy*, v. 140, Dec. 1975, p. 65-70.
- Construction modernization '75. (Futurescope) *Buildings*, v. 69, Jan. 1975, p. 62, 66.
- Cornell University. Hotel Research and Development. Consumer habits in the hospitality industry. *Cornell hotel and restaurant administration quarterly*, v. 16, Aug. 1975, p. 8-13.
- Duerr, Michael G. Impact of commodity shortages: a world survey. New York. Conference Board, c1975. 28 p. (Conference Board report, no. 648.) [*250 Com 2]
- Finance industry survey. *Bankers monthly*, v. 92, May 15, 1975, p. 24-30.
- Fox, Dennis C. Survey of time sharing applications. (Accounting and EDP) *Journal of accountancy*, v. 140, Aug. 1975, p. 100-3.
- Fox, Harland. Top executive compensation. New York. Conference Board, c1974. 64 p. (Conference Board report, no. 640.) [*223.7 F]
- Gelb, Betsy D. Incentives to increase survey returns: social class considerations. (Research notes and communications) *Journal of marketing research*, v. 12, Feb. 1975, p. 107-9.
- Ghee, William K. Bankers' viewpoints on financing proposed capital expenditures, by William G. Ghee, J. William Petty and Jack A. Griggs. *Journal of commercial bank lending*, v. 57, Feb. 1975, p. 51-64.
- Glasser, Gerald J. National estimates of nonlisted telephone households and their characteristics, by Gerald J. Glasser and Gale D. Metzger. (Research notes and communications) *Journal of marketing research*, v. 12, Aug. 1975, p. 359-61.
- Godwin, Larry B. CPA and user opinions on increased corporate disclosure. *CPA (NYSS)*, v. 45, July 1975, p. 31-5.
- Going rates for key jobs. *Factory*, v. 8, January 1975, p. 51.
- Going rates for key jobs. (BLS survey) *Factory*, v. 8, Feb. 1975, p. 65.
- Harvey, Gordon W. Audit independence: is it declining in federal circles? *Federal accountant*, v. 24, Sept. 1975, p. 35-41.
- Hentoff, Nat. Survey of publishers. *Business and society review*, Summer 1975, p. 9-13.
- Hermanson, Roger H. CPAs' views on mandatory quality review by outsiders, by Roger H. Hermanson, Stephen E. Loeb and Martin E. Taylor (Administration of accountants practice) *CPA journal*, v. 45, April 1975, p. 82-4.
- Hise, Richard T. Evaluating the effect of a follow-up request on mail survey results, by Richard T. Hise and Michael A. McGinnis. *Akron business and economic review*, v. 5, Winter 1974, p. 19-21.
- Holbert, Neil Bruce. When businessmen teach. *Business horizons*, v. 18, Aug. 1975, p. 77-84.
- Hopkins, Bobbie. Accounting methods for telephone company acquisitions. *Public utilities fortnightly*, v. 96, Oct. 23, 1975, p. 30-5.
- Houston, Michael J. Negative effects of personalization on response patterns in mail surveys, by Michael J. Houston and Robert W. Jefferson. (Research notes and communications) *Journal of marketing research*, v. 12, Feb. 1975, p. 114-17.
- Hulbert, James. Reducing error in question and scale design: a conceptual framework, by James Hulbert and Donald R. Lehmann. *Decision sciences*, v. 6, Jan. 1975, p. 166-73.
- Information exchange on investment policies. *Accountant (Eng.)*, v. 172, Feb. 13, 1975, p. 198.
- Insurance premium distribution. *Best's review* (Property/liability ed.), v. 76, July 1975, p. 10-12.
- Johnson, Hans V. Survey of new partners. (Education) *Journal of accountancy*, v. 140, July 1975, p. 87-90.
- Jones, D. Frank. Survey technique to measure demand under various pricing strategies. (Applied marketing) *Journal of marketing*, v. 39, July 1975, p. 75-7.
- Kanter, Norman A. Nineteen seventy-five survey of computer tax return preparers; a report on services available this year, a survey by Norman S. Kanter and the staff of Journal of Taxation. *Journal of taxation*, v. 43, Oct. 1975, p. 236-9, 242-51.
- Kanter, Norman A. Nineteen seventy-five survey of computer tax return preparers; a report on services available this year. *Taxation for accountants*, v. 15, Sept. 1975, p. 162-84, *passim*.
- Kroeger, Carroll V. Managerial attitudes toward government roles in electricity and gas, by Carroll V. Kroeger and James R. Rawls. *Public utilities fortnightly*, v. 96, Aug. 14, 1975, p. 22-8.
- Krzysztofik, Anthony T. Setting fees in the inflationary economy. (Editor's corner) *Massachusetts CPA review*, v. 48, Nov.-Dec. 1974, p. 34-5.
- Levine, Paul. AICPA EDP survey: 1974. (Accounting and EDP) *Journal of accountancy*, v. 140, July 1975, p. 81-2.
- Levy, William H. Taking stock - or leaving it, exclusive fourth annual survey of bank pooled pension funds. *Pension world*, v. 11, May 1975, p. 19-20, 22, 58, 67.
- Liao, Shu S. Shareholder-oriented managers versus entity-oriented managers. *Financial analysts journal*, v. 31, Nov.-Dec. 1975, p. 62-71.
- Macdonald, Neil. Computer programming languages in use in business -- a survey, edited by Neil Macdonald. *Computers and people*, v. 24, Oct. 1975, p. 22-5.
- Majority of NYSE firms now give 10-K data to stockholders. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 28-9.
- Malloy, John M. Interim financial reporting: a survey of attitudes of chartered financial analysts, by John M. Malloy, J. Timothy Sale and Eugene Willis. *Ohio CPA*, v. 34, Spring 1975, p. 61-9.
- Managing in a service economy. *Journal of systems management*, v. 26, July 1975, p. 12-19.
- Martin, William F. Our society in 1985 - business may not like it, by William F. Martin and George Cabot Lodge. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 143-52.
- May, Gordon S. Continuing professional education - required or voluntary? (Education) *Journal of accountancy*, v. 140, Aug. 1975, p. 110-13.
- McNally, Graeme M. Trend statements and graphical information in published company accounts - a survey 1962-1972. *Accountants' journal*, (N.Z.), v. 53, Oct. 1974, p. 91-5.

- Morano, Alfred P. Operating statistics - how does your firm measure up. (Management of an accounting practice) *Massachusetts CPA review*, v. 49, March-April 1975, p. 33.
- New feature: output of 420 industries. (Survey of industrial purchasing power preview) *Sales management*, v. 114, March 17, 1975, p. 7.
- New funds scorecard. *Pension world*, v. 11, May 1975, p. 41-3, 45-6.
- Newstrom, John W. Ethics of management and the management of ethics, by John W. Newstrom and William A. Ruch. *MSU business topics*, v. 23, Winter 1975, p. 29-37.
- Nineteen seventy-five survey of buying power, part 2. *Sales management*, v. 115, Oct. 20, 1975, entire issue.
- Patton, Arch. Pay surveys: inflation's forcing edge. *Law office economics and management*, v. 16, Spring 1975, p. 111-13.
- Pension World. New funds scorecard, no. 3. *Pension world*, v. 11, April 1975, p. 47-50.
- Rayburn, L. Gayle. Employment of women CPAs. (Administration of accountants practice) *CPA journal*, v. 45, Dec. 1975, p. 72-3.
- Render, Barry. Future managers need DP training, by Barry Render and Ralph M. Stair. *Infosystems*, v. 22, Oct. 1975, p. 41-2.
- Roche, Gerard R. Compensation and the mobile executive. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 53-62.
- Roscoe, A. Marvin. Follow-up methods, questionnaire length, and market differences in mail surveys, by A. Marvin Roscoe, Dorothy Lang and Jagdish N. Sheth. *Journal of marketing*, v. 39, April 1975, p. 20-7.
- Rosenstein, Jack. Electronic data processing: a tool for large firms, or everyone? *Laventhol & Horwath perspective*, v. 1, Fall-Winter 1975, p. 13-15.
- Ross, Frank A. Teaching procedures in introductory and managerial accounting - a survey. *Collegiate news and views*, v. 29, Fall 1975, p. 11-13.
- Rubens, William S. Camouflage can be made to do double work. *Journal of marketing*, v. 39, Jan. 1975, p. 81-4.
- Sales Management (Magazine). Survey of buying power, 1975. *Sales management*, v. 115, July 21, 1975, entire issue.
- Sawyer, Ray. Survey of motel chain organizations, part one: referral chains. *Motel/ motor inn journal*, v. 38, Dec. 1974, p. 61-7.
- Sawyer, Ray. Survey of motel chain organizations, part three: co-owner chains, etc. *Motel/ motor inn journal*, v. 38, Feb. 1975, p. 47-9.
- Sawyer, Ray. Survey of motel chain organizations, part two: franchise chains. *Motel/ motor inn journal*, v. 38, Jan. 1975, p. 49-59.
- Serlen, Bruce. Separate...but hardly equal: 3rd annual portfolio analysis of insurance company separate accounts. *Pension world*, v. 11, June 1975, p. 12-13, 18-20, 47-50.
- Seventy five economists on 1975, conducted by Janice Holling. *Institutional investor*, v. 9, Jan. 1975, p. 64-6.
- Shuman, Jeffrey C. Corporate planning in small companies - a survey. *Long range planning*, v. 8, Oct. 1975, p. 81-90.
- Smith, Robert M. Nationwide MAS surveys. (MAS) *Journal of accountancy*, v. 139, March 1975, p. 87-90.
- SM's surveys: four paths to greater profitability. *Sales management*, v. 114, May 19, 1975, p. 37-40.
- Spiller, Earl A. Effectiveness of APB opinion no. 19 in improving funds reporting, by Earl A. Spiller and Robert L. Virgil. *Journal of accounting research*, v. 12, Spring 1974, p. 112-42.
- State-of-the-art survey: a preliminary analysis. *Production and inventory management*, v. 15, no. 4, 1974, p. 1-11.
- Steeds, David. ACASS membership survey, by David Steeds and Chris Caswell. (Student roundabout) *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 230-2.
- Stevens, Robert E. Does precoding mail questionnaires affect response rates? (Current research) *Public opinion quarterly*, v. 38, Winter 1974-75, p. 621-2.
- Summers, Edward L. AICPA studies MAS in CPA firms, by Edward L. Summers and Kenneth E. Knight. *Journal of accountancy*, v. 139, March 1975, p. 56-64.
- Survey of corporate performance: second quarter 1975. *Business week*, Aug. 18, 1975, p. 53-60, 65-72.
- Survey of interim report practices released. (News report) *Journal of accountancy*, v. 139, June 1975, p. 18, 21.
- Survey of 1974 securities law developments, by Patrick K. Arey and others. *Washington and Lee law review*, v. 32, Summer 1975, p. 719-839.
- Survey results, federal legislation: major or minor impact on business? *Risk management*, v. 22, March 1975, p. 36-7.
- Survey reveals inadequate communication between CPAs and banks. *Practical accountant*, v. 8, July/Aug. 1975, p. 50-1.
- Swandby, Richard K. Trade show trends '74: best year ever, by Richard K. Swandby and Jonathan M. Cox. *Industrial marketing*, v. 60, April 1975, p. 62-4, 66-7, 85.
- Tankersley, Clint B. Comparison of evaluations of social responsibility: students vs. businessmen. *Akron business and economic review*, v. 6, Fall 1975, p. 48-51.
- Taylor, Thayer C. Why the survey is all-important for you. *Sales management*, v. 114, April 21, 1975, Entire issue.
- Tomasch, Mark R. Can you expect a raise in 1975? *Automation*, v. 22, March 1975, p. 70-4.
- Trusts & estates twenty-third trust investment officers survey. *Trusts & estates*, v. 114, Jan. 1975, p. 18-21, 56-7.
- Views of the prudent man. *Pension world*, v. 11, May 1975, p. 31-2.
- Warren, Carl S. Comparative survey of audit reliability and independence. *Georgia CPA*, v. 16, Summer 1975-76, p. 10-13.
- Warren, Carl S. Comparative survey of audit reliability and independence. *Ohio CPA*, v. 33, Autumn 1974, p. 136-9.
- Winters, Alan J. Banker perceptions of unaudited financial statements. *CPA* (NYSS), v. 45, Aug. 1975, p. 29-33.

SURVIVAL & growth: management strategies for the smaller firm.

- Cohn, Theodore. Survival & growth: management strategies for the smaller firm, by Theodore Cohn and Roy A. Lindberg. New York, AMACOM, c1974. 228 p. [209.5 C]

SURYANARAYANAN, S.

- Control of accounts receivables. (Students' section) *Management accountant* (India), v. 10, Feb. 1, 1975, p. 156-9.

SUSHKA, MARIE ELIZABETH.

- Slovin, Myron B. Structural shift in the demand for money, by Myron B. Slovin and Marie Elizabeth Sushka. *Journal of finance*, v. 30, June 1975, p. 721-31.

SUSMAN, DEBORAH J.

- Eleventh amendment does not bar an award of attorney's fees based on the private attorney general theory. (Notes & comments) *Washington and Lee law review*, v. 32, Winter 1975, p. 133-62.

SUSMAN, GERALD STEPHAN.

- Accountant should be alert to estate planning implications seen in his day-to-day practice. *Michigan CPA*, v. 26, Nov.-Dec. 1974, p. 19-21. (Reprinted from *Estate planning*, Summer 1974)

SUSTAINED improvement in reporting practices. *Accountant* (Eng.), v. 172, Jan. 23, 1975, p. 95.

SUTHERLAND, C. I.

- On the rocks - the Court Line case. *South African chartered accountant*, v. 11, Jan. 1975, p. 28-9.

SUTHERLAND, COLIN.

- Notes to financial statements. *South African chartered accountant*, v. 10, Nov. 1974, p. 397.

SUTTON, LEONARD v. B.

Acquisition of real property, investment in corporations and probate law in Mexico: II. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 447-53.

SUZMAN, CEDRIC L.

Changing nature of export management. *Atlanta economic review*, v. 25, Sept.-Oct. 1975, p. 15-20.

SWAD, RANDY GENE.

Partial liquidation: a method for withdrawing corporate profits at capital gain rates. *Taxation for accountants*, v. 15, Sept. 1975, p. 132-6.

SWAIN, RALPH.

Toregas, Constantine. Reply to Rao's note on the location of emergency service facilities, by Constantine Toregas, Charles ReVelle and Ralph Swain. (Technical notes) *Operations research*, v. 22, Nov.-Dec. 1974, p. 1262-7.

SWALM, RALPH.

Jeynes, Paul H. Fundamentals of accounting/economic/financial evaluation. *Engineering economist*, v. 20, Summer 1975, p. 297-311.

SWAMI, B. N.

Management accounting techniques in N.C.C. *Management accountant* (India), v. 9, Sept. 1974, p. 710-19.

SWAN, HUGO.

Cash conservation. *Management accounting* (NAA), v. 57, Aug. 1975, p. 14-16.

SWAN, JOHN E.

Drawing power of retail eating establishments as a function of perceived quality, by John E. Swan and Henry O. Pruden. *Akron business and economic review*, v. 6, Fall 1975, p. 24-9.

SWANDBY, RICHARD K.

Trade show trends '74: best year ever, by Richard K. Swandby and Jonathan M. Cox. *Industrial marketing*, v. 60, April 1975, p. 62-4, 66-7, 85.

SWAP FUNDS

See Funds-Mutual
Investment Companies

SWEENEY, DONALD H.

Flexible budgeting: the great escape. *Hospital financial management*, v. 29, Aug. 1975, p. 36-8.

SWEENEY, GORDON P.

Personnel planning: an essential for every bank, regardless of size. *Banking*, v. 67, June 1975, p. 33-4, 99.

SWEENEY, HENRY WHITCOMB.

Causey, Denzil Y. Sweeney's price level accounting - revisited. *South African chartered accountant*, v. 11, Jan. 1975, p. 25-6.

Mosich, A. N. Profile of Henry Whitcomb Sweeney. *Accounting historian*, v. 1, Jan. 1974, p. 4.

SWEENEY, JOHN A.

More like the private system every day. *Pension world*, v. 11, Aug. 1975, p. 23-4.

SWEENEY, JOHN B.

Environmental policy and economic properties. *Canadian business review*, v. 1, Autumn 1974, p. 45-8.

SWEENEY, RICHARD JAMES.

Logue, Dennis E. Optimal leasing policy for the development of outer continental shelf hydrocarbon resources, by Dennis E. Logue, Richard James Sweeney and Thomas D. Willett. *Land economics*, v. 51, Aug. 1975, p. 191-207.

SWEET, JUSTIN.

Your first construction contract. *Practical lawyer*, v. 21, March 1, 1975, p. 27-49.

SWEET, STEVEN W.

Love, Richard D. Opportunities in tax planning trusts, by Richard D. Love and Steven W. Sweet. *Ohio CPA*, v. 33, Autumn 1974, p. 148-52.

SWEITZER, ROBERT W.

Pathak, Dev S. Customer image versus the retailer's anticipated image - a study of four department stores, by Dev S. Pathak, William J. E. Crissy and Robert W. Sweitzer. *Journal of retailing*, v. 50, Winter 1974-75, p. 21-8, 116.

SWENSON, JAMES B.

Nineteen seventy-five: facing the hard facts of tax reform. *Price Waterhouse review*, v. 20, no. 1, 1975, p. 2-7.

SWICK, MYRA A.

Planning and budgeting: past, present, and future. *Woman CPA*, v. 37, April 1975, p. 3-5.

SWIERINGA, ROBERT J.

Behavioral approach to participative budgeting. *Management accounting* (NAA), v. 56, Feb. 1975, p. 35-9.

Relationship between managers' budget-oriented behavior and selected attitude, position, size, and performance measures, by Robert J. Swieringa and Robert H. Moncur. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. Chicago, 1974. p. 194-214.) [*102 C]

SWIFT, JOHN R.

Lender's approach to the evaluation of a consumer finance company. *Journal of commercial bank lending*, v. 58, Sept. 1975, p. 27-47.

SWIFT, ROBERT G.

Semiautomated, centralized unit dose. *Hospitals*, v. 49, Jan. 1, 1975, p. 72, 74, 76.

SWIGART, JAMES A.

Corporate acquisitions: taxable or tax-free? *Management accounting* (NAA), v. 57, Nov. 1975, p. 40-2.

SWINDLER, WILLIAM F.

Constitution after Watergate. *Oklahoma law review*, v. 28, Summer 1975, p. 467-93.

SWINTH, ROBERT L.

Decision making processes: using discrimination nets for security selection, by Robert L. Swinth, Jack E. Gaumnitz and Carlos Rodriguez. *Decision sciences*, v. 6, July 1975, p. 439-48.

SWINTON, DAVID H.

Black-white income gap: new trend for the worse. *Business and society review*, Spring 1975, p. 72-5.

Factors affecting the future economic prospects of minorities. *American economic review*, v. 65, May 1975, p. 53-8.

ACCOUNTANTS' INDEX 1975

SWITCH to cards speeds order entry.

SWITCH to cards speeds order entry. (Users report) *Infosystems*, v. 21, Dec. 1974, p. 40.

SWOVELAND, CARY.

Deterministic multi-period production planning model with piecewise concave production and holding-backorder costs. *Management science*, v. 21, May 1975, p. 1007-13.

SYKES, ALLEN.

Merrett, A. J. What Sandilands didn't say, by A. J. Merrett and Allen Sykes. *Accountancy* (Eng.), v. 86, Nov. 1975, p. 42, 44, 46-7.

SYLVIA, RONALD D.

Mustafa, Husain. Factor-analysis approach to job satisfaction, by Husain Mustafa and Ronald D. Sylvia. *Public personnel management*, v. 4, May-June 1975, p. 165-72.

SYMPHONY ORCHESTRAS

See Musical Enterprises

SYNAGOGUES

See Also Churches
Missions
Religious Institutions

SYNCHRONOUS data link control: part 1 - general concepts & structure. *Modern data*, v. 8, Feb. 1975, p. 25-6.

SYNCHRONOUS data link control: part 2 - the control field. *Modern data*, v. 8, March 1975, p. 32-3.

SYNCHRONOUS data link control: part 3 - supervisory and non-sequenced control field formats. *Modern data*, v. 8, April 1975, p. 46-7.

SYNCHRONOUS data link control: part 4 - throughput calculations. *Modern data*, v. 8, June 1975, p. 24-5.

SYNDICATES

See Also Real Estate Syndicates

SYNOPTIC RECORDS

See Journals-Synoptic
Ledgers-Synoptic
Records-Synoptic

SYNTHETIC FIBERS

See Chemical Industry

SYRUPS

See Flavoring Extracts

SYSTEM DESIGN AND INSTALLATION

See Accounting-System Design And Installation
Cost Accounting - System Design And Installation

SYSTEM dictates savings. *Modern healthcare*, v. 4, Sept. 1975, p. 67.

SYSTEMS ANALYSIS

Ardsley, Frank C. People power in systems. *Journal of systems management*, v. 26, April 1975, p. 7-9.

Chinal, Jean P. Systems approach: a French experience. *Interfaces*, v. 5, part 1, Feb. 1975, p. 47-56.

Christopher, Martin. Logistics systems engineering - solving the distribution planning problem. *Long range planning*, v. 7, Dec. 1974, p. 74-80.

Cleland, David I. Systems analysis and project management, by David I. Cleland and William R. King. 2nd ed. New York, McGraw-Hill, c1975. 398 p. [201.8 C]

Finneran, Thomas R. Do-it-yourself training. *Journal of systems management*, v. 26, May 1975, p. 18-20.

Herzog, John P. System evaluation technique for users. *Journal of systems management*, v. 26, May 1975, p. 30-5.

Jacobson, Dan. Systems analysts in Israel, by Dan Jacobson, Michael Enoch and Nissim Aranya. *Journal of systems management*, v. 26, Oct. 1975, p. 38-9.

Leonard, James O. Information management: the systems approach to information and records management - Part II, by James O. Leonard and G. Theodore Nygreen. *Information & records management*, v. 9, Feb. 1975, p. 8, 10, 36-8.

Martin, Merle P. Instant analyst. *Journal of systems management*, v. 26, Feb. 1975, p. 12-19.

Optner, Stanford L. Systems analysis for business management. 3rd ed. Englewood Cliffs, N.J., Prentice-Hall, c1975. 381 p. [201.8 O]

Scamell, Richard W. Team approach to systems analysis, by Richard W. Scamell and Eddie W. Baugh. *Journal of systems management*, v. 26, April 1975, p. 32-5.

United States. Dept. of Health, Education and Welfare. Records, computers and the rights of citizens - report of the Secretary's Advisory Committee on Automated Personal Data Systems. *Records management journal*, v. 12, Winter 1974, p. 2-8.

Willoughby, Theodore C. Origins of systems projects. *Journal of systems management*, v. 26, Oct. 1975, p. 19-26.

SYSTEMS analysis and project management.

Cleland, David I. Systems analysis and project management, by David I. Cleland and William R. King. 2nd ed. New York, McGraw-Hill, c1975. 398 p. [201.8 C]

SYSTEMS analysis for business management.

Optner, Stanford L. Systems analysis for business management. 3rd ed. Englewood Cliffs, N.J., Prentice-Hall, c1975. 381 p. [201.8 O]

SYSTEMS ANALYSTS

See Also Data Processing Consultants

Ardsley, Frank C. People power in systems. *Journal of systems management*, v. 26, April 1975, p. 7-9.

Balderston, Jack L. Tiger in the management jungle. *Journal of systems management*, v. 26, May 1975, p. 7-9.

Finneran, Thomas R. Do-it-yourself training. *Journal of systems management*, v. 26, May 1975, p. 18-20.

Greene, Robert J. Is your salary equitable? *Data management*, v. 13, Feb. 1975, p. 20-3.

Haug, Richard L. Data processing evaluation - a joint venture. (MAS speak out) *Michigan CPA*, v. 26, Jan.-Feb. 1975, p. 24-5.

Jacobson, Dan. Systems analysts in Israel, by Dan Jacobson, Michael Enoch and Nissim Aranya. *Journal of systems management*, v. 26, Oct. 1975, p. 38-9.

LaPierre, Louis. Systematic approach to project implementation. (Spectrum) *Infosystems*, v. 22, June 1975, p. 58.

Malone, Frank W. Word processing use of consultants. *Records management journal*, v. 12, Autumn 1974, p. 10-11.

Martin, Merle P. Instant analyst. *Journal of systems management*, v. 26, Feb. 1975, p. 12-19.

Mason, Ida W. Psychology and the systems analyst. *Data management*, v. 13, March 1975, p. 29-31.

Matthies, Leslie. How to pick the top training methods, by Leslie Matthies and Ellen Matthies. *Journal of systems management*, v. 25, Dec. 1974, p. 18-22.

- Morrison, Ralph J. Needed: business-oriented systems analysts. *Infosystems*, v. 22, Sept. 1975, p. 48-9.
- Newbold, Philip N. Systems analyst grid. *Data management*, v. 12, Dec. 1974, p. 18-21.
- Piccirilli, Anthony. Developing a legislative audit agency in Rhode Island. (Accountability auditing in the community) *Internal auditor*, v. 21, May-June 1975, p. 70-2.
- Ward, T. B. Controlling change - the role of management services. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 134-50.) [223.8 M]
- West, Glenn M. MIS in small companies. *Journal of systems management*, v. 26, April 1975, p. 10-13.
- Wilkerson, W. E. Concept one. (Management input) *Journal of systems management*, v. 25, Dec. 1974, p. 24-5.
- Yorks, Lyle. Job enrichment boosts performance. *Journal of systems management*, v. 26, Jan. 1975, p. 16-19.

SYSTEMS and practices for control of accounts receivable. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975. p. 483-515.) [223.5 P]

SYSTEMS AND PROCEDURES

See Also Accounting-System Design And Installation
Computer Systems
Data Processing - Systems
Office Management
Also Subheading, Accounting
Under Name Of Special Business, E.G.,
Hotels-Accounting

- Ackoff, Russell L. Systems revolution. *Long range planning*, v. 7, Dec. 1974, p. 2-20.
- Advanced EDP systems and the auditor's concerns. (Official releases) *Journal of accountancy*, v. 139, Jan. 1975, p. 66-72.
- Brown, Foster. Auditing control and system design. *Journal of systems management*, v. 26, April 1975, p. 24-31.
- Burton, Billy J. Manpower estimating for systems projects. *Journal of systems management*, v. 26, Jan. 1975, p. 29-33.
- Chinal, Jean P. Systems approach: a French experience. *Interfaces*, v. 5, part 1, Feb. 1975, p. 47-56.
- Christopher, Martin. Logistics systems engineering - solving the distribution planning problem. *Long range planning*, v. 7, Dec. 1974, p. 74-80.
- Cleland, David I. Systems analysis and project management, by David I. Cleland and William R. King. 2nd ed. New York, McGraw-Hill, c1975. 398 p. [201.8 C]
- Evans, J. Thomas. Systems decision-making. *Journal of systems management*, v. 26, Aug. 1975, p. 20-3.
- Exton, William. Techniques for overcoming adverse effects of systemization. *CGA (Can.)*, v. 8, Oct.-Nov. 1974, p. 14-18.
- Hewitt, Leroy A. Control system design. *Burroughs clearing house*, v. 60, Oct. 1975, p. 16-17, 36.
- Hodge, Bartow. Computer in management information and control systems. *Data management*, v. 12, Dec. 1974, p. 26-30.
- Keller, Joseph B. Optimum checking schedules for systems subject to random failure. *Management science*, v. 21, Nov. 1974, p. 256-60.
- Krubeck, Ralph D. Training the systems information specialist and the information user. *Journal of systems management*, v. 26, Aug. 1975, p. 24-5.
- Laufer, Arthur C. Operations management. Cincinnati, South-Western Pub. Co., c1975. 548 p. [201.8 L]
- Lucas, Henry C. Toward creative systems design. New York, Columbia University Press, c1974. 147 p. [201.8 L]
- McKenna, Ronald F. Blending the formal with the informal system. *Journal of systems management*, v. 26, June 1975, p. 38-41.
- Muhs, Leonard. Why systems testing? *Journal of systems management*, v. 26, Sept. 1975, p. 12-13.
- Optner, Stanford L. Systems analysis for business management. 3rd ed. Englewood Cliffs, N.J., Prentice-Hall, c1975. 381 p. [201.8 O]

- Procedures concepts and techniques. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975. p. 407-27.) [223.5 P]
- Randsell, William K. Renewed interest in manual systems. (Systems insights) *Journal of systems management*, v. 26, Jan. 1975, p. 20-1.
- Rayner, Derek G. Battle won in the war on the paper bureaucracy. (Ideas for action) *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 8, 12, 14.
- Sommers, Alexis N. Systems solve community problems. *Journal of systems management*, v. 26, July 1975, p. 20-4.
- Stoddard, John L. CRT system definition. *Journal of systems management*, v. 26, Feb. 1975, p. 20-4.
- Studer, Gary A. Integrated manual systems. *Journal of systems management*, v. 26, Sept. 1975, p. 33-5.
- Wiechmann, Ulrich. Integrating multinational marketing activities. *Columbia journal of world business*, v. 9, Winter 1974, p. 7-16.
- Wilkinson, Joseph W. Guidelines for designing systems. *Journal of systems management*, v. 25, Dec. 1974, p. 36-40.

Costs

- Joseph, Anthony M. Planning and control of a major systems change. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 272-88.) [110 H]

Management

- Wilkerson, W. E. Concept one. (Management input) *Journal of systems management*, v. 25, Dec. 1974, p. 24-5.

SYSTEMS deliver payoff at the Tribune. *Infosystems*, v. 22, Sept. 1975, p. 42-5.

SYSTEMS for business data processing. *Management controls (PMM & Co.)*, v. 22, April-May 1975, p. 67-70.

SYSTEMS for business data processing. *Management controls (PMM & Co.)*, v. 22, March 1975, p. 48-51.

SYSTEMS for business data processing: Honeywell 6070. *Management controls (PMM & Co.)*, v. 22, June 1975, p. 96-9. (Title in publication: Honeywell 6060)

SYSTEMS THEORY

- King, William R. New method for strategic systems planning, by William R. King and David I. Cleland. *Business horizons*, v. 18, Aug. 1975, p. 55-64.
- Leonard, James O. Information management: the systems approach to information and records management - Part II, by James O. Leonard and G. Theodore Nygreen. *Information & records management*, v. 9, Feb. 1975, p. 8, 10, 36-8.
- Morris, J. W. Systems approach to forms management. *Information & records management*, v. 9, Nov. 1975, p. 32, 34.

SYSTEMA, FREDERICK A.

- How to increase flexibility of testamentary trusts to carry out decedent's objectives. *Estate planning*, v. 2, Summer 1975, p. 194-201.

SZATROWSKI, TED.

- Bank marketing with a difference. *Bankers magazine*, v. 158, Spring 1975, p. 46-50.
- Management information system for banks. *Burroughs clearing house*, v. 59, March 1975, p. 26-7, 61.

SZUPROWICZ, BOHDAN O.

- China's computer industry. *Datamation*, v. 21, June 1975, p. 83-5, 88.
- Prospects for the European computer industry to 1985. *Modern data*, v. 7, Nov. 1974, p. 56-8, 60.

T

TABACHNICK, NELSON.

Theft losses: practical substitutes for failure to obtain a receipt from the thief. (Accounting) *Taxation for accountants*, v. 15, Oct. 1975, p. 204-8.

TABB, J. B.

Christie, A. A. Improved financial accounting presentation - is it really necessary? By A. A. Christie and J. B. Tabb. *Accountants' journal* (N.Z.), v. 53, Oct. 1974, p. 96-9.

TABLES

See Also Inwood Tables
Molodovsky-May-Chottiner Tables
Mortality Tables

Berry, Brian J. L. Hedonic model of prices and assessments for single-family homes: does the assessor follow the market or the market follow the assessor? By Brian J.L. Berry and Robert S. Bednarz. *Land economics*, v. 51, Feb. 1975, p. 21-40.

New table simplifies computation of maximum tax on earned income. (Taxes in figures) *Taxation for accountants*, v. 15, July 1975, p. 58-9.

Pillsbury, Dennis. Uni-sex actuarial tables - pros and cons. *Best's review* (Life/health ed.), v. 75, Jan. 1975, p. 16, 18, 71. Rates of tax withheld from interest: non-resident companies. *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 217-19.

Reynolds, Peter D. United Kingdom inflation indices and factors (1914 to 1974). *Accountants digest* (Eng.), no. 8, Spring 1974, p.1-3.

TACKLING serious plant problems. *Factory*, v. 8, Oct. 1975, p. 33.

TAETZSCH, LYN.

Genfan, Herb. How to start your own craft business, by Herb Genfan and Lyn Taetzsch. New York, Watson-Guptill Publications, c1974. 203 p. [250 Han 2]

TAKE-OVER BIDS

Accountants International Study Group. Published profit forecasts: current practices in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1974. n.p. [*117 A]

Brudney, Victor. Fair shares in corporate mergers and takeovers, by Victor Brudney and Marvin A. Chirelstein. *Harvard review*, v. 88, Dec. 1974, p. 297-346.

Cheney, Richard E. Remedies for tender-offer anxiety. *Financial executive*, v. 18, Aug. 1975, p. 16-19.

Dickerson, Robert W. V. Valuing shares for takeovers. (Legal cases) *CA magazine* (Can.), v. 107, Aug. 1975, p. 54-7.

Dugan, Charles F. Chris-Craft Corp. v. Piper Aircraft Corp.: liability in the context of a tender offer, by Charles F. Dugan and Mary Ellen Fairfield. *Ohio State law journal*, v. 35, 1974, p. 412-39.

Egan, Claire V. Securities - possible antitrust violation held insufficient to warrant injunction against tender offeror or duty of disclosure to target shareholders. (Notes) *Fordham law review*, v. 43, Dec. 1974, p. 484-93.

Kerr, Edmund H. Going private: adopting a corporate purpose standard. *Securities regulation law journal*, v. 3, Spring 1975, p. 33-62.

Kleinbard, Edward D. Going private. (Notes) *Yale law journal*, v. 84, March 1975, p. 903-31.

McDougall, Fred M. Factors influencing the outcome of takeover offers. *Abacus*, v. 10, Dec. 1974, p. 111-23.

McDougall, Fred M. Pricing shares issued as consideration in a takeover bid. *Australian accountant*, v. 45, June 1975, p. 260-6.

Perham, John C. New game in takeovers. *Dun's review*, v. 106, Aug. 1975, p. 42-5, 74.

Canada

Accountants International Study Group. Published profit forecasts: current practices in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1974. n.p. [*117 A]

Government regulation

Fleischer, Arthur. Buy now, tender later? (Regulation) *Institutional investor*, v. 9, March 1975, p. 82.

Fraidin, Stephen. Developments in federal securities regulation. *Business lawyer*, v. 30, Jan. 1975, p. 313-65.

Hein, Peter C. Proposal for affirmative disclosure by target management during tender offers. (Notes) *Columbia law review*, v. 75, Jan. 1975, p. 190-221.

International securities project. *Business lawyer*, v. 30, Jan. 1975, p. 585-668.

Moylan, James J. Exploring the tender offer provisions of the federal securities laws. *George Washington law review*, v. 43, Jan. 1975, p. 551-89.

Oakes, Ronald W. Judicial control of cash tender offers - a few practical recommendations. (Notes) *Indiana law journal*, v. 50, Fall 1974, p. 114-42.

Great Britain

Accountants International Study Group. Published profit forecasts: current practices in Canada, the United Kingdom and the United States. New York, American Institute of Certified Public Accountants, c1974. n.p. [*117 A]

TAKE the worry out of accounts receivable. *Credit and financial management*, v. 77, Oct. 1975, p. 8-9, 37.

TAKEDA, RYUJI.

Characteristics of information accounting. *Annals of the School of Business Administration, Kobe University*, 1974, p. 1-15.

TAKING stock. *Accountant* (Eng.), v. 172, May 29, 1975, p. 685-6.

TAKING the guesswork out of long range planning. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975. p. 43-89.) [223.5 p]

TALBOT, DEBORAH B.

Improved area wage survey indexes. *Monthly labor review*, v. 98, May 1975, p. 30-4.

TALBOTT, JOHN.

TALBOTT, JOHN.

Hospital associations favor price level adjusted depreciation. *Hospital financial management*, v. 29, Jan. 1975, p. 24-6.

TALBURT, LANE.

How to be effective in a TV interview. *Association management*, v. 27, April 1975, p. 30-4.

TALLEST apartment tops in safety: Lake Point Tower, Chicago. *Skyscraper management*, v. 59, Nov.-Dec. 1974, p. 6-7, 32.

TALLEY, WAYNE K.

Cooper, Benjamin S. Multi-discipline design teams and the Delphi technique for transportation planning, by Benjamin S. Cooper, Charles A. McCoy and Wayne K. Talley. (Reports and comments) *Land economics*, v. 50, Nov. 1974, p. 419-21.

TALLMAN, GARY D.

Competitive versus negotiated underwriting costs for regulated industries, by Gary D. Tallman, David F. Rush and Ronald W. Melicher. *Financial management*, v. 3, Summer 1974, p. 49-55.

TALMAGE, E. T. HUNT.

Lebanon: taxation of foreign business operations, by E.T. Hunt Talmage and Henry A. Helou. *Tax management international journal*, Oct. 1975, p. 24-8.

TAMSONS, HANS.

Nystrom, Harry. Experiment in price generalization and discrimination, by Harry Nystrom, Hans Tamsons and Robert Thams. *Journal of marketing research*, v. 12, May 1975, p. 177-81.

TAN, BIENVENIDO.

Social audit. *Accountants' journal* (P.I.), v. 24, no. 3, 1974, p. 15-16.

TANAY, EMANUEL.

I sued a lawyer and won. I think. *Medical economics*, v. 52, March 17, 1975, p. 91-2, 97.

TANBURN, JENNIFER.

Influence of retailing trends on the food industry. *Long range planning*, v. 8, June 1975, p. 10-16.

TANEN, JEFFREY S.

Private annuities: closed transactions? (Cases noted) *University of Miami law review*, v. 28, Winter 1974, p. 445-50.

TANENBAUM, EDWARD.

Ritholz, Jules. Tax Court's decision in Handy Button: a hopeful sign in the Section 265(2) area, by Jules Ritholz and Edward Tanenbaum. (Personal tax problems) *Journal of taxation*, v. 43, Dec. 1975, p. 336-7, 340.

TANKERSLEY, CLINT B.

Comparison of evaluations of social responsibility: students vs. businessmen. *Akron business and economic review*, v. 6, Fall 1975, p. 48-51.

TANKERSLEY, WILLIAM L.

Accumulated earnings tax: an appeal for flexibility, by William L. Tankersley and Margaret G. Johnston. (Comments) *North Carolina law review*, v. 52, Oct. 1974, p. 1179-1223.

ACCOUNTANTS' INDEX 1975

TANNENBAUM, ARNOLD S.

Control and participation, by Arnold S. Tannenbaum and Robert A. Cooke. *Journal of contemporary business*, v. 3, Autumn 1974, p. 35-46.

TANNENBAUM, DONALD M.

Interest expense: a threefold problem, by Donald M. Tannenbaum and Edward M. Kaplan. *Tax adviser*, v. 6, June 1975, p. 362-7.

TANNER, J. ERNEST.

Determinants of interest cost on new municipal bonds: a reevaluation. *Journal of business* (U. of Chicago), v. 48, Jan. 1975, p. 74-80.

TANNING

See Also Leather Goods

TANZMAN, EDWARD A.

Graham, Barbara A. Limits of the Section 7602 John Doe summons, by Barbara A. Graham and Edward A. Tanzman. (Notes and comments) *Tax lawyer*, v. Winter 1975, p. 377-98.

TANZOLA, FRANK J.

Performance rating for divisional control. *Financial executive*, v. 43, March 1975, p. 20-4.

TAPE cartridge drives and systems. (Product update) *Modern data*, v. 8, Sept. 1975, p. 35, 38, 40-1, 44.

TAPIERO, CHARLES S.

On-line and adaptive optimum advertising control by a diffusion approximation. *Operations research*, v. 23, Sept.-Oct. 1975, p. 890-907.

Optimal control of sales force effort in time, by Charles S. Tapiero and John U. Farley. *Management science*, v. 21, May 1975, p. 976-85.

TARANTINO, DOMINIC A.

American Institute Of Certified Public Accountants. Working with the Revenue code - 1975, edited by Dominic A. Tarantino. New York, c1975. 353 p. [751 A]

TARIFF

Cox, James C. Tariff policy for independence from oil embargoes, by James C. Cox and Arthur W. Wright. *National tax journal*, v. 28, March 1975, p. 29-42.

Dickey, William L. Customs: fines, forfeitures, penalties and the mitigation procedures - sections 592 and 618 of the Tariff act of 1930. *Business lawyer*, v. 30, Jan. 1975, p. 299-312.

Fraser, Gordon O. Agriculture's stake in world trade negotiations. *Cooperative accountant*, v. 28, Summer 1975, p. 44-51.

Iqbal, Zubair. Generalized system of preferences examined. *Finance & development*, v. 12, Sept. 1975, p. 34-9.

Lapinsky, Martin. Two-part tariffs for public utilities: a brief review of the major conceptual economic literature. *Public utilities fortnightly*, v. 94, Dec. 5, 1974, p. 22-7.

McCarthy, James E. Trade act of 1974. *Conference Board record*, v. 12, March 1975, p. 18-23.

Canada

Loken, Mark K. Effective protection of Canadian exporting industry. *Quarterly review of economics & business*, v. 15, Spring 1975, p. 65-76.

TARPAULINS

See Canvas Products

TARR, HERBERT L.

Income taxation of estates and trusts, by Herbert L. Tarr and Ralph Finerman. (In *Institute On Federal Taxation*, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 327-65.) [751 N]

TARVER, NORMAN H.

Where do we go with IRA? *Pension world*, v. 11, July 1975, p. 26, 28, 30, 32-3.

TATE, STANLEY G.

Should a REIT seek outside? (Reader's response) *REIT review*, v. 3, Spring 1975, p. 39-44. (Response to Thoughts of a Real Estate Investment Trust Chief Executive by Eugene W. Landy in *REIT review*, Fall 1974.)

TAUBE, STANLEY.

Silver, Sheldon. Charitable organizations - part III, by Sheldon Silver and Stanley Taube. (Estate planning in Canada) *Canadian tax journal*, v. 22, Nov.-Dec. 1974, p. 581-3.

Silver, Sheldon. Estate planning: the budget of November, 1974 and Bill C-49, by Sheldon Silver and Stanley Taube. (Estate planning in Canada) *Canadian tax journal*, v. 23, Jan.-Feb. 1975, p. 63-8.

Silver, Sheldon. Tax deferrals - II, by Sheldon Silver and Stanley Taube. *Canadian tax journal*, v. 23, July-Aug. 1975, p. 364-70.

Silver, Sheldon. Tax deferrals - I, by Sheldon Silver and Stanley Taube. (Estate planning in Canada) *Canadian tax journal*, v. 23, May-June 1975, p. 231-6.

TAUBER, EDWARD M.

Discovering new product opportunities with problem inventory analysis. *Journal of marketing*, v. 39, Jan. 1975, p. 67-70. Why concept and product tests fail to predict new product results. (Applied marketing) *Journal of marketing*, v. 39, Oct. 1975, p. 69-71.

TAUSKY, CURT.

Parke, E. Lauck. Mythology of job enrichment: self-actualization revisited, by E. Lauck Parke and Curt Tausky. *Personnel*, v. 52, Sept./Oct. 1975, p. 12-21.

TAVERNE, DICK.

Wanted, a new tax philosophy. (Taxation) *Accountancy* (Eng.), v. 85, Dec. 1974, p. 74.

TAVERNS

See Bars And Grills

TAVIS, L. A.

Merville, Larry J. Long-range financial planning, by L. J. Merville and L. A. Tavis. *Financial management*, v. 3, Summer 1974, p. 56-63.

TAX ACCOUNTING V. BUSINESS ACCOUNTING

Bersch, Neil R. How to resolve the conflict between financial and tax aspects of business combinations, by Neil R. Bersch and Harold L. Fuller. (Corporations) *Taxation for accountants*, v. 14, April 1975, p. 226-30.

Comparison of financial reporting and tax considerations. *Taxation for accountants*, v. 14, April 1975, p. 230-3.

Edelstein, Haskell. Searching for some logic in the earnings and profits rules: some recent developments. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 73-101.) [750.2 T]

Hanson, Charles A. Life insurance accounting. *Management accounting* (NAA), v. 57, Aug. 1975, p. 37-8, 42.

Kupfer, T. Milton. Financial accounting disclosure of tax matters - conflicts with tax accounting technical requirements. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 253-65.) [110 H]

Lippman, Russel A. Comparison of financial and tax accounting rules for business combinations, by Russel A. Lippman and Gerald W. LaFleur. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 943-1002.) [750.2 S]

Raby, William L. Conformity of tax and financial accounting, by William L. Raby and Robert F. Richter. *Journal of accountancy*, v. 139, March 1975, p. 42-8.

TAX ADMINISTRATION

See Taxation, United States-Administration

TAX ADVISERS

See Tax Practice

TAX ALLOCATION

See Taxes-Accounting

TAX and trade guide - France.

Arthur Andersen & Co. Tax and trade guide - France. 3rd ed. Chicago, 1975. 160 p. [*759.1 F]

TAX APPEALS

See Also Tax Litigation
Tax Practice

Lore, Martin M. Government's admissions overcome revocation ruling, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, March 1975, p. 186-7.

Pennsylvania Institute Of Certified Public Accountants. Committee on Government Revenues and Expenditures. Appeals procedures. *Pennsylvania CPA spokesman*, v. 46, Sept. 1975, p. 5-7.

Several forms exist for agreement with IRS. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 10-11.

Waldman, Paul H. United States Tax Court as a forum, by Paul H. Waldman and John J. Weiler. *Louisiana CPA*, v. 34, Winter 1974-75, p. 37-41.

TAX AUDITS

See Tax Investigations

TAX AVOIDANCE

See Also Tax Planning
Taxation, United States-Estate Planning

Abel, Harry W. Tax shelter plan turns consolidated return regs. to advantage. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 294-5.

Anderson, John P. Tax shelter - going public. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 595-621.) [750.2 S]

Appel, Gerald. Tax-exempt glow for the not-so-very-rich. *Money*, v. 4, Aug. 1975, p. 36-8.

Benson, Benjamin. Strategy of tax shelter. *Laventhol & Horwath perspective*, v. 1, Fall-Winter 1975, p. 16-23.

Benson, Benjamin. Strategy of tax shelter. *Journal of accountancy*, v. 140, July 1975, p. 47-55.

Bierman, Jacquin D. Recent decisions clarify the scope of the innocent spouse provisions of Section 6013(e), edited by Jacquin D. Bierman. (Personal tax problems) *Journal of taxation*, v. 43, July 1975, p. 52-3.

Burge, Marianne. Current trends in the taxation of multinational enterprises. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 746-55.

Dagon, Roger. Swiss treaty provisions on disclosure of professional and bank secrets. *Bulletin for international fiscal documentation*, v. 29, Oct. 1975, p. 417-26.

DISC benefits, tax havens abroad are touched by new law. *Commerce today*, v. 5, April 14, 1975, p. 21.

- Elder, Peter. Using NOL carryback and carryovers, edited by Peter Elder. (Accounting) *Journal of taxation*, v. 42, March 1975, p. 176.
- Elder, Peter. Year-end tax law contains many significant items for individuals and corporations, edited by Peter Elder. (Accounting) *Journal of taxation*, v. 42, March 1975, p. 174-5.
- Faber, Peter L. Planning the estate of the investor with tax shelters. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-9.) [750.2 I]
- Fass, Peter. How to use the service partnership to enhance motion picture tax shelters, by Peter M. Fass and Robert D. Howard. (Partnerships & subchapter S) *Journal of taxation*, v. 43, July 1975, p. 15-20.
- Fleming, Donald M. Bahamas (tax) paradise. *Tax executive*, v. 27, April 1975, p. 217-23.
- Forster, Joel M. Tax reform - foreign income. (Taxation) *Journal of accountancy*, v. 140, Nov. 1975, p. 34-48, *passim*.
- Gift and leaseback: a technique for splitting income. *Taxation for accountants*, v. 15, Oct. 1975, p. 222-3.
- Ginsburg, Martin D. Leaky tax shelter. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 719-41.
- Gregory, William H. Timber offers major tax-shelter opportunities despite the hazards of such reinvestment. *Taxation for accountants*, v. 14, Feb. 1975, p. 104-6.
- Haft, Robert J. Tax sheltered investments. 2nd ed. New York, Clark Boardman, c1974. 1 v. (looseleaf) (*Securities law series*, v. 4.) [753 H]
- Hansen, James M. Guide to buying or selling a business. Englewood Cliffs, N.J., Prentice-Hall, c1975. 269 p. [230 H]
- Harsham, Philip. Could you resist this sales pitch for a cattle tax shelter? *Medical economics*, v. 52, June 9, 1975, p. 69-77.
- Harsham, Philip. Could you resist this sales pitch for an oil-drilling tax shelter? *Medical economics*, v. 52, March 3, 1975, p. 75-81.
- Helpern, Martin W. Skirting the problem of the high-bracket taxpayer: mini, maxi or average tax. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. 1073-91.) [751 N]
- Hershman, Arlene. It's still a gamble in oil shelters. *Dun's review*, v. 105, April 1975, p. 53-5, 112.
- Hoffman, Arthur S. Leveraged tax shelters under further attack, edited by Arthur S. Hoffman. (Federal taxation) *CPA (NYSS)*, v. 45, Aug. 1975, p. 57-8.
- Holden, James P. Minority stockholder's veto triggers 531 penalty tax, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 43, Nov. 1975, p. 273-4.
- How to invest in movies. (Personal business) *Business week*, Aug. 25, 1975, p. 73-5, 79-80.
- IRS fights corporations formed to avoid taxes. *Taxation for accountants*, v. 15, Nov. 1975, p. 282-4.
- Jacobowitz, Melvin J. Climate darkening for tax shelter investments as potential for booby traps increase. (Personal) *Taxation for accountants*, v. 14, April 1975, p. 196-203.
- Jacobowitz, Melvin J. Increasing caution needed in counseling clients in view of deteriorating climate of tax shelters. *Taxation for lawyers*, v. 3, May-June 1975, p. 332-9.
- Jacobowitz, Melvin J. Practical guide to the evaluation of the suitability of a tax shelter investment. *Taxation for lawyers*, v. 3, March/April 1975, p. 274-9.
- Jacobowitz, Melvin J. Practical guide to the evaluation of the suitability of a tax shelter investment. *Taxation for accountants*, v. 14, March 1975, p. 132-8.
- Kanter, Burton W. IRS says reason required for negligence penalty, edited by Burton W. Kanter and John H. Pennell. (Shop talk) *Journal of taxation*, v. 43, Nov. 1975, p. 320.
- Kanter, Burton W. Options constitute newest tax shelter arrangement, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 42, Feb. 1975, p. 127-8.
- Kanter, Burton W. Shelter investments - perspective and philosophy. *Tax executive*, v. 26, July 1974, p. 337-9, 347-73.
- Kanter, Burton W. What Alice sees through the looking glass when movieland seeks creative techniques for financing films, by Burton W. Kanter and Calvin Eisenberg. *Taxes - the tax magazine*, v. 53, Feb. 1975, p. 94-121.
- Koch, Richard A. Professional sports team as a tax shelter - a case study: the Utah Stars. *Utah law review*, v. 1974, Fall 1974, p. 556-71.
- Krise, Shirley A. Tax aspects of sports enterprises. *World (PMM & Co.)*, v. 9, Spring 1975, p. 3-7.
- Layne, Abner A. Getting behind the glitter of a movie tax shelter. *Medical economics*, v. 51, Dec. 23, 1974, p. 83.
- Lore, Martin M. CA-3 bars taxpayer's novel discovery procedure: reverses district court, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 43, Nov. 1975, p. 305-6.
- Macdonald, Robert C. Tax shelters - movie films and equipment. (Tax talk) *Cost and management (Can.)*, v. 49, May-June 1975, p. 46-8.
- Machtinger, Sidney J. New attacks on tax shelters by the courts, the administration, and the Internal Revenue Service. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 623-67.) [750.2 S]
- Martin, Wendell H. Tax shelter and the real estate analyst. *Appraisal journal*, v. 43, Jan. 1975, p. 17-28.
- McGuire, John A. What will be the effect of the decisions in LaCroix and Sandor on tax shelters? (Real estate) *Journal of taxation*, v. 42, Feb. 1975, p. 118-24.
- McLaughlin, David J. Money and taxes: you and your shadow. *Financial executive*, v. 43, May 1975, p. 32, 37-42.
- McOuat, Wallace G. Tax planning for investment interest. *Journal of real estate taxation*, v. 2, Spring 1975, p. 325-37.
- Meyers, Warrin C. Effect of the TRA on the use of a foreign corporation to shelter shipping income. (International trade) *Journal of taxation*, v. 43, Aug. 1975, p. 90-5, 98.
- Milton, Jeffrey J. Resort condominium - a treacherous tax shelter. *Journal of real estate taxation*, v. 2, Winter 1975, p. 200-11.
- Milton, Jeffrey J. Rise and fall of public real estate tax shelters, by Jeffrey J. Milton and John J. Mooney. *Journal of real estate taxation*, v. 2, Summer 1975, p. 463-81.
- Moir, Roger J. Cayman Islands: tax haven or financial centre? *Accountant's magazine (Scot.)*, v. 79, May 1975, p. 182-4.
- Nash, John. Transfer of assets abroad. *Accountancy Ireland*, v. 6, Dec. 1974, p. 13-15.
- Neuwahl, Malcolm H. Incorporation of a portfolio consisting of marketable securities - a useful tax-planning technique. *University of Miami law review*, v. 28, Winter 1974, p. 395-438.
- Packman, Bruce B. Tax shelters: a non-dilettante's view. *Taxes - the tax magazine*, v. 53, May 1975, p. 279-304.
- Prepaid interest has lost power to shelter high income. *Taxation for accountants*, v. 14, March 1975, p. 163-4.
- Prepaid-interest scheme blocked by the Tax Court. (Personal) *Taxation for accountants*, v. 14, April 1975, p. 225.
- Ress, Samuel S. Requirements for individual retirement accounts. (Payroll taxes & controls) *CPA journal*, v. 45, Feb. 1975, p. 47.
- Roberts, Sidney I. No avoidance of capital gains tax by renouncing citizenship, edited by Sidney I. Roberts, Sanford H. Goldberg and Herbert H. Alpert. (International trade) *Journal of taxation*, v. 43, Nov. 1975, p. 269.
- Ross, Jack R. Deductibility of fees for organizing limited partnership, edited by Jack R. Ross. (Federal taxation) *CPA (NYSS)*, v. 45, Sept. 1975, p. 46.
- Rossbach, Laurence B. Tax shelter investments in trust - advantages and disadvantages, by Laurence B. Rossbach and Peter L. Faber. *Trusts & estates*, v. 114, Feb. 1975, p. 70-3, 121-2.
- Roth, Randall W. Oil and gas tax shelters, past, present and future. *Colorado CPA report*, v. 39, Fall 1974, p. 17-23.
- Russell, C. W. Common mistakes in tax shelter investments. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 34-42.
- Sapp, Vincent D. How a two-tiered partnership arrangement can be used to minimize tax liabilities. (Partnerships and Subchapter S) *Journal of taxation*, v. 42, Jan. 1975, p. 21-5.

- Schutzer, A. I. How to bail out if your tax shelter bombs out. *Medical economics*, v. 52, June 23, 1975, p. 73-80.
- Seffinger, Frank D. Withdrawal from leveraged tax shelter. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 20-1.
- Sexton, John J. Shrinking tax shelter umbrella. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 715-32.
- Shelsky, Lloyd E. Publicly offered shelters: can the SEC and the IRS be served? *Taxes - the tax magazine*, v. 53, Sept. 1975, p. 516-33.
- Sheridan, Bart. New breakthrough in tax-sheltering college funds? *Medical economics*, v. 52, March 17, 1975, p. 127, 134, 139, 142, 146.
- Shillingburg, J. Edward. Winding up real estate tax shelters: problems and solutions. *Journal of real estate taxation*, v. 2, Summer 1975, p. 405-15.
- Spohr, Anthony P. Tax accountant's view of the oil and gas tax shelter. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 161-6.) [110 H]
- Stiss, Sol B. Limited partnerships: the IRS attack on tax shelters. *Tax adviser*, v. 6, Nov. 1975, p. 659-70.
- Stiss, Sol B. Limited partnerships: the IRS attack on tax shelters. *Ohio CPA*, v. 34, Summer 1975, p. 101-20.
- Stone, Richard H. Changing climate for tax shelters. *View-point* (Main Lafrentz & Co.), 1st ed., 1975, p. 34-9.
- Sunley, Emil M. Maximum tax on earned income. *National tax journal*, v. 27, Dec. 1974, p. 543-52.
- Supreme Court values securities at market price; can trigger accumulated earnings tax. *Taxation for accountants*, v. 15, Sept. 1975, p. 153.
- Tax shelter plan turns consolidated return regs. to advantage. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 294-5.
- Trainor, D. Bruce. What to look for in a tax shelter. *Practical accountant*, v. 8, March-April 1975, p. 56-61.
- Tucker, Stefan F. Tax shelters: an analysis of recent IRS moves to limit their recognition and their benefits. (Personal) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 138-45.
- Unenforceable loan obligation destroys sham tax shelter. *Taxation for accountants*, v. 15, Nov. 1975, p. 306.
- Valid sale is the key to many tax shelters. *Taxation for accountants*, v. 14, March 1975, p. 138-9.
- Walsh, Gerald S. Accumulated earnings tax: new case poses greater danger that tax will be imposed. (Corporation-stockholders) *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 120-3.

Canada

- Pilling, A. M. Tax haven subsidiary. *Canadian tax journal*, v. 23, Sept.-Oct. 1975, p. 467-73.

France

- Graham, Peter. Tax treatment in France of international transactions between affiliated companies, by Peter Graham and Jean-Michel Tron. *British tax review*, no. 6, Nov.-Dec. 1974, p. 368-77.

Great Britain

- Squires, Michael. Planning to avoid tax. (Taxation) *Accountancy* (Eng.), v. 85, Dec. 1974, p. 78, 80.

TAX BASE

- Cherry, John H. Agenda for taxation reform. *Chartered accountant in Australia*, v. 46, Sept. 1975, p. 19-24.
- Kyrouz, M. E. Foreign tax rates and tax bases. *National tax journal*, v. 28, March 1975, p. 61-80.
- Ress, Samuel S. Nineteen seventy-five social security benefit & taxable wage base is \$14,100. (Payroll taxes & controls) *CPA journal*, v. 45, Feb. 1975, p. 47.

Great Britain

- Taverne, Dick. Wanted, a new tax philosophy. (Taxation) *Accountancy* (Eng.), V. 85, Dec. 1974, p. 74.

- TAX benefit in condemnation not lost even though replacement is in corporation.** (Technical notes and comments) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 243.

- TAX benefits can be salvaged from a worthless security.** *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 99.

- TAX benefits can be salvaged from a worthless security.** *Taxation for accountants*, v. 15, Aug. 1975, p. 102.

TAX BURDEN

- Andrews, William D. Fairness and the personal income tax: a reply to Professor Warren. (Comments) *Harvard law review*, v. 88, March 1975, p. 947-58.
- Boyle, Gerald J. Comprehensive tax credit for achieving proportionality in state and local tax structures. *National tax journal*, v. 27, Dec. 1974, p. 569-82.
- Bracewell-Milnes, Barry. Myth of tax progressiveness. *British tax review*, no. 6, Nov.-Dec. 1974, p. 378-89.
- Break, George. Relationship between the corporation and individual income taxes, by George Break and Joseph A. Pechman. *National tax journal*, v. 28, Sept. 1975, p. 341-52.
- Cheeseman, Henry R. How to create an inflation neutral tax system. *Journal of accountancy*, v. 140, Aug. 1975, p. 44-51.
- Coates, J. H. Corporate gearing in the EEC, by J. H. Coates and P. K. Woolley. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 1-18.
- Cowing, Thomas G. Distributional impact of local public service consolidation: a case study, by Thomas G. Cowing and A. G. Holtmann. *Land economics*, v. 50, Nov. 1974, p. 348-63.
- Eckardt, Walter L. Discriminatory effect of inflation induced by the personal income tax structure. *Akron business and economic review*, v. 6, Spring 1975, p. 21-5.
- Harris, C. Lowell. Tax equity and the need for capital: with special reference to income from corporate shareholdings. *National tax journal*, v. 28, Sept. 1975, p. 292-300.
- McDonald, Robert J. Inflation: concepts of income, tax reform. *Tax lawyer*, v. 28, Spring 1975, p. 533-53.
- Reynolds, Morgan. Post fisc distribution: 1961 and 1970 compared, by Morgan Reynolds and Eugene Smolensky. *National tax journal*, v. 27, Dec. 1974, p. 515-30.
- Simpson, Murray S. Post-mortem planning to reduce the estate tax burden, by Murray S. Simpson and Ronald D. Larson. *Trusts & estates*, v. 114, Feb. 1975, p. 74-7, 120.
- Spencer, Martin M. Taxation of couples, married and unmarried. *CPA journal*, v. 45, Feb. 1975, p. 11-16.
- Warren, Alvin C. Fairness and a consumption-type or cash flow personal income tax. (Comments) *Harvard law review*, v. 88, March 1975, p. 931-46.

Great Britain

- White, Roger. Current developments in property taxation. *Accountant* (Eng.), v. 172, Jan. 2, 1975, p. 7-10.

Sweden

- Vogel, Joachim. Taxation and public opinion in Sweden: an interpretation of recent survey data. *National tax journal*, v. 27, Dec. 1974, p. 499-513.

TAX CALENDARS

- Hasselback, James R. How to change a tax year: permission of the IRS is not always needed. (Accounting) *Taxation for accountants*, v. 14, May 1975, p. 282-8.
- Your 1975 tax calendar: fourteen deadlines to meet. *Medical economics*, v. 52, Jan. 6, 1975, p. 98-9, 101, 103, 105.

TAX CASES

- See Tax Decisions
Tax Litigation
Tax Practice
Also Taxation, United States,
Under Name Of Specific Case

TAX CLAIMS

- See Tax Litigation

TAX clean-up.

TAX clean-up. (Letter from America) *Accountant* (Eng.), v. 171, Dec. 5, 1974, p. 754.

TAX CLOSING AGREEMENTS

See Tax Settlement

TAX COLLECTION AND DELINQUENCY

See Tax Practice

Taxes-Collection And Delinquency

TAX collections in 1974 were up 13%, Revenue Service says. *Taxation for accountants*, v. 15, Aug. 1975, p. 71.

TAX COMPLIANCE COSTS

See Taxes - Costs

TAX CONFERENCES AND INSTITUTES

Federal Tax Conference, 27th, *University of Chicago Law School*, 1974. Proceedings. *Taxes - the tax magazine*, v. 52, Dec. 1974, entire issue.

Institute On Estate Planning, 8th, *University of Miami Law Center*, 1974. Proceedings..., edited by Philip E. Heckerling. Indianapolis, Newkirk Associates, c1974. 1 v. (various pagings) (Contains cumulative index and tables for volumes 1-8, 1967-1974.) [750.2 I]

Institute On Federal Taxation, 32nd, *New York University*, 1973. Proceedings ..., edited by S. Theodore Reiner. New York, Matthew Bender, c1974. 2 v. (1910 p.) [751 N]

Southern California Tax Institute, 26th, *University of Southern California Law Center*, 1974. Major tax planning for 1974..., Dudley M. Lang, Chairman. New York, Matthew Bender, c1974. 1268 p. [750.2 S]

Tulane Tax Institute, 23rd, *New Orleans*, 1973. Proceedings, edited by Robert A. Behren and Alex Cohen. New York, Institute for Continuing Professional Development, c1974. 518 p. (Sponsored by the School of Law and the Graduate School of Business Administration, Tulane University, New Orleans.) [750.2 T]

Wide interest in fiscal policies. *Accountant* (Eng.), v. 171, Dec. 5, 1974, p. 742-4.

TAX consciousness may arouse IRS and courts' suspicions. *Taxation for lawyers*, v. 3, March/April 1975, p. 305.

TAX consciousness may arouse IRS and courts' suspicions. *Taxation for accountants*, v. 14, Feb. 1975, p. 73.

TAX consequences of gov't payments to farmers vary. *Taxation for accountants*, v. 15, Dec. 1975, p. 341-2.

TAX CONSULTANTS

See Tax Practice

TAX CONVENTIONS

See Taxation-International Double

TAX Court extends present interest concept for gift tax. (Estates, trusts & gifts) *Journal of taxation*, v. 42, Feb. 1975, p. 80-1.

TAX CREDITS

See Tax Subsidies

ACCOUNTANTS' INDEX 1975

TAX DECISIONS

Adams, Matthew T. One aspect of the creation of income controversy: the possible application of Reg. 1.482-1(b)(1). (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 49-72.) [750.2 T]

Are shareholder-employees' advances deductible? *Taxation for accountants*, v. 15, July 1975, p. 36-7.

Dant, Thomas W. Courts increasing amount of discount for a minority interest in a business. (Estates, trusts & gifts) *Journal of taxation*, v. 43, Aug. 1975, p. 104-9.

Edelstein, Haskell. Searching for some logic in the earnings and profits rules: some recent developments. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 73-101.) [750.2 T]

Eggers, Paul W. Recent developments in federal taxation. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 1-48.) [750.2 T]

Fisher, Jacob. Human drama in death & taxes: the best laid schemes o' mice and men. *Trusts & estates*, v. 114, May 1975, p. 298-9, 360.

Ginsburg, Joseph. New Jersey - commuter taxes in the light of the recent Austin case, edited by Joseph Ginsburg and Arthur I. Gordon. (State taxation) *CPA* (NYSS), v. 45, July 1975, p. 73-4.

Hoffman, Arthur S. Condemnation awards - proper time for accrual, edited by Arthur S. Hoffman. (Federal taxation) *CPA* (NYSS), v. 45, July 1975, p. 69-70.

Lenihan, Stephen J. Chartist revisited - alternative tax and the net operating loss. *CPA* (NYSS), v. 45, Nov. 1975, p. 29-32.

Lenrow, Gerald I. Pendulum swings back - two circuit courts of appeals reject the Chartist rule - Supreme Court to review, by Gerald I. Lenrow and Emanuel Halpern. (Insurance taxation) *Best's review* (Property/liability ed.), v. 76, July 1975, p. 74, 76, 78-80.

Peters, James H. Supreme Court hands down many important new decisions in state and local taxarea. (State & local taxation) *Journal of taxation*, v. 43, Sept. 1975, p. 174-6.

Ross, Jack R. Creation of interest income under Code Section 482, edited by Jack R. Ross. (Federal taxation) *CPA* (NYSS), v. 45, Sept. 1975, p. 46-8.

Stiller, Shale D. Demise of the life insurance-annuity combination. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 269-91.) [751 N]

Wissbrun, Kenneth M. Bosch and its aftermath - the effect of state court decisions on federal tax questions. *Trusts & estates*, v. 114, Jan. 1975, p. 8-11, 54.

Wolf, Henry C. Original issue discount: before and after National Alfalfa. *Tax lawyer*, v. 28, Winter 1975, p. 325-40.

TAX DEFICIENCIES

Tilzer, Ira L. What the IRS looks for in determining whether to prosecute a taxpayer for criminal tax fraud. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 52-7.

TAX DELINQUENCY

See Taxes-Collection And Delinquency

TAX DEPARTMENTS

Dillingham, Paul L. Corporate tax management: 1975 overview. *Tax executive*, v. 27, July 1975, p. 331-45.

Dillingham, Paul L. How to organize a tax department. *Financial executive*, v. 43, Dec. 1975, p. 14-19.

Fishel, Charles V. Evaluating performance of the tax function, by Charles V. Fishel and James C. Andrews. *Tax executive*, v. 27, April 1975, p. 275-86.

Hoefs, Richard A. Changing role of the corporate tax department. *Tax executive*, v. 26, July 1974, p. 329-36.

McCabe, John F. Management of the tax administration function. *Tax executive*, v. 27, Oct. 1974, p. 45-51, 81-4.

O'Keefe, Brian T. Organization of a tax department. *Tax executive*, v. 27, Oct. 1974, p. 1-8.

ACCOUNTANTS' INDEX 1975

Data processing

- Woodfin, Paul B. Corporate tax computer modeling - an illustration. *Tax executive*, v. 27, April 1975, p. 241-8, 250-6, 258-62.
- Woodfin, Paul B. Modeling corporate taxes using computer time sharing. *Tax executive*, v. 27, Jan. 1975, p. 127-43.

TAX ELECTIONS

See Taxation, United States-Elections

TAX EVASION

See Also Tax Penalties

Taxation, United States-Net Worth Method

- Balter, Harry Graham. New split among circuits of definition of willful, edited by Harry Graham Balter. (Fraud & negligence) *Journal of taxation*, v. 42, May 1975, p. 301-2.
- Bender, Louis. Review of privileged communications as applied to tax fraud proceedings. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 237-72.) [750.2 T]
- Carles, Thomas S. Special agent's manual gives insight into IRS procedures for tax fraud audits. (Fraud & negligence) *Journal of taxation*, v. 43, Nov. 1975, p. 290-5.
- Fraud penalty computation. (Taxes in figures) *Taxation for accountants*, v. 14, April 1975, p. 221.
- Gorlick, Sheldon H. One thousand dollar tax mistake that put a doctor behind bars. *Medical economics*, v. 52, June 9, 1975, p. 146-52.
- Holland, when can the net worth method be used? (Landmark tax cases) *Taxation for lawyers*, v. 3, March/April 1975, p. 273.
- IRS has wide discretion on payment of informer's fees. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 9-10.
- IRS reports results of tax fraud investigations in 1974. *Taxation for accountants*, v. 15, Sept. 1975, p. 186.
- Kronauer, Mario. Information given for tax purposes from Switzerland to foreign countries especially to the United States for the prevention of fraud or the like in relation to certain American taxes. *Tax law review*, v. 30, Fall 1974, p. 47-99.
- Lenrow, Gerald I. Civil penalties and interest - gentle persuaders for compliance with the taxlaws, by Gerald I. Lenrow and Emanuel Halpern. (Insurance taxation) *Best's review* (Property/liability ed.), v. 76, June 1975, p. 80, 82, 84, 86-90.
- Lore, Martin M. Courts split on taxpayers rights to non-filer lists, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, May 1975, p. 309.
- Lynch, John Kennedy. Actions IRS will take when it foresees potential threat to collection of taxdue. (Procedure) *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 90-2.
- Segal, Terry P. Morse decision puts new light on bank deposits method. (Fraud & negligence) *Journal of taxation*, v. 42, June 1975, p. 376-7.
- Spicer, M. W. New approaches to the problem of tax evasion. *British tax review*, no. 3, 1975, p. 152-4.
- Tax liability for spouse's fraud is still a possibility. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 63-4.
- Taxpayer's actions may alert IRS to possibility of fraud. (Practicing before the IRS) *Taxation for accountants*, v. 15, July 1975, p. 63-4.
- Tilzer, Ira L. What the IRS looks for in determining whether to prosecute a taxpayer for criminal tax fraud. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 52-7.
- Vasak, Stephen. How the IRS computes income of a taxpayer suspected of filing a fraudulent return. *Taxation for accountants*, v. 15, Sept. 1975, p. 156-9.

Sweden

- Vogel, Joachim. Taxation and public opinion in Sweden: an interpretation of recent survey data. *National tax journal*, v. 27, Dec. 1974, p. 499-513.

TAX DEPARTMENTS—Data processing

TAX EXEMPT ORGANIZATIONS

See Taxation, United States - Exempt Organizations

TAX EXEMPTIONS

See Taxation, United States-Exemptions

TAX EXPENDITURES

See Budgets, National - United States - Tax Expenditure

TAX FORMS

See Tax Returns

TAX FRAUD

See Tax Evasion

TAX-FREE exchange for one may be another's expense. *Taxation for accountants*, v. 15, Oct. 1975, p. 208.

TAX-FREE exchange for one may be another's expense. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 162.

TAX-FREE EXCHANGE FUNDS

See Funds-Mutual
Investment Companies

TAX-FREE exchange requires close attention to form. *Taxation for accountants*, v. 15, Dec. 1975, p. 330-1.

TAX-FREE EXCHANGES

See Taxation, United States-Exchanges And Transfers

TAX HAVENS

See Tax Avoidance
Taxation, Developing Countries
Taxation, Under Name Of Specific Country,
E.G., Brazil

TAX IMMUNITY

See Taxation, United States-Exemptions

TAX INVESTIGATIONS

See Also Taxation, United States-Administrative Summons

- Agent's preliminary work on books can yield additional problems. (Practicing before the IRS) *Taxation for accountants*, v. 15, Aug. 1975, p. 127-8.
- Attendance of client at IRS audit may be mandatory. (Practicing before the IRS) *Taxation for accountants*, v. 15, Sept. 1975, p. 190-1.
- Audit of service stations stresses some income reporting. (Practicing before the IRS) *Taxation for accountants*, v. 15, Aug. 1975, p. 128.
- Bacon, Donald W. Ten tax audit areas that practitioners are asking about. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 279-323.) [750.2 T]
- Balter, Harry Graham. Accountants' papers held by taxpayer not barred by 5th. (Fraud & negligence) *Journal of taxation*, v. 43, Dec. 1975, p. 361-2.
- Balter, Harry Graham. Corporation not entitled to Miranda warning when Special Agent starts fraud audit, edited by Harry Graham Balter. (Fraud & negligence) *Journal of taxation*, v. 43, Aug. 1975, p. 124.
- Balter, Harry Graham. Seizure of dentist's records upheld; no Fourth, Fifth amendment violation. (Fraud and negligence) *Journal of taxation*, v. 43, Oct. 1975, p. 210-11.

- Bender, Louis. Review of privileged communications as applied to tax fraud proceedings. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 237-72.) [750.2 T]
- Benton, Curtis D. How to keep your shirt despite a super tax audit. *Medical economics*, v. 52, March 17, 1975, p. 161, 163, 167.
- Borghese, Phyllis. IRS announces new audit program. (Tax talk) *National public accountant*, v. 20, Oct. 1975, p. 37-8.
- Bray, John M. Production of documents and seizure of evidence. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1223-50.) [751 N]
- Carles, Thomas S. Special agent's manual gives insight into IRS procedures for tax fraud audits. (Fraud & negligence) *Journal of taxation*, v. 43, Nov. 1975, p. 290-5.
- Computers screen returns under DIF program; high score increases likelihood of audit. *Taxation for accountants*, v. 15, Aug. 1975, p. 101-2.
- Dagon, Roger. Swiss treaty provisions on disclosure of professional and bank secrets. *Bulletin for international fiscal documentation*, v. 29, Oct. 1975, p. 417-26.
- Finerman, Ralph. Current IRS positions on audit of federal estate tax returns, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, Oct. 1975, p. 81-2.
- Fink, Robert S. CT's Bisceglia decision: how sweeping a mandate for John Doe summons. (Fraud & negligence) *Journal of taxation*, v. 42, May 1975, p. 300-1.
- Fisher, Solomon. Right to counsel in criminal tax investigations. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1209-22.) [751 N]
- Flippen, Edward L. Internal Revenue Service summons: an unreasonable expense burden on banks and an invasion of depositors' privacy? *American business law journal*, v. 12, Winter 1975, p. 249-79.
- Forster, Joel M. Taxpayers' bill of rights. (Taxation) *Journal of accountancy*, v. 140, Dec. 1975, p. 109-11.
- Gibson, Charles. Uniform enforcement of tax audits? *Akron business and economic review*, v. 5, Winter 1974, p. 47-50.
- Gibson, Charles H. IRS audit techniques - accumulated earnings tax. *CPA journal*, v. 45, April 1975, p. 23-5.
- Gorlick, Sheldon H. One thousand dollar tax mistake that put a doctor behind bars. *Medical economics*, v. 52, June 9, 1975, p. 146-52.
- Greenwald, Bruce M. IRS audits of EDP systems, by Bruce M. Greenwald and Gary Oberlander. *Management accounting (NAA)*, v. 56, April 1975, p. 13-15.
- Harper, James R. To cooperate with the Service or not? Obligations and rights of the practitioner. (Effective tax procedures) *Journal of taxation*, v. 42, April 1975, p. 220-4.
- How IRS deals with failures to pay withheld taxes from employees. (Practicing before the IRS) *Taxation for accountants*, v. 15, July 1975, p. 63.
- Huffaker, John B. Auditing techniques for estate tax returns, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 42, April 1975, p. 252-3.
- IRS checking on compliance with highway use tax. (Practicing before the IRS) *Taxation for accountants*, v. 15, Sept. 1975, p. 191.
- IRS releases guidelines for applying the 531 penalty tax on corporate earnings. *Taxation for lawyers*, v. 3, March/April 1975, p. 285-6.
- IRS releases its special agents' handbook. *Taxation for accountants*, v. 14, Feb. 1975, p. 106.
- IRS reports results of tax fraud investigations in 1974. *Taxation for accountants*, v. 15, Sept. 1975, p. 186.
- IRS subpoena power to investigate unknown taxpayers. (Notes) *New York University law review*, v. 50, April 1975, p. 177-201.
- IRS tells all about income tax audit techniques. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 27.
- Kanter, Burton W. IRS says reason required for negligence penalty, edited by Burton W. Kanter and John H. Pennell. (Shop talk) *Journal of taxation*, v. 43, Nov. 1975, p. 320.
- Limitations waivers properly used can help tax settlements. *Taxation for accountants*, v. 14, Feb. 1975, p. 82.
- Limitations waivers properly used can help tax settlements. *Taxation for lawyers*, v. 3, March/April 1975, p. 296.
- Lore, Martin M. CA-3 bars taxpayer's novel discovery procedure: reverses district court, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 43, Nov. 1975, p. 305-6.
- Lore, Martin M. How Internal Revenue Service's DIF computer program selects returns, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 43, Sept. 1975, p. 180.
- Lore, Martin M. IRS eases access to manuals and documents, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, April 1975, p. 224.
- Loury, Everett. Cooperation between tax practitioners and IRS examiners key to prompt and accurate taxpayer audits. (Federal taxation) *Nebraska CPA*, v. 10, Fall 1975, p. 6, 24.
- Murray, Robert J. Tax Court discovery: the need for restraint. *Taxes - the tax magazine*, v. 53, June 1975, p. 327-39.
- Number of returns examined by the Service rises. *Taxation for accountants*, v. 15, Aug. 1975, p. 99.
- Occupation shown on return can affect IRS audit. (Tax practice) *Taxation for accountants*, v. 14, Feb. 1975, p. 127.
- Out of line purchases result in tax troubles. (Practicing before the IRS) *Taxation for accountants*, v. 15, Aug. 1975, p. 128.
- Peters, William E. Case for certification of revenue auditors. (Nebraska taxation) *Nebraska CPA*, v. 10, Spring 1975, p. 9-10.
- Phillips, Lawrence M. Role of a specialist in a tax audit. (Federal taxation) *Wisconsin CPA*, Oct. 1975, p. 10.
- Proper verification of inventories to be stressed on audit, says IRS. (Practicing before the IRS) *Taxation for accountants*, v. 15, Sept. 1975, p. 190.
- Questions married taxpayers will be asked on audit. (Practicing before the IRS) *Taxation for accountants*, v. 15, July 1975, p. 64.
- Rombro, Robert A. Civil tax proceeding poses danger of self-incrimination in criminal tax case. (Effective tax procedures) *Journal of taxation*, v. 43, Nov. 1975, p. 302-5.
- Scanlan, T. F. Ways to provide your clients with more effective representation when dealing with the IRS. *Taxation for accountants*, v. 15, July 1975, p. 15-18.
- Shah, P. N. Maintenance of accounts and tax audit under the Income tax act. *Chartered accountant (India)*, v. 23, June 1975, p. 569-71.
- Taxpayer bill of rights. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 25-6.
- Taxpayer's actions may alert IRS to possibility of fraud. (Practicing before the IRS) *Taxation for accountants*, v. 15, July 1975, p. 63-4.
- Valuation of household effects on estate tax return. (Practicing before the IRS) *Taxation for accountants*, v. 15, July 1975, p. 64.
- Vasak, Stephen. How the IRS computes income of a taxpayer suspected of filing a fraudulent return. *Taxation for accountants*, v. 15, Sept. 1975, p. 156-9.
- Walters, Johnnie M. IRS Intelligence Division operating procedures: from 1040 through criminal trial. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1195-1208.) [751 N]
- TAX legislation under scrutiny: CCAB views on the Finance (no. 2) bill 1975- 1. Accountant (Eng.)**, v. 173, Aug. 14, 1975, p. 178-80.
- TAX legislation under scrutiny: CCAB views on the Finance (no. 2) bill 1975- 2. Accountant (Eng.)**, v. 173, Aug. 21, 1975, p. 219-22.

ACCOUNTANTS' INDEX 1975

TAX liability for spouse's fraud is still a possibility

TAX liability for spouse's fraud is still a possibility. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 63-4.

TAX LIENS

See *Taxation, United States-Liens*

TAX LITIGATION

- Adams, Matthew T. One aspect of the creation of income controversy: the possible application of Reg. 1.482-1(b)(1). (In *Tulane Tax Institute*, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 49-72.) [750.2 T]
- Annis, Michael D. New Tax Court rules. (In *Institute On Federal Taxation*, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1341-62.) [751 N]
- Brown, Bart A. Tax refund cases in the Court of Claims. (In *Institute On Federal Taxation*, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1305-14.) [751 N]
- Collateral estoppel: loosening the mutuality rule in tax litigation. *Michigan law review*, v. 73, Jan. 1975, p. 604-19.
- Davidian, John E. Condominium unit real estate tax assessment problems. *St. John's law review*, v. 48, May 1974, p. 923-32.
- Dawson, John P. Lawyers and involuntary clients in public interest litigation. *Harvard law review*, v. 88, March 1975, p. 849-930.
- Divine v. Commissioner: collateral estoppel and the mutuality requirement in federal tax litigation. (Comments) *Iowa law review*, v. 60, June 1975, p. 1420-35.
- Finerman, Ralph. Effect of construction proceedings, edited by Ralph Finerman. (Estate planning) *CPA Journal*, v. 45, April 1975, p. 76-7.
- Forster, Joel M. Taxpayers' bill of rights. (Washington report) *Tax adviser*, v. 6, Dec. 1975, p. 730-2.
- Forster, Joel M. Taxpayers' bill of rights. (Taxation) *Journal of accountancy*, v. 140, Dec. 1975, p. 109-11.
- Gorlick, Sheldon H. One thousand dollar tax mistake that put a doctor behind bars. *Medical economics*, v. 52, June 9, 1975, p. 146-52.
- Hamburger, Max J. Choice of forum for litigation: the United States Tax Court. (In *Institute On Federal Taxation*, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1315-39.) [751 N]
- Harper, James R. To cooperate with the Service or not? Obligations and rights of the practitioner. (Effective tax procedures) *Journal of taxation*, v. 42, April 1975, p. 220-4.
- Lore, Martin M. IRS revises prime issues list; new items are added, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, March 1975, p. 187-8.
- Lore, Martin M. Supreme Court Justices vote about 2 to 1 in favor of the IRS in tax cases, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 43, Dec. 1975, p. 376.
- Lore, Martin M. Tax Court examines discovery rules: permits access against Revenue Service, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, May 1975, p. 308.
- Obliteration of postmark may block petition to Tax Court. *Taxation for lawyers*, v. 3, May-June 1975, p. 361.
- Pierce, Samuel R. Tax refund litigation in district courts: choice of forum, trial procedures, and settlement techniques. (In *Institute On Federal Taxation*, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1289-1304.) [751 N]
- Refund can be lost by failure to file return on time. *Taxation for accountants*, v. 15, Dec. 1975, p. 377.
- Walters, Johnnie M. IRS Intelligence Division operating procedures: from 1040 through criminal trial. (In *Institute On Federal Taxation*, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1195-1208.) [751 N]
- Wissbrun, Kenneth M. Bosch and its aftermath - the effect of state court decisions on federal tax questions. *Trusts & estates*, v. 114, Jan. 1975, p. 8-11, 54.

Great Britain

Inconsistencies in drafting tax laws. *Accountant* (Eng.), v. 172, May 22, 1975, p. 680-1.

Italy

Besana, Mario. Automatic settlement of tax disputes in Italy. *Tax management international journal*, Jan. 1974, p. 12.

TAX LOOPHOLES

See *Tax Avoidance*
Taxation, United States-Loopholes

TAX on most crop insurance proceeds can be deferred. *Taxation for accountants*, v. 14, April 1975, p. 241.

TAX OPTION CORPORATIONS

See *Taxation, United States - Subchapter S Corporations*

TAX PENALTIES

See Also *Tax Evasion*
Taxes-Collection And Delinquency

- Beghe, Renato. Tax planning for the financially troubled corporation. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 795-820.
- Center, Robert A. Information returns: who must file and what must be included to avoid penalties. *Taxation for accountants*, v. 14, Jan. 1975, p. 34-40.
- Fite, John McQuagge. Narcotics offenders and the Internal revenue code: sheathing the Section 6851 sword. *Vanderbilt law review*, v. 28, March 1975, p. 363-97.
- Fraud penalty computation. (Taxes in figures) *Taxation for accountants*, v. 14, April 1975, p. 221.
- Hertz, Jerome S. Personal liabilities of the unsuspecting executive for penalties under Section 6672 and other nightmares. (In *Institute On Federal Taxation*, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1171-94.) [751 N]
- How IRS deals with failures to pay withheld taxes from employees. (Practicing before the IRS) *Taxation for accountants*, v. 15, July 1975, p. 63.
- IRS releases guidelines for applying the 531 penalty tax on corporate earnings. *Taxation for lawyers*, v. 3, March/April 1975, p. 285-6.
- Kanter, Burton W. IRS says reason required for negligence penalty, edited by Burton W. Kanter and John H. Pennell. (Shop talk) *Journal of taxation*, v. 43, Nov. 1975, p. 320.
- Lenrow, Gerald I. Civil penalties and interest - gentle persuaders for compliance with the taxlaws, by Gerald I. Lenrow and Emanuel Halpern. (Insurance taxation) *Best's review* (Property/liability ed.), v. 76, June 1975, p. 80, 82, 84, 86-90.
- Lenrow, Gerald I. Civil penalties and interest - gentle persuaders for compliance with the taxlaws, by Gerald I. Lenrow and Emanuel Halpern. *Best's review* (Property/liability ed.), v. 75, April 1975, p. 26, 94-8.
- Lenrow, Gerald I. Civil penalties and interest - gentle persuaders for compliance with the taxlaws, by Gerald I. Lenrow and Emanuel Halpern. (Insurance taxation) *Best's review* (Property/liability ed.), v. 75, March 1975, p. 84, 86, 88.
- Number of returns examined by the Service rises. *Taxation for accountants*, v. 15, Aug. 1975, p. 99.
- Phillips, Lawrence M. 100% penalty assessment. (Federal taxation) *Wisconsin CPA*, Dec. 1974, p. 21.
- Simmons, Sherwin P. IRS delays penalty on some prohibited transactions, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 42, March 1975, p. 148-9.
- Walsh, Gerald S. Accumulated earnings tax: new case poses greater danger that tax will be imposed. (Corporation-stockholders) *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 120-3.

Michigan

Beckham, William G. Michigan - penalty for failure to pay refunds, edited by William G. Beckham and Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, Feb. 1975, p. 42.

TAX PLANNING

See Also Tax Avoidance

Taxation, United States-Estate Planning

Alexander Grant & Co. 1974 year-end tax planning techniques for individuals. Chicago, c1974. 21 p. [*753 A]

Arthur, J. Robert. Using the computer for foreign tax credit planning. *International tax journal*, v. 2, Fall (Nov.) 1975, p. 56-79.

Aversa, Andre A. Adventures of international taxation. *Touche Ross tempo*, v. 21, no. 1, 1975, p. 21-3.

Bandy, Dale. Tax planning through the use of the installment sales method. *Taxes - the tax magazine*, v. 53, July 1975, p. 417-23.

Beghe, Renato. Tax planning for the financially troubled corporation. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 795-820.

Bennet, William E. Internal auditor's responsibilities and opportunities with respect to tax liabilities. *Taxation for accountants*, v. 14, March 1975, p. 148-51.

Benson, Benjamin. Strategy of tax shelter. *Journal of accountancy*, v. 140, July 1975, p. 47-55.

Block, Julian. Advance planning can cut tax payments. *Veterinary economics*, v. 16, March 1975, p. 34-8.

Block, Julian. Maneuvering deductibles. *Veterinary economics*, v. 15, Oct. 1974, p. 26, 28-9.

Bravenec, L. L. Farm recapture provisions and tax planning for corporations. *Journal of corporate taxation*, v. 1, Winter 1975, p. 391-408.

Bravenec, L. L. Tax planning to control recapture of farm losses: how to manage excess deduction. (Taxation of farmers) *Journal of taxation*, v. 42, May 1975, p. 312-16.

Burge, Marianne. International tax planning under the 1975 Tax reduction act. *International tax journal*, v. 1, Summer (Aug.) 1975, p. 295-300, 383-4.

Cavagna, Joseph F. Related-parties rule of Section 267 can, but need not, upset a client's tax planning. *Taxation for accountants*, v. 15, Aug. 1975, p. 76-82.

Commerce Clearing House. Year-end tax planning for returns to be filed in 1975. Chicago, c1974. 64 p. (*Standard federal tax reports*, v. 61, no. 52, Nov. 13, 1974. Part 2.) [*753 C]

Commercial and industrial condominiums: an overall analysis, by Charles A. Goldstein and others. *St. John's law review*, v. 48, May 1974, p. 817-58.

Crestol, Jack. Investment planning with tax-exempt bonds. New York, Coopers & Lybrand, c1975. 18 p. [*753 C]

Crumbly, D. Larry. Practical guide to preparing a federal gift tax return. 2nd ed. Tucson, Ariz., Lawyers and Judges Pub. Co., c1975. 70 p. [*755 C]

Davison, Dale L. Legislation needed to clarify which tax counsel costs are deductible, by Dale L. Davison and Ted D. Englebrecht. *Taxes - the tax magazine*, v. 53, Oct. 1975, p. 610-16.

Dillingham, Paul L. How to organize a tax department. *Financial executive*, v. 43, Dec. 1975, p. 14-19.

Edwards, Mark B. How to save money by making gifts. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 367-83.) [751 N]

Englebrecht, Ted D. Tax-planning expenditures: to what extent may they be deducted by the taxpayer? By Ted D. Englebrecht and Dale L. Davison. *Taxation for accountants*, v. 14, Feb. 1975, p. 74-7.

Finerman, Ralph. Computing the tax consequences of a change of domicile from New York to Florida, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, Oct. 1975, p. 78-81.

Future tax planning in many areas affected by provisions of Tax reduction act of 1975. (Accounting) *Taxation for accountants*, v. 14, May 1975, p. 260-4.

Future tax planning in many areas affected by provisions of Tax reduction act of 1975. *Taxation for lawyers*, v. 3, May-June 1975, p. 326-9.

Godfrey, David. Year end tax planning in light of 1975 federal legislative changes. *Connecticut CPA*, v. 39, Dec. 1975, p. 6-8.

Gordon, Arthur I. New York - changes of state of residency, edited by Arthur I. Gordon. (State taxation) *CPA (NYSS)*, v. 45, Sept. 1975, p. 50-1.

Greenberg, Marvin. How to work with the excess investment interest rules in preparing 1974 returns, by Marvin Greenberg and Barry J. Stone. *Practical accountant*, v. 8, March-April 1975, p. 38-51.

Helpm, Martin W. Skirting the problem of the high-bracket taxpayer: mini, maxi or average tax. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. 1073-91.) [751 N]

Holloway, Ronald E. Closely held corporations - pre-termination planning. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 785-809.) [751 N]

Kanter, Burton W. Shelter investments - perspective and philosophy. *Tax executive*, v. 26, July 1974, p. 337-9, 347-73.

Kess, Sidney. Practical guide to tax planning, by Sidney Kess and James E. Cheeks. Washington, Tax Management Inc., c1974. 394 p. (Revision of *Kess tax planning manual: 1972-1973*.) [753 K]

Lazzari, William E. Change in composition of a partnership offers many opportunities for tax planning. *Taxation for accountants*, v. 15, Nov. 1975, p. 260-8.

Linch, Luther W. Defending against the accumulated earnings tax. *Tax adviser*, v. 6, Sept. 1975, p. 518-25.

Lipoff, Norman H. Scope of professional responsibility in tax practice is fraught with confusion, uncertainty, by Norman H. Lipoff and Bruce H. Bokor. (Practice) *Taxation for accountants*, v. 15, Oct. 1975, p. 234-8.

Lipson, David E. U.K.: still a tax haven for American expatriates? By David E. Lipson and Lynn D. Lotka. *Tax adviser*, v. 6, May 1975, p. 262-9.

Love, Richard D. Opportunities in tax planning trusts. by Richard D. Love and Steven W. Sweet. *Ohio CPA*, v. 33, Autumn 1974, p. 148-52.

Lyons, Lester. Income tax planning by executors. *Trusts & estates*, v. 114, Sept. 1975, p. 598-601, 689-92.

McDaniel, Paul R. Earnings and profits: more than a cold accounting concept: additions to and subtractions from. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 445-87.) [751 N]

McLaughlin, David J. Money and taxes: you and your shadow. *Financial executive*, v. 43, May 1975, p. 32, 37-42.

McOuat, Wallace G. Tax planning for investment interest. *Journal of real estate taxation*, v. 2, Spring 1975, p. 325-37.

Mentz, J. Roger. Using the 30-70 rule for tax planning. *International tax journal*, v. 1, Feb. 1975, p. 162-71.

Meyer, Milton E. Disposition of an estate at death. *Club management*, v. 54, May 1975, p. 24, 46, 48, 50-1.

Milefsky, Norman R. How to use a personal holding company as an effective estate, financial planning tool. (Corporations, stockholders) *Journal of taxation*, v. 42, April 1975, p. 202-5.

Neuwahl, Malcolm H. Incorporation of a portfolio consisting of marketable securities - a useful tax-planning technique. *University of Miami law review*, v. 28, Winter 1974, p. 395-438.

Reece, Ralph I. You can control your taxes. *Veterinary economics*, v. 16, March 1975, p. 39, 42.

Sacher, Charles P. How attorneys can more effectively advise and assist in family tax planning. (Personal) *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 110-18.

Schlesinger, Edward S. Checklist of decisions and actions to be considered when client's death is imminent. *Estate planning*, v. 2, Autumn 1974, p. 24-31.

Schutzer, A. I. How to bail out if your tax shelter bombs out. *Medical economics*, v. 52, June 23, 1975, p. 73-80.

Schwartz, Martin S. Selected tax losses from the corporate viewpoint. *Journal of corporate taxation*, v. 1, Winter 1975, p. 379-89.

Shelsky, Lloyd E. Publicly offered shelters: can the SEC and the IRS be served? *Taxes - the tax magazine*, v. 53, Sept. 1975, p. 516-33.

Sonnabend, Henry I. Tax planning for overseas employees. *Practical accountant*, v. 8, July/Aug. 1975, p. 62-9.

Sonnabend, Henry I. Tax planning for U.S. employees based abroad. *Arthur Young journal*, Spring 1975, p. 38-45.

Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. Major tax planning for 1974... Dudley M. Lang, Chairman. New York, Matthew Bender, c1974. 1268 p. [750.2 S]

Special rules applicable to farmers give wide scope to tax planning possibilities. *Taxation for accountants*, v. 14, Jan. 1975, p. 50-6.

Strauss, Edward K. Tax planning and the professional corporation. (Comments) *University of Pittsburgh law review*, v. 36, Fall 1974, p. 55-77.

Sullivan, Anthony J. PHC may reduce individual's tax on dividends from depreciated stocks, edited by Mario P. Borini. (Tax clinic) *Tax adviser*, v. 6, Sept. 1975, p. 534-5.

Tax consciousness may arouse IRS and courts' suspicions. *Taxation for accountants*, v. 14, Feb. 1975, p. 73.

Tax consciousness may arouse IRS and courts' suspicions. *Taxation for lawyers*, v. 3, March/April 1975, p. 305.

Teck, Alan. Using computers for foreign exchange tax planning. *International tax journal*, v. 2, Fall (Nov.) 1975, p. 5-27.

Thacher, Charles G. Financial counseling as an executive benefit. *Risk management*, v. 22, April 1975, p. 33-4, 36, 38.

Welch, James R. Year end tax planning in light of recent Connecticut tax legislation and developments, by James R. Welch and Robert F. Lee. *Connecticut CPA*, v. 39, Dec. 1975, p. 10-11.

Wishman, Harvey B. Living with LIFO: tax planning ideas. *Arthur Young journal*, Summer-Autumn 1975, p. 21-8.

India

Mehta, Narpat Chand. Tax planning under Surtax act. *Chartered accountant (India)*, v. 23, April 1975, p. 475-9.

TAX POLICY

Andrews, William D. Fairness and the personal income tax: a reply to Professor Warren. (Comments) *Harvard law review*, v. 88, March 1975, p. 947-58.

Biegler, John C. Recapitalizing American capitalism. *Price Waterhouse review*, v. 20, no. 3, 1975, p. 6-12.

Gonzalez, Richard J. Inflation, recession, and taxation. *Tax executive*, v. 27, July 1975, p. 379-86.

Porzecanski, Arturo C. General indirect taxation as a macroeconomic policy instrument. *National tax journal*, v. 27, Dec. 1974, p. 625-32.

Sanden, B. Kenneth. Dividend tax reform: obtaining relief from double taxation, by B. Kenneth Sanden and Charles T. Crawford. *Financial executive*, v. 43, Sept. 1975, p. 18-23.

Springer, William L. Did the 1968 surcharge really work? *American economic review*, v. 65, Sept. 1975, p. 644-59.

Swenson, James B. Nineteen seventy-five: facing the hard facts of tax reform. *Price Waterhouse review*, v. 20, no. 1, 1975, p. 2-7.

Walker, Glenn M. Equitability and taxation. *Panorama* (Harris Kerr Forster), Third quarter, 1975, p. 14-15, 26.

Warren, Alvin C. Fairness and a consumption-type or cash flow personal income tax. (Comments) *Harvard law review*, v. 88, March 1975, p. 931-46.

India

Gopalkrishnan, K. C. Income tax policy in India: equity or administrative convenience - an appraisal. *British tax review*, no. 5, 1975, p. 289-301.

Krishnan, N. C. Taxation and social progress. *Chartered accountant (India)*, v. 23, Dec. 1974, p. 247-53.

International

Bird, Richard M. International aspects of integration. *National tax journal*, v. 28, Sept. 1975, p. 302-14.

Sweden

Sanden, B. Kenneth. Tax structures and the economy - partially enlightened by the midnight sun. *Price Waterhouse review*, v. 20, no. 3, 1975, p. 14-23.

TAX PRACTICE

Banks, Warren E. Accountants in the tax practice. *National public accountant*, v. 20, March 1975, p. 21-3.

Broden, Barry C. Toward certifying tax specialists in law and accounting, by Barry C. Broden and Jerome S. Horvitz. *Tax adviser*, v. 6, Aug. 1975, p. 469-75.

Corey, William S. Public availability of private rulings: how will it affect tax practice? (Effective tax procedures) *Journal of taxation*, v. 42, April 1975, p. 225-30.

D'Arcy, Richard E. Strategies in using administrative procedures. *Ohio CPA*, v. 34, Spring 1975, p. 70-2, 74-9.

Davis, Earl F. Regulation of tax return preparers - observations based on an empirical study. *Taxes - the tax magazine*, v. 53, March 1975, p. 161-80.

Frank, Walter C. Statements on responsibilities in tax practice. *Ohio CPA*, v. 34, Spring 1975, p. 53-60.

Hochman, Bruce I. Vulnerability of the CPA - taxation malpractice. *California CPA quarterly*, v. 42, March 1975, p. 17-18, 20-1.

Horn, Jack. Portfolio of public accountant's forms, reports and procedures. Englewood Cliffs, N.J., Prentice-Hall, c1975. 503 p. [250 Acc]

Landmark tax cases: Reisman v. Caplin: what is the status of an accountant retained by an attorney? *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 127.

Larkin, Mark D. IRS - CPA - SEC differences. (Federal taxes) *California CPA quarterly*, v. 42, Dec. 1974, p. 40.

Lipoff, Norman H. Scope of professional responsibility in tax practice is fraught with confusion, uncertainty, by Norman H. Lipoff and Bruce H. Bokor. (Practice) *Taxation for accountants*, v. 15, Oct. 1975, p. 234-8.

Lore, Martin M. Attorney-CPA can't be tax specialist says Calif. Bar, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, March 1975, p. 188.

Lore, Martin M. Standards of professional conduct to be scrutinized, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, April 1975, p. 230-1.

Lubell, Myron S. Masters degree in taxation: an academic survey, by Myron S. Lubell and Barry C. Broden. (Education research) *Accounting review*, v. 50, Jan. 1975, p. 170-6.

Maynard, Hildegard M. Is your tax adviser really earning his fee? *Medical economics*, v. 52, Feb. 3, 1975, p. 70-4.

Myers, Marshall. Dealing with the Internal Revenue Service or everything you wanted to know about the IRS, but were afraid to ask. *CLU journal*, v. 29, Oct. 1975, p. 47-51.

Pennsylvania Institute Of Certified Public Accountants. Committee on Government Revenues and Expenditures. Appeals procedures. *Pennsylvania CPA spokesman*, v. 46, Sept. 1975, p. 5-7.

Proposals for S&L system tax preparation services. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 20.

Raby, William L. How - and when - to get a ruling, by William L. Raby, Marvin N. Berlin and Albert B. Ellentuck. *Practical accountant*, v. 8, May-June 1975, p. 16-23.

Recent cases spotlight practitioners' errors. *Taxation for accountants*, v. 14, March 1975, p. 164.

Scanlan, T. F. Ways to provide your clients with more effective representation when dealing with the IRS. *Taxation for accountants*, v. 15, July 1975, p. 15-18.

Shapiro, Leslie S. Regulating the expanding scope of tax practice: tax return preparers. *Tax adviser*, v. 6, Feb. 1975, p. 70-5.

Tax consciousness may arouse IRS and courts' suspicions. *Taxation for accountants*, v. 14, Feb. 1975, p. 73.

Tax consciousness may arouse IRS and courts' suspicions. *Taxation for lawyers*, v. 3, March/April 1975, p. 305.

Data processing

Kanter, Norman A. Nineteen seventy-five survey of computer tax return preparers: a report on services available this year, a survey by Norman S. Kanter and the staff of Journal of Taxation. *Journal of taxation*, v. 43, Oct. 1975, p. 236-9, 242-51.

Government regulation

Circuits disagree on fifth amendment as shield for client's books. (Technical notes and comments) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 217.

FTC halts dubious practices of income tax preparers. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 26-8.

TAX PREFERENCES

Changes in filing requirements for minimum tax. (Tax practice) *Taxation for accountants*, v. 14, Feb. 1975, p. 127.

Finerman, Ralph. Tax preferences in estate or trust final year, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, Dec. 1975, p. 61-2.

Helfern, Martin W. Skirting the problem of the high-bracket taxpayer: mini, maxi or average tax. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*, New York, c1974. 1073-91.) [751 N]

Hufbauer, G. C. Taxation of export profits. *National tax journal*, v. 28, March 1975, p. 43-59.

Machtiger, Sidney J. New attacks on tax shelters by the courts, the administration, and the Internal Revenue Service. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*, New York, c1974. p. 623-67.) [750.2 S]

McLaughlin, David J. Money and taxes: you and your shadow. *Financial executive*, v. 43, May 1975, p. 32, 37-42.

Minimum tax reduction: proposed regulations. (Federal taxation) *CPA journal*, v. 45, Jan. 1975, p. 39.

Russell, C. W. Common mistakes in tax shelter investments. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 34-42.

Shlens, Edmund. New developments in bank federal income taxation, by Edmund Shlens and Tai S. Shin. *Taxes - the tax magazine*, v. 53, Oct. 1975, p. 617-27.

Sunley, Emil M. Maximum tax on earned income. *National tax journal*, v. 27, Dec. 1974, p. 543-52.

TAX PROTESTS

See Tax Litigation

TAX RECORDS

Balter, Harry Graham. Accountants' papers held by taxpayer not barred by 5th. (Fraud & negligence) *Journal of taxation*, v. 43, Dec. 1975, p. 361-2.

Bender, Louis. Review of privileged communications as applied to tax fraud proceedings. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*, New York, c1974. p. 237-72.) [750.2 T]

Bray, John M. Production of documents and seizure of evidence. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*, New York, c1974. p. 1223-50.) [751 N]

Caridi, Joan. Use of tax returns in non-tax prosecutions. (Notes) *Brooklyn law review*, v. 41, Winter 1975, p. 580-624.

Fink, Robert S. CT's Biscaglia decision: how sweeping a mandate for John Doe summons. (Fraud & negligence) *Journal of taxation*, v. 42, May 1975, p. 300-1.

Flippen, Edward L. Internal Revenue Service summons: an unreasonable expense burden on banks and an invasion of depositors' privacy? *American business law journal*, v. 12, Winter 1975, p. 249-79.

Forster, Joel M. IRS disclosure policies and practices, edited by Joel M. Forster. (Taxation) *Journal of accountancy*, v. 139, April 1975, p. 81-4. (Excerpted from the *Congressional record*, Feb. 5, 1975.)

Fourth and Fifth Amendments won't shield stolen records. (Effective tax procedures) *Journal of taxation*, v. 42, Jan. 1975, p. 54-5.

Gershow, Ellen R. IRS prevented from seizing documents: attorney asserts client's fifth amendment privilege. (Cases noted) *University of Miami law review*, v. 29, Winter 1975, p. 372-6.

Greenwald, Bruce M. IRS audits of EDP systems, by Bruce M. Greenwald and Gary Oberlander. *Management accounting* (NAA), v. 56, April 1975, p. 13-15.

Harper, James R. To cooperate with the Service or not? Obligations and rights of the practitioner. (Effective tax procedures) *Journal of taxation*, v. 42, April 1975, p. 220-4.

Lenrow, Gerald I. Civil penalties and interest - gentle persuaders for compliance with the taxlaws, by Gerald I. Lenrow and Emanuel Halpern. (Insurance taxation) *Best's review* (Property/liability ed.), v. 76, June 1975, p. 80, 82, 84, 86-90.

Linett, E. S. IRS approves retention of microfilmed books of account, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 565.

Lore, Martin M. Courts move to limit IRS power to classify material, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 43, Sept. 1975, p. 181.

Lore, Martin M. Courts split on taxpayers rights to non-filer lists, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, May 1975, p. 309.

Lore, Martin M. Tax Court examines discovery rules: permits access against Revenue Service, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, May 1975, p. 308.

Mankoff, Ronald M. Freedom of information act as a taxpayer's tool. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*, New York, c1974. p. 273-96.) [750.2 T]

Microfilm acceptable by IRS as company records. (Administration of accountants practice) *CPA* (NYSS), v. 45, Nov. 1975, p. 64-6. (Excerpt from IRS Revenue procedure 75-33.)

New conflicts on IRS' subpoena powers. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 67-8.

Rose, Jerald L. Attend now, deduct later, tax saving tips can be part of convention promotion during this period of stagflation. *Transcript* (Harris, Kerr, Forster & Co.), v. 31, Dec. 1974, p. 6-8.

Weinstein, George. Accountant's possessions - it doesn't pay to have them. (In Haskins & Sells. *Selected papers 1974*, New York, c1975. p. 267-73.) [110 H]

TAX REDUCTION

See Taxation, United States-Reduction
Taxation, United States-Revision

TAX reform: AICPA cites capital formation issues. (News report) *Journal of accountancy*, v. 140, Sept. 1975, p. 13-14.

TAX REFUNDS

See Taxation, United States-Refunds And Credits

TAX REGULATIONS

Basi, Bart A. Tax aspects of leasing: lessee's viewpoint. *Tax executive*, v. 27, July 1975, p. 365-78. (Includes appendix I - problem lease agreement.)

Chapman, Benson J. Current LIFO developments. *CPA* (NYSS), v. 45, Oct. 1975, p. 27-32.

Deibel, P. E. Investment credit controversies: proposed improvements. *Tax executive*, v. 28, Oct. 1975, p. 65-74.

Finerman, Ralph. Family estate - a caveat, edited by Ralph Finerman. (Estate planning) *CPA* (NYSS), v. 45, Oct. 1975, p. 82.

McGee, Robert W. T.D. 7352: new rules on application of sick pay exclusion to disability pension payments. *Taxes - the tax magazine*, v. 53, July 1975, p. 436-41.

TAX RESEARCH

Lux, Michael S. Fifteen practical tax research tips for the non-specialist. *Practical accountant*, v. 8, Jan.-Feb. 1975, p. 61-4.

TAX RETURN PREPARERS

Choosing the right help at that taxing time. *Money*, v. 4, Feb. 1975, p. 69-70, 72.

D'Arcy, Richard E. Strategies in using administrative procedures. *Ohio CPA*, v. 34, Spring 1975, p. 70-2, 74-9.

Frank, Walter C. Statements on responsibilities in tax practice. *Ohio CPA*, v. 34, Spring 1975, p. 53-60.

IRS is verifying spouses' social security numbers. (Tax practice) *Taxation for accountants*, v. 14, Feb. 1975, p. 128.

Johnson, Philip G. Some thoughts on Subchapter S. *Nebraska CPA*, v. 10, Spring 1975, p. 15-16.

Kanter, Norman A. Nineteen seventy-five survey of computer tax return preparers: a report on services available this year, a survey by Norman S. Kanter and the staff of Journal of Taxation. *Journal of taxation*, v. 43, Oct. 1975, p. 236-9, 242-51.

Kanter, Norman A. Nineteen seventy-five survey of computer tax return preparers: a report on services available this year. *Taxation for accountants*, v. 15, Sept. 1975, p. 162-84, *passim*.

Leading tax return preparer avoids collapsible label. *Taxation for accountants*, v. 14, March 1975, p. 179-80.

Lipoff, Norman H. Scope of professional responsibility in tax practice is fraught with confusion, uncertainty, by Norman H. Lipoff and Bruce H. Bokor. (Practice) *Taxation for accountants*, v. 15, Oct. 1975, p. 234-8.

Loury, Everett. Cooperation between tax practitioners and IRS examiners key to prompt and accurate taxpayer audits. (Federal taxation) *Nebraska CPA*, v. 10, Fall 1975, p. 6, 24.

Verification by IRS of gains and losses depends upon type of property involved. (Practicing before the IRS) *Taxation for accountants*, v. 15, Oct. 1975, p. 254-5.

Government regulation

Bednerik, Jon C. Tax return preparers subject of legislative action. (Washington outlook) *National public accountant*, v. 20, Oct. 1975, p. 6-7.

Davis, Earl F. Regulation of tax return preparers - observations based on an empirical study. *Taxes - the tax magazine*, v. 53, March 1975, p. 161-80.

Forster, Joel M. Tax reform - regulation of return preparers. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 624-9.

Lore, Martin M. IRS broadens its return information disclosure rules, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, April 1975, p. 224.

Ribicoff bill would require tax preparers to pass exam. (News report) *Journal of accountancy*, v. 139, June 1975, p. 21.

Shapiro, Leslie S. Regulating the expanding scope of tax practice: tax return preparers. *Tax adviser*, v. 6, Feb. 1975, p. 70-5.

TAX RETURNS

Bittker, Boris I. Federal income taxation of corporations and shareholders - forms. Boston, Warren, Gorham & Lamont, c1975. 1 v. (looseleaf) [754.2 B]

Borghese, Phyllis. IRS stresses importance of submitting complete and accurate information documents. (Tax talk) *National public accountant*, v. 20, Aug. 1975, p. 34-5.

Caridi, Joan. Use of tax returns in non-tax prosecutions. (Notes) *Brooklyn law review*, v. 41, Winter 1975, p. 580-624.

Center, Robert A. Information returns: who must file and what must be included to avoid penalties. *Taxation for accountants*, v. 14, Jan. 1975, p. 34-40.

Commerce Clearing House. Corporation, partnership, fiduciary filled-in tax return forms. 1975 ed. Chicago, c1974. 104 p. (Standard federal tax reports, v. 61, no. 56, Dec. 17, 1974. Extra ed.) [*751.3 C]

Commerce Clearing House. Individuals' filled-in tax return forms, including sample filled-in forms, rate tables, work sheets, check lists. 1975 ed. Chicago, c1974. 96 p. (Standard

federal tax reports, v. 61, no. 55, Dec. 4, 1974. Part 2.) [*751.3 C]

Commerce Clearing House. 1975 U.S. master tax guide for returns of 1974 income. Chicago, c1974. 543 p. (Standard federal tax reports.) [*751 C]

Fiscal-year corporations get new forms to reflect changes. *Taxation for accountants*, v. 15, July 1975, p. 37.

Forster, Joel M. Taxpayers' bill of rights. (Washington report) *Tax adviser*, v. 6, Dec. 1975, p. 730-2.

Frank, Walter C. Statements on responsibilities in tax practice. *Ohio CPA*, v. 34, Spring 1975, p. 53-60.

Gershow, Ellen R. IRS prevented from seizing documents: attorney asserts client's fifth amendment privilege. (Cases noted) *University of Miami law review*, v. 29, Winter 1975, p. 372-6.

Goldberg, Steven S. Pension plans and executive compensation. New York, Practising Law Institute, c1974. 765 p. (Tax law and practice: Practice handbook series, no. 8.) [223.7 G]

Horn, Jack. Portfolio of public accountant's forms, reports and procedures. Englewood Cliffs, N.J., Prentice-Hall, c1975. 503 p. [250 Acc]

Jannis, C. Paul. LIFO. *Practical accountant*, v. 8, July/Aug. 1975, p. 18-29.

Johnson, Philip G. Some thoughts on Subchapter S. *Nebraska CPA*, v. 10, Spring 1975, p. 15-16.

Joint and separate returns complicate NOL carryback. *Taxation for accountants*, v. 15, Nov. 1975, p. 280, 282.

Lore, Martin M. IRS broadens its return information disclosure rules, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, April 1975, p. 224.

Loury, Everett. Cooperation between tax practitioners and IRS examiners key to prompt and accurate taxpayer audits. (Federal taxation) *Nebraska CPA*, v. 10, Fall 1975, p. 6, 24.

McCulloch, J. D. Preparing corporate tax returns. (Taxation) *CA magazine* (Can.), v. 106, Feb. 1975, p. 53-6.

Number of returns examined by the Service rises. *Taxation for accountants*, v. 15, Aug. 1975, p. 99.

Postmarks are essential to proving the date of mailing. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 50-1.

Proposals for S&L system tax preparation services. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 20.

Recent cases spotlight practitioners' errors. *Taxation for accountants*, v. 14, March 1975, p. 164.

Refund can be lost by failure to file return on time. *Taxation for accountants*, v. 15, Dec. 1975, p. 377.

Ress, Samuel S. Amended filing requirements for information returns. (Payroll taxes & controls) *CPA* (NYSS), v. 45, Aug. 1975, p. 40.

Timing must be right when filing refund claims. *Taxation for accountants*, v. 15, July 1975, p. 12-13.

Unsigned return is no return at all. *Taxation for accountants*, v. 15, Nov. 1975, p. 266-7.

Vasak, Stephen. How the IRS computes income of a taxpayer suspected of filing a fraudulent return. *Taxation for accountants*, v. 15, Sept. 1975, p. 156-9.

Walters, Johnnie M. IRS Intelligence Division operating procedures: from 1040 through criminal trial. (In Institute On Federal Taxation, 32nd, New York University, 1973. Proceedings. New York, c1974. p. 1195-1208.) [751 N]

Consolidated

Abel, Harry W. Tax shelter plan turns consolidated return regs. to advantage. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 294-5.

American Institute Of Certified Public Accountants. Working with the Revenue code - 1975, edited by Dominic A. Tarantino. New York, c1975. 353 p. [*751 A]

Borsuk, Michael L. New York - treatment of the current recognition of gain previously deferred, edited by Michael L. Borsuk. (State taxation) *CPA journal*, v. 45, March 1975, p. 48-9.

Consolidated election may be made on late return. (Corporations, stockholders) *Journal of taxation*, v. 42, Jan. 1975, p. 33-4.

Consolidated returns where the group terminates. (Federal taxation) *CPA journal*, v. 45, Jan. 1975, p. 40.

- Crestol, Jack. Thirty-day rule - an important consolidated return planning tool, by Jack Crestol, Kevin M. Hennessey and Anthony P. Rua. *Journal of corporate taxation*, v. 1, Summer 1974, p. 121-6.
- Emory, Meade. Personal holding company tax and inter-company transactions with members of an affiliated group - new difficulty with an old misconception. (Note) *Tax law review*, v. 30, Winter 1975, p. 283-99.
- Floyd, Thomas A. Conflict between consolidated return and subchap. S regs. (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 144-5.
- Ginsburg, Joseph. Illinois - combined reports, edited by Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, March 1975, p. 49-50.
- Greenberg, Ronald. Affiliated group established through preferred stock. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 80.
- Hoffman, Arthur S. Confusing ruling on aggregating stock ownership in foreign-domestic groups, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, April 1975, p. 47.
- Hoffman, Arthur S. F reorganization in consolidated returns - preserving tax years, edited by Arthur S. Hoffman. (Federal taxation) *CPA (NYSS)*, v. 45, June 1975, p. 44-5.
- Kanter, Burton W. Fine tuning to avoid personal holding company impact in a consolidated return group - a brief alert, by Burton W. Kanter and Richard M. Horwood. *Journal of corporate taxation*, v. 1, Winter 1975, p. 363-78.
- Lyons, Timothy B. NOLs: consolidated return regs. may defeat Sec. 382 (a). (Tax clinic) *Tax adviser*, v. 6, Nov. 1975, p. 674-5.
- Maas, Roland. WHTCs and the consolidated foreign tax credit. *International tax journal*, v. 1, Feb. 1975, p. 141-7.
- Mead, Mary A. Consolidated returns: E&P tax allocations not binding for book purposes. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 289-90.
- Tax shelter plan turns consolidated return regs. to advantage. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 294-5.
- Toren, Melvin S. Consolidated returns: deemed-dividend election proposed regs. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 739.
- Data processing**
- Adams, Donald L. AICPA time sharing tax catalog available, edited by Donald L. Adams. (Accounting and EDP) *Journal of accountancy*, v. 140, Aug. 1975, p. 97-100.
- Hutton, William T. View before collapse (and many happy returns). (Recent cases and rulings) *Journal of corporate taxation*, v. 2, Spring 1975, p. 119-20.
- Kanter, Norman A. Nineteen seventy-five survey of computer tax return preparers: a report on services available this year. *Taxation for accountants*, v. 15, Sept. 1975, p. 162-84, *passim*.
- Lore, Martin M. How Internal Revenue Service's DIF computer program selects returns, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 43, Sept. 1975, p. 180.
- Woodfin, Paul B. Corporate tax computer modeling - an illustration. *Tax executive*, v. 27, April 1975, p. 241-8, 250-6, 258-62.
- Woodfin, Paul B. Modeling corporate taxes using computer time sharing. *Ohio CPA*, v. 34, Sept. 1975, p. 133-46.
- Woodfin, Paul B. Modeling corporate taxes using computer time sharing. *Tax executive*, v. 27, Jan. 1975, p. 127-43.
- Decedent's Income**
- See Also Taxation, United States - Income In Respect Of A Decedent
- Finerman, Ralph. Income and gift tax elections of an executor, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, June 1975, p. 78-9.
- Estate**
- Brown, Dennis. Practical guide to preparing federal estate tax return. 5th ed. Tucson, Ariz., Lawyers and Judges Pub. Co., c1973, 1974. 53 p. [*755 B]
- Dahlman, Roland. When are you dead for estate tax purposes? (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 421.
- Davis, P. Michael. Practical guide to preparing a fiduciary income tax return, by P. Michael Davis and Frederick W. Whiteside. 4th ed. Tucson, Ariz., Lawyers and Judges Pub. Co., c1974. 112 p. [*751.3 D]
- Eubank, J. Thomas. Future for estate lawyers. *Real property, probate and trust journal*, v. 10, Spring 1975, p. 223-32, 242.
- Eubank, J. Thomas. What is the present position of, and future prospects for, the lawyer in estate planning? *Estate planning*, v. 2, Spring 1975, p. 153-9.
- IRS processing timetable for estate tax returns. *Taxation for lawyers*, v. 3, May-June 1975, p. 384.
- IRS relents on time for fiduciaries to furnish Copy B of 1041. *Taxation for accountants*, v. 14, March 1975, p. 175.
- Joseph, Myron L. Several routes are available to obtaining an extension to file and pay federal estate tax. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 22-6.
- Lyons, Lester. Income tax planning by executors. *Trusts & estates*, v. 114, Sept. 1975, p. 598-601, 689-92.
- Simpson, Murray S. Post-mortem planning to reduce the estate tax burden, by Murray S. Simpson and Ronald D. Larson. *Trusts & estates*, v. 114, Feb. 1975, p. 74-7, 120.
- Valuation of household effects on estate tax return. (Practicing before the IRS) *Taxation for accountants*, v. 15, July 1975, p. 64.
- Estimated**
- Beghe, Renato. Tax planning for the financially troubled corporation. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 795-820.
- Frank, Walter C. Statements on responsibilities in tax practice. *Ohio CPA*, v. 34, Spring 1975, p. 53-60.
- Huber, Robert A. Farmers and fishermen: weather, prices and estimated tax payments. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 419-20.
- Ross, Jack R. Deferring estimated tax payments under Section 6654(d)(3), edited by Jack R. Ross. (Federal taxation) *CPA (NYSS)*, v. 45, Oct. 1975, p. 56-8.
- Ross, Jack R. Nineteen seventy-five corporate declaration of estimated income tax should recognize increased investment credit, edited by Jack R. Ross. (Federal taxation) *CPA (NYSS)*, v. 45, Oct. 1975, p. 55-6.
- Ross, Jack R. Shortcut and check for corporate estimated tax, edited by Jack R. Ross. (Federal taxation) *CPA (NYSS)*, v. 45, Sept. 1975, p. 45-6.
- Shaub, Larry N. Minimum required payment of estimated federal income tax. *Management accounting (NAA)*, v. 57, Aug. 1975, p. 39-42.
- Exempt organizations**
- Thompson, Ray. Taxes and the tax-exempt Veterinary Medical Association. *Veterinary economics*, v. 16, March 1975, p. 44, 46.
- Extensions of time**
- Hoffman, Arthur S. Liquidity problems - no funds to pay taxes? Edited by Arthur S. Hoffman. (Federal taxation) *CPA (NYSS)*, v. 45, July 1975, p. 66.
- Form W-2**
- Ross, Samuel S. Sick pay reporting - form W-2 may be used. (Payroll taxes & controls) *CPA journal*, v. 45, Feb. 1975, p. 47.
- Form 706**
- Brown, Dennis. Practical guide to preparing federal estate tax return. 5th ed. Tucson, Ariz., Lawyers and Judges Pub. Co., c1973, 1974. 53 p. [*755 B]
- Complete estate tax returns must be backed up. *Taxation for lawyers*, v. 3, March/April 1975, p. 272-3.
- Hyde, Robert C. Tax questions arising in settling an estate with incorporated farm property: a case history. *Estate planning*, v. 2, Spring 1975, p. 160-7.

Form 712

Complete estate tax returns must be backed up. *Taxation for lawyers*, v. 3, March/April 1975, p. 272-3.

Form 870

Several forms exist for agreement with IRS. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 10-11.

Form 872A

Limitations waivers properly used can help tax settlements. *Taxation for lawyers*, v. 3, March/April 1975, p. 296.
Limitations waivers properly used can help tax settlements. *Taxation for accountants*, v. 14, Feb. 1975, p. 82.

Form 938

Complete estate tax returns must be backed up. *Taxation for lawyers*, v. 3, March/April 1975, p. 272-3.

Form 964

Borghese, Phyllis. One-month liquidation requirements not met. (Tax talk) *National public accountant*, v. 20, May 1975, p. 29.

Horwood, Richard M. Recent decisions of the Tax Court accentuate problems of 333 liquidations. (Corporations, stockholders) *Journal of taxation*, v. 42, April 1975, p. 206-7, 210.

Form 966

Horwood, Richard M. Recent decisions of the Tax Court accentuate problems of 333 liquidations. (Corporations, stockholders) *Journal of taxation*, v. 42, April 1975, p. 206-7, 210.

Form 970

Anglin, Paul. LIFO: revised form 970. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 741.

Form 990

Thompson, Ray. Taxes and the tax-exempt Veterinary Medical Association. *Veterinary economics*, v. 16, March 1975, p. 44, 46.

Form 1040

Christensen, Cullen Y. Income averaging: how it works and what the lawyer can do to help his clients use it. *Taxation for lawyers*, v. 3, March/April 1975, p. 300-5.

Form 1040, 1040A advance proofs reflect changes in tax law. *Taxation for accountants*, v. 15, Oct. 1975, p. 221-2.

Gorlick, Sheldon H. Beware of income-reporting traps on your tax return. *Medical economics*, v. 52, Feb. 17, 1975, p. 182-9.

Form 1040NR

Packer, Solomon. Nonresident aliens: gross income exempt but return required. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 420.

Form 1041

Davis, P. Michael. Practical guide to preparing a fiduciary income tax return, by P. Michael Davis and Frederick W. Whiteside. 4th ed. Tucson, Ariz., Lawyers and Judges Pub. Co., c1974. 112 p. [*751.3 D]

IRS relents on time for fiduciaries to furnish Copy B of 1041. *Taxation for accountants*, v. 14, March 1975, p. 175.

Form 1065

Greenberg, Marvin. How to work with the excess investment interest rules in preparing 1974 returns, by Marvin Greenberg and Barry J. Stone. *Practical accountant*, v. 8, March-April 1975, p. 38-51.

Form 1099

Center, Robert A. Information returns: who must file and what must be included to avoid penalties. *Taxation for accountants*, v. 14, Jan. 1975, p. 34-40.

How to handle the new tax break for forfeited interest. *Taxation for lawyers*, v. 3, March/April 1975, p. 322.

Form 1099R

New IRS rules for reporting lump-sum plan distributions. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 18.

Form 1120

Giljum, Joseph P. Guide to the attorney on the effective use of a Subchapter S election. *Taxation for lawyers*, v. 3, March/April 1975, p. 306-14.

Shaub, Larry N. Minimum required payment of estimated federal income tax. *Management accounting* (NAA), v. 57, Aug. 1975, p. 39-42.

Woodfin, Paul B. Modeling corporate taxes using computer time sharing. *Tax executive*, v. 27, Jan. 1975, p. 127-43.

Form 1127

Hoffman, Arthur S. Liquidity problems - no funds to pay taxes? Edited by Arthur S. Hoffman. (Federal taxation) *CPA* (NYSS), v. 45, July 1975, p. 66.

Form 1128

Hasselback, James R. How to change a tax year: permission of the IRS is not always needed. (Accounting) *Taxation for accountants*, v. 14, May 1975, p. 282-8.

Form 1138

Farber, Paul. Form 1138 - staging a comeback? (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 348-9.

Form 2553

Giljum, Joseph P. Guide to the attorney on the effective use of a Subchapter S election. *Taxation for lawyers*, v. 3, March/April 1975, p. 306-14.

Form 3115

Linett, E. S. IRS extends time to elect full absorption method, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 563-4.

Form 3911

What to do when refund checks are stolen or lost. (Practicing before the IRS) *Taxation for accountants*, v. 15, Sept. 1975, p. 191.

Form 4136

Farber, Paul. Gas excise tax refunds may be gross income. (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 353.

Form 4625

Changes in filing requirements for minimum tax. (Tax practice) *Taxation for accountants*, v. 14, Feb. 1975, p. 127.

Form 4626

Changes in filing requirements for minimum tax. (Tax practice) *Taxation for accountants*, v. 14, Feb. 1975, p. 127.

Form 4726

New table simplifies computation of maximum tax on earned income. (Taxes in figures) *Taxation for accountants*, v. 15, July 1975, p. 58-9.

Form 4848

Center, Robert A. Information returns: who must file and what must be included to avoid penalties. *Taxation for accountants*, v. 14, Jan. 1975, p. 34-40.

Form 4952

Greenberg, Marvin. How to work with the excess investment interest rules in preparing 1974 returns, by Marvin Greenberg and Barry J. Stone. *Practical accountant*, v. 8, March-April 1975, p. 38-51.

Form 4972

Kopple, Robert C. Treasury issues new rules and procedures for reporting lump-sum distributions, by Robert C. Kopple and Eugene H. Veenhuis. (Taxation of compensation) *Journal of taxation*, v. 42, March 1975, p. 142-3.

Gift

Crumbly, D. Larry. Practical guide to preparing a federal gift tax return. 2nd ed. Tucson, Ariz., Lawyers and Judges Pub. Co., c1975. 70 p. [*755 C]

Government regulation

Agent's preliminary work on books can yield additional problems. (Practicing before the IRS) *Taxation for accountants*, v. 15, Aug. 1975, p. 127-8.

Computers screen returns under DIF program; high score increases likelihood of audit. *Taxation for accountants*, v. 15, Aug. 1975, p. 101-2.

Disaster losses may be accelerated or postponed. *Taxation for accountants*, v. 14, March 1975, p. 151.

Hasselback, James R. Political contributions mean added tax benefits as a result of Tax reduction act of 1975, by James R. Hasselback and David T. Stewart. *Taxation for accountants*, v. 15, Aug. 1975, p. 110-12.

Linett, E. S. FOIA: excise tax private rulings subject to disclosure, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 559-61.

Lore, Martin M. Courts move to limit IRS power to classify material, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 43, Sept. 1975, p. 181.

Taxpayer's actions may alert IRS to possibility of fraud. (Practicing before the IRS) *Taxation for accountants*, v. 15, July 1975, p. 63-4.

Valuation of household effects on estate tax return. (Practicing before the IRS) *Taxation for accountants*, v. 15, July 1975, p. 64.

Whitaker, Meade. Taxpayer privacy vs. freedom of information: proposals to amend Sec. 6103. *Tax adviser*, v. 6, April 1975, p. 198-204.

Joint

Borghese, Phyllis. Innocent spouse rule not applicable in community property states. (Tax talk) *National public accountant*, v. 20, May 1975, p. 28.

Congress extends tax breaks for Viet Nam veterans. *Taxation for accountants*, v. 14, May 1975, p. 264-5.

IRS moves to block refund mill operations. (Tax practice) *Taxation for accountants*, v. 14, Feb. 1975, p. 128.

Joint and separate returns complicate NOL carryback. *Taxation for accountants*, v. 15, Nov. 1975, p. 280, 282.

Joint returns require the consent of both spouses. *Taxation for accountants*, v. 14, May 1975, p. 302.

Payment by spouse may not be used as credit by the other. *Taxation for accountants*, v. 14, April 1975, p. 233.

Questions married taxpayers will be asked on audit. (Practicing before the IRS) *Taxation for accountants*, v. 15, July 1975, p. 64.

Tax liability for spouse's fraud is still a possibility. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 63-4.

Vaughan, Jack M. Community property divorce: preparing the tax returns, part 2. *Community property journal*, v. 2, Fall 1975, p. 213-24.

Williams, Leonard W. Living together poses a variety of vexing tax questions for unmarried couples. *Taxation for accountants*, v. 15, Dec. 1975, p. 368-71.

State

Allocating state income tax deductions on federal returns. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 21.

New York - filing of truck mileage tax returns. (State taxation) *CPA journal*, v. 45, Jan. 1975, p. 42.

Return preparation. (Massachusetts practitioner's tax forum) *Massachusetts CPA review*, v. 49, Jan.-Feb. 1975, p. 28-9.

Trusts

Davis, P. Michael. Practical guide to preparing a fiduciary income tax return, by P. Michael Davis and Frederick W. Whiteside. 4th ed. Tucson, Ariz., Lawyers and Judges Pub. Co., c1974. 112 p. [*751.3 DJ]

TAX REVISION

See Taxation, United States-Revision

TAX RULINGS

Asbill, Mac. Freedom of information and the Internal Revenue Service. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 1037-81.) [750.2 S]

Borghese, Phyllis. IRS will continue test to discuss private letter ruling requests. (Tax talk) *National public accountant*, v. 20, Aug. 1975, p. 35-6.

Corey, William S. Public availability of private rulings: how will it affect tax practice? (Effective tax procedures) *Journal of taxation*, v. 42, April 1975, p. 225-30.

Forster, Joel M. Comments on proposed regulations, edited by Joel M. Forster. (Taxation) *Journal of accountancy*, v. 139, May 1975, p. 44, 46-7.

Forster, Joel M. IRS disclosure policies and practices, edited by Joel M. Forster. (Taxation) *Journal of accountancy*, v. 139, April 1975, p. 81-4. (Excerpted from the *Congressional record*, Feb. 5, 1975.)

Forster, Joel M. Tax Division comments on proposed regulations. (Washington report) *Tax adviser*, v. 6, May 1975, p. 296-9.

Institute opposes making private tax letters public. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 17-18.

Linett, E. S. FOIA: excise tax private rulings subject to disclosure, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 559-61.

Lore, Martin M. Courts move to limit IRS power to classify material, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 43, Sept. 1975, p. 181.

Lore, Martin M. Internal Revenue Service to continue to discuss ruling requests, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, June 1975, p. 378.

More ruling requests to be discussed with practitioners. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 20-1.

Raby, William L. How - and when - to get a ruling, by William L. Raby, Marvin N. Berlin and Albert B. Ellen-tuck. *Practical accountant*, v. 8, May-June 1975, p. 16-23.

Roberts, James E. Section 79 - an update. *CLU journal*, v. 29, April 1975, p. 8-14.

Varma, C. R. Thiagaraja. Concept of advance rulings. *Char-tered accountant* (India), v. 24, Oct. 1975, p. 237-41.

TAX SALES

Still, Jonathan W. Constitutionality of notice by publication in tax sale proceedings. (Notes) *Yale law journal*, v. 84, June 1975, p. 1505-18.

TAX SAVING

See Tax Avoidance

Tax Planning

Taxation, United States-Estate Planning

TAX SETTLEMENT

See Also Tax Litigation

Tax Rulings

Taxes-Collection And Delinquency

Closing agreements can fix tax liability finally and forever. *Taxation for accountants*, v. 15, Oct. 1975, p. 202-3.

Closing agreements can fix tax liability finally and forever. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 159-62.

Pierce, Samuel R. Tax refund litigation in district courts: choice of forum, trial procedures, and settlement techniques. (In *Institute On Federal Taxation*, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1289-1304.) [751 N]

TAX SHARING

- Macdonald, William A. Constitutional aspects of revenue sharing. *Canadian business review*, v. 2, Autumn 1975, p. 34-7.
- Manvel, Allen D. Fiscal impact of revenue sharing. *Annals of the American Academy of Political and Social Science*, v. 419, May 1975, p. 36-49.
- Nathan, Richard P. Uses of shared revenue. *Journal of finance*, v. 30, May 1975, p. 557-65.
- Reagan, Michael D. Pro and con arguments. *Annals of the American Academy of Political and Social Science*, v. 419, May 1975, p. 23-35.
- Reuss, Henry S. Should we abandon revenue sharing? *Annals of the American Academy of Political and Social Science*, v. 419, May 1975, p. 88-99.
- Shannon, John. Federal revenue sharing - time for renewal? *National tax journal*, v. 27, Dec. 1974, p. 495-8.
- Watt, Graham W. Goals and objectives of general revenue sharing. *Annals of the American Academy of Political and Social Science*, v. 419, May 1975, p. 12-22.

TAX SHELTER

See Tax Avoidance

TAX shelter plan turns consolidated return regs. to advantage. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 294-5.

TAX sheltered investments.

Haft, Robert J. Tax sheltered investments. 2nd ed. New York, Clark Boardman, c1974. 1 v. (looseleaf) (*Securities law series*, v. 4.) [753 H]

TAX SUBSIDIES

See Also Taxation, United States-Subsidies. In Previous Indexes

- Borghese, Phyllis. Housing credit liberalized. (Tax talk) *National public accountant*, v. 20, Oct. 1975, p. 37.
- Brannon, Gerard M. Energy taxes and subsidies. Cambridge, Mass., Ballinger Pub. Co., c1974. 177 p. [*751.9 B]
- Ehni, Harry J. Validity of mortgage tax credit concepts. *Tax executive*, v. 27, Oct. 1974, p. 31-6.
- Gorlick, Sheldon H. How to wring all the benefits out of the new tax law. *Medical economics*, v. 52, May 12, 1975, p. 225, 229-30.
- Harvey, John C. Curing monetary inflation. *Financial executive*, v. 43, Feb. 1975, p. 22-5.
- Hasselback, James R. Political contributions mean added tax benefits as a result of Tax reduction act of 1975, by James R. Hasselback and David T. Stewart. *Taxation for accountants*, v. 15, Aug. 1975, p. 110-12.
- Huffaker, John B. State gift tax paid on 2035 gift is includable in estate, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 42, May 1975, p. 298.
- Kanter, Burton W. No investment credit for most CATV partnerships, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 42, April 1975, p. 255-6.
- Kanter, Burton W. What Alice sees through the looking glass when movieland seeks creative techniques for financing films, by Burton W. Kanter and Calvin Eisenberg. *Taxes - the tax magazine*, v. 53, Feb. 1975, p. 94-121.
- Leontiades, Milton C. Case for dividend tax reform. *Conference Board record*, v. 12, April 1975, p. 48-54.
- Linett, E. S. Assistance payments under National housing act not taxable, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 574.

Pogue, Thomas F. Deductions vs. credits: a comment. (Notes and comments) *National tax journal*, v. 27, Dec. 1974, p. 659-62.

Retirement income credit: significant tax savings lie beneath its complicated rules. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 57-9.

Ross, Jack R. Federal welfare recipient employment incentive tax credit, edited by Jack R. Ross. (Federal taxation) *CPA (NYSS)*, v. 45, Oct. 1975, p. 54-5.

Schwartz, Martin S. Mortgage tax credit proposal - background, operation, and prospects. *Journal of real estate taxation*, v. 2, Summer 1975, p. 450-8.

Warner, David C. Fiscal barriers to full employment. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 156-64.

Canada

Brooke, Colin A. Canadian manufacturing and processing tax incentives. *Tax executive*, v. 26, July 1974, p. 297-306.

Massachusetts

Maraghy, Patrick B. Recent tax incentives for doing business in Massachusetts. *Massachusetts CPA review*, v. 48, Nov.-Dec. 1974, p. 6-8.

New Mexico

Boyle, Gerald J. Comprehensive tax credit for achieving proportionality in state and local tax structures. *National tax journal*, v. 27, Dec. 1974, p. 569-82.

TAX TREATIES

See Taxation-International Double

TAX treatment of lease termination payments. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 49-50.

TAX treatment of lease termination payments. *Taxation for accountants*, v. 14, May 1975, p. 314.

TAX treatment of political contributions, candidates. *Taxation for accountants*, v. 14, March 1975, p. 180-1.

TAX treatment of political contributions, candidates. *Taxation for lawyers*, v. 3, May-June 1975, p. 384-5.

TAXABLE CAPACITY

See Tax Limitation

TAXATION

- Cherry, John H. Agenda for taxation reform. *Chartered accountant in Australia*, v. 46, Sept. 1975, p. 19-24.
- McLure, Charles E. Simplified exposition of the Harberger model, 1: tax incidence, by Charles E. McLure and Wayne R. Thirsk. *National tax journal*, v. 28, March 1975, p. 1-27.
- New tax organization is formed by AAA. (Tax practice) *Taxation for accountants*, v. 14, Feb. 1975, p. 127-8.
- Petrei, Aamalia Humberto. Inflation and personal income tax. *Industrial accountant (Pakistan)*, v. 14, April-June 1975, p. 79-84.

Added-Value Tax

See Taxation - Value-Added Tax

Corporations

- Mueller, Gerhard G. Accounting for multinationals. (Finance) *Accountancy (Eng.)*, v. 86, July 1975, p. 68, 70, 72, 75.
- Peters, James H. Supreme Court hands down many important new decisions in state and local tax area. (State & local taxation) *Journal of taxation*, v. 43, Sept. 1975, p. 174-6.

- Rates of tax withheld from interest: non-resident companies. *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 217-19.
- Excise**
- Cnossen, Sijbren. Role and structure of sales tax and excise systems. *Finance and development*, v. 12, March 1975, p. 29-33.
- Peters, James H. Supreme Court hands down many important new decisions in state and local taxarea. (State & local taxation) *Journal of taxation*, v. 43, Sept. 1975, p. 174-6.
- Export and Import trade**
- Hufbauer, G. C. Taxation of export profits. *National tax journal*, v. 28, March 1975, p. 43-59.
- Peters, James H. Supreme Court hands down many important new decisions in state and local taxarea. (State & local taxation) *Journal of taxation*, v. 43, Sept. 1975, p. 174-6.
- General agreement on tariffs and trade (GATT)**
- Bailey, Richard. That free trade option. (Common market commentary) *Accountant* (Eng.), v. 172, May 29, 1975, p. 693-4.
- European Community: a review of United States-European Community relations during the year 1973. *Tax management international journal*, Jan. 1974, p. 15-31.
- McCarthy, James E. Trade act of 1974. *Conference Board record*, v. 12, March 1975, p. 18-23.
- Pearson, Charles. Environmental control costs and border adjustments. *National tax journal*, v. 27, Dec. 1974, p. 599-607.
- History**
- When it all began - October 3, 1913: income taxes in the good old days. *Georgia CPA*, v. 16, Winter 1974-75, p. 18-19.
- Indirect taxes**
- Granados, Sergio Garcia. Stamp duty on value added - why not? *Bulletin for international fiscal documentation*, v. 28, Dec. 1974, p. 491-6.
- International**
- Bird, Richard M. International aspects of integration. *National tax journal*, v. 28, Sept. 1975, p. 302-14.
- Dagon, Roger. Swiss treaty provisions on disclosure of professional and bank secrets. *Bulletin for international fiscal documentation*, v. 29, Oct. 1975, p. 417-26.
- Gopalkrishnan, K. C. Income tax policy in India: equity or administrative convenience - an appraisal. *British tax review*, no. 5, 1975, p. 289-301.
- Hammer, Richard M. Taxation of income from corporate shareholders: review of present systems in Canada, France, Germany, Japan and the U.K. *National tax journal*, v. 28, Sept. 1975, p. 315-34.
- Hanlon, John F. Competent authority: settlement of international tax disputes. *Tax adviser*, v. 6, Jan. 1975, p. 4-8.
- Harmelink, Philip J. Tax treatment of household units: comparative procedures and alternatives, by Philip J. Harmelink and Walter Krause. *Bulletin for international fiscal documentation*, v. 29, Sept. 1975, p. 370-6.
- Kyrouz, M. E. Foreign tax rates and tax bases. *National tax journal*, v. 28, March 1975, p. 61-80.
- Marti, Mary Mercedes. Credit for taxes on undistributed corporate profits. *International tax journal*, v. 1, Feb. 1975, p. 123-40.
- Pepper, H. W. T. Transportation taxes (part two). *Bulletin for international fiscal documentation*, v. 29, Aug. 1975, p. 311-16.
- Rates of tax withheld from interest: non-resident companies. *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 217-19.
- Sherfy, Raphael. Recent changes and new considerations in the international tax area. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 857-71.
- Varma, C. R. Thiagaraja. Concept of advance rulings. *Chartered accountant* (India), v. 24, Oct. 1975, p. 237-41.
- International double**
- Authority of the United States Internal Revenue Service to obtain information solely to aid foreign tax authorities: United States-Canada Tax Treaty, decision of the United States District Court for the Southern District of New York, July 31, 1974. (Case note) *Bulletin for international fiscal documentation*, v. 28, Dec. 1974, p. 497-500.
- Aversa, Andre A. Adventures of international taxation. *Touche Ross tempo*, v. 21, no. 1, 1975, p. 21-3.
- Benjamin, Robert W. How tax treaties affect international leasing. *International tax journal*, v. 1, Summer (Aug.) 1975, p. 363-9.
- Bertrand, David F. Tax problems resulting from the temporary activity abroad of employees of enterprises with international operations, by David F. Bertrand and Michael Mulrone. (In Haskins & Sells. *Selected papers 1974*. New York, c1975, p. 227-51.) [110 H]
- Brown, R. D. Canada-United States tax relations problems. *Tax executive*, v. 28, Oct. 1975, p. 1-19.
- Chown, John. New international tax rules in the United Kingdom. *Canadian tax journal*, v. 23, Jan.-Feb. 1975, p. 69-73.
- Convention between the United States and the Union of Soviet Socialist Republics. (Tax treaties) *Tax management international journal*, April 1975, p. 38-42.
- Costa, Ramon Valdes. Treatment of investment income under the Andean Pact Model convention - the Andean view. *Bulletin for international fiscal documentation*, v. 29, March 1975, p. 91-8.
- Dagon, Roger. Swiss treaty provisions on disclosure of professional and bank secrets. *Bulletin for international fiscal documentation*, v. 29, Oct. 1975, p. 417-26.
- Forster, Joel M. Tax reform - foreign income. (Washington report) *Tax adviser*, v. 6, Nov. 1975, p. 688-94.
- Forster, Joel M. Tax reform - foreign income. (Taxation) *Journal of accountancy*, v. 140, Nov. 1975, p. 34-48, *passim*.
- Gardner, John C. Tax on foreign nationals employed in the U.K. *Tax executive*, v. 27, Jan. 1975, p. 161-70.
- Gifford, William C. Allocations of deductions to income. (International developments) *Journal of corporate taxation*, v. 1, Summer 1974, p. 200-4.
- Graham, Peter. Tax treatment in France of international transactions between affiliated companies, by Peter Graham and Jean-Michel Tron. *British tax review*, no. 6, Nov.-Dec. 1974, p. 368-77.
- Hanlon, John F. Competent authority: settlement of international tax disputes. *Tax adviser*, v. 6, Jan. 1975, p. 4-8.
- Hausman, James S. Andean Pact Model convention as viewed by the capital exporting nations. *Bulletin for international fiscal documentation*, v. 29, March 1975, p. 99-104.
- Imam, Ahmad. New solution for solving the problem of double taxation of dividends. *Bulletin for international fiscal documentation*, v. 29, Aug. 1975, p. 327-33.
- Ireland, white paper proposals for corporation tax. (Developments in international tax law) *Bulletin for international fiscal documentation*, v. 29, Sept. 1975, p. 377-87.
- Kaplan, Philip T. Italy - U.S. treaty. (International developments - another view) *Journal of corporate taxation*, v. 1, Winter 1975, p. 462-4.
- Klein, Susan Fayth. Investments by foreign persons in United States real estate. *Journal of real estate taxation*, v. 2, Spring 1975, p. 265-91.
- Kronauer, Mario. Information given for tax purposes from Switzerland to foreign countries especially to the United States for the prevention of fraud or the like in relation to certain American taxes. *Tax law review*, v. 30, Fall 1974, p. 47-99.
- Lipson, David E. U.K.: still a tax haven for American expatriates? By David E. Lipson and Lynn D. Lotka. *Tax adviser*, v. 6, May 1975, p. 262-9.
- Mullens, Richard A. Tax treaty between Canada and the U.S.A.: a United States viewpoint. *Tax executive*, v. 27, Oct. 1974, p. 53-61.
- Oatway, Francis C. Doing business abroad - selecting the entity. (In Haskins & Sells. *Selected papers 1973*. New York, c1974, p. 225-36.) [110 H]

- Palmer, Michael W. Estate, death and inheritance tax problems of Americans living abroad and expatriates. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*, New York, c1974. p. 277-306.) [750.2 S]
- Pepper, H. W. T. Transportation taxes (part two). *Bulletin for international fiscal documentation*, v. 29, Aug. 1975, p. 311-16.
- Peterson, James S. Canada's new tax treaties. *Canadian tax journal*, v. 23, July-Aug. 1975, p. 315-32.
- Sandford, C. T. Relationship of wealth tax to other taxes. by C.T. Sandford, J.R.M. Willis and D.J. Ironside. *British tax review*, no. 6, Nov.-Dec. 1974, p. 355-67.
- Stikeman, H. Heward. Tax treaty between Canada and the U.S.A.: a Canadian viewpoint. *Tax executive*, v. 27, Oct. 1974, p. 52, 62-80.

Land

- Grimes, Orville, F. Urban land taxes and land planning. *Finance and development*, v. 12, March 1975, p. 16-20.

Sales and use taxes

- Crossen, Sijbren. Role and structure of sales tax and excise systems. *Finance and development*, v. 12, March 1975, p. 29-33.
- Peters, James H. Supreme Court hands down many important new decisions in state and local taxarea. (State & local taxation) *Journal of taxation*, v. 43, Sept. 1975, p. 174-6.

Teaching

See Tax Courses

Value-added tax

- Granados, Sergio Garcia. Stamp duty on value added - why not? *Bulletin for international fiscal documentation*, v. 28, Dec. 1974, p. 491-6.
- Morton, C. W. H. Value added tax system of the European Economic Community, by C. W. H. Morton and Stephen Braden. *Panorama* (Harris, Kerr, Forster), no. 1, Summer 1975, p. 14-15, 25-6.

TAXATION, AFRICA

See Also Taxation, Central Africa

- Taxation, East Africa
- Taxation, South Africa, Republic Of
- Taxation, South West Africa
- Taxation, West Africa
- Also Taxation, Under Name Of Specific Country

TAXATION, ALBERTA

- McCulloch, J. D. Taxing look at the provinces. (Taxation) *CA magazine* (Can.), v. 106, June 1975, p. 50-3.

TAXATION, ASIA

See Also Taxation, Under Specific Asian Countries

TAXATION, AUSTRALIA

- Berg, Charles J. Australia: tax implications of the 1974 budget. *Tax management international journal*, Nov. 1974, p. 3-6.
- Herring, Graeme L. Much ado about taxes. *World* (PMM & Co.), v. 9, Spring 1975, p. 36-9.
- Thimmaiah, G. Uniform income tax arrangement in Australia. *Bulletin for international fiscal documentation*, v. 29, April 1975, p. 136-46.

Capital gains and losses

- Wilkins, D. C. Capital gains tax. (Taxation) *Australian accountant*, v. 44, Nov. 1974, p. 610, 613-14.

Corporations

- Browne, P. Anthony. Australia: tax consequences of domestic and foreign interests establishing corporations as joint ventures, by P. Anthony Browne and John McD. McAuley. *Bulletin for international fiscal documentation*, v. 28, Nov. 1974, p. 447-61.
- Wilkins, D. C. Public or private company. (Taxation) *Australian accountant*, v. 45, Aug. 1975, p. 425-6.

Debt

- Slater, A. H. Lest lending that men do live after them, their debts should be interred with their bones. (Taxation) *Chartered accountant in Australia*, v. 45, Nov. 1974, p. 25-7, 29-31.

Depreciation and depletion

- Wilkins, D. C. Accelerated depreciation. (Taxation) *Australian accountant*, v. 45, Aug. 1975, p. 424-5.
- Wright, F. K. Which tax depreciation method? *Australian accountant*, v. 44, Nov. 1974, p. 594-6, 599-601.

Dividends

- Browne, P. Anthony. Australia: tax consequences of domestic and foreign interests establishing corporations as joint ventures, by P. Anthony Browne and John McD. McAuley. *Bulletin for international fiscal documentation*, v. 28, Nov. 1974, p. 447-61.

Estate planning

- Pedrick, Willard H. Down under estate planning: the Australian crawl. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-20.) [750.2 I]

Estates and trusts

- Slater, A. H. Lest lending that men do live after them, their debts should be interred with their bones. (Taxation) *Chartered accountant in Australia*, v. 45, Nov. 1974, p. 25-7, 29-31.

Executors and trustees

- Slater, A. H. Lest lending that men do live after them, their debts should be interred with their bones. (Taxation) *Chartered accountant in Australia*, v. 45, Nov. 1974, p. 25-7, 29-31.

Foreign corporations doing business within Australia

- Browne, P. Anthony. Australia: tax consequences of domestic and foreign interests establishing corporations as joint ventures, by P. Anthony Browne and John McD. McAuley. *Bulletin for international fiscal documentation*, v. 28, Nov. 1974, p. 447-61.
- Pascoe, B. H. Tax and fiscal aspects of foreign corporations doing business in Australia, by B.H. Pascoe and Whinney Murray. *Tax management international journal*, Aug. 1975, p. 3-9.

Gains and losses

- Challoner, N. E. When is a liability. (Taxation) *Chartered accountant in Australia*, v. 45, Dec. 1974, p. 15-19.

Gifts

- Challoner, N. E. Gift duty disposition of property. (Taxation) *Chartered accountant in Australia*, v. 45, March 1975, p. 31-4.

Incentives

- Wilkins, D. C. Bonus shares. (Taxation) *Australian accountant*, v. 45, Jan.-Feb. 1975, p. 47-9.

Income

- Slater, A. H. Tax reform. (Taxation) *Chartered accountant in Australia*, v. 45, June 1975, p. 33-6.
- Thimmaiah, G. Uniform income tax arrangement in Australia. *Bulletin for international fiscal documentation*, v. 29, April 1975, p. 136-46.

Wilkins, D. C. Income tax amendments. (Taxation) *Australian accountant*, v. 45, Jan.-Feb. 1975, p. 49-50.

Corporate

Davenport, W. A. H. DS4 accounting for company income tax. *Chartered accountant in Australia*, v. 45, Nov. 1974, p. 11-15.

Davenport, W. A. H. DS4 accounting for company income tax. (Statement of accounting standards) *Australian accountant*, v. 44, Nov. 1974, p. 623-7.

Kenley, W. J. Report on inflation and taxation. *Chartered accountant in Australia*, v. 46, July 1975, p. 88-90.

Individual

Kenley, W. J. Report on inflation and taxation. *Chartered accountant in Australia*, v. 46, July 1975, p. 88-90.

Income tax assessment act

Wilkins, D. C. Accelerated depreciation. (Taxation) *Australian accountant*, v. 45, Aug. 1975, p. 424-5.

Wilkins, D. C. Public or private company. (Taxation) *Australian accountant*, v. 45, Aug. 1975, p. 425-6.

Interest

Browne, P. Anthony. Australia: tax consequences of domestic and foreign interests establishing corporations as joint ventures, by P. Anthony Browne and John McD. McAuley. *Bulletin for international fiscal documentation*, v. 28, Nov. 1974, p. 447-61.

Investment companies

Wilkins, D. C. Investment company. (Taxation) *Australian accountant*, v. 44, Dec. 1974, p. 681-2.

Joint ventures

Browne, P. Anthony. Australia: tax consequences of domestic and foreign interests establishing corporations as joint ventures, by P. Anthony Browne and John McD. McAuley. *Bulletin for international fiscal documentation*, v. 28, Nov. 1974, p. 447-61.

Loans

Slater, A. H. Lest lending that men do live after them, their debts should be interred with their bones. (Taxation) *Chartered accountant in Australia*, v. 45, Nov. 1974, p. 25-7, 29-31.

Mines

Challoner, N. E. Mining operations and the double deduction for depreciation in respect of the year of income ending June 30, 1975. (Taxation) *Chartered accountant in Australia*, v. 46, Aug. 1975, p. 28-31.

Property

Challoner, N. E. Gift duty disposition of property. (Taxation) *Chartered accountant in Australia*, v. 45, March 1975, p. 31-4.

Real estate

Hagman, Donald G. Special capital and real estate windfall taxes (SCREWTS) in CANZEUS: a phenomenon, by Donald G. Hagman and Dean Mischynski. *National tax journal*, v. 28, Dec. 1975, p. 437-44.

Revision

Slater, A. H. Tax reform. (Taxation) *Chartered accountant in Australia*, v. 45, June 1975, p. 33-6.

Wilkins, D. C. 1974 budget. (Taxation) *Australian accountant*, v. 44, Nov. 1974, p. 608-10.

Section 51

Challoner, N. E. When is a liability. (Taxation) *Chartered accountant in Australia*, v. 45, Dec. 1974, p. 15-19.

TAXATION, BAHAMAS

Fleming, Donald M. Bahamas (tax) paradise. *Tax executive*, v. 27, April 1975, p. 217-23.

TAXATION, BELGIUM

Burge, Marianne. Foreign tax credit: ruling on Belgian tax may affect other foreign taxes. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 417-18.

Price Waterhouse & Co. Information guide for doing business in Belgium. New York, 1974. 73 p. (Supersedes the guide dated January 1972.) [*759.1 B]

Income

Individual

Harmelink, Philip J. Tax treatment of household units: comparative procedures and alternatives, by Philip J. Harmelink and Walter Krause. *Bulletin for international fiscal documentation*, v. 29, Sept. 1975, p. 370-6.

TAXATION, BERMUDA

Bermuda National Bank Ltd. Bermuda business guide. Hamilton, Bermuda, n.d. 12 p. [*759.1 B]

TAXATION, BRAZIL

Marti, Mary Mercedes. Brazilian tax incentives to exporters: U.S. aspects. *Tax executive*, v. 27, Jan. 1975, p. 171-92.

TAXATION, BRITISH COLUMBIA

McCulloch, J. D. Taxing look at the provinces. (Taxation) *CA magazine* (Can.), v. 106, June 1975, p. 50-3.

TAXATION, CALIFORNIA

Bock, Russell S. Guidebook to California taxes, with special emphasis on relationship to federal taxes. 26th ed. Chicago, Commerce Clearing House, c1975. 460 p. [*758.1 C]

Community property

Kassoy, Arnold D. Widow's election: adverse tax consequences suggest avoiding until new law Sec.1001 (e) clarified. *Estate planning*, v. 2, Winter 1975, p. 108-12.

Corporations

Stine, Gordon T. Limitations on deduction of interest by corporations. (State taxes) *California CPA quarterly*, v. 42, March 1975, p. 32, 36.

Franchise

Ginsburg, Joseph. California - franchise tax - combined reports, edited by Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, March 1975, p. 47-8.

Husbands and wives

Kassoy, Arnold D. Widow's election: adverse tax consequences suggest avoiding until new law Sec.1001 (e) clarified. *Estate planning*, v. 2, Winter 1975, p. 108-12.

Martin, Philip P. California inheritance taxation of interspousal transfers, by Philip P. Martin and Richard R. Kinney. *Community property journal*, v. 2, Winter 1975, p. 6-8.

Inheritance

Kassoy, Arnold D. Widow's election: adverse tax consequences suggest avoiding until new law Sec.1001 (e) clarified. *Estate planning*, v. 2, Winter 1975, p. 108-12.

Martin, Philip P. California inheritance taxation of interspousal transfers, by Philip P. Martin and Richard R. Kinney. *Community property journal*, v. 2, Winter 1975, p. 6-8.

Non-Residents

See Taxation, California - Residency

Property

Borsuk, Michael L. California - property tax - exemptions - original package doctrine, edited by Michael L. Borsuk and Joseph Ginsburg. (State taxation) *CPA* (NYSS), v. 45, June 1975, p. 50.

Ehrman, Kenneth A. Taxing California business personal property - current problems and taxpayer techniques. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 1139-80.) [750.2 S]

Residency

Beckham, William G. California - residency defined, edited by William G. Beckham and Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, Feb. 1975, p. 41-2.

Withholding

Lassman, Joseph I. Oakland - license fee on employees, edited by Joseph I. Lassman. (Local taxation) *CPA journal*, v. 45, Feb. 1975, p. 45.

TAXATION, CANADA

CCH Canadian Limited. Canadian master tax guide: a guide to Canadian income tax. 30th ed. Don Mills, Ont., c1975. 672 p. (*Canadian tax reports*, no. 152, Dec. 30, 1974. Extra ed.) [*759.1 C]

Clare, James L. Squeeze play: the low income earner is being sandwiched between revenue and welfare. *CGA (Can.)*, v. 8, Oct.-Nov. 1974, p. 19-20.

Colson, Daniel W. Tax consequences of moving to Canada. *Accountant (Eng.)*, v. 172, Feb. 13, 1975, p. 212-13.

Crozier, Robert B. Dimensions of government: what are the limits? *Canadian business review*, v. 1, Autumn 1974, p. 37-40.

McCulloch, J. D. Taxing look at the provinces. (Taxation) *CA magazine (Can.)*, v. 106, June 1975, p. 50-3.

Mullens, Richard A. Tax treaty between Canada and the U.S.A.: a United States viewpoint. *Tax executive*, v. 27, Oct. 1974, p. 53-61.

Peterson, James S. Canada's new tax treaties. *Canadian tax journal*, v. 23, July-Aug. 1975, p. 315-32.

Stikeman, H. Heward. Tax treaty between Canada and the U.S.A.: a Canadian viewpoint. *Tax executive*, v. 27, Oct. 1974, p. 52, 62-80.

Accrual basis

Moore, David J. Tax allocation: is the deferral method still appropriate? (Research) *CA magazine (Can.)*, v. 106, April 1975, p. 53-5.

Annuities

Canadian Institute Of Chartered Accountants. Using life insurance company services effectively. Toronto, c1974. 59 p. (Comprised of articles from *CA magazine*.) [*430 C]

Arm's length transactions

Gauthier, Andre. Canadian income tax considerations of inter-company charges for services and use of property. *Tax management international journal*, Dec. 1974, p. 3-19.

Stewart, Edward C. Non-arm's length transactions. (Tax talk) *Cost and management (Canada)*, v. 48, Nov.-Dec. 1974, p. 40-2.

Verchere, Bruce. Canada: budget provision to change the withholding tax on interest. *Tax management international journal*, July 1975, p. 26-7.

Assets

Walsham, Geoff. Effect of taxation on DCF investment appraisal, by Geoff Walsham and Daniel McDonald. *Cost and management (Can.)*, v. 49, July-Aug. 1975, p. 20-3.

Averaging income

Canadian Institute Of Chartered Accountants. Using life insurance company services effectively. Toronto, c1974. 59 p. (Comprised of articles from *CA magazine*.) [*430 C]

Robinson, Albert J. Lifetime averaging. *Canadian tax journal*, v. 22, Nov.-Dec. 1974, p. 595-601.

Buy-Sell Agreements

See Taxation, Canada—Purchase Agreements

Campaign funds

Murray, Grant G. Canada's new election laws: counting the dollars and making them count. *Canadian business review*, v. 2, Spring 1975, p. 41-3.

Capital gains and losses

Canada: capital gains. (Trends) *Tax management international journal*, Nov. 1974, p. 18.

Sampson, Douglas J. Loan guarantees. *Canadian tax journal*, v. 22, Nov.-Dec. 1974, p. 574-80.

Scace, Arthur R. A. Canadian taxation of transactions and transfers of nonresidents. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 389-94.

Seed, Nicholas J. S. Making the least of your losses. (Taxation) *CA magazine (Can.)*, v. 106, May 1975, p. 67-70.

Stewart, Edward C. Non-arm's length transactions. (Tax talk) *Cost and management (Canada)*, v. 48, Nov.-Dec. 1974, p. 40-2.

Charitable trusts

Senecal, David. Tax sleepers: charitable and nonprofit organizations. (Taxation) *CA magazine (Can.)*, v. 107, Aug. 1975, p. 52-4.

Charities

Silver, Sheldon. Charitable organizations - part III, by Sheldon Silver and Stanley Taube. (Estate planning in Canada) *Canadian tax journal*, v. 22, Nov.-Dec. 1974, p. 581-3.

Compensation for services

O'Keefe, M. J. Management fees and withholding tax. *Canadian tax journal*, v. 23, March-April 1975, p. 130-7.

Consolidations and mergers

Spindler, Herbert O. Mergers, acquisitions and divestitures. (Taxation) *CA magazine (Can.)*, v. 107, Sept. 1975, p. 65-8.

Corporate distributions

Colley, Geoffrey M. Old system surplus: organized chaos? (Taxation) *CA magazine (Can.)*, v. 107, July 1975, p. 70-3.

Ewens, Douglas S. Winding-up of corporations otherwise than under Section 88 - an update. *Canadian tax journal*, v. 23, July-Aug. 1975, p. 352-63.

McDonnell, T. E. Through the looking glass darkly: surplus distributions and the 1974-1975 amendments, by T. E. McDonnell and E. J. Richardson. *Canadian tax journal*, v. 23, May-June 1975, p. 276-314.

Corporations

Brooke, Colin A. Canadian manufacturing and processing tax incentives. *Tax executive*, v. 26, July 1974, p. 297-306.

Ewens, Douglas S. Winding-up of corporations otherwise than under Section 88 - an update. *Canadian tax journal*, v. 23, July-Aug. 1975, p. 352-63.

Gauthier, Andre. Canadian income tax considerations of inter-company charges for services and use of property. *Tax management international journal*, Dec. 1974, p. 3-19.

McCulloch, J. D. Preparing corporate tax returns. (Taxation) *CA magazine (Can.)*, v. 106, Feb. 1975, p. 53-6.

Newman, Eric J. Managing your management company. (Taxation) *CA magazine (Can.)*, v. 105, Dec. 1974, p. 49-52.

Scace, Arthur R. A. When an American plans to acquire property in Canada: some questions and related probate problems, part 1: federal and Ontario law. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 364-77.

Debt

Lindsay, R. F. More about the debt limit, by R. F. Lindsay and R. A. Friesen. *Canadian tax journal*, v. 23, May-June 1975, p. 223-30.

Deductions

Stebila, Mike. Registered home ownership savings plans. (Tax talk) *Cost and management (Canada)*, v. 49, Jan.-Feb. 1975, p. 40-2.

Deferred compensation

McCulloch, J. D. Deferred income reserves - improving cash flow. (Taxation) *CA magazine* (Can.), v. 106, April 1975, p. 51-3.

Estate planning

Beach, Donald I. Estate planning: can you freeze your real estate? *Canadian tax journal*, v. 23, March-April 1975, p. 155-9.

Canadian Institute Of Chartered Accountants. Using life insurance company services effectively. Toronto, c1974. 59 p. (Comprised of articles from *CA magazine*.) [*430 C]

Fuke, John M. Estate freezing today: a review of recent developments. *Canadian tax journal*, v. 23, Jan.-Feb. 1975, p. 42-51.

Senecal, David. Estate planning after death. (Taxation) *CA magazine* (Can.), v. 106, March 1975, p. 61-4.

Silver, Sheldon. Charitable organizations - part III, by Sheldon Silver and Stanley Taube. (Estate planning in Canada) *Canadian tax journal*, v. 22, Nov.-Dec. 1974, p. 581-3.

Silver, Sheldon. Estate planning: the budget of November, 1974 and Bill C-49, by Sheldon Silver and Stanley Taube. (Estate planning in Canada) *Canadian tax journal*, v. 23, Jan.-Feb. 1975, p. 63-8.

Silver, Sheldon. Tax deferrals - II, by Sheldon Silver and Stanley Taube. *Canadian tax journal*, v. 23, July-Aug. 1975, p. 364-70.

Silver, Sheldon. Tax deferrals - I, by Sheldon Silver and Stanley Taube. (Estate planning in Canada) *Canadian tax journal*, v. 23, May-June 1975, p. 231-6.

Estates and trusts

Fuke, John M. Estate freezing today: a review of recent developments. *Canadian tax journal*, v. 23, Jan.-Feb. 1975, p. 42-51.

Sarkari, Noshir P. D. Taxation of non-resident trusts. *Canadian tax journal*, v. 22, Nov.-Dec. 1974, p. 584-91.

Exchanges and transfers

Scace, Arthur R. A. Canadian taxation of transactions and transfers of nonresidents. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 389-94.

Witterick, R. G. Section 86: a slumbering giant. *Canadian tax journal*, v. 23, March-April 1975, p. 89-109.

Exempt organizations

Senecal, David. Tax sleepers: charitable and nonprofit organizations. (Taxation) *CA magazine* (Can.), v. 107, Aug. 1975, p. 52-4.

Farmers

Brown, J. Everett. Taxation of farm lands. *Governmental finance*, v. 4, May 1975, p. 25-6.

Foreign corporations, Controlled

Gauthier, Andre. Canadian income tax considerations of inter-company charges for services and use of property. *Tax management international journal*, Dec. 1974, p. 3-19.

Foreign corporations doing business within Canada

Cochrane, E. Cal. Review of the new branch tax regulations. *Canadian tax journal*, v. 23, March-April 1975, p. 142-9.

Foreign exchange

Chown, John. Foreign currency borrowings by United Kingdom, United States and Canadian companies, by John F. Chown and Willard B. Taylor. *British tax review*, no. 4, 1975, p. 233-43.

Foreign income

Brown, R. D. Canada-United States tax relations problems. *Tax executive*, v. 28, Oct. 1975, p. 1-19.

Goodlet, W. E. Canada's approach to foreign affiliate earnings. *Tax executive*, v. 27, Jan. 1975, p. 151-60, plus exhibit.

Sarkari, Noshir P. D. Taxation of non-resident trusts. *Canadian tax journal*, v. 22, Nov.-Dec. 1974, p. 584-91.

Foreign investment companies

Verchere, Bruce. Canada: budget provision to change the withholding tax on interest. *Tax management international journal*, July 1975, p. 26-7.

Foreign investment in Canada

Hayden, Peter R. Canadian foreign investment review act, by Peter R. Hayden and Jeffrey H. Burns. *Practical lawyer*, v. 21, Oct. 1975, 55-62.

Foreign subsidiaries

Gauthier, Andre. Canadian income tax considerations of inter-company charges for services and use of property. *Tax management international journal*, Dec. 1974, p. 3-19.

Goodlet, W. E. Canada's approach to foreign affiliate earnings. *Tax executive*, v. 27, Jan. 1975, p. 151-60, plus exhibit.

Pilling, A. M. Tax haven subsidiary. *Canadian tax journal*, v. 23, Sept.-Oct. 1975, p. 467-73.

Gains and losses

Chown, John. Foreign currency borrowings by United Kingdom, United States and Canadian companies, by John F. Chown and Willard B. Taylor. *British tax review*, no. 4, 1975, p. 233-43.

Colson, Daniel W. Tax consequences of moving to Canada. *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 212-13.

Seed, Nicholas J. S. Making the least of your losses. (Taxation) *CA magazine* (Can.), v. 106, May 1975, p. 67-70.

Gifts

Macdonald, Robert C. Balkanization of Canadian taxes: a summary of the 1975 provincial budgets. (Tax talk) *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 40-3.

Holding companies and subsidiaries

Gauthier, Andre. Canadian income tax considerations of inter-company charges for services and use of property. *Tax management international journal*, Dec. 1974, p. 3-19.

Housing

Stebila, Mike. Registered home ownership savings plans. (Tax talk) *Cost and management* (Canada), v. 49, Jan.-Feb. 1975, p. 40-2.

Incentives

Brooke, Colin A. Canadian manufacturing and processing tax incentives. *Tax executive*, v. 26, July 1974, p. 297-306.

Income

Hammer, Richard M. Taxation of income from corporate shareholders: review of present systems in Canada, France, Germany, Japan and the U.K. *National tax journal*, v. 28, Sept. 1975, p. 315-34.

Macdonald, Robert C. Balkanization of Canadian taxes: a summary of the 1975 provincial budgets. (Tax talk) *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 40-3.

McCulloch, J. D. Deferred income reserves - improving cash flow. (Taxation) *CA magazine* (Can.), v. 106, April 1975, p. 51-3.

Perry, David B. First results are in on tax reform. (Fiscal figures) *Canadian tax journal*, v. 22, Nov.-Dec. 1974, p. 592-4.

Robinson, Albert J. Lifetime averaging. *Canadian tax journal*, v. 22, Nov.-Dec. 1974, p. 595-601.

Corporate

Ewens, Douglas S. Winding-up of corporations otherwise than under Section 88 - an update. *Canadian tax journal*, v. 23, July-Aug. 1975, p. 352-63.

Gauthier, Andre. Canadian income tax considerations of inter-company charges for services and use of property. *Tax management international journal*, Dec. 1974, p. 3-19.

Macdonald, Robert C. Balkanization of Canadian taxes: a summary of the 1975 provincial budgets. (Tax talk) *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 40-3.

Owen, Eric G. Confiscation of capital not taxation of income. *International accountant* (Eng.), v. 44, Oct.-Dec. 1974, p. 120-2.

Thornton, Daniel B. Effect of income taxes on capital investment analysis. (Education) *CA magazine* (Can.), v. 106, Jan. 1975, p. 60-3.

Individual

Colson, Daniel W. Tax consequences of moving to Canada. *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 212-13.

Harmelink, Philip J. Tax treatment of household units: comparative procedures and alternatives, by Philip J. Harmelink and Walter Krause. *Bulletin for international fiscal documentation*, v. 29, Sept. 1975, p. 370-6.

Jump, G. V. Macro-economic effects of federal fiscal policies: 1974-1975, by G.V. Jump and T.A. Wilson. *Canadian tax journal*, v. 23, Jan.-Feb. 1975, p. 55-62.

Macdonald, Robert C. Balkanization of Canadian taxes: a summary of the 1975 provincial budgets. (Tax talk) *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 40-3.

Mullens, Richard A. Tax treaty between Canada and the U.S.A.: a United States viewpoint. *Tax executive*, v. 27, Oct. 1974, p. 53-61.

Stikeman, H. Heward. Tax treaty between Canada and the U.S.A.: a Canadian viewpoint. *Tax executive*, v. 27, Oct. 1974, p. 52, 62-80.

Income tax act

Spiro, Solomon. More on registered retirement savings plans, by Solomon Spiro and John M. Solursh. *Canadian tax journal*, v. 22, Nov.-Dec. 1974, p. 539-51.

International Double

See Taxation-International Double

Investment credit

Timbrell, D. Y. Canada's investment tax credit. *Canadian tax journal*, v. 23, Sept.-Oct. 1975, p. 458-63.

Investments

Cowan, R. I. Tax stimulus for investment - the 5% investment tax credit. (Tax talk) *Cost and management* (Can.), v. 49, Sept.-Oct. 1975, p. 40-3.

Land

Scace, Arthur R. A. Canadian taxation of transactions and transfers of nonresidents. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 389-94.

Liquidations

Ewens, Douglas S. Winding-up of corporations otherwise than under Section 88 - an update. *Canadian tax journal*, v. 23, July-Aug. 1975, p. 352-63.

Loans

Sampson, Douglas J. Loan guarantees. *Canadian tax journal*, v. 22, Nov.-Dec. 1974, p. 574-80.

Mergers

See Taxation, Canada-Consolidations And Mergers

Mines

Verchere, Bruce. Structuring mineral resource property ventures, by Bruce Verchere and Dennis Donaghey. *Canadian tax journal*, v. 23, Jan.-Feb. 1975, p. 1-25.

Natural gas

Brown, R. D. Tax increases for oil and gas: what do they mean for Canada? *Canadian business review*, v. 2, Autumn 1975, p. 29-33.

Natural resources

Verchere, Bruce. Structuring mineral resource property ventures, by Bruce Verchere and Dennis Donaghey. *Canadian tax journal*, v. 23, Jan.-Feb. 1975, p. 1-25.

Non-profit organizations

Senecal, David. Tax sleepers: charitable and nonprofit organizations. (Taxation) *CA magazine* (Can.), v. 107, Aug. 1975, p. 52-4.

Oil Industry

Brown, R. D. Tax increases for oil and gas: what do they mean for Canada? *Canadian business review*, v. 2, Autumn 1975, p. 29-33.

Hirsch, Morley P. Taxing the oil & gas industry in Canada: action and reaction. *CA magazine* (Can.), v. 106, May 1975, p. 47-54.

Verchere, Bruce. Structuring mineral resource property ventures, by Bruce Verchere and Dennis Donaghey. *Canadian tax journal*, v. 23, Jan.-Feb. 1975, p. 1-25.

Partnerships

Ostfield, Eric A. Tax problems of withdrawal from a professional partnership. *CA magazine* (Can.), v. 106, June 1975, p. 26-30.

Regnier, Maurice. Death and retirement of a partner. *Canadian tax journal*, v. 23, Sept.-Oct. 1975, p. 421-34.

Pensions

Canadian Institute Of Chartered Accountants. Using life insurance company services effectively. Toronto, c1974. 59 p. (Comprised of articles from *CA magazine*.) [*430 C]

Spiro, Solomon. More on registered retirement savings plans, by Solomon Spiro and John M. Solursh. *Canadian tax journal*, v. 22, Nov.-Dec. 1974, p. 539-51.

Personal holding companies

Newman, Eric J. Personal (holding) corporations - past, present, and future? (Taxation) *CA magazine* (Can.), v. 106, Jan. 1975, p. 63-6.

Political contributions

Murray, Grant G. Canada's new election laws: counting the dollars and making them count. *Canadian business review*, v. 2, Spring 1975, p. 41-3.

Profit sharing

Canadian Institute Of Chartered Accountants. Using life insurance company services effectively. Toronto, c1974. 59 p. (Comprised of articles from *CA magazine*.) [*430 C]

Matthews, John. Formula for profit sharing: a step towards industrial harmony. *Cost & management* (Can.), v. 49, March-April 1975, p. 18-22.

Property

Gauthier, Andre. Canadian income tax considerations of inter-company charges for services and use of property. *Tax management international journal*, Dec. 1974, p. 3-19.

Scace, Arthur R. A. When an American plans to acquire property in Canada: some questions and related probate problems, part I: federal and Ontario law. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 364-77.

Purchases and sales

Scace, Arthur R. A. Canadian taxation of transactions and transfers of nonresidents. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 389-94.

Real estate

Beach, Donald I. Estate planning: can you freeze your real estate? *Canadian tax journal*, v. 23, March-April 1975, p. 155-9.

Hagman, Donald G. Special capital and real estate windfall taxes (SCREWTS) in CANZEUS: a phenomenon, by Donald G. Hagman and Dean Mischzynski. *National tax journal*, v. 28, Dec. 1975, p. 437-44.

Real estate investors

Stewart, Edward C. Real estate sales-tax considerations. (Tax talk) *Cost & management* (Can.), v. 49, March-April 1975, p. 40-2.

Real estate transactions

Stewart, Edward C. Real estate sales-tax considerations. (Tax talk) *Cost & management* (Can.), v. 49, March-April 1975, p. 40-2.

Reorganizations

Brown, R. D. Canada-United States tax relations problems. *Tax executive*, v. 28, Oct. 1975, p. 1-19.
Witterick, R. G. Section 86: a slumbering giant. *Canadian tax journal*, v. 23, March-April 1975, p. 89-109.

Residency

Colson, Daniel W. Tax consequences of moving to Canada. *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 212-13.
McKie, A. B. Canadian tax commentary: a question of residence. *Tax executive*, v. 27, April 1975, p. 263-74.
Verchere, Bruce. Canada: budget provision to change the withholding tax on interest. *Tax management international journal*, July 1975, p. 26-7.

Retirement

Silver, Sheldon. Tax deferrals - II, by Sheldon Silver and Stanley Taube. *Canadian tax journal*, v. 23, July-Aug. 1975, p. 364-70.

Revision

McDonnell, T. E. Through the looking glass darkly: surplus distributions and the 1974-1975 amendments, by T. E. McDonnell and E. J. Richardson. *Canadian tax journal*, v. 23, May-June 1975, p. 276-314.
Perry, David B. First results are in on tax reform. (Fiscal figures) *Canadian tax journal*, v. 22, Nov.-Dec. 1974, p. 592-4.

Sale or exchange of property

McCulloch, J. D. Deferred income reserves - improving cash flow. (Taxation) *CA magazine* (Can.), v. 106, April 1975, p. 51-3.
Stewart, Edward C. Real estate sales-tax considerations. (Tax talk) *Cost & management* (Can.), v. 49, March-April 1975, p. 40-2.

Section 10

Owen, Eric G. Confiscation of capital not taxation of income. *International accountant* (Eng.), v. 44, Oct.-Dec. 1974, p. 120-2.

Section 39

Chown, John. Foreign currency borrowings by United Kingdom, United States and Canadian companies, by John F. Chown and Willard B. Taylor. *British tax review*, no. 4, 1975, p. 233-43.

Section 69

Stewart, Edward C. Non-arm's length transactions. (Tax talk) *Cost & management* (Canada), v. 48, Nov.-Dec. 1974, p. 40-2.

Section 83

Colley, Geoffrey M. Old system surplus: organized chaos? (Taxation) *CA magazine* (Can.), v. 107, July 1975, p. 70-3.

Section 84

Lindsay, R. F. More about the debt limit, by R. F. Lindsay and R. A. Friesen. *Canadian tax journal*, v. 23, May-June 1975, p. 223-30.

Section 86

Witterick, R. G. Section 86: a slumbering giant. *Canadian tax journal*, v. 23, March-April 1975, p. 89-109.

Section 146

Canadian Institute Of Chartered Accountants. Using life insurance company services effectively. Toronto, c1974. 59 p. (Comprised of articles from *CA magazine*.) [*430 C]

Section 212

O'Keefe, M. J. Management fees and withholding tax. *Canadian tax journal*, v. 23, March-April 1975, p. 130-7.

Ships and shipping

Verchere, Bruce. Canada: current developments in the taxation of international shipping operations. *Tax management international journal*, April 1975, p. 3-22.

Undistributed profits

Colley, Geoffrey M. Old system surplus: organized chaos? (Taxation) *CA magazine* (Can.), v. 107, July 1975, p. 70-3.
McDonnell, T. E. Through the looking glass darkly: surplus distributions and the 1974-1975 amendments, by T. E. McDonnell and E. J. Richardson. *Canadian tax journal*, v. 23, May-June 1975, p. 276-314.

Valuation factors

Campbell, Ian R. Business valuation: some current thoughts, by Ian R. Campbell and Gary D. Kain. *Canadian tax journal*, v. 23, July-Aug. 1975, p. 373-9.

TAXATION, CAYMAN ISLANDS

Ellis, Royan D. Financially flexible Cayman Islands. *Tax executive*, v. 27, Oct. 1974, p. 9-16.
Moir, Roger J. Cayman Islands: tax haven or financial centre? *Accountant's magazine* (Scot.), v. 79, May 1975, p. 182-4.

TAXATION, COLOMBIA

Perenzin, Dominic A. Colombia: tax reform and its effect on the form of a business organization. *Tax management international journal*, March 1975, p. 7-10.
Perenzin, Dominic A. Colombia: the September 1974 tax reform - the new income and complementary tax system. *Tax management international journal*, Feb. 1975, p. 43-5.

Income

Colombia: income tax reform. (Trends) *Tax management international journal*, Nov. 1974, p. 18.

TAXATION, COLORADO**Corporations**

Krier, E. Peter. Apportionment of corporate income. (Taxes - of local interest) *Colorado CPA report*, v. 39, Fall 1974, p. 25-6.

Income

Krier, E. Peter. Credit vs. deduction for political contributions - effect of Colorado incometaxes. (Taxes - of local interest) *Colorado CPA report*, v. 39, Winter 1975, p. 32-3.

TAXATION, COMMON MARKET COUNTRIES

See Taxation, European Economic Community

TAXATION, CONNECTICUT

Ginsburg, Joseph. Connecticut - recent changes in tax, edited by Joseph Ginsburg. (State taxation) *CPA* (NYSS), v. 45, Nov. 1975, p. 50.
Welch, James R. Sales, service and rentals tax, by James R. Welch and Richard Reimer. (State taxation) *Connecticut CPA*, v. 39, Sept. 1975, p. 22-4.

Corporations

Welch, James R. Year end tax planning in light of recent Connecticut tax legislation and developments, by James R. Welch and Robert F. Lee. *Connecticut CPA*, v. 39, Dec. 1975, p. 10-11.

ACCOUNTANTS' INDEX 1975

Sales and use taxes

- Welch, James R. Sales, service and rentals tax, by James R. Welch and Richard Reimer. (State taxation) *Connecticut CPA*, v. 39, Sept. 1975, p. 22-4.
- Welch, James R. Year end tax planning in light of recent Connecticut tax legislation and developments, by James R. Welch and Robert F. Lee. *Connecticut CPA*, v. 39, Dec. 1975, p. 10-11.

Tenancy

- Saas, William J. Joint ownership in Connecticut: should we or shouldn't we? *Connecticut CPA*, v. 39, Dec. 1975, p. 12-14.

TAXATION, DENVER (COLORADO)

- Parks, Robert. Denver - employee occupational privilege tax held to be head tax, edited by Robert Parks. (Local taxation) *CPA journal*, v. 45, April 1975, p. 60.

TAXATION, DEVELOPING COUNTRIES

- Burge, Marianne. Current trends in the taxation of multinational enterprises. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 746-55.
- Dicks, L. P. Inquiry into personal income tax structure in Papua New Guinea. *Bulletin for international fiscal documentation*, v. 28, Nov. 1974, p. 468-78.
- Doblin, Claire P. Multinational corporations and government auditing. *International journal of government auditing*, v. 2, Jan. 1975, p. 9-12.
- Heller, Peter S. Model of public fiscal behavior in developing countries: aid, investment, and taxation. *American economic review*, v. 65, June 1975, p. 429-45.

Incentives

- Blankson, B. H. Ghana: tax consequences of domestic and foreign interests establishing corporations as vehicles for joint ventures. *Bulletin for international fiscal documentation*, v. 28, Nov. 1974, p. 462-7.

Value-added tax

- Granados, Sergio Garcia. Stamp duty on value added - why not? *Bulletin for international fiscal documentation*, v. 28, Dec. 1974, p. 491-6.
- Lent, George E. Value-added tax in 'developing countries. *Finance and development*, v. 11, Dec. 1974, p. 35-7.

TAXATION, DISTRICT OF COLUMBIA

- District of Columbia - tax legislation. (Local taxation) *CPA journal*, v. 45, Jan. 1975, p. 44.
- Ginsburg, Joseph. District of Columbia - credit for personal income taxes paid to New York State, edited by Joseph Ginsburg and Arthur I. Gordon. (State taxation) *CPA (NYSS)*, v. 45, July 1975, p. 71.

TAXATION, DOMINICAN REPUBLIC

- Fenwick, Dennis T. Dominican Republic: taxation of foreign business operations, by Dennis T. Fenwick, Jonathan Russin and Luis Heredia Bonetti. *Tax management international journal*, Oct. 1974, p. 3-6.
- How young ideas promote prosperity in the Dominican Republic. *Nation's business*, v. 63, July 1975, p. 69-70.

TAXATION, EGYPT

- Abdel-Meguid, Adly. Investing in Egypt. *Tax management international journal*, Oct. 1975, p. 3-15. (Supplement, p. 6-15; Law no. 43 of 1974.)

TAXATION, EIRE

See Taxation, Ireland, Republic Of

TAXATION, EUROPEAN ECONOMIC COMMUNITY

- Hollrah, James M. Taxation of crossborder concentrations in the EEC. *Texas international law journal*, v. 9, Fall 1974, p. 313-39.

TAXATION, CONNECTICUT—Sales and use taxes

- Morton, C. W. H. Value added tax system of the European Economic Community, by C. W. H. Morton and Stephen Braden. *Panorama* (Harris, Kerr, Forster), no. 1, Summer 1975, p. 14-15, 25-6.

Value-added tax

- Glover, G. N. New draft directive for the harmonisation of value added tax, by G. N. Glover and Claudine Levy. *British tax review*, no. 4, 1974, p. 206-18.

TAXATION, FLORIDA

- Commerce Clearing House. Guidebook to Florida taxes. Chicago, c1975. 112 p. [*758.1 F]
- Finerman, Ralph. Computing the tax consequences of a change of domicile from New York to Florida, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, Oct. 1975, p. 78-81.

Intangibles tax

- Ginsburg, Joseph. Florida - recent revisions of the intangible personal property tax, edited by Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, May 1975, p. 58-9.

Property

- Ginsburg, Joseph. Florida - recent revisions of the intangible personal property tax, edited by Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, May 1975, p. 58-9.

TAXATION, FORMOSA

See Taxation, Taiwan (Formosa)

TAXATION, FRANCE

- Arthur Andersen & Co. Tax and trade guide - France. 3rd ed. Chicago, 1975. 160 p. [*759.1 F]
- Berg, Roger E. France: the taxe conjoncturelle, by Roger E. Berg and Jean-Michel Tron. *Bulletin for international fiscal documentation*, v. 29, March 1975, p. 105-16.
- Kaplan, Philip T. French tax surcharge. (International developments - another view) *Journal of corporate taxation*, v. 1, 1975, p. 464-5.

Added-Value Tax

See Taxation, France-Value-Added Tax

Affiliated companies

- Graham, Peter. Tax treatment in France of international transactions between affiliated companies, by Peter Graham and Jean-Michel Tron. *British tax review*, no. 6, Nov.-Dec. 1974, p. 368-77.

Corporations

- Kaplan, Philip T. French tax surcharge. (International developments - another view) *Journal of corporate taxation*, v. 1, 1975, p. 464-5.
- Ressier, Georges. Prelevement conjoncturel: a French anti-inflation measure in the form of a tax, by Georges Ressler and Philip T. Kaplan. *Tax management international journal*, June 1975, p. 3-23.

Dividends

- Hammer, Richard M. Taxation of income from corporate shareholders: review of present systems in Canada, France, Germany, Japan and the U.K. *National tax journal*, v. 28, Sept. 1975, p. 315-34.

Foreign branches

- Graham, Peter. Tax treatment in France of international transactions between affiliated companies, by Peter Graham and Jean-Michel Tron. *British tax review*, no. 6, Nov.-Dec. 1974, p. 368-77.

Foreign operations

Graham, Peter. Tax treatment in France of international transactions between affiliated companies, by Peter Graham and Jean-Michel Tron. *British tax review*, no. 6, Nov.-Dec. 1974, p. 368-77.

Income**Individual**

Harmelink, Philip J. Tax treatment of household units: comparative procedures and alternatives, by Philip J. Harmelink and Walter Krause. *Bulletin for international fiscal documentation*, v. 29, Sept. 1975, p. 370-6.

TAXATION, GEORGIA

Clausen, Constance. Georgia - counties may enact new taxes, edited by Constance Clausen. (Local taxation) *CPA (NYSS)*, v. 45, Sept. 1975, p. 56.

TAXATION, GERMANY, FEDERAL REPUBLIC OF

Kutschelis, Georg. Doing business in the Federal Republic of Germany. *Denver journal of international law and policy*, v. 3, Fall 1973, p. 197-252.

Affiliated companies

Strobl, Jakob. Tax treatment in the Federal Republic of Germany of international transactions between affiliated companies - I. *British tax review*, no. 4, 1974, p. 219-30.

Arms-length transactions

Strobl, Jakob. Tax treatment in the Federal Republic of Germany of international transactions between affiliated companies - I. *British tax review*, no. 4, 1974, p. 219-30.

Corporations

Strobl, Jakob. Tax treatment in the Federal Republic of Germany of international transactions between affiliated companies - II. *British tax review*, no. 5, 1974, p. 312-23.

Dividends, Constructive

Strobl, Jakob. Tax treatment in the Federal Republic of Germany of international transactions between affiliated companies - I. *British tax review*, no. 4, 1974, p. 219-30.

Foreign operations

Strobl, Jakob. Tax treatment in the Federal Republic of Germany of international transactions between affiliated companies - II. *British tax review*, no. 5, 1974, p. 312-23.

Income

Hammer, Richard M. Taxation of income from corporate shareholders: review of present systems in Canada, France, Germany, Japan and the U.K. *National tax journal*, v. 28, Sept. 1975, p. 315-34.

Individual

Harmelink, Philip J. Tax treatment of household units: comparative procedures and alternatives, by Philip J. Harmelink and Walter Krause. *Bulletin for international fiscal documentation*, v. 29, Sept. 1975, p. 370-6.

TAXATION, GHANA

General information on taxation in Ghana. *Tax management international journal*, Oct. 1974, p. 11-19.

Corporations

Blankson, B. H. Ghana: tax consequences of domestic and foreign interests establishing corporations as vehicles for joint ventures. *Bulletin for international fiscal documentation*, v. 28, Nov. 1974, p. 462-7.

Joint ventures

Blankson, B. H. Ghana: tax consequences of domestic and foreign interests establishing corporations as vehicles for joint ventures. *Bulletin for international fiscal documentation*, v. 28, Nov. 1974, p. 462-7.

TAXATION, GREAT BRITAIN

Careless, Stanley J. Latest Finance bill and how it affects us. *Management accounting (Eng.)*, v. 53, July-Aug. 1975, p. 244, 246.

Carmichael, Keith. Avoid interest on unpaid tax (Taxation) *Accountancy (Eng.)*, v. 86, Nov. 1975, p. 80, 82, 84, 86, 88.

Clark, William. Taxation in turmoil. *Certified accountant (Eng.)*, Nov. 1975, p. 589-90.

Cooper, J. M. Budget commentary. *Certified accountant (Eng.)*, May 1975, p. 279-80.

Edwardes-Ker, Michael. United Kingdom budget of April 15, 1975. *Tax management international journal*, April 1975, p. 30-2.

Finance bill published. *Accountant (Eng.)*, v. 171, Dec. 12, 1974, p. 775.

Finance (no. 2) act 1975: due dates for payment of tax. *Accountant (Eng.)*, v. 173, Oct. 23, 1975, p. 465.

Hyland, Mary A. Finance (no. 2) act 1975. *Accountant's magazine (Scott.)*, v. 79, Sept. 1975, p. 310-12.

Lipson, David E. U.K.: still a tax haven for American expatriates? By David E. Lipson and Lynn D. Lotka. *Tax adviser*, v. 6, May 1975, p. 262-9.

Lynch, Thomas D. Finance (no. 2) bill. *Accountant's magazine (Scott.)*, v. 79, June 1975, p. 207-10.

MacLeod, James S. Tax changes in the U.K. *Bulletin for international fiscal documentation*, v. 29, Jan. 1975, p. 19-23.

Macnair, H. S. A. Capital transfer tax. *Accountant (Eng.)*, v. 172, April 24, 1975, p. 526-8.

Macnair, H. S. A. Finance (no. 2) act 1975 - 2: off the hook. *Accountant (Eng.)*, v. 173, Sept. 25, 1975, p. 346-7.

Macnair, H. S. A. Finance (no. 2) act 1975 - 1: on the nail. *Accountant (Eng.)*, v. 173, Aug. 28, 1975, p. 231-2.

Myddelton, D. R. Government interference in the market economy. *Accountant (Eng.)*, v. 172, Feb. 20, 1975, p. 244-7.

O'Hagan, John. Who pays the taxes? *Management (Irish)*, v. 21, Dec. 1974, p. 5, 7.

Rankin, H. C. D. Finance act 1975: capital transfer tax provisions. *Accountant's magazine (Scott.)*, v. 79, April 1975, p. 143-4.

Ray, Edward E. Finance bill 1974, by Edward E. Ray and David Ward. *Accountants digest (Eng.)*, no. 9, Spring 1974, 49 p.

Ray, Edward E. Guide to the Finance act 1974, by Edward E. Ray and David Ward. *Accountants digest (Eng.)*, no. 11, Summer 1974, 57 p.

Reviewing the Finance bill. *Accountant (Eng.)*, v. 171, Dec. 19/26, 1974, p. 809-11.

Shock, J. W. Payment of tax and interest. *British tax review*, no. 4, 1975, p. 206-12.

Taverne, Dick. Wanted, a new tax philosophy. (Taxation) *Accountancy (Eng.)*, v. 85, Dec. 1974, p. 74.

Tax legislation under scrutiny: CCAB views on the Finance (no. 2) bill 1975- 1. *Accountant (Eng.)*, v. 173, Aug. 14, 1975, p. 178-80.

Tax legislation under scrutiny: CCAB views on the Finance (no. 2) bill 1975 - 2. *Accountant (Eng.)*, v. 173, Aug. 21, 1975, p. 219-22.

Waiting for Godot. *Accountant (Eng.)*, v. 172, April 17, 1975, p. 485-7.

Accounting period

Macnair, H. S. A. Stock values - relief or penalty? *Accountant (Eng.)*, v. 172, Jan. 9, 1975, p. 35-6.

Annuities

Gaselee, John. Uses for annuities. *Accountant's magazine (Scott.)*, v. 79, June 1975, p. 214-15.

Arm's length transactions

Carmichael, Keith. CTT - the detailed provisions. (Taxation) *Accountancy (Eng.)*, v. 86, June 1975, p. 64, 66, 68.

Art

Sandford, Cedric. End of the national heritage? *Accountancy (Eng.)*, v. 86, April 1975, p. 30-1, 34-5.

Assessments

See Taxes - Collection And Delinquency - Great Britain

Capital gains and losses

- Carmichael, Keith. Development gains changes. (Taxation) *Accountancy* (Eng.), v. 86, Jan. 1975, p. 80, 82-4.
 Lawton, Philip. Notes on development gains tax. *British tax review*, no. 5, 1974, p. 282-98.
 Sandford, C. T. Relationship of wealth tax to other taxes. by C.T. Sandford, J.R.M. Willis and D.J. Ironside. *British tax review*, no. 6, Nov.-Dec. 1974, p. 355-67.

Capital transfer

- Baxter, W. T. England: more work for the tax expert. (Accounting abroad) *CA magazine* (Can.), v. 106, March 1975, p. 14.
 Baxter, W. T. Valuation of stocks and transferred assets. *British tax review*, no. 1, Jan.-Feb. 1975, p. 10-18.
 Capital transfer tax planning. (Professional, tax and law news) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 11.
 Carmichael, Keith. CTT: problems of retirement. *Accountancy* (Eng.), v. 86, Oct. 1975, p. 70, 72, 74.
 Carmichael, Keith. CTT provisions in detail. (Taxation) *Accountancy* (Eng.), v. 86, July 1975, p. 26, 28-9.
 Carmichael, Keith. CTT - the detailed provisions. (Taxation) *Accountancy* (Eng.), v. 86, June 1975, p. 64, 66, 68.
 Carmichael, Keith. Partially exempt transfers. (Taxation) *Accountancy* (Eng.), v. 86, Aug. 1975, p. 54, 57-8.
 Chown, John. Capital transfer tax in the United Kingdom. *Canadian tax journal*, v. 23, Sept.-Oct. 1975, p. 494-500.
 Finance bill published. *Accountant* (Eng.), v. 171, Dec. 12, 1974, p. 775.
 Gaselec, John. Life assurance and capital transfer tax. *Accountant's magazine* (Scot.), v. 79, Sept. 1975, p. 315-16.
 MacLeod, James S. Capital transfer tax - II: exemptions, exclusions and reliefs. *Accountant's magazine* (Scot.), v. 79, Oct. 1975, p. 351-3.
 MacLeod, James S. Capital transfer tax - I. *Accountant's magazine* (Scot.), v. 79, June 1975, p. 218-20.
 MacLeod, James S. Second finance bill. *Accountant's magazine* (Scot.), v. 79, Jan. 1975, p. 10-13.
 Macnair, H. S. A. Capital transfer tax - 3: exemptions. *Accountant* (Eng.), v. 172, June 12, 1975, p. 749-51.
 Moullin, Mavis. Capital transfer tax. *Certified accountant* (Eng.), May 1975, p. 259-60, 265-6.
 Moullin, Mavis. Capital transfer tax of interests in settlements. *Certified accountant* (Eng.), July-Aug. 1975, p. 387-8, 393-4.
 Rankin, H. C. D. Finance act 1975: capital transfer tax provisions. *Accountant's magazine* (Scot.), v. 79, April 1975, p. 143-4.
 United Kingdom: white paper on capital transfer tax. *Bulletin for international fiscal documentation*, v. 29, Jan. 1975, p. 26-32.
 Varma, C. R. Thiagaraja. Death duty reform: reflections on recent developments. *Chartered accountant* (India), v. 24, July 1975, p. 19-23.
 Walker, Robert. Commorientes and capital transfer tax. *British tax review*, no. 2, 1975, p. 79-86.
 Wheatcroft, G. S. A. First thoughts on the capital transfer tax. *British tax review*, no. 5, 1974, p. 265-81.
 Wilson, Hilda. Capital transfer tax - a panoramic view. *British tax review*, no. 2, 1975, p. 73-8.

Charities

- Carmichael, Keith. CTT provisions in detail. (Taxation) *Accountancy* (Eng.), v. 86, July 1975, p. 26, 28-9.

Consolidations and mergers

- Wyman, Peter. Taxation implications of corporate reorganization. *Accountant* (Eng.), v. 172, Feb. 6, 1975, p. 167-9.

Contributions

- Charity laws overdue for reform. *Accountant* (Eng.), v. 172, Feb. 27, 1975, p. 270.

Corporations

- Buckley, Adrian. Distorting effect of surplus advance corporation tax in project appraisal. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 168-76.
 Buckley, Adrian. Note on stock dividends. *Accounting and business research* (Eng.), v. 4, Winter 1974, p. 53-60.
 Careless, Stanley J. Latest Finance bill and how it affects us. *Management accounting* (Eng.), v. 53, July-Aug. 1975, p. 244, 246.
 Chown, John. Corporation tax and foreign earnings provisions of the Finance act 1974. *British tax review*, no. 4, 1974, p. 231-9.
 Hammer, Richard M. Taxation of income from corporate shareholders: review of present systems in Canada, France, Germany, Japan and the U.K. *National tax journal*, v. 28, Sept. 1975, p. 315-34.
 Lynch, Thomas D. Finance (no. 2) bill. *Accountant's magazine* (Scot.), v. 79, June 1975, p. 207-10.
 MacLeod, James S. Second finance bill. *Accountant's magazine* (Scot.), v. 79, Jan. 1975, p. 10-13.
 MacLeod, James S. Tax changes in the U.K. *Bulletin for international fiscal documentation*, v. 29, Jan. 1975, p. 19-23.
 Macnair, H. S. A. Stock values - relief or penalty? *Accountant* (Eng.), v. 172, Jan. 9, 1975, p. 35-6.
 Orhrial, A. J. H. Tax uncertainty in project evaluation: a case study, by A. J. H. Orhrial and L. P. Foldes. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 229-30.
 Slade, Felice V. Corporation tax: the small companies rate - 1 - an analysis. (Student roundabout) *Accountant* (Eng.), v. 173, Sept. 11, 1975, p. 303-4.
 Slade, Felice V. Corporation tax: the small companies rate - 2 - tax planning. (Student roundabout) *Accountant* (Eng.), v. 173, Oct. 9, 1975, p. 424-5.

Discretionary trusts

- Moullin, Mavis. Capital transfer tax of interests in settlements. *Certified accountant* (Eng.), July-Aug. 1975, p. 387-8, 393-4.

Dividends

- Buckley, Adrian. Note on stock dividends. *Accounting and business research* (Eng.), v. 4, Winter 1974, p. 53-60.
 Cooper, J. M. Budget commentary. *Certified accountant* (Eng.), May 1975, p. 279-80.
 Hammer, Richard M. Taxation of income from corporate shareholders: review of present systems in Canada, France, Germany, Japan and the U.K. *National tax journal*, v. 28, Sept. 1975, p. 315-34.

Divorce settlements and separation agreements

- de Vries, Edo. Tax and the single wife. (Current notes) *British tax review*, no. 4, 1974, p. 201-4.

Employment Tax

See Taxation, Great Britain-Selective Employment Tax

Estates and trusts

- Carmichael, Keith. CTT provisions in detail. (Taxation) *Accountancy* (Eng.), v. 86, July 1975, p. 26, 28-9.
 Carmichael, Keith. Partially exempt transfers. (Taxation) *Accountancy* (Eng.), v. 86, Aug. 1975, p. 54, 57-8.
 Lovell, P. A. Reflections on a unified estate and gift tax regime - II. *British tax review*, no. 4, 1974, p. 240-8.
 Macnair, H. S. A. Relief for interest payable, part 4, business loans. *Accountant* (Eng.), v. 171, Dec. 5, 1974, p. 747-8.
 Moullin, Mavis. Capital transfer tax of interests in settlements. *Certified accountant* (Eng.), July-Aug. 1975, p. 387-8, 393-4.
 Varma, C. R. Thiagaraja. Death duty reform: reflections on recent developments. *Chartered accountant* (India), v. 24, July 1975, p. 19-23.

Walker, Robert. Commorientes and capital transfer tax. *British tax review*, no. 2, 1975, p. 79-86.

Exchanges and transfers

Macnair, H. S. A. Capital transfer tax - II. *Accountant* (Eng.), v. 172, May 15, 1975, p. 628-30.
Sisson, H. J. H. Widow of Zarephath. *Accountant* (Eng.), v. 172, May 22, 1975, p. 668.

Exemptions

MacLeod, James S. Second finance bill. *Accountant's magazine* (Scot.), v. 79, Jan. 1975, p. 10-13.

Exploration and development

MacKenzie, Grahame G. Oil and gas taxation in the UK, by Grahame G. MacKenzie and J. S. MacLeod. *Accountants' magazine* (Scot.), v. 79, Feb. 1975, p. 62-4.

Family corporations

Jeffrey-Cook, John. Family director's pay. (Taxation) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 89-90, 92-4.

Farmers

Macnair, H. S. A. Capital transfer tax - II. *Accountant* (Eng.), v. 172, May 15, 1975, p. 628-30.
Sandford, Cedric. End of the national heritage? *Accountancy* (Eng.), v. 86, April 1975, p. 30-1, 34-5.

Foreign exchange

Chown, John. Foreign currency borrowings by United Kingdom, United States and Canadian companies, by John F. Chown and Willard B. Taylor. *British tax review*, no. 4, 1975, p. 233-43.

Foreign income

Chown, John. Corporation tax and foreign earnings provisions of the Finance act 1974. *British tax review*, no. 4, 1974, p. 231-9.
Computation of foreign investment income. (Tax case) *Accountancy* (Eng.), v. 86, Jan. 1975, p. 19.
Knust, J. F. Personal taxation of foreign income. London, Whinney Murray & Co., 1974. 15 p. [*759.1 G]
MacLeod, James S. Tax changes in the U.K. *Bulletin for international fiscal documentation*, v. 29, Jan. 1975, p. 19-23.
Orr, M. G. Taxation: foreign income in the U.K. (Taxation) *Accountancy Ireland*, v. 6, Oct. 1974, p. 31-2.
Pickering, M. A. Some aspects of the remittance basis for the taxation of overseas income, by M.A. Pickering and A.R. Prest. *British tax review*, no. 6, Nov.-Dec. 1974, p. 340-54.

Foreign residents

Chown, John. New international tax rules in the United Kingdom. *Canadian tax journal*, v. 23, Jan.-Feb. 1975, p. 69-73.
Gardner, John C. Tax on foreign nationals employed in the U.K. *Tax executive*, v. 27, Jan. 1975, p. 161-70.
Kaplan, Philip T. U.K. taxation of U.S. executives. (International developments - another view) *Journal of corporate taxation*, v. 1, Winter 1975, p. 465.
Lipson, David E. U.K.: still a tax haven for American expatriates? By David E. Lipson and Lynn D. Lotka. *Tax adviser*, v. 6, May 1975, p. 262-9.

Foundations

Everett, Anthony. Firm foundation. (Focus on charities) *Accountancy* (Eng.), v. 85, Dec. 1974, p. 53-4, 56, 58.

Gains and losses

Baxter, Harry. Redundancy and retirement. (Taxation) *Accountancy* (Eng.), v. 86, June 1975, p. 60, 62, 64.
Carmichael, Keith. CTT: problems of retirement. *Accountancy* (Eng.), v. 86, Oct. 1975, p. 70, 72, 74.
Chown, John. Foreign currency borrowings by United Kingdom, United States and Canadian companies, by John F. Chown and Willard B. Taylor. *British tax review*, no. 4, 1975, p. 233-43.

Cooper, J. M. Budget commentary. *Certified accountant* (Eng.), May 1975, p. 279-80.

Goldberg, David. Your subjects inherited what freedom? *British tax review*, no. 2, 1975, p. 87-97.

Great Britain. Board of Inland Revenue. Capital gains tax - partnerships: Inland Revenue statement of practice. *Accountant* (Eng.), v. 172, Feb. 6, 1975, p. 189-91.

Great Britain. Board of Inland Revenue. Statement of practice: capital gains tax: partnerships. *International accountant* (Eng.), v. 45, no. 1, 1975, p. 11-13.

Hyland, Mary A. Taxation of development gains. *Accountant's magazine* (Scot.), v. 79, May 1975, p. 180-2.

Lynch, Thomas D. Finance (no. 2) bill. *Accountant's magazine* (Scot.), v. 79, June 1975, p. 207-10.

MacLeod, James S. Tax changes in the U.K. *Bulletin for international fiscal documentation*, v. 29, Jan. 1975, p. 19-23.

Milne, David. Capital gains tax changes. *British tax review*, no. 4, 1975, p. 213-21.

Wyman, Peter. Taxation implications of corporate reorganization. *Accountant* (Eng.), v. 172, Feb. 6, 1975, p. 167-9.

Gifts

Carmichael, Keith. CTT provisions in detail. (Taxation) *Accountancy* (Eng.), v. 86, July 1975, p. 26, 28-9.

Carmichael, Keith. CTT - the detailed provisions. (Taxation) *Accountancy* (Eng.), v. 86, June 1975, p. 64, 66, 68.

Carmichael, Keith. Partially exempt transfers. (Taxation) *Accountancy* (Eng.), v. 86, Aug. 1975, p. 54, 57-8.

Lovell, P. A. Reflections on a unified estate and gift tax regime - II. *British tax review*, no. 4, 1974, p. 240-8.

Moullin, Mavis. Capital transfer tax. *Certified accountant* (Eng.), May 1975, p. 259-60, 265-6.

Gourley Case

See Taxation, Great Britain - British Transport Commission V. Gourley

Holding companies and subsidiaries

Wyman, Peter. Taxation implications of corporate reorganization. *Accountant* (Eng.), v. 172, Feb. 6, 1975, p. 167-9.

Husbands and wives

Capital transfer tax planning. (Professional, tax and law news) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 11.

de Vries, Edo. Tax and the single wife. (Current notes) *British tax review*, no. 4, 1974, p. 201-4.

Lovell, P. A. Reflections on a unified estate and gift tax regime - II. *British tax review*, no. 4, 1974, p. 240-8.

Income

Bracewell-Milnes, Barry. Myth of tax progressiveness. *British tax review*, no. 6, Nov.-Dec. 1974, p. 378-89.

Careless, Stanley J. Latest Finance bill and how it affects us. *Management accounting* (Eng.), v. 53, July-Aug. 1975, p. 244, 246.

For higher rate taxpayers. *Accountant* (Eng.), v. 172, June 26, 1975, p. 817-18.

Lipson, David E. U.K.: still a tax haven for American expatriates? By David E. Lipson and Lynn D. Lotka. *Tax adviser*, v. 6, May 1975, p. 262-9.

Lynch, Thomas D. Finance (no. 2) bill. *Accountant's magazine* (Scot.), v. 79, June 1975, p. 207-10.

MacDonald, Graeme. Debate on stock profits. *Accountancy* (Eng.), v. 86, March 1975, p. 64, 66.

MacLeod, James S. Second finance bill. *Accountant's magazine* (Scot.), v. 79, Jan. 1975, p. 10-13.

Richardson, G. M. J. Why income tax? *Management accounting* (Eng.), v. 53, Sept. 1975, p. 275, 278.

Sandford, C. T. Relationship of wealth tax to other taxes. by C.T. Sandford, J.R.M. Willis and D.J. Ironside. *British tax review*, no. 6, Nov.-Dec. 1974, p. 355-67.

Corporate

Bradfield, W. G. Inflation accounting - a practitioner's view of SSAP. *Accountant* (Eng.), v. 172, Jan. 23, 1975, p. 100-2.

Buckley, Adrian. Distorting effect of surplus advance corporation tax in project appraisal. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 168-76.

Individual

Allen, R. I. G. Case for inflation-proofing the personal income tax, by R. I. G. Allen and D. Savage. *British tax review*, no. 5, 1974, p. 299-311.

Barton, David. Taxation without representation? *Accountant* (Eng.), v. 173, July 10, 1975, p. 34-5.

Baxter, Harry. Redundancy and retirement. (Taxation) *Accountancy* (Eng.), v. 86, June 1975, p. 60, 62, 64.

Harmelink, Philip J. Tax treatment of household units: comparative procedures and alternatives, by Philip J. Harmelink and Walter Krause. *Bulletin for international fiscal documentation*, v. 29, Sept. 1975, p. 370-6.

Knust, J. F. Personal taxation of foreign income. London, Whinney Murray & Co., 1974. 15 p. [*759.1 G]

MacLeod, James S. Tax changes in the U.K. *Bulletin for international fiscal documentation*, v. 29, Jan. 1975, p. 19-23.

Inheritance

Varma, C. R. Thiagaraja. Death duty reform: reflections on recent developments. *Chartered accountant* (India), v. 24, July 1975, p. 19-23.

Insurance companies

Reinsuring lame ducks. *Accountant* (Eng.), v. 171, Nov. 7, 1974, p. 613-14.

Insurance, Life

For higher rate taxpayers. *Accountant* (Eng.), v. 172, June 26, 1975, p. 817-18.

Gaselee, John. Life assurance and capital transfer tax. *Accountant's magazine* (Scot.), v. 79, Sept. 1975, p. 315-16.

MacLeod, James S. Second finance bill. *Accountant's magazine* (Scot.), v. 79, Jan. 1975, p. 10-13.

Reinsuring lame ducks. *Accountant* (Eng.), v. 171, Nov. 7, 1974, p. 613-14.

Rules for life assurance. *Accountant* (Eng.), v. 172, May 22, 1975, p. 663-4.

Interest

Carmichael, Keith. Avoid interest on unpaid tax (Taxation) *Accountancy* (Eng.), v. 86, Nov. 1975, p. 80, 82, 84, 86, 88.

Di Palma, Vera. Politicians' plaything. *Accountancy* (Eng.), v. 86, March 1975, p. 60, 62.

MacDonald, Graeme. Debate on stock profits. *Accountancy* (Eng.), v. 86, March 1975, p. 64, 66.

Macnair, H. S. A. Relief for interest payable, part 4, business loans. *Accountant* (Eng.), v. 171, Dec. 5, 1974, p. 747-8.

Rates of tax withheld from interest: non-resident companies. *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 217-19.

Inventories

Holland, Michael. Stock relief. *British tax review*, no. 4, 1975, p. 222-32.

Macnair, H. S. A. Inflation accounting and stock: the Finance (no. 2) act 1975 - 3. *Accountant* (Eng.), v. 173, Oct. 16, 1975, p. 439-41.

Investment Income

Sandford, C. T. Relationship of wealth tax to other taxes. by C.T. Sandford, J.R.M. Willis and D.J. Ironside. *British tax review*, no. 6, Nov.-Dec. 1974, p. 355-67.

Land

DLT - the Siamese twin. *Accountant* (Eng.), v. 173, Aug. 14, 1975, p. 171-2.

Hyland, Mary A. Taxation of development gains. *Accountant's magazine* (Scot.), v. 79, May 1975, p. 180-2.

Sandford, Cedric. End of the national heritage? *Accountancy* (Eng.), v. 86, April 1975, p. 30-1, 34-5.

Spinks, Nigel. Community land - worse than Draco. *Accountancy* (Eng.), v. 86, Oct. 1975, p. 56-8.

Loans

Macnair, H. S. A. Relief for interest payable, part 4, business loans. *Accountant* (Eng.), v. 171, Dec. 5, 1974, p. 747-8.

Municipalities

Jones, Colin. Local government finance. *Accountancy* (Eng.), v. 86, March 1975, p. 37-40.

Richford, P. R. On rate discounts. *Public finance & accountancy* (Eng.), v. 1, Dec. 1974, p. 393-4.

Natural gas

MacKenzie, Grahame G. Oil and gas taxation in the UK, by Grahame G. MacKenzie and J. S. MacLeod. *Accountant's magazine* (Scot.), v. 79, Feb. 1975, p. 62-4.

Oil industry

Hardy, Brian. Deferred taxes for oil-producing companies. *Accountant* (Eng.), v. 173, Sept. 11, 1975, p. 284-6.

MacKenzie, Grahame G. Oil and gas taxation in the UK, by Grahame G. MacKenzie and J. S. MacLeod. *Accountant's magazine* (Scot.), v. 79, Feb. 1975, p. 62-4.

Wainman, D. P. Deferring North Sea oil taxation. *Accountant* (Eng.), v. 173, Aug. 7, 1975, p. 150-4.

Partnerships

Goldberg, David. Your subjects inherited what freedom? *British tax review*, no. 2, 1975, p. 87-97.

Great Britain. Board of Inland Revenue. Capital gains tax - partnerships: Inland Revenue statement of practice. *Accountant* (Eng.), v. 172, Feb. 6, 1975, p. 189-91.

Great Britain. Board of Inland Revenue. Statement of practice: capital gains tax: partnerships. *International accountant* (Eng.), v. 45, no. 1, 1975, p. 11-13.

Taxing problems of partnerships. *Accountant* (Eng.), v. 172, Jan. 30, 1975, p. 153-4.

Pensions

Pilch, Michael. Company pension schemes, by Michael Pilch and Victor Wood. 2nd ed. London, Gower Press, 1971. 244 p. [208.9 P]

Taylor, John L. Taxation and pensions. *Accountant's magazine* (Scot.), v. 79, Jan. 1975, p. 35-6.

Trigwell, D. A. Pension funds: some fundamental fallacies examined. *Accountant* (Eng.), v. 172, June 12, 1975, p. 757-8.

Pfists

Buckley, Adrian. Distorting effect of surplus advance corporation tax in project appraisal. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 168-76.

Slade, Felice V. Corporation tax: the small companies rate - I - an analysis. (Student roundabout) *Accountant* (Eng.), v. 173, Sept. 11, 1975, p. 303-4.

Property

MacLeod, James S. Second finance bill. *Accountant's magazine* (Scot.), v. 79, Jan. 1975, p. 10-13.

Macnair, H. S. A. Capital transfer tax - II. *Accountant* (Eng.), v. 172, May 15, 1975, p. 628-30.

White, Roger. Current developments in property taxation. *Accountant* (Eng.), v. 172, Jan. 2, 1975, p. 7-10.

Property companies

Twitley, Georges. Matter of form. *British tax review*, no. 6, Nov.-Dec. 1974, p. 335-9.

Real estate

Hagman, Donald G. Special capital and real estate windfall taxes (SCREWTS) in CANZEUS: a phenomenon, by Donald G. Hagman and Dean Mischzynski. *National tax journal*, v. 28, Dec. 1975, p. 437-44.

Real estate investors

White, Roger. Current developments in property taxation. *Accountant* (Eng.), v. 172, Jan. 2, 1975, p. 7-10.

Relief provisions

- Accounting for tax relief on increases in stock values. *Certified accountant* (Eng.), Feb. 1975, p. 85-6.
- Macnair, H. S. A. Relief for interest payable, part 3, private residences. *Accountant* (Eng.), v. 171, Nov. 7, 1974, p. 617-8.
- Sherwood, Kenneth A. Accounting treatment of tax deferred by reason of increased stocks. *Accountant* (Eng.), v. 172, March 20, 1975, p. 371-2.

Reorganizations

- Wyman, Peter. Taxation implications of corporate reorganization. *Accountant* (Eng.), v. 172, Feb. 6, 1975, p. 167-9.

Replacements

- See Taxation, Great Britain - Repairs And Replacements

Residential property

- Macnair, H. S. A. Relief for interest payable, part 3, private residences. *Accountant* (Eng.), v. 171, Nov. 7, 1974, p. 617-8.

Retirement

- Baxter, Harry. Redundancy and retirement. (Taxation) *Accountancy* (Eng.), v. 86, June 1975, p. 60, 62, 64.
- Carmichael, Keith. CTT: problems of retirement. *Accountancy* (Eng.), v. 86, Oct. 1975, p. 70, 72, 74.

Revision

- Di Palma, Vera. Politicians' plaything. *Accountancy* (Eng.), v. 86, March 1975, p. 60, 62.
- Lynch, Thomas D. Taxation reform - 1: reform past. *Accountant's magazine* (Scot.), v. 79, Nov. 1975, p. 380-2.
- Taverne, Dick. Wanted, a new tax philosophy. (Taxation) *Accountancy* (Eng.), v. 85, Dec. 1974, p. 74.

Section 21

- Chown, John. Corporation tax and foreign earnings provisions of the Finance act 1974. *British tax review*, no. 4, 1974, p. 231-9.

Section 23

- Chown, John. Corporation tax and foreign earnings provisions of the Finance act 1974. *British tax review*, no. 4, 1974, p. 231-9.

Section 46

- Carmichael, Keith. CTT provisions in detail. (Taxation) *Accountancy* (Eng.), v. 86, July 1975, p. 26, 28-9.

Severance pay

- Baxter, Harry. Redundancy and retirement. (Taxation) *Accountancy* (Eng.), v. 86, June 1975, p. 60, 62, 64.

Stamp duty

- Monroe, J. G. Untaxed instruments and exemptions, by J. G. Monroe and R. S. Nock. (Stamp duties) *British tax review*, no. 1, Jan.-Feb. 1975, p. 19-39.

Stock

- Accounting for tax relief on increases in stock values. *Certified accountant* (Eng.), Feb. 1975, p. 85-6.
- MacDonald, Graeme. Debate on stock profits. *Accountancy* (Eng.), v. 86, March 1975, p. 64, 66.
- MacLeod, James S. Second finance bill. *Accountant's magazine* (Scot.), v. 79, Jan. 1975, p. 10-13.
- Macnair, H. S. A. Stock values - relief or penalty? *Accountant* (Eng.), v. 172, Jan. 9, 1975, p. 35-6.

Transfers

- Carmichael, Keith. Seeing the woods for the trees. *Accountancy* (Eng.), v. 86, Sept. 1975, p. 62, 65.
- Macnair, H. S. A. Capital transfer tax. *Accountant* (Eng.), v. 172, April 24, 1975, p. 526-8.
- Moullin, Mavis. Capital transfer tax. *Certified accountant* (Eng.), May 1975, p. 259-60, 265-6.

- Nash, John. Transfer of assets abroad. *Accountancy Ireland*, v. 6, Dec. 1974, p. 13-15.

Valuation factors

- Baxter, W. T. Valuation of stocks and transferred assets. *British tax review*, no. 1, Jan.-Feb. 1975, p. 10-18.
- MacLeod, James S. Second finance bill. *Accountant's magazine* (Scot.), v. 79, Jan. 1975, p. 10-13.

Value-added tax

- Accounting for government grants and value added tax. (Students' section) *Certified accountant* (Eng.), Jan. 1975, p. 51-2.
- Estimated VAT assessments. *Accountant* (Eng.), v. 172, June 26, 1975, p. 810.
- Glover, G. N. New draft directive for the harmonisation of value added tax, by G. N. Glover and Claudine Levy. *British tax review*, no. 4, 1974, p. 206-18.
- MacLeod, James S. Second finance bill. *Accountant's magazine* (Scot.), v. 79, Jan. 1975, p. 10-13.
- Mainprice, H. H. Multi-rate VAT in the United Kingdom. *British tax review*, no. 4, 1975, p. 201-5.
- Mainprice, Hugh. Estimated assessments for VAT. *Accountant* (Eng.), v. 173, Nov. 20, 1975, p. 576-7.
- Williams, E. Gordon. Easing the VAT burden. *Accountant* (Eng.), v. 172, March 6, 1975, p. 313-14.

Wealth tax

- Ashton, Raymond K. Administrative costs of the proposed wealth tax - a preliminary estimate. *British tax review*, no. 2, 1975, p. 98-106.
- Bracewell-Milnes, Barry. Myth of tax progressiveness. *British tax review*, no. 6, Nov.-Dec. 1974, p. 378-89.
- Macnair, H. S. A. Outlining the wealth tax. *Accountant* (Eng.), v. 72, May 1, 1975, p. 558-9.
- Moullin, Mavis. Wealth tax. *Certified accountant* (Eng.), Oct. 1975, p. 527-8, 531-3.
- Sandford, C. T. Relationship of wealth tax to other taxes, by C. T. Sandford, J. R. M. Willis and D. J. Ironside. *British tax review*, no. 6, Nov.-Dec. 1974, p. 355-67.
- United Kingdom: excerpts from green paper on wealth tax. (Developments in international tax law) *Bulletin for international fiscal documentation*, v. 29, May 1975, p. 207-12.

TAXATION, HONG KONG

- Kresge, W. T. Foreign tax credit: effect of change in Hong Kong profits tax. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 421-2.

TAXATION, ILLINOIS

- Commerce Clearing House. Guidebook to Illinois taxes. Chicago, c1975. 218 p. [*758.1 I]

Income**Corporate**

- Ginsburg, Joseph. Illinois - combined reports, edited by Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, March 1975, p. 49-50.

TAXATION, INDIA

- Gopalakrishnan, P. S. Assessment procedure need for re-appraisal. *Chartered accountant* (India), v. 23, March 1975, p. 433-5.
- Krishnan, N. C. Taxation and social progress. *Chartered accountant* (India), v. 23, Dec. 1974, p. 247-53.

Agriculture

- Bhargava, P. K. Agricultural taxation and economic development. *Finance and society* (India), v. 1, Jan. 1975, p. 14-18.

Capital gains and losses

- Kothari, B. S. Valuation of assets under direct taxes laws. *Chartered accountant* (India), v. 23, Jan. 1975, p. 303-9.
- Santhanam, R. Judicial controversies in taxing capital gains. *Chartered accountant* (India), v. 24, Aug. 1975, p. 87-93.

Estates and trusts

- Thimmaiah, G. Tax rental arrangement in India. *Bulletin for international fiscal documentation*, v. 29, Nov. 1975, p. 450-9.
- Varma, C. R. Thiagaraja. Death duty reform: reflections on recent developments. *Chartered accountant* (India), v. 24, July 1975, p. 19-23.

Gifts

- Kothari, B. S. Valuation of assets under direct taxes laws. *Chartered accountant* (India), v. 23, Jan. 1975, p. 303-9.

Goodwill

- Kothari, B. S. Valuation of assets under direct taxes laws. *Chartered accountant* (India), v. 23, Jan. 1975, p. 303-9.

Income

- Bhattacharya, Sukumar. Appeal against denial of continuation of registration under the Income-tax act to a partnership firm. *Chartered accountant* (India), v. 23, Nov. 1974, p. 197-9.
- Gopalkrishnan, K. C. Income tax policy in India: equity or administrative convenience - an appraisal. *British tax review*, no. 5, 1975, p. 289-301.
- Kothari, B. S. Valuation of assets under direct taxes laws. *Chartered accountant* (India), v. 23, Jan. 1975, p. 303-9.
- Pandey, T. N. Concept of natural justice in income-tax proceedings. *Chartered accountant* (India), v. 24, Nov. 1975, p. 283-6.
- Petrei, Aamalia Humberto. Inflation and personal income tax. *Industrial accountant* (Pakistan), v. 14, April-June 1975, p. 79-84.
- Santhanam, R. Rejection of accounts by tax authorities. *Chartered accountant* (India), v. 23, Feb. 1975, p. 356-61, 363-5, 367-71.
- Shah, P. N. Maintenance of accounts and tax audit under the Income tax act. *Chartered accountant* (India), v. 23, June 1975, p. 569-71.
- Viswanathan, S. Some thoughts on penalty provisions of Income-tax act. *Chartered accountant* (India), v. 24, July 1975, p. 11-14.

International Double

See Taxation - International Double

Penalties

See Tax Penalties - India

Sales tax

- Thimmaiah, G. Tax rental arrangement in India. *Bulletin for international fiscal documentation*, v. 29, Nov. 1975, p. 450-9.

Surtax

- Mehta, Narpal Chand. Tax planning under Surtax act. *Chartered accountant* (India), v. 23, April 1975, p. 475-9.

Valuation methods

- Kothari, B. S. Valuation of assets under direct taxes laws. *Chartered accountant* (India), v. 23, Jan. 1975, p. 303-9.

Wealth tax

- Thimmaiah, G. Tax rental arrangement in India. *Bulletin for international fiscal documentation*, v. 29, Nov. 1975, p. 450-9.

TAXATION, INDIANA

Income

- Mikesell, John L. Local legislative behavior in tax substitution. *Quarterly review of economics and business*, v. 14, Winter 1974, p. 83-91.

Property

- Mikesell, John L. Local legislative behavior in tax substitution. *Quarterly review of economics and business*, v. 14, Winter 1974, p. 83-91.

TAXATION, INDONESIA

- Sukarya, Sutadi. Indonesia. *Tax management international journal*, Aug. 1975, p. 28-36.

TAXATION, IOWA

- Inheritance taxation of wrongful death damages in Iowa: estate of Dielemanv. Department of Revenue. (Comment) *Iowa law review*, v. 60, April 1975, p. 1072-88.

Property

- Billings, C. David. Differential tax incidence of state educational grant-in-aid programs in Iowa: a correction, by C. David Billings and Andy Sherbo. (Notes and comments) *National tax journal*, v. 27, Dec. 1974, p. 663-7.

Schools and colleges

- Billings, C. David. Differential tax incidence of state educational grant-in-aid programs in Iowa: a correction, by C. David Billings and Andy Sherbo. (Notes and comments) *National tax journal*, v. 27, Dec. 1974, p. 663-7.
- Foeller, William H. Differential tax incidence of state educational grant-in-aid programs in Iowa: a reply to a correction. (Notes and comments) *National tax journal*, v. 27, Dec. 1974, p. 669-70.

TAXATION, IRAN

- Nabavi, Parviz. Tax treatment of contractors and contracting operations in Iran, by Parviz Nabavi and Lewis M. Johnson. *Tax management international journal*, Oct. 1975, p. 16-19.

TAXATION, IRELAND

See Also Taxation, Eire, In Previous Indexes

- Judge, Norman E. Inflation accounting and taxation. *Accountancy Ireland*, v. 7, Feb. 1975, p. 21-4.
- Judge, Norman E. Wealth tax in Ireland. *Bulletin for international fiscal documentation*, v. 29, Nov. 1975, p. 444-9.
- Nash, John. Taxation I, tax code revisions. *Accountancy Ireland*, v. 7, Feb. 1975, p. 18-19.
- O'Hagan, John. Who pays the taxes? *Management* (Irish), v. 21, Dec. 1974, p. 5, 7.
- Orr, M. G. Taxation II stock relief in Northern Ireland. *Accountancy Ireland*, v. 7, Feb. 1975, p. 44.
- Price Waterhouse & Co. Information guide for doing business in the Republic of Ireland. New York, c1975. 97 p. (Supersedes guide dated Aug. 1971.) [*759.1 I]
- Sheehy, Maurice P. Can human rights be eroded by taxation? *Management* (Irish), v. 22, June-July 1975, p. 38-40, 42-4.

Corporations

- Ireland, white paper proposals for corporation tax. (Developments in international tax law) *Bulletin for international fiscal documentation*, v. 29, Sept. 1975, p. 377-87.
- Ireland: white paper proposals for corporation tax. *Bulletin for international fiscal documentation*, v. 29, Jan. 1975, p. 33-40.

Inventories, Life

- Judge, Norman E. Inflation accounting and taxation. *Accountancy Ireland*, v. 7, Feb. 1975, p. 21-4.

Wealth tax

- Bradley, J. F. Economic aspects of a net wealth tax for the Republic of Ireland. *British tax review*, no. 3, 1975, p. 142-51.
- Judge, Norman E. Wealth tax in Ireland. *Bulletin for international fiscal documentation*, v. 29, Nov. 1975, p. 444-9.

TAXATION, ISRAEL

- Israel: war loan - 1974-75 rates. (Trends) *Tax management international journal*, Nov. 1974, p. 19.
- Kesselman & Kesselman. Israel, summary information on: business organization, accounting, taxation, investments. Tel Aviv, Israel, 1974. 95 p. [*759.1 I]

Pick, J. F. Tax reform in Israel. *Bulletin for international fiscal documentation*, v. 29, Sept. 1975, p. 359-69.

Capital gains and losses

Apt, Y. Set off of losses under the Income tax ordinance. *Israel C. P. A.*, June 1974, p. 44-58.

Pick, J. F. Index linked bond in Israel. *Israel C. P. A.*, June 1974, p. 23-31.

Income

Pick, J. F. Tax reform in Israel. *Bulletin for international fiscal documentation*, v. 29, Sept. 1975, p. 359-69.

TAXATION, ITALY

Mazza, Gilberto. Some aspects of the new Italian fiscal system with particular relevance to the taxing of business income. *Journal UEC*, v. 10, Oct. 1975, p. 257-64.

Schepps, E. Herbert. New Italian tax reform. *Tax management international journal*, Jan. 1974, p. 3-11.

Income

Mazza, Gilberto. Some aspects of the new Italian fiscal system with particular relevance to the taxing of business income. *Journal UEC*, v. 10, Oct. 1975, p. 257-64.

TAXATION, JAPAN

Hammer, Richard M. Taxation of income from corporate shareholders: review of present systems in Canada, France, Germany, Japan and the U.K. *National tax journal*, v. 28, Sept. 1975, p. 315-34.

Japan: new stamp tax rates. (Trends) *Tax management international journal*, Nov. 1974, p. 19-20.

Kobayashi, Toshio. Guide to the income tax of Japan 1971-2, by Toshio Kobayashi with the assistance of Soichi Ikeda. Tokyo, Pacific Management Consultants, n.d. 268 p. [759.1 J]

Corporations

Kobayashi, Toshio. Guide to the income tax of Japan 1971-2, by Toshio Kobayashi with the assistance of Soichi Ikeda. Tokyo, Pacific Management Consultants, n.d. 268 p. [759.1 J]

Foreign corporations doing business in Japan

Way, Griffith. Features of Japanese taxation of concern to foreign enterprises. *Tax management international journal*, Aug. 1975, p. 9-11.

Income

Individual

Kobayashi, Toshio. Guide to the income tax of Japan 1971-2, by Toshio Kobayashi with the assistance of Soichi Ikeda. Tokyo, Pacific Management Consultants, n.d. 268 p. [759.1 J]

TAXATION, KHMERE REPUBLIQUE

See Taxation, Cambodia

TAXATION, LATIN AMERICA

Costa, Ramon Valdes. Treatment of investment income under the Andean Pact Model convention - the Andean view. *Bulletin for international fiscal documentation*, v. 29, March 1975, p. 91-8.

Hausman, James S. Andean Pact Model convention as viewed by the capital exporting nations. *Bulletin for international fiscal documentation*, v. 29, March 1975, p. 99-104.

Marti, Mary Mercedes. Tax aspects of licensing in Latin America. *Tax management international journal*, May 1975, p. 7-11.

Rose, Stanley F. Andean pact and its foreign investment code - need for clarity? *Tax management international journal*, Jan. 1975, p. 3-16.

Oil industry

Marti, Mary Mercedes. Taxation of oil in Latin America. *International tax journal*, v. 1, Summer (Aug.) 1975, p. 370-7.

TAXATION, LEBANON

Talmage, E. T. Hunt. Lebanon: taxation of foreign business operations, by E.T. Hunt Talmage and Henry A. Helou. *Tax management international journal*, Oct. 1975, p. 24-8.

TAXATION, LOUISIANA

Sullivan, Leonard J. Current Louisiana sales and use tax problems of oil and gas operators. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 486-512.) [750.2 T]

Franchise

Ginsburg, Joseph. Louisiana - franchise tax effectively applied to interstate activities, edited by Joseph Ginsburg. (State taxation) *CPA (NYSS)*, v. 45, Sept. 1975, p. 51-2.

Income

Nesbit, William. New Louisiana income tax regulations. (Taxation subcommittee report) *Louisiana CPA*, v. 34, Winter 1974-75, p. 50-3.

Traigle, Joseph N. Louisiana approach to the simplification of a state's income tax laws. (State & local taxation) *Journal of taxation*, v. 43, Sept. 1975, p. 177-8.

TAXATION, MASSACHUSETTS

Commerce Clearing House. Guidebook to Massachusetts taxes. Chicago, c1975. 196 p. [*758.1 M]

Karter, James B. Governor's tax proposals, edited by James B. Karter. (Massachusetts practitioner's tax forum) *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 40-1.

Carry-back and carry-over

Maraghy, Patrick B. Recent tax incentives for doing business in Massachusetts. *Massachusetts CPA review*, v. 48, Nov.-Dec. 1974, p. 6-8.

Estates and trusts

Dellorlano, Fred M. Liquidation of a corporate trust. (Massachusetts taxation) *Massachusetts CPA review*, v. 49, May-June 1975, p. 31-3.

Gains and losses

Maraghy, Patrick B. Recent tax incentives for doing business in Massachusetts. *Massachusetts CPA review*, v. 48, Nov.-Dec. 1974, p. 6-8.

Incentives

Maraghy, Patrick B. Recent tax incentives for doing business in Massachusetts. *Massachusetts CPA review*, v. 48, Nov.-Dec. 1974, p. 6-8.

Income

Corporate

Return preparation. (Massachusetts practitioner's tax forum) *Massachusetts CPA review*, v. 49, Jan.-Feb. 1975, p. 28-9.

Individual

Return preparation. (Massachusetts practitioner's tax forum) *Massachusetts CPA review*, v. 49, Jan.-Feb. 1975, p. 28-9.

Investment credit

Maraghy, Patrick B. Recent tax incentives for doing business in Massachusetts. *Massachusetts CPA review*, v. 48, Nov.-Dec. 1974, p. 6-8.

TAXATION, MEXICO

Coopers & Lybrand. Mexico - from the international reference manual. New York, c1975. 41 p. [*759.1 M]

ACCOUNTANTS' INDEX 1975

Investments, Foreign

Sutton, Leonard v. B. Acquisition of real property, investment in corporations and probate law in Mexico: II. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 447-53.

TAXATION, MICHIGAN

Commerce Clearing House. Guidebook to Michigan taxes. Chicago, c1975. 210 p. [*758.1 M]

Corporations

Beckham, William G. Michigan - unitary theory, edited by William G. Beckham and Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, Feb. 1975, p. 42.

Franchise

Rowe, Raymond T. Corporate taxpayers should be aware of potential franchise fee refunds. (State/local tax clinic) *Michigan CPA*, v. 27, Nov.-Dec. 1975, p. 49-51.

Income

Corporate

Catchpole, Harold C. Michigan adopts unitary theory of reporting income. (State/local) *Michigan CPA*, v. 26, Nov.-Dec. 1974, p. 9, 11-13, 15-18.

Wade, T. Donald. Professional corporations pay for the privilege of paying income taxes on a cash basis, by T. Donald Wade and Ernest Getz. (State/local tax clinic) *Michigan CPA*, v. 26, March-April 1975, p. 7-10.

Municipalities

DeBoer, Neil. Property tax assessment appeal procedure. (State/local tax clinic) *Michigan CPA*, v. 27, Sept.-Oct. 1975, p. 32-6.

Property

Levin, Sharon G. Suburban-central city property tax differentials and the location of industry: some evidence. *Land economics*, v. 50, Nov. 1974, p. 380-6.

Single business tax

Goodman, Sydney D. Michigan single business tax. (State/local tax clinic) *Michigan CPA*, v. 27, Nov.-Dec. 1975, p. 43, 45-9.

Long, Douglas F. Mechanics of computation, part 1, by Douglas F. Long and Larry F. Portnoy. (State/local tax clinic) *Michigan CPA*, v. 27, Nov.-Dec. 1975, p. 39-43.

Unitary business concept

Catchpole, Harold C. Michigan adopts unitary theory of reporting income. (State/local) *Michigan CPA*, v. 26, Nov.-Dec. 1974, p. 9, 11-13, 15-18.

TAXATION, MISSOURI

Estates and trusts

Merz, Paul E. Reforming state taxation of wealth transfers at death in Missouri, by Paul E. Merz and David L. Hanon. *National tax journal*, v. 27, Dec. 1974, p. 609-16.

Inheritance

Merz, Paul E. Reforming state taxation of wealth transfers at death in Missouri, by Paul E. Merz and David L. Hanon. *National tax journal*, v. 27, Dec. 1974, p. 609-16.

TAXATION, MONACO

Arthur Andersen & Co. Tax and trade guide - France. 3rd ed. Chicago, 1975. 160 p. [*759.1 F]

TAXATION, NEBRASKA

Peters, William E. Case for certification of revenue auditors. (Nebraska taxation) *Nebraska CPA*, v. 10, Spring 1975, p. 9-10.

Peters, William E. Voluntary RAR compliance program - a new approach. (Nebraska taxation) *Nebraska CPA*, v. 10, Fall 1975, p. 7.

TAXATION, MEXICO—Investments, Foreign

Valuation factors

Peters, William E. Uniform appraisal manuals. (Nebraska taxation) *Nebraska CPA*, v. 9, Spring 1974, p. 8, 23.

TAXATION, NETHERLANDS

Antal, K. V. Procedural aspects of tax cases in the Netherlands. *Bulletin for international fiscal documentation*, v. 29, April 1975, p. 131-5.

Income

Individual

Harmelink, Philip J. Tax treatment of household units: comparative procedures and alternatives, by Philip J. Harmelink and Walter Krause. *Bulletin for international fiscal documentation*, v. 29, Sept. 1975, p. 370-6.

TAXATION, NEW JERSEY

Commerce Clearing House. Guidebook to New Jersey taxes. Chicago, c1975. 228 p. [*758.1 NJ]

Ginsburg, Joseph. New Jersey - new tax measures, edited by Joseph Ginsburg. (State taxation) *CPA (NYSS)*, v. 45, Oct. 1975, p. 59-60.

Corporations

Ginsburg, Joseph. New Jersey - changes in corporate taxes, edited by Joseph Ginsburg. (State taxation) *CPA (NYSS)*, v. 45, Nov. 1975, p. 49.

Ginsburg, Joseph. New Jersey - franchise and income tax on foreign corporations, edited by Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, April 1975, p. 55-6.

Ginsburg, Joseph. New Jersey - reporting LIFO inventories under the Corporation business tax act, edited by Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, April 1975, p. 56-7.

Franchise

Ginsburg, Joseph. New Jersey - franchise and income tax on foreign corporations, edited by Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, April 1975, p. 55-6.

Income

Ginsburg, Joseph. New Jersey - computation of tax, edited by Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, Dec. 1975, p. 42-3.

Here's how New Jersey's new tax on unearned income works. *Taxation for accountants*, v. 15, Nov. 1975, p. 268.

Corporate

Beckham, William G. New Jersey - regular place of corporate business, edited by William G. Beckham and Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, Feb. 1975, p. 42.

Ginsburg, Joseph. New Jersey - franchise and income tax on foreign corporations, edited by Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, April 1975, p. 55-6.

Inventories, Lifo

Ginsburg, Joseph. New Jersey - reporting LIFO inventories under the Corporation business tax act, edited by Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, April 1975, p. 56-7.

Residency

Ginsburg, Joseph. New Jersey - commuter taxes in the light of the recent Austin case, edited by Joseph Ginsburg and Arthur I. Gordon. (State taxation) *CPA (NYSS)*, v. 45, July 1975, p. 73-4.

TAXATION, NEW YORK (CITY)

Dalesio, Michael. New York City - 1975 legislative tax changes, edited by Michael Dalesio. (Local taxation) *CPA (NYSS)*, v. 45, Nov. 1975, p. 51-2.

Accrual basis

Lassman, Joseph I. NYC - fiduciary income tax rules, edited by Joseph I. Lassman. (Local taxation) *CPA journal*, v. 45, Feb. 1975, p. 44.

Corporations

Eldridge, Stephen C. NYC - general corporation tax - more on entire net income, edited by Stephen C. Eldridge. (Local taxation) *CPA (NYSS)*, v. 45, Aug. 1975, p. 65-7.

Feinman, Steven C. New York City - net operating loss deduction allowance, edited by Steven C. Feinman. (Local taxation) *CPA (NYSS)*, v. 45, Oct. 1975, p. 63-5.

Feinman, Steven C. New York City - net operating loss deduction and the allocation percentage, edited by Steven C. Feinman. (Local taxation) *CPA (NYSS)*, v. 45, Oct. 1975, p. 65-7.

Feinman, Steven C. New York City - net operating loss: double deduction or lost deduction, edited by Steven C. Feinman. (Local taxation) *CPA (NYSS)*, v. 45, Oct. 1975, p. 65.

Flynn, Gerald M. NYC - fiscal year tax computation schedule, edited by Gerald M. Flynn. (Local taxation) *CPA journal*, v. 45, Dec. 1975, p. 47-8.

Jacobson, Morris. NYC - business and investment income, edited by Morris Jacobson. (Local taxation) *CPA (NYSS)*, v. 45, July 1975, p. 76.

Jacobson, Morris. NYC general corporation tax - inclusions in and exclusions from entire net income, edited by Morris Jacobson. (Local taxation) *CPA (NYSS)*, v. 45, July 1975, p. 75-6.

Parks, Robert. New York City - definition and criteria for doing business as a corporation, edited by Robert Parks. (Local taxation) *CPA journal*, v. 45, April 1975, p. 63-4.

Tozzi, Pat J. New York City - general corporation tax, edited by Pat J. Tozzi. (Local taxation) *CPA journal*, v. 45, May 1975, p. 62-5.

Estates and trusts

Lassman, Joseph I. NYC - fiduciary income tax rules, edited by Joseph I. Lassman. (Local taxation) *CPA journal*, v. 45, Feb. 1975, p. 44.

Lassman, Joseph I. NYC - split year income tax returns of estates and trusts, edited by Joseph I. Lassman. (Local taxation) *CPA journal*, v. 45, Feb. 1975, p. 43.

Gains and losses

Feinman, Steven C. New York City - net operating loss deduction allowance, edited by Steven C. Feinman. (Local taxation) *CPA (NYSS)*, v. 45, Oct. 1975, p. 63-5.

Feinman, Steven C. New York City - net operating loss deduction and the allocation percentage, edited by Steven C. Feinman. (Local taxation) *CPA (NYSS)*, v. 45, Oct. 1975, p. 65-7.

Feinman, Steven C. New York City - net operating loss: double deduction or lost deduction, edited by Steven C. Feinman. (Local taxation) *CPA (NYSS)*, v. 45, Oct. 1975, p. 65.

Income

Flynn, Gerald M. NYC - lump sum distributions, edited by Gerald M. Flynn. (Local taxation) *CPA journal*, v. 45, Dec. 1975, p. 48.

Corporate

Eldridge, Stephen C. NYC - general corporation tax - more on entire net income, edited by Stephen C. Eldridge. (Local taxation) *CPA (NYSS)*, v. 45, Aug. 1975, p. 65-7.

Jacobson, Morris. NYC - business and investment income, edited by Morris Jacobson. (Local taxation) *CPA (NYSS)*, v. 45, July 1975, p. 76.

Jacobson, Morris. NYC general corporation tax - inclusions in and exclusions from entire net income, edited by Morris Jacobson. (Local taxation) *CPA (NYSS)*, v. 45, July 1975, p. 75-6.

Parks, Robert. New York City - allocation of business income within and without the city, edited by Robert Parks. (Local taxation) *CPA journal*, v. 45, April 1975, p. 62-3.

Parks, Robert. New York City - definition of entire net income for general corporation tax purposes, edited by Robert Parks. (Local taxation) *CPA journal*, v. 45, April 1975, p. 60-2.

Tozzi, Pat J. New York City - general corporation tax, edited by Pat J. Tozzi. (Local taxation) *CPA journal*, v. 45, May 1975, p. 62-5.

Individual

New York City - personal income tax. (Local taxation) *CPA journal*, v. 45, Jan. 1975, p. 44-5.

Pfeffer, Stanley H. New York - time limitations on credits or refunds for individuals, edited by Stanley H. Pfeffer. (Local taxation) *CPA journal*, v. 45, March 1975, p. 51-2.

Overpayments

Pfeffer, Stanley H. New York - interest on individuals' underpayments and overpayments, edited by Stanley H. Pfeffer. (Local taxation) *CPA journal*, v. 45, March 1975, p. 52-3.

Property

Rothstein, Joel D. New York City - real property tax, edited by Joel D. Rothstein. (Local taxation) *CPA (NYSS)*, v. 45, June 1975, p. 53-6.

Residency

Finerman, Ralph. Computing the tax consequences of a change of domicile from New York to Florida, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, Oct. 1975, p. 78-81.

Unincorporated businesses

Clausen, Constance. New York City - unincorporated business tax, edited by Constance Clausen. (Local taxation) *CPA (NYSS)*, v. 45, Sept. 1975, p. 53-5.

Withholding

Lassman, Joseph I. NYC - withholding city income tax from federal employees, edited by Joseph I. Lassman. (Local taxation) *CPA journal*, v. 45, Feb. 1975, p. 43-4.

Pfeffer, Stanley H. New York - withholding tax on individuals, edited by Stanley H. Pfeffer. (Local taxation) *CPA journal*, v. 45, March 1975, p. 52.

TAXATION, NEW YORK (STATE)

Commerce Clearing House. Guidebook to New York taxes. Chicago, c1975. 362 p. [*758.1 NJ]

New York - filing of truck mileage tax returns. (State taxation) *CPA journal*, v. 45, Jan. 1975, p. 42.

Carry-back and carry-over

Beckham, William G. New York - computation of unincorporated business NOL, edited by William G. Beckham and Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, Feb. 1975, p. 41.

Corporations

Ginsburg, Joseph. New York - subsidiary capital: possible tax savings, edited by Joseph Ginsburg and Arthur I. Gordon. (State taxation) *CPA (NYSS)*, v. 45, July 1975, p. 71-2.

Gordon, Arthur I. New York - accounting period declarations, edited by Arthur I. Gordon. (State taxation) *CPA journal*, v. 45, Dec. 1975, p. 46.

Gordon, Arthur I. New York - combined reports, edited by Arthur I. Gordon. (State taxation) *CPA (NYSS)*, v. 45, Nov. 1975, p. 48-9.

Gordon, Arthur I. New York - dissolution for delinquent taxes, edited by Arthur I. Gordon. (State taxation) *CPA (NYSS)*, v. 45, Nov. 1975, p. 48.

Deductions

Gordon, Arthur I. New York - interest expense attributable to subsidiary capital, edited by Arthur I. Gordon. (State taxation) *CPA (NYSS)*, v. 45, Nov. 1975, p. 50.

ACCOUNTANTS' INDEX 1975

Exempt organizations

Gordon, Arthur I. New York - sales tax collection and the charitable organization, edited by Arthur I. Gordon. (State taxation) *CPA (NYSS)*, v. 45, Aug. 1975, p. 64.

Franchise

Gordon, Arthur I. New York - limitations on NOL carryforwards in computing alternative tax, edited by Arthur I. Gordon. (State taxation) *CPA (NYSS)*, v. 45, Sept. 1975, p. 50.

Gains and losses

Borsuk, Michael L. New York - treatment of the current recognition of gain previously deferred, edited by Michael L. Borsuk. (State taxation) *CPA journal*, v. 45, March 1975, p. 48-9.

Income

Borsuk, Michael L. New York - shortcut for income tax calculation, edited by Michael L. Borsuk. (State taxation) *CPA journal*, v. 45, May 1975, p. 60.

Ginsburg, Joseph. New York - taxation on imaginary income, edited by Joseph Ginsburg and Arthur I. Gordon. (State taxation) *CPA (NYSS)*, v. 45, July 1975, p. 72-3.

Gordon, Arthur I. New York - interest expense attributable to subsidiary capital, edited by Arthur I. Gordon. (State taxation) *CPA (NYSS)*, v. 45, Nov. 1975, p. 50.

Gordon, Arthur I. New York - new personal income tax withholding regulation, edited by Arthur I. Gordon. (State taxation) *CPA (NYSS)*, v. 45, Aug. 1975, p. 64.

New York - exemption on as if basis. (State taxation) *CPA journal*, v. 45, Jan. 1975, p. 41.

Wasylenko, Michael. Estimating the elasticity of state personal income taxes. *National tax journal*, v. 28, March 1975, p. 139-42.

Corporate

Gordon, Arthur I. New York - limitation on deduction for services by corporate partner, edited by Arthur I. Gordon. (State taxation) *CPA (NYSS)*, v. 45, Oct. 1975, p. 60-1.

Individual

Beckham, William G. New York - allocating nonresident's compensation, edited by William G. Beckham and Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, Feb. 1975, p. 42.

Lump-sum distributions

Borsuk, Michael L. New York - treatment of lump-sum distributions under ERISA, edited by Michael L. Borsuk and Joseph Ginsburg. (State taxation) *CPA (NYSS)*, v. 45, June 1975, p. 51.

Gordon, Arthur I. New York - pension benefits to former resident, edited by Arthur I. Gordon. (State taxation) *CPA journal*, v. 45, April 1975, p. 58-9.

Non-Residents

See Taxation, New York (State) - Residency

Partnerships

Gordon, Arthur I. New York - taxation of terminated nonresident general partner, edited by Arthur I. Gordon. (State taxation) *CPA (NYSS)*, v. 45, Nov. 1975, p. 47-8.

Pensions

Gordon, Arthur I. New York - pension benefits to former resident, edited by Arthur I. Gordon. (State taxation) *CPA journal*, v. 45, April 1975, p. 58-9.

Ress, Samuel S. Unemployment insurance in New York: reduction of benefit rate: (a) where pension plan exists; (b) in event of lump-sum settlement. (Payroll taxes & controls) *CPA journal*, v. 45, April 1975, p. 66-8.

TAXATION, NEW YORK (STATE)—Exempt organizations

Professional corporations and associations

Borsuk, Michael L. New York - effect of ERISA on modifications to federal AGI by professional service corporation shareholders, edited by Michael L. Borsuk and Joseph Ginsburg. (State taxation) *CPA (NYSS)*, v. 45, June 1975, p. 51-2.

Kalish, Arthur. Professional corporations revisited (after the Employee retirement income security act of 1974), by Arthur Kalish and Patricia G. Lewis. *Tax adviser*, v. 6, June 1975, p. 326-45.

Kalish, Arthur. Professional corporations revisited (after the Employee retirement income security act of 1974), by Arthur Kalish and Patricia G. Lewis. *Tax lawyer*, v. 28, Spring 1975, p. 471-510.

Property

Feinman, Steven C. Islip, NY - valuation of real property for taxation, edited by Steven C. Feinman. (Local taxation) *CPA (NYSS)*, v. 45, Oct. 1975, p. 63.

Refunds and credits

New York - estimating tax refunds. (State taxation) *CPA journal*, v. 45, Jan. 1975, p. 41-2.

Residency

Beckham, William G. New York - allocating nonresident's compensation, edited by William G. Beckham and Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, Feb. 1975, p. 42.

Finerman, Ralph. Computing the tax consequences of a change of domicile from New York to Florida, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, Oct. 1975, p. 78-81.

Ginsburg, Joseph. New York - taxation on imaginary income, edited by Joseph Ginsburg and Arthur I. Gordon. (State taxation) *CPA (NYSS)*, v. 45, July 1975, p. 72-3.

Gordon, Arthur I. New York - changes of state of residency, edited by Arthur I. Gordon. (State taxation) *CPA (NYSS)*, v. 45, Sept. 1975, p. 50-1.

Gordon, Arthur I. New York - nonresident income tax regulation declared invalid, edited by Arthur I. Gordon. (State taxation) *CPA (NYSS)*, v. 45, Oct. 1975, p. 61-2.

Gordon, Arthur I. New York - pension benefits to former resident, edited by Arthur I. Gordon. (State taxation) *CPA journal*, v. 45, April 1975, p. 58-9.

Retirement plans, Qualified

Gordon, Arthur I. New York - pension benefits to former resident, edited by Arthur I. Gordon. (State taxation) *CPA journal*, v. 45, April 1975, p. 58-9.

Sales and use taxes

Borsuk, Michael L. New York - recent changes in sales tax law, edited by Michael L. Borsuk. (State taxation) *CPA journal*, v. 45, May 1975, p. 59-60.

Gordon, Arthur I. New York - change in sales tax rule on bad debts, edited by Arthur I. Gordon. (State taxation) *CPA journal*, v. 45, April 1975, p. 57-8.

Gordon, Arthur I. New York - precious metal transactions, edited by Arthur I. Gordon. (State taxation) *CPA (NYSS)*, v. 45, Aug. 1975, p. 64.

Gordon, Arthur I. New York - sales tax collection and the charitable organization, edited by Arthur I. Gordon. (State taxation) *CPA (NYSS)*, v. 45, Aug. 1975, p. 64.

Stock transfer

Hurley, William. Merger of brokerage houses - an overview. *Business lawyer*, v. 30, Jan. 1975, p. 469-99.

Unincorporated businesses

Beckham, William G. New York - computation of unincorporated business NOL, edited by William G. Beckham and Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, Feb. 1975, p. 41.

Gordon, Arthur I. New York - compensation subjected to UBT, edited by Arthur I. Gordon. (State taxation) *CPA (NYSS)*, v. 45, Oct. 1975, p. 61.

TAXATION, NEW YORK (STATE)—Unincorporated businesses—(Continued)

- Gordon, Arthur I. New York - determination of corporate partner's allowed UBT exemption, edited by Arthur I. Gordon. (State taxation) *CPA* (NYSS), v. 45, Sept. 1975, p. 50.
- Gordon, Arthur I. New York - limitation on deduction for services by corporate partner, edited by Arthur I. Gordon. (State taxation) *CPA* (NYSS), v. 45, Oct. 1975, p. 60-1.

Withholding

- Gordon, Arthur I. New York - new personal income tax withholding regulation, edited by Arthur I. Gordon. (State taxation) *CPA* (NYSS), v. 45, Aug. 1975, p. 64.

TAXATION, NEW ZEALAND

Deductions

- Molloy, A. P. Is a reserve fund contribution an expenditure deductible for income tax purposes? (Legal) *Accountants' journal* (N.Z.), v. 53, Oct. 1974, p. 120-1.

Depreciation and depletion

- Land and income tax amendment act (no. 2) 1974. *Accountants' journal* (N.Z.), v. 54, April 1975, p. 83-91.
- Land and income tax amendment act (no. 2) 1974. *Accountants' journal* (N.Z.), v. 54, March 1975, p. 58-66.

Income

- Land and income tax amendment act (no. 2) 1974. *Accountants' journal* (N.Z.), v. 54, March 1975, p. 58-66.
- Land and income tax amendment act (no. 2) 1974. *Accountants' journal* (N.Z.), v. 54, April 1975, p. 83-91.

Investment allowance

- Land and income tax amendment act (no. 2) 1974. *Accountants' journal* (N.Z.), v. 54, April 1975, p. 83-91.

Property

- Land and income tax amendment act (no. 2) 1974. *Accountants' journal* (N.Z.), v. 54, March 1975, p. 58-66.

Real estate

- Hagman, Donald G. Special capital and real estate windfall taxes (SCREWTS) in CANZEUS: a phenomenon, by Donald G. Hagman and Dean Mischynski. *National tax journal*, v. 28, Dec. 1975, p. 437-44.

Revision

- Inland revenue department act 1975. *Accountants' journal* (N.Z.), v. 54, May 1975, p. 129-32.

TAXATION, NEWARK (NEW JERSEY)

- Tozzi, Pat J. Newark - payroll tax extended, edited by Pat J. Tozzi. (Local taxation) *CPA journal*, v. 45, May 1975, p. 61.

TAXATION, NIGERIA

- Olaloku, F. Akin. Budget with a difference: some reflections on the 1974/75 Nigerian federal government budget. *Bulletin for international fiscal documentation*, v. 29, April 1975, p. 147-50.

Basis

- Ola, C. S. Change of accounting date and tax avoidance and the need for judicious exercise of discretion. *Nigerian accountant*, v. 7, April/June 1974, p. 14-16.

Income

- Ola, C. S. Change of accounting date and tax avoidance and the need for judicious exercise of discretion. *Nigerian accountant*, v. 7, April/June 1974, p. 14-16.

Oil industry

- Bolton, R. J. Taxation of oil producing companies. *Nigerian accountant*, v. 7, Oct./Dec. 1974, p. 25-6, 29.

ACCOUNTANTS' INDEX 1975

TAXATION, NORTH CAROLINA

- Commerce Clearing House. Guidebook to North Carolina taxes. Chicago, c1975. 232 p. [*758.1 N]

Contributions

- North and South Carolina - deductibility of contributions. (State taxation) *CPA journal*, v. 45, Jan. 1975, p. 42-3.

TAXATION, NORWAY

Income

Individual

- Harmelink, Philip J. Tax treatment of household units: comparative procedures and alternatives, by Philip J. Harmelink and Walter Krause. *Bulletin for international fiscal documentation*, v. 29, Sept. 1975, p. 370-6.

TAXATION of patents, trademarks, copyrights, and know-how.

- Bischel, Jon Eric. Taxation of patents, trademarks, copyrights, and know-how. Boston, Warren, Gorham & Lamont, c1974. 1 v. (looseleaf) (Includes bibliographies, table of cases, table of statutes, and table of rulings.) [754 B]

- TAXATION of survivor annuity benefits.** (Estate planning) *CPA journal*, v. 45, Jan. 1975, p. 57-8.

TAXATION, OHIO

- Commerce Clearing House. Guidebook to Ohio taxes. Chicago, c1975. 260 p. [*758.1 O]
- Murray, James J. LIFO and Ohio taxes. *Ohio CPA*, v. 34, Autumn 1975, p. 182-8.

TAXATION, ONTARIO

- McCulloch, J. D. Taxing look at the provinces. (Taxation) *CA magazine* (Can.), v. 106, June 1975, p. 50-3.

Land

- White, John. Ontario taxation of land and mining. *Tax executive*, v. 27, Jan. 1975, p. 145-50.

Mines

- White, John. Ontario taxation of land and mining. *Tax executive*, v. 27, Jan. 1975, p. 145-50.

Property

- Scace, Arthur R. A. When an American plans to acquire property in Canada: some questions and related probate problems, part 1: federal and Ontario law. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 364-77.

TAXATION, PANAMA

- Arosemena, Carlos. Notes on the formation and taxation of Panama corporations. *Tax management international journal*, Jan. 1974, p. 12-13.
- Ellis, Royan D. Panama: not just a canal, by Royan D. Ellis and Everett A. Mowatt. *Tax executive*, v. 28, Oct. 1975, p. 33-40.

TAXATION, PAPUA NEW GUINEA

Income

- Dicks, L. P. Inquiry into personal income tax structure in Papua New Guinea. *Bulletin for international fiscal documentation*, v. 28, Nov. 1974, p. 468-78.

TAXATION, PENNSYLVANIA

- Commerce Clearing House. Guidebook to Pennsylvania taxes. Chicago, c1975. 224 p. [*754.1 P]
- Habermehl, Edward F. Pennsylvania unemployment compensation savings: the voluntary contribution, by Edward F. Habermehl and Kurt H. Eckard. (State tax topics) *Pennsylvania CPA spokesman*, v. 45, March 1975, p. 13.

Pennsylvania Institute Of Certified Public Accountants. Committee on Government Revenues and Expenditures. Appeals procedures. *Pennsylvania CPA spokesman*, v. 46, Sept. 1975, p. 5-7.

Bonds

Commerce Clearing House. Stock values and dividends for 1975 tax purposes: market values, par values and dividends of listed or regularly quoted stocks for 1975 federal, state and local tax purposes; including special supplement on the Pennsylvania tax status of bonds. Chicago, c1975. 168 p. plus 16 p. [*724 C]

Income

Corporate

Habermehl, Edward F. Apportionment: a closer look at the sales fraction, by Edward F. Habermehl and Kurt H. Eckard. (State tax topics) *Pennsylvania CPA spokesman*, v. 46, Nov. 1975, p. 23-4.

Individual

Medwig, Thomas M. Let there be more for less. (Committee news) *Pennsylvania CPA spokesman*, v. 46, Nov. 1975, p. 19-22.

TAXATION, PERU

Rose, Stanley F. Peru: notes on corporation and individual taxation. *Tax management international journal*, April 1975, p. 22-6.

TAXATION, PHILIPPINES, REPUBLIC OF

Abela, Benjamin V. Common tax problems of multinationals operating in the Philippines. *Tax management international journal*, Aug. 1975, p. 12-21.

Almanzor, Pedro. Taxes and taxation. *Accountants' journal* (P.I.), v. 24, no. 1, 1974, p. 2-4, 12.

TAXATION, PITTSBURGH

Lassman, Joseph I. Pittsburgh - Supreme Court upholds parking lot tax, edited by Joseph I. Lassman. (Local taxation) *CPA journal*, v. 45, Feb. 1975, p. 45.

TAXATION, PUERTO RICO

Andic, Fuat M. Redesigning Puerto Rico's tax system: an overview, by Fuat M. Andic and Arthur J. Mann. *Bulletin for international fiscal documentation*, v. 29, May 1975, p. 186-99.

Puerto Rico: partial tax exemption. (Trends) *Tax management international journal*, Nov. 1974, p. 20-1.

Revision

Andic, Fuat M. Redesigning Puerto Rico's tax system: an overview, by Fuat M. Andic and Arthur J. Mann. *Bulletin for international fiscal documentation*, v. 29, May 1975, p. 186-99.

TAXATION, QUEBEC

Golden, Alan Z. When an American plans to acquire property in Canada: some questions and related probate problems, part 2: Quebec law. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 378-88.

McCulloch, J. D. Taxing look at the provinces. (Taxation) *CA magazine* (Can.), v. 106, June 1975, p. 50-3.

TAXATION, SCOTLAND

Finnie, A. S. Scotland: new taxes for individual proprietors. (Accounting abroad) *CA magazine* (Can.), v. 106, March 1975, p. 14, 16.

TAXATION, SINGAPORE

Hiong, Khoo Hin. Taxation in the Pacific basin - Singapore. *Tax management international journal*, Aug. 1975, p. 21-7.

TAXATION, SOUTH AFRICA

Income

Morris, J. R. P. Commentary on the Income tax act - 1975. *South African chartered accountant*, v. 11, July 1975, p. 227-30.

Inventories, Life

Gleimius, Rutger. Tax implications of accounting for stock: the LIFO method of stock valuation(part 1). *South African chartered accountant*, v. 11, April 1975, p. 125-7.

Gleimius, Rutger. Tax implications of accounting for stock: the LIFO method of stock valuation(part 2). *South African chartered accountant*, v. 11, May 1975, p. 172-4.

van Niekerk, J. W. Memorandum on the LIFO method of stock valuation for taxation purposes. *South African chartered accountant*, v. 11, Aug. 1975, p. 275-9.

TAXATION, SOUTH AMERICA

Lease or purchase

Marti, Mary Mercedes. Distinction between lease and sale in South America. *International tax journal*, v. 1, May 1975, p. 243-48.

TAXATION, SOUTH CAROLINA

Contributions

North and South Carolina - deductibility of contributions. (State taxation) *CPA journal*, v. 45, Jan. 1975, p. 42-3.

TAXATION, SPAIN

Income

Individual

Harmelink, Philip J. Tax treatment of household units: comparative procedures and alternatives, by Philip J. Harmelink and Walter Krause. *Bulletin for international fiscal documentation*, v. 29, Sept. 1975, p. 370-6.

TAXATION, SWEDEN

Sanden, B. Kenneth. Tax structures and the economy - partially enlightened by the midnight sun. *Price Waterhouse review*, v. 20, no. 3, 1975, p. 14-23.

Vogel, Joachim. Taxation and public opinion in Sweden: an interpretation of recent survey data. *National tax journal*, v. 27, Dec. 1974, p. 499-513.

TAXATION, SWITZERLAND

Dagon, Roger. Swiss treaty provisions on disclosure of professional and bank secrets. *Bulletin for international fiscal documentation*, v. 29, Oct. 1975, p. 417-26.

Kronauer, Mario. Information given for tax purposes from Switzerland to foreign countries especially to the United States for the prevention of fraud or the like in relation to certain American taxes. *Tax law review*, v. 30, Fall 1974, p. 47-99.

Income

Individual

Harmelink, Philip J. Tax treatment of household units: comparative procedures and alternatives, by Philip J. Harmelink and Walter Krause. *Bulletin for international fiscal documentation*, v. 29, Sept. 1975, p. 370-6.

TAXATION, THAILAND

International Legal Counsellors, Thailand. Taxes under the revenue code of Thailand. *Tax management international journal*, Oct. 1974, p. 7-10.

TAXATION, UNDER-DEVELOPED COUNTRIES

See Taxation, Developing Countries

Also Taxation, Under Name Of Specific Country

TAXATION, UNITED KINGDOM

See Taxation, Great Britain

TAXATION, UNITED STATES

- American Institute Of Certified Public Accountants. Working with the Revenue code - 1975, edited by Dominic A. Tarantino. New York, c1975. 353 p. [*751 A]
- Cheeseman, Henry R. How to create an inflation neutral tax system. *Journal of accountancy*, v. 140, Aug. 1975, p. 44-51.
- Commerce Clearing House. 1975 U.S. master tax guide for returns of 1974 income. Chicago, c1974. 543 p. (*Standard federal tax reports*.) [*751 C]
- Elder, Peter. Year-end tax law contains many significant items for individuals and corporations, edited by Peter Elder. (*Accounting*) *Journal of taxation*, v. 42, March 1975, p. 174-5.
- Forster, Joel M. Nineteen seventy-four legislative wrap-up. (*Taxation*) *Journal of accountancy*, v. 139, March 1975, p. 84-6.
- Hall, John H. Our tax structure; some personal observations. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 1003-1016.) [750.2 S]
- Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings ...*, edited by S. Theodore Reiner. New York, Matthew Bender, c1974. 2 v. (1910 p.) [751 N]
- Kess, Sidney. Practical guide to tax planning, by Sidney Kess and James E. Cheeks. Washington, Tax Management Inc., c1974. 394 p. (Revision of *Kess tax planning manual*: 1972-1973.) [753 K]
- Larkin, Mark D. Don't raise the bridge, just lower the river. (*Federal taxes*) *California CPA quarterly*, v. 42, March 1975, p. 34.
- New IRS film on taxpayer rights available for group showings. (News report) *Journal of accountancy*, v. 139, April 1975, p. 14.
- Prentice-Hall, Inc. Federal tax handbook. Englewood Cliffs, N.J., c1975. 623 p. [*751 P]
- Skadden, Donald H. Accountant looks at tax reform. *University of Michigan business review*, v. 27, March 1975, p. 11-17.
- Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*, edited by Robert A. Behren and Alex Cohen. New York, Institute for Continuing Professional Development, c1974. 518 p. (Sponsored by the School of Law and the Graduate School of Business Administration, Tulane University, New Orleans.) [750.2 T]
- Williams, William E. Trends in federal tax administration. *National public accountant*, v. 20, Jan. 1975, p. 8-12.
- Accountants' office**
- Flynn, Joseph M. Is an incorporated accounting practice a personal holding company? (*Federal taxation*) *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 34.
- Accounting methods**
- Accounting method change is costly to Sub. S shareholder. *Taxation for accountants*, v. 15, Aug. 1975, p. 97-8.
- American Institute Of Certified Public Accountants. Working with the Revenue code - 1975, edited by Dominic A. Tarantino. New York, c1975. 353 p. [*751 A]
- Borini, Mario P. Vacation pay: Sec. 463 election vs. change in business practice or accounting method, edited by Mario P. Borini. (*Tax clinic*) *Tax adviser*, v. 6, Sept. 1975, p. 532-4.
- Bravenec, L. L. Tax planning to control recapture of farm losses: how to manage excess deduction. (*Taxation of farmers*) *Journal of taxation*, v. 42, May 1975, p. 312-16.
- Chapman, Benson J. Current LIFO developments. *CPA (NYSS)*, v. 45, Oct. 1975, p. 27-32.
- Correcting wrong accounting method requires IRS consent. *Taxation for accountants*, v. 15, Aug. 1975, p. 82-3.
- D'Arcy, Richard E. Strategies in using administrative procedures. *Ohio CPA*, v. 34, Spring 1975, p. 70-2, 74-9.
- Diss, William T. Rev. proc. 70-27 (accounting practice change): recent developments. (*Tax clinic*) *Tax adviser*, v. 6, Jan. 1975, p. 31-2.
- Elder, Peter. Courts expand IRS control over accounting methods, edited by Peter Elder and H.L. Beckett. (*Accounting*) *Journal of taxation*, v. 43, Nov. 1975, p. 284.
- Fisher, Richard S. When income is taxable: the never ending battle for interest-free governmentloans. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 221-4.
- Fisher, Richard S. When income is taxable: the never-ending battle for interest-free governmentloans. *Taxation for accountants*, v. 14, March 1975, p. 152-6.
- Flynn, Joseph M. New rules for change in accounting practice. (*Federal taxation*) *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 33.
- Hasselback, James R. Reconstruction of taxpayer income by the IRS. *Michigan CPA*, v. 27, Nov.-Dec. 1975, p. 31-5.
- Humer, Kenneth G. Effect of financial reporting and disclosure requirements of LIFO elections. *Tax adviser*, v. 6, Jan. 1975, p. 34-9.
- Incorrect accounting methods: when can IRS force a switch? *Taxation for accountants*, v. 14, March 1975, p. 146-7.
- Kupfer, T. Milton. Financial accounting disclosure of tax matters - conflicts with tax accounting technical requirements. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 253-65.) [110 H]
- Linett, E. S. IRS extends time to elect full absorption method, edited by E. S. Linett. (*Tax trends*) *Tax adviser*, v. 6, Sept. 1975, p. 563-4.
- Lucas, William L. Agribusiness: operating as a corporation, by William L. Lucas and Arthur O. Wilkonson. *Tax adviser*, v. 6, Nov. 1975, p. 678-84.
- Opatrny, Donald C. Handling problems in inventory pricing and valuation. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 489-510.) [751 N]
- Penick, William C. Relationship of federal taxation to new financial reporting requirements, by William C. Penick and Norman S. Siegel. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 403-44.) [751 N]
- Raby, William L. Conformity of tax and financial accounting, by William L. Raby and Robert F. Richter. *Journal of accountancy*, v. 139, March 1975, p. 42-8.
- Rules for change of accounting method are clarified by IRS. *Taxation for accountants*, v. 15, July 1975, p. 50.
- Sargent, P. Michael. Idaho Power fall out - employee benefits and accounting method change. (*Tax clinic*) *Tax adviser*, v. 6, Jan. 1975, p. 27-8.
- Schapiro, Donald. Prepayments and distortion of income under cash basis tax accounting. *Tax law review*, v. 30, Winter 1975, p. 117-53.
- Sexton, John J. General rule for accounting methods. (Washington tax watch) *Journal of real estate taxation*, v. 2, Winter 1975, p. 235-8.
- Special rules applicable to farmers give wide scope to tax planning possibilities. *Taxation for accountants*, v. 14, Jan. 1975, p. 50-6.
- Vasak, Stephen. How the IRS computes income of a taxpayer suspected of filing a fraudulent return. *Taxation for accountants*, v. 15, Sept. 1975, p. 156-9.
- Accounting period**
- American Institute Of Certified Public Accountants. Working with the Revenue code - 1975, edited by Dominic A. Tarantino. New York, c1975. 353 p. [*751 A]
- Hasselback, James R. How to change a tax year: permission of the IRS is not always needed. (*Accounting*) *Taxation for accountants*, v. 14, May 1975, p. 282-8.
- Partnership - adoption of change to a fiscal year. (*Federal taxation*) *CPA journal*, v. 45, Jan. 1975, p. 38-9.
- Accrual basis**
- Anderson, James D. Vacation pay: new election disadvantageous in some cases. (*Tax clinic*) *Tax adviser*, v. 6, Aug. 1975, p. 482-3.
- Borini, Mario P. Vacation pay: Sec. 463 election vs. change in business practice or accounting method, edited by Mario P. Borini. (*Tax clinic*) *Tax adviser*, v. 6, Sept. 1975, p. 532-4.

- Grubich, K. E. Further erosion of all events test? (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 145-6.
- Hoffman, Arthur S. Condemnation awards - proper time for accrual, edited by Arthur S. Hoffman. (Federal taxation) *CPA (NYSS)*, v. 45, July 1975, p. 69-70.
- Incorrect accounting methods: when can IRS force a switch? *Taxation for accountants*, v. 14, March 1975, p. 146-7.
- Linnett, E. S. Self-insurer's liability for uncontested workmen's comp. claims fixed at time of injury, edited by E. S. Linnett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 564-5.
- Lucas, William L. Agribusiness: operating as a corporation, by William L. Lucas and Arthur O. Wilkonson. *Tax adviser*, v. 6, Nov. 1975, p. 678-84.
- Mullis, Harold W. Risk of noncollection and the all events test, by Harold W. Mullis and Ronald S. Naveen. (Tax notes) *American Bar Association journal*, v. 61, Feb. 1975, p. 243-4.
- Payment of contested liability can speed up deduction. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 42-3.
- Ross, Jack R. Section 463 - accrual of vacation pay, edited by Jack R. Ross, John J. McCabe and Milton Pickman. (Federal taxation) *CPA journal*, v. 45, Dec. 1975, p. 37-8.
- Schapiro, Donald. Prepayments and distortion of income under cash basis tax accounting. *Tax law review*, v. 30, Winter 1975, p. 117-53.
- Self insurers: mingling reserve for contested, uncontested claims imperils deductions. *Taxation for accountants*, v. 15, Sept. 1975, p. 145-6.
- Some prepaid income may be deferred by accrual basis taxpayers: IRS views moderated. *Taxation for accountants*, v. 15, Aug. 1975, p. 74-5.
- Vacation pay reserves approved by new law. *Taxation for accountants*, v. 14, April 1975, p. 237-8.
- Zarrow, Stanton H. Tax Court's Burck decision: where does it leave us on the issue of prepaid interest? By Stanton H. Zarrow and David E. Gordon. (Accounting) *Journal of taxation*, v. 42, June 1975, p. 326-30.

Accumulation Of Surplus

See Taxation, United States—Undistributed Profits

Accumulation trusts

- Tax Court extends present interest concept for gift tax. (Estates, trusts & gifts) *Journal of taxation*, v. 42, Feb. 1975, p. 80-1.

Acquisitions

- Bloom, Gilbert D. How to use a non-liquidating C reorg and avoid running afoul of the overlaps. (Corporations, stockholders) *Journal of taxation*, v. 42, June 1975, p. 358-65.
- Blum, Walter J. Earnings and profits limitation on dividend income: a reappraisal. *Taxes - the tax magazine*, v. 53, Feb. 1975, p. 68-87.
- Davis, Michael M. Tax problems of modification of previously entered-into tax-free reorganizations on account of breach of warranty. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 593-637.) [751 N]
- Epstein, Stephen. Tax treatment of payment for reacquisition of franchise rights. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 211.
- Frei, Robert R. Tax problems in corporate acquisitions other than reorganizations - from the seller's point of view. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 821-42.
- Geller, Morton. How to utilize loss carryovers obtained in an acquisition. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 52-61.
- Geller, Morton. Utilization of loss carryovers following an acquisition. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 511-48.) [751 N]
- Javaras, George B. Corporate capital gains and losses - the Corn Products doctrine. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 770-94.
- Kaplan, Philip T. Buying a U.S. company. *Bulletin for international fiscal documentation*, v. 29, Jan. 1975, p. 3-18.

- Macan, William A. Factors fatal to a tax-free acquisitive reorganization - special hidden bootproblems.... (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 549-91.) [751 N]
- McDonald, Robert J. For the foreign manager in business in the U.S. - tax considerations. *Conference Board record*, v. 12, Feb. 1975, p. 55-8.
- McIntyre, J. Lawrence. Cashing in after the reorganization: federal securities law considerations. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 673-96.) [751 N]
- Morrison, William L. Tax problems in corporate acquisitions other than reorganizations - from the buyer's point of view. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 843-63.
- Nontaxable corporate acquisitions, by John H. McCord and others. *Practical lawyer*, v. 21, Jan. 15, 1975, p. 53-68.
- Start of holding period is not always acquisition date. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 59.
- Start of holding period is not always acquisition date. *Taxation for lawyers*, v. 3, March/April 1975, p. 271-2.
- Swigart, James A. Corporate acquisitions: taxable or tax-free? *Management accounting (NAA)*, v. 57, Nov. 1975, p. 40-2.

Administration

See Also Tax Returns—Data Processing

- Donaldson, Lynn W. Foreign tax credit with no itemized or standard deductions boggles IRS computer. (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 147.
- Finerman, Ralph. Interrelationship of charitable deduction and administration expenses, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, April 1975, p. 77-8.
- Forster, Joel M. IRS disclosure policies and practices. (Washington report) *Tax adviser*, v. 6, March 1975, p. 162-5.
- Forster, Joel M. Taxpayers' bill of rights. (Taxation) *Journal of accountancy*, v. 140, Dec. 1975, p. 109-11.
- Forster, Joel M. Taxpayers' bill of rights. (Washington report) *Tax adviser*, v. 6, Dec. 1975, p. 730-2.
- Gordon, Jack M. Adversary impacts on tax administration. *Tax executive*, v. 26, July 1974, p. 340-6.
- Roesch, Richard. Tax role of state attorneys general. *Tax executive*, v. 27, April 1975, p. 287-94.

Administrative summons

- Bender, Louis. Review of privileged communications as applied to tax fraud proceedings. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 237-72.) [750.2 T]
- Bray, John M. Production of documents and seizure of evidence. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1223-50.) [751 N]
- Fink, Robert S. CT's Bisceglia decision: how sweeping a mandate for John Doe summons. (Fraud & negligence) *Journal of taxation*, v. 42, May 1975, p. 300-1.
- Graham, Barbara A. Limits of the Section 7602 John Doe summons, by Barbara A. Graham and Edward A. Tanzman. (Notes and comments) *Tax lawyer*, v. Winter 1975, p. 377-98.
- Harper, James R. To cooperate with the Service or not? Obligations and rights of the practitioner. (Effective tax procedures) *Journal of taxation*, v. 42, April 1975, p. 220-4.
- IRS subpoena power to investigate unknown taxpayers. (Notes) *New York University law review*, v. 50, April 1975, p. 177-201.
- New conflicts on IRS' subpoena powers. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 67-8.
- Scanlan, T. F. Ways to provide your clients with more effective representation when dealing with the IRS. *Taxation for accountants*, v. 15, July 1975, p. 15-18.
- Weinstein, George. Accountant's possessions - it doesn't pay to have them. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 267-73.) [110 H]

Advance Payments

See Taxation, United States - Prepayments

Affiliated companies

Greenberg, Ronald. Affiliated group established through preferred stock. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 80.

Aliens

Bertrand, David F. Tax problems resulting from the temporary activity abroad of employees of enterprises with international operations, by David F. Bertrand and Michael Mulroney. (In Haskins & Sells. *Selected papers* 1974. New York, c1975. p. 227-51.) [110 H]

Biebel, Robert. Aliens: obtaining IRS recognition of resident status. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 735-6.

Crockett, Ulysses S. Federal taxation of nonresident aliens and foreign corporations, by Ulysses S. Crockett and James B. Ashwell. *Duquesne law review*, v. 13, Fall 1974, p. 37-51.

Farber, Paul. Maximum tax: deductions recovered and nonresident aliens. (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 349.

Farber, Paul. Nonresident aliens: tax withheld vs. tax imposed on services performed as independent contractors. (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 350.

Klein, Susan Fayth. Investments by foreign persons in United States real estate. *Journal of real estate taxation*, v. 2, Spring 1975, p. 265-91.

Nonresident alien status is not always a passport to tax saving. *Taxation for accountants*, v. 15, Sept. 1975, p. 186-7.

Nonresident alien status is not always a passport to tax saving. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 136.

O'Connor, Walter F. Withholding by U.S. employers of aliens: new IRS procedures. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 212.

Packer, Solomon. Nonresident aliens: gross income exempt but return required. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 420.

Packer, Solomon. Nonresident aliens: treaty-favored treatment for director fees. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 416-17.

Roberts, Sidney I. Final regs outline Code changes in taxing aliens, edited by Sidney I. Roberts, Sanford H. Goldberg and Herbert H. Alpert. (International trade) *Journal of taxation*, v. 42, June 1975, p. 371.

Allimony

See Taxation, United States-Divorce Settlements And Separation Agreements

Allocation Of Income

See Taxation, United States-Section 482

Amortization

Amortizable bond premium in recapitalizations. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 292.

Elder, Peter. Comparison of rapid amortization v. tax credit for pollution control facilities, edited by Peter Elder and H. L. Beckett. (Accounting) *Journal of taxation*, v. 43, Aug. 1975, p. 84.

Epstein, Stephen. Tax treatment of payment for reacquisition of franchise rights. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 211.

Ford, Allen. Rapid amortization of pollution-control equipment is not always the best taxmove, by Allen Ford and Price Brattin. (Accounting) *Taxation for accountants*, v. 14, April 1975, p. 234-7.

Gregorich, Martin J. Amortization of intangibles: a reassessment of the tax treatment of purchased goodwill. *Tax lawyer*, v. 28, Winter 1975, p. 251-88.

Hoffman, Arthur S. Amortizable bond premium may result from exchange of old bonds for new, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, March 1975, p. 44-5.

Huffaker, John B. Texas DC upholds amortizing life estate in community prop., edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 43, Aug. 1975, p. 109.

Jones, John B. Amortization and nonamortization of intangibles in the sports world. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 777-88.

Krieger, Eugene I. Earnings and profits of Subchapter S corporations. (Tax accounting) *Journal of corporate taxation*, v. 1, Summer 1974, p. 205-11.

Toder, Jerome. Amortizable bond premium in recapitalizations. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 292.

Weill, Jay R. Depreciation of player contracts - the government is ahead at the half. *Taxes - the tax magazine*, v. 53, Oct. 1975, p. 581-91.

Annuities

Bierman, Jacquin D. IRS and FDIC moving on IRAs, edited by Jacquin D. Bierman. (Personal tax problems) *Journal of taxation*, v. 43, Sept. 1975, p. 184-5.

Delaney, Edward N. Private annuity: what, why and how. (Estate planning) *Tax adviser*, v. 6, Sept. 1975, p. 544-8.

Ekman, Sheldon V. Private annuities revisited. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-11.) [750.2 I]

Goldberg, Steven S. Pension plans and executive compensation. New York, Practising Law Institute, c1974. 765 p. (*Tax law and practice: Practice handbook series*, no. 8.) [237.3 G]

Greene, Mark R. Factors in selecting tax-deferred annuities, by Mark R. Greene and J. Paul Copeland. *CLU journal*, v. 29, Oct. 1975, p. 34-46.

Holzman, Robert S. Niceties of annuities. (Personal memo) *Dun's review*, v. 105, April 1975, p. 87-8, 91.

How to get approval of individual retirement plan. *Taxation for accountants*, v. 14, April 1975, p. 249-50.

Kanter, Burton W. New annuity investment fund plan. *Trusts and estates*, v. 113, Dec. 1974, p. 796-8.

Kanter, Burton W. Recent Tax Court decisions shed further light on private annuity transactions. (Estates, trusts and gifts) *Journal of taxation*, v. 42, Feb. 1975, p. 66-75.

Malloy, John M. Critical tax and financial factors that must be considered when planning a private annuity, by John M. Malloy and Richard Bufkin. *Estate planning*, v. 3, Autumn 1975, p. 2-6.

Reed, Charles H. Private annuity: indications for use, rules to be followed, tax advantages and risks. *Estate planning*, v. 2, Autumn 1974, p. 19-23.

Rollins, W. Keith. ERISA: multiple distributions and distributions of annuity contracts. (Tax clinic) *Tax adviser*, v. 6, Aug. 1975, p. 483.

Stevenson, Willis C. New individual retirement accounts: what they are and how they operate. (Compensation) *Journal of taxation*, v. 42, Feb. 1975, p. 91-5.

Stiller, Shale D. Demise of the life insurance-annuity combination. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 269-91.) [751 N]

Stoeber, Edward A. Pension reform act of 1974. *CLU journal*, v. 29, Jan. 1975, p. 19-30.

Tanen, Jeffrey S. Private annuities: closed transactions? (Cases noted) *University of Miami law review*, v. 28, Winter 1974, p. 445-50.

Taxation of survivor annuity benefits. (Estate planning) *CPA journal*, v. 45, Jan. 1975, p. 57-8.

Annuity trusts

Berwind, Michael W. Charitable remainder trusts under Section 664. (Tax notes) *American Bar Association journal*, v. 61, May 1975 p. 635-7.

Jackson, James E. How to make a charitable gift of a remainder interest. *Practical accountant*, v. 8, March-April 1975, p. 65-8.

ACCOUNTANTS' INDEX 1975

Teitell, Conrad. How to work with charitable remainder annuity trusts. *Trusts & estates*, v. 114, Dec. 1975, p. 862-5, 907-11.

Arm's length transactions

Employees cannot be shifted to avoid coverage rules. *Taxation for accountants*, v. 14, April 1975, p. 240-1.

O'Hare, James T. Loans without interest: how to avoid IRS assertion that the borrower realizes income. *Taxation for accountants*, v. 14, March 1975, p. 165-71.

Term of loan controls tax treatment of related costs. *Taxation for accountants*, v. 15, July 1975, p. 52.

Art Collectors

See Taxation, United States-Collectors

Artists

Cahn, Joshua Binion. Death, taxes and the artist. Washington, Artists Equity Association, c1961. 4 p. [*751 C]

Echter, Martin S. Equitable treatment for the artist's estate - the Tax Court takes a first step. *Trusts & estates*, v. 114, June 1975, p. 394-7.

Assessments

See Taxes-Collection And Delinquency

Assets

Borden, Neal D. Supreme Court's Ivan Allen holding based on economic reality may cause 531 problems, by Neal D. Borden and Robert K. Briskin. (Corporations, stockholders) *Journal of taxation*, v. 43, Sept. 1975, p. 130-4.

CA-9 says customer list is one asset; deduction harder to take. *Taxation for accountants*, v. 15, Sept. 1975, p. 136-7.

Fleming, J. Clifton. Judicial error under Section 337 resurrects Cumberland-Court holding uncertainties. *Journal of corporate taxation*, v. 2, Spring 1975, p. 5-22.

Forster, Joel M. Estate and gift tax reform; a tax policy statement of the federal tax division. (Taxation) *Journal of accountancy*, v. 139, Feb. 1975, p. 90-5.

Forster, Joel M. Taxation of capital gains. (Professions at work) *Tax adviser*, v. 6, Jan. 1975, p. 40-3.

Holden, James P. Integrated transaction doctrine overcomes Sec. 269, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 43, Sept. 1975, p. 134.

Installment sale of a business is usually a sale of assets. *Taxation for accountants*, v. 15, Sept. 1975, p. 154.

Lee, Lawrence J. Section 1231 gains and losses. *Practical lawyer*, v. 21, Sept. 1, 1975, p. 25-42.

Morrison, William L. Tax problems in corporate acquisitions other than reorganizations - from the buyer's point of view. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 843-63.

Start of holding period is not always acquisition date. *Taxation for lawyers*, v. 3, March/April 1975, p. 271-2.

Start of holding period is not always acquisition date. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 59.

Wohl, L. B. Disposition of business capital asset may yield ordinary income or loss, by L. B. Wohl and J. R. Weed. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 33-5.

Assets, Intangible

Deduction for intangible assets sometimes available. *Taxation for accountants*, v. 15, July 1975, p. 13.

Gregorich, Martin J. Amortization of intangibles: a reassessment of the tax treatment of purchased goodwill. *Tax lawyer*, v. 28, Winter 1975, p. 251-88.

Jones, John B. Amortization and nonamortization of intangibles in the sports world. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 777-88.

TAXATION, UNITED STATES--Annuity trusts--(Continued)

Krieger, Eugene I. Earnings and profits of Subchapter S corporations. (Tax accounting) *Journal of corporate taxation*, v. 1, Summer 1974, p. 205-11.

Krieger, Eugene I. IRS reconsiders its position on limited life of intangibles. (Tax accounting) *Journal of corporate taxation*, v. 1, 1975, p. 470-1.

Assignment of income

Epstein, Mark. Tax benefit rule in corporate liquidations. *Tax adviser*, v. 6, Aug. 1975, p. 454-61.

Associations

Kitchen, Mable W. Plight of the homeowners' associations. (Tax forum) *Woman CPA*, v. 37, April 1975, p. 25, 29.

Lemlech, Bernard. Tax status of condominium homeowners associations, by Bernard Lemlech and Fred Richard Shapiro. *Footnotes* (Kenneth Leventhal & Co.), Jan. 1975, p. 20-4.

Machtinger, Sidney J. New attacks on tax shelters by the courts, the administration, and the Internal Revenue Service. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 623-67.) [750.2 S]

Attorney's Fees

See Taxation, United States-Lawyers

Taxation, United States-Professional Fees

Attribution rules

Abbin, Byrle M. Significant recent developments concerning estate planning (part III). (Estate planning) *Tax adviser*, v. 6, May 1975, p. 277-87.

Ashendorf, Wesley. Sec. 302(b)(3): waiver of attribution rules by estate. (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 142.

Boyd, James H. Family discord may negate attribution rules and allow capital gain treatment of a redemption, by James H. Boyd and Mary Jane Boyd. *Taxation for accountants*, v. 15, Dec. 1975, p. 362-5.

Cohen, Arnold Jay. Receipts related to corporate equity: return on investment or exchange? *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 824-44.

Faust, Leland H. Certain payments to related taxpayers must be made by March 15 to be deductible, by Leland H. Faust and Barry H. Sacks. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 252-7.

Holden, James P. Discord undercuts attribution rules on redemption, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 42, May 1975, p. 284-5.

Randall, Boyd C. Family dissension and the attribution rules of Sections 267, 318 and 544, by Boyd C. Randall and Kirk A. Benson. *Taxes - the tax magazine*, v. 53, Sept. 1975, p. 534-9.

Authors

Blanc, Ronald L. Current income tax developments of interest to the entertainment industry. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 1083-1113.) [750.2 S]

Automobile expenses

Bierman, Jacquin D. Scope of mileage allowance viewed by IRS and Tax Court, edited by Jacquin D. Bierman. (Personal tax problems) *Journal of taxation*, v. 42, March 1975, p. 170.

Mileage rate limited for fully depreciated cars. *Taxation for accountants*, v. 14, March 1975, p. 175.

Watch out for restrictions on use of the mileage allowances. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 49.

Automobile manufacturers

Brown, Charles R. Some auto rebates may be taxable. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 740.

Averaging income

- Beebe, Richard F. Graphical comparison of four tax concepts: regular tax, alternative tax, maximum tax and income averaging. *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 32-8.
- Borghese, Phyllis. Income averaging elected at trial. (Tax talk) *National public accountant*, v. 20, April 1975, p. 35.
- Christensen, Cullen Y. Income averaging: how it works and what the lawyer can do to help his clients use it. *Taxation for lawyers*, v. 3, March/April 1975, p. 300-5.
- Gorlick, Sheldon H. Beware of income-reporting traps on your tax return. *Medical economics*, v. 52, Feb. 17, 1975, p. 182-9.
- Helpert, Martin W. Skirting the problem of the high-bracket taxpayer: mini, maxi or average tax. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. 1073-91.) [751 N]
- Installment sales v. income averaging. (Taxes in figures) *Taxation for accountants*, v. 15, Nov. 1975, p. 313.
- Kopple, Robert C. Treasury issues new rules and procedures for reporting lump-sum distributions, by Robert C. Kopple and Eugene H. Veenhuis. (Taxation of compensation) *Journal of taxation*, v. 42, March 1975, p. 142-3.
- Loveland, Lauren K. Income averaging with community income. *Community property journal*, v. 2, Summer 1975, p. 188-90.
- McLaughlin, David J. Money and taxes: you and your shadow. *Financial executive*, v. 43, May 1975, p. 32, 37-42.

Awards and prizes

- Hopkins, Bruce R. IRS takes a narrow view on what type of scholarship or fellowship is excludable, by Bruce R. Hopkins and John Holt Myers. *Taxation for lawyers*, v. 3, Jan-Feb. 1975, p. 238-42.
- Myers, John Holt. IRS is limiting the scope of the exclusion for fellowship and scholarship grants, by John Holt Myers and Bruce R. Hopkins. (Personal tax problems) *Journal of taxation*, v. 42, April 1975, p. 212-16.

Bad Debts

See Also Taxation, United States-Deductions

- Are shareholder-employees' advances deductible? *Taxation for accountants*, v. 15, July 1975, p. 36-7.
- Auerbach, Barry S. REITs: tax considerations in troubled times, by Barry S. Auerbach and Burton M. Minsky. *Tax adviser*, v. 6, Oct. 1975, p. 582-9.
- Bad debt reserve gives greater tax benefit than charge-off. *Taxation for accountants*, v. 14, May 1975, p. 291-2.
- Borini, Mario P. Written evidence of intercorporate business loan may convert bad debt into capital loss, edited by Mario P. Borini. (Tax clinic) *Tax adviser*, v. 6, Sept. 1975, p. 536-7.
- Broenen, Darwin. Tax benefit rule and Sections 332, 334(b)(2) and 336. *Taxes - the tax magazine*, v. 53, April 1975, p. 231-6.
- Loan to a client that turns sour may not be business bad debt. *Taxation for accountants*, v. 15, Dec. 1975, p. 349-50.
- Shlens, Edmund. New developments in bank federal income taxation, by Edmund Shlens and Tai S. Shin. *Taxes - the tax magazine*, v. 53, Oct. 1975, p. 617-27.
- When a loss is deductible, and how much can be deducted, depends on the nature of the loss. *Taxation for lawyers*, v. 3, March/April 1975, p. 319-22.
- When a loss is deductible, and how much can be deducted, depends on the nature of the loss. *Taxation for accountants*, v. 14, Feb. 1975, p. 119-22.

Ballouts

See Taxation, United States-Stock Ballouts

Bank deposits method

- Segal, Terry P. Morse decision puts new light on bank deposits method. (Fraud & negligence) *Journal of taxation*, v. 42, June 1975, p. 376-7.

Vasak, Stephen. How the IRS computes income of a taxpayer suspected of filing a fraudulent return. *Taxation for accountants*, v. 15, Sept. 1975, p. 156-9.

Bankruptcy problems

- Barnett, Leslie J. Bankruptcy petition does not put moratorium on tax obligations of the bankrupt. (Procedure) *Taxation for accountants*, v. 15, Oct. 1975, p. 240-3.
- Ginsburg, Martin D. Leaky tax shelter. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 719-41.
- Plumb, William T. Bankruptcy and insolvency: effects of debt reduction on loss carryovers and basis. *Journal of corporate taxation*, v. 2, Summer 1975, p. 173-86.
- Plumb, William T. Recommendations of the Commission on the bankruptcy laws - exempt and immune property. *Virginia law review*, v. 61, Feb. 1975, p. 1-153.
- Plumb, William T. Tax recommendations of the Commission on the bankruptcy laws - tax procedures. *Harvard law review*, v. 88, May 1975, p. 1360-1481.

Banks

- Clark, Robert Charles. Federal income taxation of financial intermediaries. *Yale law journal*, v. 84, July 1975, p. 1603-82.
- Ehni, Harry J. Validity of mortgage tax credit concepts. *Tax executive*, v. 27, Oct. 1974, p. 31-6.
- Forer, Henry D. Astonishing tax treatment of savings certificates. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 195-201.) [110 H]
- Hellerstein, Jerome R. Current issues in multistate taxation of banks. *Tax law review*, v. 30, Winter 1975, p. 155-72.
- Judson, C. James. Impact of state taxation on small banks, part I. *Magazine of bank administration*, v. 51, May 1975, p. 14-17.
- Krempa, Robert W. Bank loan losses - tax accounting and financial reporting. (Federal taxation) *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 34, 37.
- Shlens, Edmund. New developments in bank federal income taxation, by Edmund Shlens and Tai S. Shin. *Taxes - the tax magazine*, v. 53, Oct. 1975, p. 617-27.
- Turco, James L. Accrual accounting offers advantages for the smaller bank. *Magazine of bank administration*, v. 51, Oct. 1975, p. 24-8.
- Ullakko, James E. Bank trust department fees: alternative allocation techniques. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 422-3.
- Vaughan, Jack M. Formation, operation and expansion of bank holding companies. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 161-80.) [110 H]

Bardahl International Corp. case

- Gibson, Charles H. IRS audit techniques - accumulated earnings tax. *CPA journal*, v. 45, April 1975, p. 23-5.
- Tankersley, William L. Accumulated earnings tax: an appeal for flexibility, by William L. Tankersley and Margaret G. Johnston. (Comments) *North Carolina law review*, v. 52, Oct. 1974, p. 1179-1223.

Bardahl Manufacturing Corp. case

- Gibson, Charles H. IRS audit techniques - accumulated earnings tax. *CPA journal*, v. 45, April 1975, p. 23-5.
- Tankersley, William L. Accumulated earnings tax: an appeal for flexibility, by William L. Tankersley and Margaret G. Johnston. (Comments) *North Carolina law review*, v. 52, Oct. 1974, p. 1179-1223.

Bargain purchases

- Morrison, William L. Tax problems in corporate acquisitions other than reorganizations - from the buyer's point of view. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 843-63.

Bargain sales

- Burke, Henry G. Charitable giving and estate planning. *Tax lawyer*, v. 28, Winter 1975, p. 289-302.

Basis

- Banoff, Sheldon I. How IRS new zero-basis approach will affect corporate tax planning. (Corporations) *Journal of taxation*, v. 42, Feb. 1975, p. 96-100.
- Depreciation deductions cannot be saved. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 89.
- Hjorth, Roland L. Community property marital settlements: the problem and a proposal. *Washington law review*, v. 50, Feb. 1975, p. 231-75.
- Landmark tax cases: Crane - basis of property includes mortgage. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 187.
- McCaffrey, Carlyn S. Limited partnership owns land where title is in one partner - partners' basis includes loan for which one partner is liable, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 510-11.
- Morrison, William L. Tax problems in corporate acquisitions other than reorganizations - from the buyer's point of view. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 843-63.
- O'Connor, John K. Tax problems on transfers of assets to corporations: an overview. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 756-69.
- Payments to will contestants did not increase remaining legatees' basis in estate property. (Technical notes and comments) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 225.
- Saunders, Charles L. Basis and allocation problems in dealing with limited partnership. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 182-236.) [750.2 T]
- Sexton, John J. Shrinking tax shelter umbrella. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 715-32.

Basye case

- Hayner, James K. Taxing retirement trust contributions when made: United States v. Basye. (Notes) *Stanford law review*, v. 27, May 1975, p. 1249-74.
- Pusey, Michael. Limited partners and the maxi-tax - rev. rul. 74-231 and Basye. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 78-9.

Bell case

- Ekman, Sheldon V. Private annuities revisited. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-11.) [750.2 I]
- Kanter, Burton W. Recent Tax Court decisions shed further light on private annuity transactions. (Estates, trusts and gifts) *Journal of taxation*, v. 42, Feb. 1975, p. 66-75.

Bequests

- Finerman, Ralph. Restricted bequests that qualify for marital deduction, edited by Ralph Finerman. (Estate planning) *CPA* (NYSS), v. 45, Sept. 1975, p. 74-5.
- Freeland, James J. Income taxation of estates, beneficiaries: distribution and termination. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-5.) [750.2 I]
- Hoffman, Arthur S. Coping with the problem of a bequest of closely held stock to a private foundation, edited by Arthur S. Hoffman. *CPA* (NYSS), v. 45, June 1975, p. 45-7.
- Rosen, Howard D. How to select the proper formula clause to fit testator's desires and minimize taxes. *Estate planning*, v. 3, Autumn 1975, p. 20-8.

Blockage rule

- Wiley, Thomas W. Valuing large holdings of publicly traded stock: the blockage problem. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-8.) [750.2 I]

Blocked currency

- Holden, James P. Free services to sister corp. not dividend to mutual owner, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 43, Sept. 1975, p. 135.

Bond premiums

- Amortizable bond premium in recapitalizations. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 292.
- Cramer, Robert H. Consideration of coupon levels, taxes, reinvestment rates, and maturity in the investment management of financial institutions, by Robert H. Cramer and Stephen L. Hawk. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 67-84.
- Toder, Jerome. Amortizable bond premium in recapitalizations. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 292.

Bonds

See Also Taxation, United States, Under Subheadings:
Government Bonds
Municipal Bonds
Revenue Bonds

- Almond, Charles L. Original issue discount deduction in bonds-for-noncash property exchanges. (Notes) *Vanderbilt law review*, v. 27, Nov. 1974, p. 1179-1215.
- Arkuss, Neil P. Corporate finance: using tax-exempt government obligations to raise low interest capital. (Corporations) *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 100-6.
- Cramer, Robert H. Consideration of coupon levels, taxes, reinvestment rates, and maturity in the investment management of financial institutions, by Robert H. Cramer and Stephen L. Hawk. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 67-84.
- Crestol, Jack. Investment planning with tax-exempt bonds. New York, Coopers & Lybrand, c1975. 18 p. (*753 C)
- Finerman, Ralph. Current IRS positions on audit of federal estate tax returns, edited by Ralph Finerman. (Estate planning) *CPA* (NYSS), v. 45, Oct. 1975, p. 81-2.
- Holden, James P. CA-2 applying National Alfalfa finds original issue discount in bonds-for-stock exchange, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 42, April 1975, p. 200-1.
- Leibowitz, Martin L. Integrating tax effects into bond portfolio management. *Bankers magazine*, v. 158, Spring 1975, p. 92-100.
- Raby, William L. Income bonds - a tax panacea? (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 604-5.

Boot provisions

- Cohen, Arnold Jay. Receipts related to corporate equity: return on investment or exchange? *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 824-44.
- Macan, William A. Factors fatal to a tax-free acquisitive reorganization - special hidden bootproblems.... (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 549-91.) [751 N]
- O'Connor, John K. Tax problems on transfers of assets to corporations: an overview. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 756-69.
- Ridenour, Philip D. Some tax considerations in assuming mortgages. *Practical lawyer*, v. 21, March 1, 1975, p. 11-26.
- Schwartz, Sheldon. Tax-free exchanges of real estate. (Real estate tax topics) *Real estate review*, v. 5, Spring 1975, p. 21-5.

Bootstrap

- Schlenger, Jacques T. ABC's of redemptions and partial liquidations, by Jacques T. Schlenger and Harry D. Shapiro. *Practical accountant*, v. 8, March-April 1975, p. 16-24.

Bosch case

- Wissbrun, Kenneth M. Bosch and its aftermath - the effect of state court decisions on federal tax questions. *Trusts & estates*, v. 114, Jan. 1975, p. 8-11, 54.

Bribes

- Elder, Peter. Fines and bribes cannot be added to inventory costs, edited by Peter Elder. (Accounting) *Journal of taxation*, v. 42, June 1975, p. 335.
- Final Regs. issued prohibiting deduction for kickbacks, fines. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 92-3.

Final Regs. issued prohibiting deduction for kickbacks, fines.
Taxation for accountants, v. 15, July 1975, p. 18-19.

Brother-sister corporations

Bonovitz, Sheldon M. Brother-sister controlled groups under Section 1563: the 80 percent ownership test. *Tax lawyer*, v. 28, Spring 1975, p. 511-31.

Epstein, Stephen. Section 304: tax trap for the unwary, by Stephen Epstein and Raymond Showfety. *CPA journal*, v. 45, Dec. 1975, p. 27-9.

Frank, Barry H. Brother-sister transfer of funds. *Taxes - the tax magazine*, v. 53, Nov. 1975, p. 693-7.

Hoffman, Arthur S. Confusing ruling on aggregating stock ownership in foreign-domestic groups, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, April 1975, p. 47.

Building And Loan And Savings Associations

See Taxation, United States-Savings And Loan Associations

Bunched Income

See Taxation, United States-Averaging Income

Business Combinations

See Taxation, United States-Combinations

Business Form

See Also Taxation, United States, Under Specific Form. E.G., Corporations

Dougherty, J. Allen. Planning considerations in establishing the professional corporation.... (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 833-57.) [751 N]

Etnier, Don E. To be - or not to be - incorporate a sole proprietorship? (Guest column) *Wisconsin CPA*, Oct. 1975, p. 26-7.

MacKinnon, John H. Starting a business: a view from the CPA's vantage point, by John H. MacKinnon and Alan J. Ritter. *Price Waterhouse review*, v. 20, no. 1, 1975, p. 32-9.

Miles, Catherine E. Business and personal taxes, by Catherine E. Miles and Joseph E. Lane. 1975 rev. ed. Boston, Allyn and Bacon, c1974. 1 v. (various pagings) [754 M]

North, John E. Organizing the closely held corporation. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 697-713.) [751 N]

Seago, W. E. Upstream merger: liquidation of a subsidiary or an F reorganization? *Taxes - the tax magazine*, v. 53, Feb. 1975, p. 88-93.

Sexton, John J. Qualifying as a partnership for tax purposes. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1447-99.) [751 N]

Business Location

See Also Taxation, United States-Plant Location

Business purpose doctrine

Dead corporation may have tax life. *Taxation for lawyers*, v. 3, March/April 1975, p. 267.

Dead corporation may have tax life. *Taxation for accountants*, v. 14, Feb. 1975, p. 83.

Duemmler, Frank Lewis. Reorganization of savings and loan associations under Section 368 - a return to the continuity of interest test. (Notes & comments) *Washington and Lee law review*, v. 32, Winter 1975, p. 215-41.

Two pieces of property do not a business make. (Technical notes and comments) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 237.

Business Separations

See Also Taxation, United States-Spin-Offs, Split-Offs, And Split-Ups

Crumbly, D. Larry. How to choose the most advantageous way to combine or separate business interests. (Corporations) *Taxation for accountants*, v. 15, Oct. 1975, p. 244-8.

How to make a tax-free corporate split-up taxable. (Tax blunder) *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 33.

Whitten, Robert H. Renting as an actively conducted business under Secs. 346 and 355: an economic concept. *Tax adviser*, v. 6, July 1975, p. 404-14.

Business Trusts

See Taxation, United States - Massachusetts Trusts

Buy-Sell Agreements

See Taxation, United States-Purchase Agreements

Byrum case

Horvitz, Selwyn A. Retention of control: the implication of the Byrum case. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 235-67.) [751 N]

Penner, Daniel L. Use of gifts in estate planning: the basic rules which control sound planning of gifts. *Estate planning*, v. 2, Winter 1975, p. 97-101.

Campaign Funds

See Also Taxation, United States - Political Contributions

Elder, Peter. Year-end tax law contains many significant items for individuals and corporations, edited by Peter Elder. (Accounting) *Journal of taxation*, v. 42, March 1975, p. 174-5.

Kaplan, Richard L. Taxation and political campaigns: interface resolved. *Taxes - the tax magazine*, v. 53, June 1975, p. 340-51.

Cancellation Of Indebtedness

See Taxation, United States-Debt Cancellation

Capital assets

Forster, Joel M. Taxation of capital gains. (Professions at work) *Tax adviser*, v. 6, Jan. 1975, p. 40-3.

Option for partnership interest may be a capital asset. *Taxation for accountants*, v. 15, July 1975, p. 50-1.

Wohl, L. B. Disposition of business capital asset may yield ordinary income or loss, by L. B. Wohl and J. R. Weed. *Taxation for accountants*, v. 15, Aug. 1975, p. 118-20.

Capital Exchange Funds

See Taxation, United States-Investment Companies
Taxation, United States-Mutual Funds

Capital Gains And Losses

See Also Taxation, United States-Gains And Losses

American Institute Of Certified Public Accountants. Working with the Revenue code - 1975, edited by Dominic A. Tarantino. New York, c1975. 353 p. [*751 A]

Anderson, Paul E. Tax considerations of the condominium sponsor and purchaser, by Paul E. Anderson and Thomas G. Cody. *St. John's law review*, v. 48, May 1974, p. 887-911.

Appreciated employer securities acquired from decedent. (Taxes in figures) *Taxation for accountants*, v. 15, Aug. 1975, p. 100.

Barker, Norman B. Collapsible corporation provisions can turn capital gain into ordinary income. *Taxation for lawyers*, v. 3, March/April 1975, p. 280-4.

- Barker, Norman B. Collapsible corporation provisions can turn capital gain into ordinary income. (Corporation) *Taxation for accountants*, v. 14, April 1975, p. 212-16.
- Beghe, Renato. Tax planning for the financially troubled corporation. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 795-820.
- Beller, Herbert N. More-than-80% requirement of Section 1239: identifying and avoiding its pitfalls. (Corporations, stockholders) *Journal of taxation*, v. 43, Oct. 1975, p. 194-8.
- Bischel, Jon Eric. Taxation of patents, trademarks, copyrights, and know-how. Boston, Warren, Gorham & Lamont, c1974. 1 v. (looseleaf) (Includes bibliographies, table of cases, table of statutes, and table of rulings.) [754 B]
- Bittker, Boris I. Tax reform and tax simplification. *University of Miami law review*, v. 29, Fall 1974, p. 1-20.
- Borini, Mario P. Written evidence of intercorporate business loan may convert bad debt into capital loss, edited by Mario P. Borini. (Tax clinic) *Tax adviser*, v. 6, Sept. 1975, p. 536-7.
- Boyd, James H. Family discord may negate attribution rules and allow capital gain treatment of a redemption, by James H. Boyd and Mary Jane Boyd. *Taxation for accountants*, v. 15, Dec. 1975, p. 362-5.
- Branda, Christopher. Net operating losses and capital gains - some bizarre consequences of the alternative tax computation. *Tax lawyer*, v. 28, Spring 1975, p. 455-70.
- Capital gain on franchises - seller must clear two hurdles. *Taxation for accountants*, v. 14, March 1975, p. 181-2.
- Cheeseman, Henry R. How to create an inflation neutral tax system. *Journal of accountancy*, v. 140, Aug. 1975, p. 44-51.
- Colson, Earl M. Capital gains and losses: the federal income tax consequences of property transactions. Philadelphia, Committee on Continuing Education of the American Law Institute and the American Bar Association, c1975. 251 p. (Revision of Colson, Earl M. *Federal taxation of sales, exchanges, and other transfers*, 1971.) [754.3 C]
- Colson, Earl M. Taxation of deferred payment sales. *Practical lawyer*, v. 21, April 15, 1975, p. 23-44.
- Deductibility of interest costs by a taxpayer holding tax-exempt obligations: a neutral principle of allocation. (Note) *Virginia law review*, v. 61, Feb. 1975, p. 211-35.
- Elder, Peter. TC spells out rules for capital gain on option sale, edited by Peter Elder and H. L. Beckett. (Accounting) *Journal of taxation*, v. 43, Aug. 1975, p. 83.
- Farber, Lawrence. Doubling the payoff on short-term gains. *Medical economics*, v. 52, Aug. 4, 1975, p. 57-63.
- Farber, Paul. Sec. 531: capital loss may create silver lining. (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 350-1.
- Fink, Sheldon I. Condominium taxation. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 742-63.
- Forster, Joel M. Taxation of capital gains. (Professions at work) *Tax adviser*, v. 6, Jan. 1975, p. 40-3.
- Forster, Joel M. Taxation of capital gains. (Taxation) *Journal of accountancy*, v. 139, Jan. 1975, p. 96-9.
- Frei, Robert R. Tax problems in corporate acquisitions other than reorganizations - from the seller's point of view. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 821-42.
- Furber, Philip C. Charter and beyond: the NOL carryover and the alternative capital gains tax. *Taxes - the tax magazine*, v. 53, Oct. 1975, p. 601-9.
- Hagen, Joseph T. Are capital gains still available via patent fragmentation? A current analysis. (Accounting) *Journal of taxation*, v. 43, Aug. 1975, p. 78-83.
- Herskowitz, Elliot. How tax considerations enhance opportunities in listed options. (Personal tax problems) *Journal of taxation*, v. 43, Oct. 1975, p. 212-14.
- Hewitt, James O. Sub S status is not limited to active business, edited by James O. Hewitt and John S. Pennell. (Partnerships & Subchapter S) *Journal of taxation*, v. 43, Aug. 1975, p. 70.
- Hoffman, Arthur S. Conflict in interplay of net operating loss and capital gains, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, March 1975, p. 44.
- How to help your client get capital gain on the transfer of his franchised business. *Taxation for lawyers*, v. 3, May-June 1975, p. 350.
- Integrated plan yields capital gain on stock redemption. *Taxation for accountants*, v. 15, Dec. 1975, p. 371-2.
- IRS bows: gain from container deposits can be capital gain. *Taxation for accountants*, v. 14, May 1975, p. 277.
- Javaras, George B. Corporate capital gains and losses - the Corn Products doctrine. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 770-94.
- Kanter, Burton W. Options constitute newest tax shelter arrangement, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 42, Feb. 1975, p. 127-8.
- Lefkowitz, Stephen R. From the thoughtful tax man. *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 53-6.
- Leibowicz, Barry. Distributions under Securities investor protection act may not be capital gain. (Personal tax problems) *Journal of taxation*, v. 42, March 1975, p. 166-9.
- Lenihan, Stephen J. Charter revisited - alternative tax and the net operating loss. *CPA (NYSS)*, v. 45, Nov. 1975, p. 29-32.
- Levey, Marc M. Analysis of the impact of Quick on estate planning where there is IRD, by Marc M. Levey and Francis B. Brogan. (Estates, trusts & gifts) *Journal of taxation*, v. 42, May 1975, p. 293-7.
- Levey, Marc M. Planning for advantageous use of pre-death sale in new climate created by Quick decision, by Marc M. Levey and Francis B. Brogan. *Estate planning*, v. 2, Spring 1975, p. 168-70.
- Lewis, Frederick E. Double-edged sword of Sec. 1236. (Tax clinic) *Tax adviser*, v. 6, Nov. 1975, p. 675-6.
- Lurie, Alvin D. Opinion of counsel: considerations involved in company financing of shares purchased under stock options, and switching from statutory to nonstatutory options. *Journal of corporate taxation*, v. 1, Summer 1974, p. 127-33.
- Martin, Wendell H. Tax shelter and the real estate analyst. *Appraisal journal*, v. 43, Jan. 1975, p. 17-28.
- McCaffrey, Carlyn S. Capital gains achieved by real estate dealers, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Spring 1975, p. 394-5.
- McGovern, Philip C. Transfer of lump sum distribution into individual plan can avoid immediate tax. *Taxation for accountants*, v. 15, Aug. 1975, p. 68-71.
- McLure, Charles E. Integration of the personal and corporate income taxes: the missing element in recent tax reform proposals. *Harvard law review*, v. 88, Jan. 1975, p. 532-82.
- Moks, Robert. Capital loss carrybacks may produce a 48% tax benefit, by Robert Moks and Thomas Herrera. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 208-9.
- Murphy, J. J. Section 1244 tax break can convert capital loss into fully deductible, ordinary loss. *Taxation for accountants*, v. 15, Nov. 1975, p. 276-80.
- No capital gain on transfer of patent when rights are retained. *Taxation for accountants*, v. 15, Nov. 1975, p. 285.
- Only loans to Sub S corp. count for NOL deductions. *Taxation for accountants*, v. 14, May 1975, p. 308-9.
- Parnell, Archie W. Sale of contracts: when capital gains treatment is available to the seller. (Accounting) *Journal of taxation*, v. 43, Oct. 1975, p. 200-3.
- Pratt, James W. Net operating loss deduction: disagreement among circuit courts creates confusion, by James W. Pratt and Robert S. Scolnick. *Taxes - the tax magazine*, v. 53, May 1975, p. 274-8.
- Rodgers, Lionel A. Transfer of patent rights. (Tax notes) *American Bar Association journal*, v. 61, March 1975, p. 374-7.
- Rouso, David P. REITs: capital gain realized in foreclosure sale. (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 146-7.
- Schlenger, Jacques T. ABC's of redemptions and partial liquidations, by Jacques T. Schlenger and Harry D. Shapiro. *Practical accountant*, v. 8, March-April 1975, p. 16-24.
- Schlenger, Jacques T. Deductions under Section 691 for estate tax attributable to income in respect of a decedent consisting of long-term capital gain income, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 3, Autumn 1975, p. 43-4.

- Schwartz, Sheldon. Section 1231 revisited. (Real estate tax topics) *Real estate review*, v. 4, Winter 1975, p. 19-21.
- Seghers, Paul D. Capital gain treatment of foreign exchange sale. *Tax executive*, v. 27, Oct. 1974, p. 37-43.
- Start of holding period is not always acquisition date. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 59.
- Start of holding period is not always acquisition date. *Taxation for lawyers*, v. 3, March/April 1975, p. 271-2.
- Swad, Randy Gene. Partial liquidation: a method for withdrawing corporate profits at capital gain rates. *Taxation for accountants*, v. 15, Sept. 1975, p. 132-6.
- Tanen, Jeffrey S. Private annuities: closed transactions? (Cases noted) *University of Miami law review*, v. 28, Winter 1974, p. 445-50.
- Toll, Steven J. Interpretation of Section 1235(d): obtaining stock ownership in a patent transfer while receiving capital gains treatment. (Notes and comments) *Tax lawyer*, v. 28, Winter 1975, p. 399-408.
- Weiler, John J. Avoiding ordinary income when disposing of preferred stock received as a dividend, by John J. Weiler and Paul H. Waldman. *Taxation for accountants*, v. 15, Dec. 1975, p. 338-41.
- Wohl, L. B. Disposition of business capital asset may yield ordinary income or loss, by L. B. Wohl and J. R. Weed. *Taxation for accountants*, v. 15, Aug. 1975, p. 118-20.

Capitalization

- Farmers have various options on capitalizing or deducting land-related expenses. *Taxation for accountants*, v. 14, May 1975, p. 290-1.
- IRS tightens rules for farmer's preproduction expenses. *Taxation for accountants*, v. 15, Nov. 1975, p. 312.
- Robertson, Edward H. Deductibility of capital-related business expenditures. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 789-801.
- Sec. 266 permits capitalization of interest and taxes paid. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 191.
- Sec. 266 permits capitalization of interest and taxes paid. *Taxation for accountants*, v. 15, July 1975, p. 11-12.
- Starkey, Lawrence V. Valuation of closely-held corporation stock: book value v. capitalization of earnings. *Estate planning*, v. 2, Autumn 1974, p. 37-41.

Carry-Back And Carry-Over

See Also Taxation, United States-Gains And Losses
Taxation, United States-Refunds And Credits

- Barlev, Ben Zion. Loss carryback and carryover provision: effectiveness and economic implications, by Ben Zion Barlev and Haim Levy. *National tax journal*, v. 28, June 1975, p. 173-84.
- Beghe, Renato. Tax planning for the financially troubled corporation. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 795-820.
- Branda, Christopher. Net operating losses and capital gains - some bizarre consequences of the alternative tax computation. *Tax lawyer*, v. 28, Spring 1975, p. 455-70.
- Elder, Peter. Using NOL carryback and carryovers, edited by Peter Elder. (Accounting) *Journal of taxation*, v. 42, March 1975, p. 176.
- Forman, Samuel. Deemed paid credit: application of losses of foreign corps. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 415-16.
- Furber, Philip C. Chartier and beyond: the NOL carryover and the alternative capital gains tax. *Taxes - the tax magazine*, v. 53, Oct. 1975, p. 601-9.
- Geller, Morton. How to utilize loss carryovers obtained in an acquisition. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 52-61.
- Geller, Morton. Utilization of loss carryovers following an acquisition. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 511-48.) [751 N]

- Ginsburg, Joseph. Corporation tax treatment of net operating loss carrybacks and carryovers, edited by Joseph Ginsburg. (State taxation) *CPA (NYSS)*, v. 45, Aug. 1975, p. 62-4.
- Hoffman, Arthur S. Conflict in interplay of net operating loss and capital gains, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, March 1975, p. 44.
- Holden, James P. CA-5 limits loss carryovers in acquisition, liquidation subs, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 43, Sept. 1975, p. 135.
- Joint and separate returns complicate NOL carryback. *Taxation for accountants*, v. 15, Nov. 1975, p. 280, 282.
- Knight, W. Donald. ESOPs offer employee benefits, corporate financing and control, estate planning. (Compensation) *Journal of taxation*, v. 43, Nov. 1975, p. 258-62.
- Lenihan, Stephen J. Chartier revisited - alternative tax and the net operating loss. *CPA (NYSS)*, v. 45, Nov. 1975, p. 29-32.
- Lenrow, Gerald I. Pendulum swings back - two circuit courts of appeals reject the Chartier rule - Supreme Court to review, by Gerald I. Lenrow and Emanuel Halpern. (Insurance taxation) *Best's review (Property/Liability ed.)*, v. 76, July 1975, p. 74, 76, 78-80.
- Maas, Roland. WHTCs and the consolidated foreign tax credit. *International tax journal*, v. 1, Feb. 1975, p. 141-7.
- Moks, Robert. Capital loss carrybacks may produce a 48% tax benefit, by Robert Moks and Thomas Herrara. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 208-9.
- Nagel, Henry G. Planning to avoid wastage of NOL carryovers: a lesson from Chartier Realty. (Corporations, stockholders) *Journal of taxation*, v. 42, Jan. 1975, p. 26-9.
- Plumb, William T. Bankruptcy and insolvency: effects of debt reduction on loss carryovers and basis. *Journal of corporate taxation*, v. 2, Summer 1975, p. 173-86.
- Pratt, James W. Net operating loss deduction: disagreement among circuit courts creates confusion, by James W. Pratt and Robert S. Scolnick. *Taxes - the tax magazine*, v. 53, May 1975, p. 274-8.
- Raby, William L. Charitable contribution of mortgaged, appreciated realty. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 608-9.
- Seago, W. E. Upstream merger: liquidation of a subsidiary or an F reorganization? *Taxes - the tax magazine*, v. 53, Feb. 1975, p. 88-93.
- Silkwood, James A. Charitable contributions: maximizing deductions by gifts to public charities for unrelated use. (Tax clinic) *Tax adviser*, v. 6, Nov. 1975, p. 671-2.
- Stevenson, Willis C. Effects on carrybacks and carryforwards of recaptured investment credit, by Willis C. Stevenson and Neal T. Smith. *Taxation for accountants*, v. 14, March 1975, p. 158-63.
- Timing must be right when filing refund claims. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 151-2.
- Timing must be right when filing refund claims. *Taxation for accountants*, v. 15, July 1975, p. 12-13.
- Vernava, Anthony M. Corporate reorganizations: planning for the carryover of corporate net operating losses. (Corporations) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 182-7.
- Vienna, Anthony M. Effect of a multi-corporate F reorganization on loss carryovers and carrybacks. (Corporations, stockholders) *Journal of taxation*, v. 42, March 1975, p. 130-4.

Cash basis

- Freeman, Brian M. Recognition of gain on yearend stock sales. *Tax law review*, v. 30, Winter 1975, p. 197-282.
- Frei, Robert R. Tax problems in corporate acquisitions other than reorganizations - from the seller's point of view. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 821-42.
- Incorrect accounting methods: when can IRS force a switch? *Taxation for accountants*, v. 14, March 1975, p. 146-7.
- Lucas, William L. Agribusiness: operating as a corporation, by William L. Lucas and Arthur O. Wilkonson. *Tax adviser*, v. 6, Nov. 1975, p. 678-84.

ACCOUNTANTS' INDEX 1975

TAXATION, UNITED STATES—Cash basis—(Continued)

- Schapiro, Donald. Prepayments and distortion of income under cash basis tax accounting. *Tax law review*, v. 30, Winter 1975, p. 117-53.
- Stiss, Sol B. Limited partnerships: the IRS attack on tax shelters. *Tax adviser*, v. 6, Nov. 1975, p. 659-70.
- Zarrow, Stanton H. Tax Court's Burck decision: where does it leave us on the issue of prepaid interest? By Stanton H. Zarrow and David E. Gordon. (Accounting) *Journal of taxation*, v. 42, June 1975, p. 326-30.

Casualty Losses

- See Also Taxation, United States - Gains And Losses
- Block, Julian. Casualty-loss deductions. *Veterinary economics*, Oct. 1975, p. 26, 28-9.
- Casualty loss deduction denied where insurance claim waived. *Taxation for accountants*, v. 15, Nov. 1975, p. 294-5.
- Disaster losses may be accelerated or postponed. *Taxation for accountants*, v. 14, March 1975, p. 151.
- Flynn, Joseph M. Casualty loss deductible only for loss of one's own property. (Federal taxation) *Massachusetts CPA review*, v. 49, Nov.-Dec. 1975, p. 29.
- McCaffrey, Carlyn S. Business property casualty loss regulations held valid, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 512-13.
- Schwartz, Martin S. Selected tax losses from the corporate viewpoint. *Journal of corporate taxation*, v. 1, Winter 1975, p. 379-89.
- When a loss is deductible, and how much can be deducted, depends on the nature of the loss. *Taxation for lawyers*, v. 3, March/April 1975, p. 319-22.
- When a loss is deductible, and how much can be deducted, depends on the nature of the loss. *Taxation for accountants*, v. 14, Feb. 1975, p. 119-22.

Centennial Funds

- See Taxation, United States-Investment Companies
- Taxation, United States-Mutual Funds

Charitable Contributions

- See Taxation, United States-Contributions

Charitable remainder trusts

- Aulino, Charles M. Estate distributions to charitable remainder trusts. *Estates & trusts*, v. 114, July 1975, p. 458-60.
- Barnett, Bernard. Charitable remainder trusts: 1974 sleeper tax change. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 290-1.
- Berwind, Michael W. Charitable remainder trusts under Section 664. (Tax notes) *American Bar Association journal*, v. 61, May 1975 p. 635-7.
- Burke, Henry G. Charitable giving and estate planning. *Tax lawyer*, v. 28, Winter 1975, p. 289-302.
- Gebhardt, Lawrence J. How to best use the over-age-80 provisions allowing a triple estate tax deduction. (Estates, trusts and gifts) *Journal of taxation*, v. 43, Oct. 1975, p. 224-6.
- Jackson, James E. How to make a charitable gift of a remainder interest. *Practical accountant*, v. 8, March-April 1975, p. 65-8.
- Payment of trustee's fees can nullify use of the charitable remainder trust device. (Technical notes and comments) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 250-1.
- Petroff, John. How to choose the right charitable remainder trust. *Trusts & estates*, v. 114, Dec. 1975, p. 870-3, 901-5.
- Steward, Edwin E. Pooled income funds: the new spearhead of deferred giving. *Trusts & estates*, v. 114, May 1975, p. 306-9, 371.
- Teitell, Conrad. How to work with charitable remainder annuity trusts. *Trusts & estates*, v. 114, Dec. 1975, p. 862-5, 907-11.

Charitable trusts

- Cockerill, Adrian B. Nineteen seventy-five year-end planning for charitable gifts. *Trusts & estates*, v. 114, Dec. 1975, p. 866-9, 892.
- Parrs, Eugene. Private foundation status of non-exempt charitable trusts. *Trusts & estates*, v. 114, June 1975, p. 407-8.

Charities

- See Also Taxation, United States, Under Name Of Specific Type

- Fogel, James H. To the I.R.S., 'tis better to give than to lobby. *American Bar Association journal*, v. 61, Aug. 1975, p. 960-2, 964.
- Hundley, Thomas C. Taxation - accumulated earnings tax - decrease in accumulated earnings and profits in a taxable year because of redemptions of stock from tax-exempt charities does not preclude imposition of the accumulated earnings tax. (Recent cases) *Vanderbilt law review*, v. 28, May 1975, p. 921-30.
- Raattama, Henry H. Private foundations and public charities - another view, by Henry H. Raattama and Samuel C. Ullman. *Trusts & estates*, v. 114, Sept. 1975, p. 611-13, 677-80.

Child care expenses

- Delevett, J. Allen F. Federal income tax aspects of divorce and separation. (Tax notes) *American Bar Association journal*, v. 61, April 1975, p. 503-7.
- Hall, Cynthia Holcomb. Working woman and the federal income tax. *American Bar Association journal*, v. 61, June 1975, p. 716-20.
- Harmelink, Philip J. Child care expenses: current status and alternatives, by Philip J. Harmelink and Nancy E. Shurtz. *Taxes - the tax magazine*, v. 53, Aug. 1975, p. 479-84.
- Popkin, William D. Household services and child care in the income tax and social security laws. *Indiana law journal*, v. 50, Winter 1975, p. 238-57.
- What expenses may be deductible as child-care costs? *Taxation for accountants*, v. 15, July 1975, p. 23-4.

Churches

- Linett, E. S. Churches operating discriminatory religious schools are not tax-exempt, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 568-9.

Citrus Growers

- See Taxation, United States-Fruit Growers

Claim-of-right doctrine

- Emanuel, David. Scope of Section 1341. *Taxes - the tax magazine*, v. 53, Nov. 1975, p. 644-60.
- Holden, James P. Illegal redemption taxable under claim of right, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 42, May 1975, p. 285.
- Income, even though received in error, is still income. *Taxation for accountants*, v. 14, May 1975, p. 264.

Clifford Trusts

- See Taxation, United States-Short Term Trusts

Close Corporations

- See Also Taxation, United States-Family Corporations

- Barton, Robert M. Methods of terminating stockholder interests in closely held corporations. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974, p. 811-31.) [751 N]

- Beller, Herbert N. More-than-80% requirement of Section 1239: identifying and avoiding its pitfalls. (Corporations, stockholders) *Journal of taxation*, v. 43, Oct. 1975, p. 194-8.
- Cathcart, Alan T. Section 302 redemptions: family fights and attribution. (Tax notes) *American Bar Association journal*, v. 61, Oct. 1975, p. 1272-5.
- Chan, Lionel. Planning a Sec. 303 redemption. *Tax adviser*, v. 7, Jan. 1976, p. 4-9.
- Curtis, Sally Morrow. Tax-free redemption of stock should be considered in estate plan of owner of close corporation, by Sally Morrow Curtis and Michael L. Moore. *Estate planning*, v. 2, Autumn 1974, p. 32-6.
- Elder, Peter. Corporation takes loss on covenant, not shareholder, by Peter Elder and T. Milton Kupfer. (Accounting) *Journal of taxation*, v. 43, Dec. 1975, p. 369.
- Glassberg, Carl L. Close corporations and stockholder insurance, by Carl L. Glassberg and Michael Ward. (Tax talk) *Retail control*, v. 44, Nov. 1975, p. 26-9.
- Hariton, Leon. Executive compensation for the closely held corporation, by Leon Hariton and Isadore Cassuto. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974, p. 941-56.) [751 N]
- Hartwig, Joseph D. Valuing an interest in a closely-held business for the purpose of buy/sell agreements and for death tax purposes. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974, p. 215-75.) [750.2 S]
- Holloway, Ronald E. Closely held corporations - pre-termination planning. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974, p. 785-809.) [751 N]
- Horvitz, Selwyn A. Retention of control: the implication of the Byrum case. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974, p. 235-67.) [751 N]
- Linowes, Harry M. Why and how of corporate buy-out agreements. (Estate planning) *Tax adviser*, v. 6, Nov. 1975, p. 654-8.
- Lipnick, Elton S. Tax consequences of starting, operating, and liquidating a closely-held corporation, by Elton S. Lipnick and Jerome P. Lipnick. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 228-35.
- Lowe, Ronald E. Bailouts: their role in corporate planning. *Tax law review*, v. 30, Spring 1975, p. 357-418.
- Martin, Spencer J. Factors used in valuation of closely-held stock. *National public accountant*, v. 20, May 1975, p. 12-16.
- McLean, James H. Close corporations must be careful when redeeming preferred stock, by James H. McLean and Ken Bost. *Taxes - the tax magazine*, v. 53, June 1975, p. 370-2.
- Meyer, Dennis I. Avoiding adverse tax consequences in the operation of a closely held corporation. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974, p. 731-83.) [751 N]
- Myers, Marshall N. Tax factors to consider in selling a closely held corporation. *Practical accountant*, v. 8, Jan.-Feb. 1975, p. 45-50.
- Ness, Theodore. Real estate as diversification for accumulated earnings tax purposes. (Close corporations) *Journal of corporate taxation*, v. 1, Winter 1975, p. 434-43.
- Ness, Theodore. Receipt of cash in statutory split-off. (Closely held corporations) *Journal of corporate taxation*, v. 2, Spring 1975, p. 99-101.
- Ness, Theodore. Redemption of stock on death with appreciated property. (Closely held corporations) *Journal of corporate taxation*, v. 2, Spring 1975, p. 95-7.
- Ness, Theodore. Tax developments affecting closely-held corporations. (Close corporations) *Journal of corporate taxation*, v. 1, Summer 1974, p. 182-9.
- Neuwahl, Malcolm H. Incorporation of a portfolio consisting of marketable securities - a useful tax-planning technique. *University of Miami law review*, v. 28, Winter 1974, p. 395-438.
- North, John E. Organizing the closely held corporation. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974, p. 697-713.) [751 N]
- Rizzo, Ronald S. Developing concepts affecting medical payment plans and salary reimbursement agreements. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974, p. 533-94.) [750.2 S]
- Sacher, Charles P. How attorneys can more effectively advise and assist in family tax planning. (Personal) *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 110-18.
- Schlenger, Jacques T. Service issues three revenue rulings that rental properties held for the production of income do not qualify as a closely held business...under Section 6166(a), by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 3, Autumn 1975, p. 45-6.
- Starkey, Lawrence V. Valuation of closely-held corporation stock: book value v. capitalization of earnings. *Estate planning*, v. 2, Autumn 1974, p. 37-41.
- Tanen, Jeffrey S. Private annuities: closed transactions? (Cases noted) *University of Miami law review*, v. 28, Winter 1974, p. 445-50.
- Williams, Richard A. Using a recapitalization to reallocate equity interests and perpetuate closely held status. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974, p. 715-30.) [751 N]
- Woodward, Robert G. Employee stock ownership trusts: tax advantages for estate planning in close corporations. (Notes) *Yale law journal*, v. 84, June 1975, p. 1519-39.
- Zarky, Hilbert P. Stock redemptions as an estate planning tool, by Hilbert P. Zarky and Stanley E. Maron. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974, p. 181-214.) [750.2 S]
- Zivley, Walter P. Case study in family tax planning. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974, p. 324-66.) [750.2 T]

Clubs

- IRS eases depreciation rules on service assets. *Club management*, v. 54, Jan. 1975, p. 22, 43.

Co-Ownership

See Taxation, United States - Joint Ownership

Collapsible corporations

- Barker, Norman B. Collapsible corporation provisions can turn capital gain into ordinary income. *Taxation for lawyers*, v. 3, March/April 1975, p. 280-4.
- Barker, Norman B. Collapsible corporation provisions can turn capital gain into ordinary income. (Corporation) *Taxation for accountants*, v. 14, April 1975, p. 212-16.
- Cavitch, Zolman. How to evaluate practical effects of alternate ways for a corporation to liquidate. *Taxation for accountants*, v. 14, Jan. 1975, p. 4-10.
- Cavitch, Zolman. How to evaluate practical effects of alternate ways for a corporation to liquidate. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 198-204.
- Leading tax return preparer avoids collapsible label. *Taxation for accountants*, v. 14, March 1975, p. 179-80.
- Lefkowitz, Stephen R. From the thoughtful tax man. *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 53-6.

Collapsible Partnerships

See Taxation, United States-Partnerships, Collapsible

Collateral Estoppel

See Taxation, United States-Estoppel

Collectors

- Lerner, Ralph E. Transferring tangible property to charitable organizations - tax considerations for the collector. *Trusts & estates*, v. 114, June 1975, p. 402-5, 426-32.

- Lowry, George S. Discovering hidden literary assets in the estate. *Trusts & estates*, v. 114, June 1975, p. 398-400.
- Siegel, Robert A. Valuing stamp collections in an estate. *Trusts & estates*, v. 114, Sept. 1975, p. 606-8, 682.

Combinations

- Bersch, Neil R. How to resolve the conflict between financial and tax aspects of business combinations, by Neil R. Bersch and Harold L. Fuller. (Corporations) *Taxation for accountants*, v. 14, April 1975, p. 226-30.
- Crumbley, D. Larry. How to choose the most advantageous way to combine or separate business interests. (Corporations) *Taxation for accountants*, v. 15, Oct. 1975, p. 244-8.
- Lippman, Russel A. Comparison of financial and tax accounting rules for business combinations, by Russel A. Lippman and Gerald W. LaFleur. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 943-1002.) [750.2 S]

Commissions

- Huffaker, John B. CA-2 bars full estate tax deduction for selling expenses; CA-6 holds contra, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 42, May 1975, p. 297.
- Mullis, Harold W. Risk of noncollection and the all events test, by Harold W. Mullis and Ronald S. Naveen. (Tax notes) *American Bar Association journal*, v. 61, Feb. 1975, p. 243-4.
- Salesman's commission earned on purchase for self is income. *Taxation for accountants*, v. 15, Nov. 1975, p. 305-6.

Commodity Futures

See Taxation, United States-Futures

Common Disaster

See Also Taxation, United States-Estates And Trusts Taxation, United States-Husbands And Wives

Community Property

See Also Taxation, United States-Husbands And Wives

- Abbin, Byrle M. Significant recent developments concerning estate planning (part III). (Estate planning) *Tax adviser*, v. 6, May 1975, p. 277-87.
- Bonapart, Alan D. Estate planning and women: consciousness raising for estate planners. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-10.) [750.2 I]
- Glickfeld, Bruce S. Federal income tax consequences of marital property settlements, by Bruce S. Glickfeld, Jerome A. Rabow and Herbert E. Schwartz. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 307-46.) [750.2 S]
- Hjorth, Roland L. Community property marital settlements: the problem and a proposal. *Washington law review*, v. 50, Feb. 1975, p. 231-75.
- Hjorth, Roland L. Community property marital settlements: the problem and a proposal. *Community property journal*, v. 2, Spring 1975, p. 99-121.
- Huffaker, John B. Texas DC upholds amortizing life estate in community prop., edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 43, Aug. 1975, p. 109.
- Loveland, Lauren K. Income averaging with community income. *Community property journal*, v. 2, Summer 1975, p. 188-90.
- Olsen, Shirley. Community property: planning for division in divorce. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 291-2.
- Vaughan, Jack M. Community property divorce: a comprehensive tax planning approach. *Community property journal*, v. 2, Summer 1975, p. 148-54.

- Vaughan, Jack M. Community property divorce: preparing the tax returns, part 2. *Community property journal*, v. 2, Fall 1975, p. 213-24.
- Wiley, Thomas W. Community property in a common law state. *Practical lawyer*, v. 21, Jan. 15, 1975, p. 81-93.

Company plans

- Elder, Peter. Airplane exempt from facility rule; deductible, edited by Peter Elder. (Accounting) *Journal of taxation*, v. 42, June 1975, p. 334-5.

Compensation For Services

See Also Taxation, United States, Under Subheadings:

Annuities;
Employee Benefits;
Pensions;
Profit Sharing;
Stock Options

- American Institute Of Certified Public Accountants. Working with the Revenue code - 1975, edited by Dominic A. Tarantino. New York, c1975. 353 p. [*751 A]
- Anderson, James D. Tax consequences of the various distribution options from a qualified corporate plan, by James D. Anderson and W. Keith Rollins. *Taxation for accountants*, v. 15, July 1975, p. 4-11.
- Asher, Howard B. How the close corporation can use stock option provisions to increase executive compensation. *Taxation for accountants*, v. 14, Feb. 1975, p. 78-82.
- Bachelder, Joseph E. Compensation of professionals in acquisitions, SEC registrations or other large fee one-shot transactions. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1047-72.) [751 N]
- Center, Robert A. Information returns: who must file and what must be included to avoid penalties. *Taxation for accountants*, v. 14, Jan. 1975, p. 34-40.
- Crumbley, D. Larry. Non-qualified compensation arrangements more valuable under today's uncertain conditions. *Taxation for accountants*, v. 15, July 1975, p. 20-3.
- Crystal, Graef S. Compensation - less from more. *Financial executive*, v. 43, Feb. 1975, p. 74, 76.
- Eaton, Berrien C. Current developments in deferred compensation. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 469-532.) [750.2 S]
- Ellig, Bruce R. Laying the groundwork for executive compensation programs. *Financial executive*, v. 43, Oct. 1975, p. 30-2, 37-40, 42, 44.
- Employees cannot be shifted to avoid coverage rules. *Taxation for accountants*, v. 14, April 1975, p. 240-1.
- Even part of a reasonable salary may be disallowed as being a disguised dividend. (Technical notes and comments) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 258.
- Executive taxes - 1974 style. *Dun's review*, v. 105, March 1975, p. 56-8, 94.
- Fischer, Robert L. Executive compensation today. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 886-97.
- Goddu, George A. Trends in executive compensation plans. *Magazine of bank administration*, v. 51, Aug. 1975, p. 12-17.
- Goldberg, Steven S. Pension plans and executive compensation. New York, Practising Law Institute, c1974. 765 p. (*Tax law and practice: Practice handbook series*, no. 8.) [223.7 G]
- Goodman, Martin R. Professional corporations: a reappraisal, by Martin R. Goodman and William T. Knox. *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 5-22.
- Hariton, Leon. Executive compensation for the closely held corporation, by Leon Hariton and Isadore Cassuto. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 941-56.) [751 N]
- Hasselback, James R. Reporting tip income. *Ohio CPA*, v. 34, Summer 1975, p. 128-32.
- Hayner, James K. Taxing retirement trust contributions when made: United States v. Basye. (Notes) *Stanford law review*, v. 27, May 1975, p. 1249-74.

- Hidden tax on deferred compensation. (Comments) *Practical accountant*, v. 8, May-June 1975, p. 24.
- Hofert, Jack. Tax traps in receiving stock for services. *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 27-31.
- Huggins, Rollin C. Estate planning for the corporate executive. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 872-85.
- Jones, John B. Comparative analysis of qualified and deferred compensation plans: non-equity type deferred compensation arrangements.... (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 957-81.) [751 N]
- Kalish, Arthur. Professional corporations revisited (after the Employee retirement income security act of 1974), by Arthur Kalish and Patricia G. Lewis. *Tax adviser*, v. 6, June 1975, p. 326-45.
- Kess, Sidney. Practical guide to tax planning, by Sidney Kess and James E. Cheeks. Washington, Tax Management Inc., c1974. 394 p. (Revision of *Kess tax planning manual: 1972-1973*.) [753 K]
- Krieger, Eugene I. Latrobe case limits requirements of Section 404(a). (Tax accounting) *Journal of corporate taxation*, v. 1, Winter 1975, p. 471-3.
- Kuiner, Howard B. Unreportable income of a decedent is subject to double taxation but relief is available. *Taxation for accountants*, v. 15, Aug. 1975, p. 92-7.
- Lerner, Herbert J. Employment taxes: parent's officers not employees of subs. where no substantial services performed, edited by Herbert J. Lerner. (Tax clinic) *Tax adviser*, v. 6, Aug. 1975, p. 481.
- Levin, N. Arnold. Compensation for trustees under ERISA. (Cases and rulings) *Pension world*, v. 11, June 1975, p. 55-6.
- Lewellen, Wilbur G. Recent evidence on senior executive pay. *National tax journal*, v. 28, June 1975, p. 159-72.
- McLaughlin, David J. Money and taxes: you and your shadow. *Financial executive*, v. 43, May 1975, p. 32, 37-42.
- Mulock, John. Controlled target plan: maximum life insurance under new pension law - salable, and unassailable. *CLU journal*, v. 29, Jan. 1975, p. 42-52.
- Myette, Victor J. How the competition is luring away your executives while keeping their own. *Laventhol & Horwath perspective*, v. 1, Spring 1975, p. 12-15.
- Perham, John C. Appreciation rights - a sure thing? *Dun's review*, v. 105, March 1975, p. 44-6.
- Phillips, Donald F. AHA compensation deferral plan. *Hospital*, v. 49, June 16, 1975, p. 57-9.
- Ress, Samuel S. Disclosures by IRS to U.S. Labor Department re: deferred compensation plans. (Payroll taxes & controls) *CPA journal*, v. 45, Feb. 1975, p. 47.
- Ress, Samuel S. Past service pension not self-dealing. (Payroll taxes & controls) *CPA journal*, v. 45, Feb. 1975, p. 46.
- Rizzo, Ronald S. Developing concepts affecting medical payment plans and salary reimbursement agreements. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 533-94.) [750.2 S]
- Rizzo, Ronald S. Salary reimbursement agreements: how they are used today; drawbacks; future problems, by Ronald S. Rizzo and James F. Carey. (Taxation of compensation) *Journal of taxation*, v. 43, Aug. 1975, p. 72-6.
- Rosenberg, Alan S. Tax impact of Section 83 on planning for executive compensation. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1031-45.) [751 N]
- Rothschild, V. Henry. Funding deferred compensation arrangements: what are the best alternatives today? By V. Henry Rothschild and Jack B. Salwen. (Taxation of compensation) *Journal of taxation*, v. 43, July 1975, p. 2-6.
- Rustigan, Edward C. After the new pension law: executive compensation and nonqualified plans. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 896-910.
- Sanchez, R. Michael. Pension reform act of 1974: participation requirements (part II), by R. Michael Sanchez, Douglas M. Cain and James F. Wood. *Tax adviser*, v. 6, Aug. 1975, p. 462-8.
- Sanchez, R. Michael. Pension reform act of 1974: participation requirements (part I), by R. Michael Sanchez, Douglas M. Cain and James Wood. *Tax adviser*, v. 6, July 1975, p. 397-403.
- Schechter, David S. Executive compensation: current techniques involve cash, stock, or a combination of both. *Taxation for accountants*, v. 15, Dec. 1975, p. 354-8.
- Schwartz, Barbara W. Meeting attacks on the professional corporation.... (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 859-79.) [751 N]
- Schwartzman, Herman. Executive fringes: a look at some new and/or exotic benefits. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 925-40.) [751 N]
- Sonnabend, Henry I. Tax planning for overseas employees. *Practical accountant*, v. 8, July/Aug. 1975, p. 62-9.
- Sonnabend, Henry I. Tax planning for overseas employees. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 163-81.) [750.2 T]
- Survey of executive compensation released. *Taxation for accountants*, v. 15, Dec. 1975, p. 365-6.
- Teague, Burton W. Rescuing the drowning executive stock option. *Conference Board record*, v. 12, Feb. 1975, p. 40-4.
- Thacher, Charles G. Financial counseling as an executive benefit. *Risk management*, v. 22, April 1975, p. 33-4, 36, 38.
- Todd, John O. Employee stock ownership trusts. *CLU journal*, v. 29, April 1975, p. 56-63.
- Turner, N. James. Qualified pension and profit sharing plans: integration with social security. (Comments) *University of Miami law review*, v. 29, Fall 1974, p. 119-38.
- Webster, George D. How pension act affects deferred compensation plans. (Legal) *Association management*, v. 27, Oct. 1975, p. 24, 26.
- Williams, L. Frederick. Stock bonus plans - an undiscovered possibility in the Internal Revenue Code for closely held corporations. *Journal of corporate taxation*, v. 1, Winter 1975, p. 409-18.
- Wingfield, Walter H. Equity type compensation arrangements: a comparative analysis. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 983-1030.) [751 N]
- Computer software**
- Leading tax return preparer avoids collapsible label. *Taxation for accountants*, v. 14, March 1975, p. 179-80.
- Richardson, Dana R. Taxing problems in EDP. (EDP) *California CPA quarterly*, v. 42, Dec. 1974, p. 36, 52.
- Spradlin, Sidney F. Computer software costs and FASB standard no. 2 (10/74). (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 32-3.
- Condemnation**
- See Also Taxation, United States-Expropriations
- Taxation, United States-Involuntary Conversions
- Clurman, Herman. Condemnation severance damages may be tax-deferred under 1033 if they are identified. (Real estate) *Journal of taxation*, v. 43, Aug. 1975, p. 100-3.
- Denbo, Samuel. Gross income: exemptions under non-tax statutes. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 609-10.
- Hoffman, Arthur S. Condemnation awards - proper time for accrual, edited by Arthur S. Hoffman. (Federal taxation) *CPA (NYSS)*, v. 45, July 1975, p. 69-70.
- Hoffman, Arthur S. Preserving the right to defer gain under Section 1033, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, March 1975, p. 42-3.
- Tax benefit in condemnation not lost even though replacement is in corporation. (Technical notes and comments) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 243.
- Condominium Hotels**
- See Taxation, United States - Hotels, Condominium

Condominiums

- Anderson, Paul E. Tax considerations of the condominium sponsor and purchaser, by Paul E. Anderson and Thomas G. Cody. *St. John's law review*, v. 48, May 1974, p. 887-911.
- Beren, Jack. Tax aspects of condominium conversions. (Condominium corner) *Journal of real estate taxation*, v. 2, Winter 1975, p. 221-6.
- Commercial and industrial condominiums: an overall analysis, by Charles A. Goldstein and others. *St. John's law review*, v. 48, May 1974, p. 817-58.
- Davidian, John E. Condominium unit real estate tax assessment problems. *St. John's law review*, v. 48, May 1974, p. 923-32.
- Fink, Sheldon I. Condominium taxation. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 742-63.
- Klink, James J. How has the new accounting guide affected profit recognition on sales of condominiums? (Real estate accounting) *Journal of real estate taxation*, v. 2, Winter 1975, p. 227-30.
- Lemlech, Bernard. Tax status of condominium homeowners associations, by Bernard Lemlech and Fred Richard Shapiro. *Footnotes* (Kenneth Leventhal & Co.), Jan. 1975, p. 20-4.
- Madison, Michael T. Modest proposal: how multi-use condominiums may avoid double taxation of outside income. *Journal of real estate taxation*, v. 2, Spring 1975, p. 292-319.
- Madison, Michael T. Multi-use condominiums: tax planning to avoid double taxation of outside income. *William and Mary law review*, v. 16, Fall 1974, p. 37-69.
- Milton, Jeffrey J. Resort condominium - a treacherous tax shelter. *Journal of real estate taxation*, v. 2, Winter 1975, p. 200-11.
- Resort condo insights. *Condominium world*, v. 1, Winter 1975, p. 42-50.
- Robinson, Gerald J. Plan for tax-free condominium management. (Tax) *Condominium world*, v. 1, Winter 1975, p. 11.

Consolidations and mergers

- Bersch, Neil R. Tax consequences of reorganizations involving tender offers, by Neil R. Bersch and Stewart P. Shane. *Journal of corporate taxation*, v. 2, Spring 1975, p. 52-68.
- Blum, Walter J. Earnings and profits limitation on dividend income: a reappraisal. *Taxes - the tax magazine*, v. 53, Feb. 1975, p. 68-87.
- Crumbly, D. Larry. How to choose the most advantageous way to combine or separate business interests. (Corporations) *Taxation for accountants*, v. 15, Oct. 1975, p. 244-8.
- Duemmler, Frank Lewis. Reorganization of savings and loan associations under Section 368 - a return to the continuity of interest test. (Notes & comments) *Washington and Lee law review*, v. 32, Winter 1975, p. 215-41.
- Holirah, James M. Taxation of crossborder concentrations in the EEC. *Texas international law journal*, v. 9, Fall 1974, p. 313-39.
- Horn, Ray. Sec. 1033 plus merger save taxes for cash-short utility, by Ray Horn and Eric Kuehfuss. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 738-9.
- Seago, W. E. Upstream merger: liquidation of a subsidiary or an F reorganization? *Taxes - the tax magazine*, v. 53, Feb. 1975, p. 88-93.

Constructive Dividends

See Taxation, United States-Dividends, Constructive

Constructive ownership

- Cavagna, Joseph F. Related-parties rule of Section 267 can, but need not, upset a client's tax planning. *Taxation for accountants*, v. 15, Aug. 1975, p. 76-82.

Constructive receipt

- Cavagna, Joseph F. Related-parties rule of Section 267 can, but need not, upset a client's tax planning. *Taxation for accountants*, v. 15, Aug. 1975, p. 76-82.
- Fisher, Richard S. When income is taxable: the never-ending battle for interest-free government loans. *Taxation for accountants*, v. 14, March 1975, p. 152-6.

Fisher, Richard S. When income is taxable: the never ending battle for interest-free government loans. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 221-4.

Freeman, Brian M. Recognition of gain on yearend stock sales. *Tax law review*, v. 30, Winter 1975, p. 197-282.

Hayner, James K. Taxing retirement trust contributions when made: United States v. Basye. (Notes) *Stanford law review*, v. 27, May 1975, p. 1249-74.

Consumption Taxes

See Also Taxation, United States, Under Subheadings:

Excise;

Sales And Use Taxes

Contemplation of death

- Abbin, Byrle M. Significant recent developments concerning estate planning (part II). (Estate planning) *Tax adviser*, v. 6, April 1975, p. 220-8.
- Bokor, Bruce H. Life insurance premiums paid in contemplation-of-death: a return to uncertainty. *University of Miami law review*, v. 29, Fall 1974, p. 31-46.
- Borghese, Phyllis. Gift motivated by thoughts of death. (Tax talk) *National public accountant*, v. 20, May 1975, p. 28-9.
- Brower, Pieter. Estate tax - transfers in contemplation of death - flight insurance: Berman v. United States. (Recent cases) *Missouri law review*, v. 39, Summer 1974, p. 455-61.
- Eliasberg, Kenneth C. Estate taxation of life insurance: a survey of recent developments. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 1-141.) [750.2 S]
- Ellerman, Keith L. ABC's of estate planning. *Practical accountant*, v. 8, May-June 1975, p. 56-66.
- Finerman, Ralph. Transactions in contemplation of death, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, May 1975, p. 82-3.
- Greenside, Myron. Deliberate transfer in contemplation of death. (Estate planning) *Massachusetts CPA review*, v. 49, July-Aug. 1975, p. 27, 41.
- Huffaker, John B. CA-5 spurns IRS' split-gift theory for 2035 purposes, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 42, May 1975, p. 297-8.
- Hyde, Robert C. Tax questions arising in settling an estate with incorporated farm property: a case history. *Estate planning*, v. 2, Spring 1975, p. 160-7.
- Making a gift in contemplation of death is still advantageous. *Taxation for lawyers*, v. 3, May-June 1975, p. 383.
- Mesrop, Alden. Salvaging the tax benefits from a transfer that is found to be an incomplete gift. (Estate planning) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 176-81.
- Mesrop, Alden. Salvaging the tax benefits from a transfer that is found to be an incomplete gift. *Taxation for accountants*, v. 15, Dec. 1975, p. 344-9.
- Pusey, Michael. Gifts to taxpayer contemplating death. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 84.
- Schenk, Deborah Huffman. Estate planning: toward reducing state death tax liability within the bounds of maximum beneficial federal estate tax treatment. *Brooklyn law review*, v. 41, Winter 1975, p. 503-40.
- Schlenger, Jacques T. Fifth circuit refuses to accept split-gift theory, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Spring 1975, p. 173-5.

Contested liabilities

Payment of contested liability can speed up deduction. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 42-3.

Contingent Shares

See Taxation, United States - Stock, Contingent

Contingent Stock

See Taxation, United States - Stock, Contingent

Continuity of Interest

Duemmler, Frank Lewis. Reorganization of savings and loan associations under Section 368 - a return to the continuity of interest test. (Notes & comments) *Washington and Lee law review*, v. 32, Winter 1975, p. 215-41.

O'Connor, John K. Tax problems on transfers of assets to corporations: an overview. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 756-69.

Contractors

Banks, Douglas. Employee or independent contractor? Recent rulings, cases focus on control element, by Douglas Banks and John Brescher. *Taxation for accountants*, v. 15, Nov. 1975, p. 286-7, 290-2.

Farber, Paul. Nonresident aliens: tax withheld vs. tax imposed on services performed as independent contractors. (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 350.

Contracts, Long-term

Fisher, Richard S. When income is taxable: the never-ending battle for interest-free government loans. *Taxation for accountants*, v. 14, March 1975, p. 152-6.

Contributions

See Also Taxation, United States, Under Subheadings:

Political Contributions;

Campaign Funds

Borghese, Phyllis. Taxability of unsolicited sample. (Tax talk) *National public accountant*, v. 20, July 1975, p. 32.

Burke, Henry G. Charitable giving and estate planning. *Tax lawyer*, v. 28, Winter 1975, p. 289-302.

Can a donor take charitable deduction for half a gift? *Taxation for accountants*, v. 15, Dec. 1975, p. 343.

Cockerill, Adrian B. Nineteen seventy-five year-end planning for charitable gifts. *Trusts & estates*, v. 114, Dec. 1975, p. 866-9, 892.

Coil, Robert F. Contributions: monetary versus non-monetary. *Management accounting* (NAA), v. 56, April 1975, p. 35-8.

Council For Financial Aid To Education. Voluntarism, tax reform, and higher education. New York, 1973. 32 p. [*754.7 C]

Davison, Dale L. Tax alternative to community park expenditure capitalization, by Dale L. Davison, James A. Turner and Ted D. Englebrecht. *Journal of real estate taxation*, v. 2, Winter 1975, p. 175-88.

Donor needs good intentions to ensure charitable deduction. *Taxation for accountants*, v. 15, Sept. 1975, p. 146.

Expense allowance for charitable contributions. (Progress of regulation) *Public utilities fortnightly*, v. 95, Feb. 13, 1975, p. 47-8.

Farber, Paul. Contributions of appreciated ordinary income property - more bang for the buck. (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 350.

Farber, Paul. DISC: contributions and unallowable deductions. (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 352.

Feldstein, Martin S. Income tax and charitable contributions: part 1 - aggregate and distributional effects. *National tax journal*, v. 28, March 1975, p. 81-100.

Feldstein, Martin S. Income tax and charitable contributions: part 2 - the impact on religious, educational and other organizations. *National tax journal*, v. 28, June 1975, p. 209-26.

Finerman, Ralph. Interrelationship of charitable deduction and administration expenses, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, April 1975, p. 77-8.

Gorlick, Sheldon H. Extra tax breaks when you make a big donation. *Medical economics*, v. 52, May 12, 1975, p. 126-7, 131.

Jackson, James E. How to make a charitable gift of a remainder interest. *Practical accountant*, v. 8, March-April 1975, p. 65-8.

Koch, Donald G. How to best utilize excess qualifying distributions of private foundations. (Tax-exempt institutions) *Journal of taxation*, v. 42, March 1975, p. 180-3.

Lerner, Ralph E. Transferring tangible property to charitable organizations - tax considerations for the collector. *Trusts & estates*, v. 114, June 1975, p. 402-5, 426-32.

Linett, E. S. Payment to old-age home as condition for admission is not charitable contribution, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 571-2.

Milani, Ken. Charitable contribution deduction flowchart for corporations, by Ken Milani and James L. Wittenbach. *Taxes - the tax magazine*, v. 53, Aug. 1975, p. 485-8.

Nesbit, Raymond J. Let the land live on. *Trusts & estates*, v. 114, June 1975, p. 410-12.

Philanthropy in health care, by Salvinija G. Kernaghan and others. *Hospitals*, v. 49, June 1, 1975, p. 47-126 *passim*.

Raby, William L. Charitable contribution of mortgaged, appreciated realty. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 608-9.

Ross, Jack R. Using options to increase contributions deductions, edited by Jack R. Ross, John J. McCabe and Milton Pickman. (Federal taxation) *CPA journal*, v. 45, Dec. 1975, p. 38-40.

Silkwood, James A. Charitable contributions: maximizing deductions by gifts to public charities for unrelated use. (Tax clinic) *Tax adviser*, v. 6, Nov. 1975, p. 671-2.

Wuensch, Marc. Flowchart adjustments. (Letters) *Journal of accountancy*, v. 139, March 1975, p. 37-8.

Zulick, Howell S. Using PHC to exceed 50% limitation on contributions. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 601-2.

Contributions to capital

Are shareholder-employees' advances deductible? *Taxation for accountants*, v. 15, July 1975, p. 36-7.

Controlled Companies

See Also Taxation, United States-Foreign Corporations, Controlled

Blum, Walter J. Taxing the corporate shareholder - some old problems reconsidered. *Taxes - the tax magazine*, v. 53, April 1975, p. 217-30.

Bonovitz, Sheldon M. Brother-sister controlled groups under Section 1563: the 80 percent ownership test. *Tax lawyer*, v. 28, Spring 1975, p. 511-31.

Caviuch, Zolman. How to evaluate practical effects of alternate ways for a corporation to liquidate. *Taxation for accountants*, v. 14, Jan. 1975, p. 4-10.

Holden, James P. Defending against 482 case possible but difficult, edited by James P. Holden and Norman S. Siegal. (Corporations, stockholders) *Journal of taxation*, v. 43, Dec. 1975, p. 346-7.

IRS fights corporations formed to avoid taxes. *Taxation for accountants*, v. 15, Nov. 1975, p. 282-4.

O'Hare, James T. Taxation of interest-free loans. *Vanderbilt law review*, v. 27, Nov. 1974, p. 1085-1106.

Controlled Foreign Corporations

See Taxation, United States-Foreign Corporations, Controlled

Convention expenses

Hoffer, William. Fight to save foreign conventions. *Association management*, v. 27, June 1975, p. 45-7.

ConversionsSee Taxation, United States-Condemnation
Taxation, United States-Involuntary
Conversions

ACCOUNTANTS' INDEX 1975

Convertible Debentures

See Taxation, United States - Debt, Convertible

Cooperatives

See Also Taxation, United States-Agricultural Cooperatives

Kitchen, Mable W. Plight of the homeowners' associations. (Tax forum) *Woman CPA*, v. 37, April 1975, p. 25, 29.

Coordination

See Taxation, United States-Intergovernmental

Copyrights

See Taxation, United States-Patents And Copyrights

Corn Products Refining Company case

Hoffman, Arthur S. Employee stock and the Corn Products doctrine, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, April 1975, p. 46-7.

Javars, George B. Corporate capital gains and losses - the Corn Products doctrine. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 770-94.

Corporate Distributions

See Also Taxation, United States, Under Subheadings:
Dividends;
Undistributed Profits

American Institute Of Certified Public Accountants. Working with the Revenue code - 1975, edited by Dominic A. Tarantino. New York, c1975. 353 p. [*751 A]

Basi, Bart A. Accumulated earnings vs. economic stabilization, by Bart A. Basi and Richard P. Beck. *Management accounting* (NAA), v. 57, Dec. 1975, p. 18-20.

Battaglia, Jack M. Section 333 liquidation benefits: how to insure success in light of recent developments. (Corporations, stockholders) *Journal of taxation*, v. 43, July 1975, p. 34-7.

Bittker, Boris I. Federal income taxation of corporations and shareholders - forms. Boston, Warren, Gorham & Lamont, c1975. 1 v. (looseleaf) [754.2 B]

Blum, Walter J. Earnings and profits limitation on dividend income: a reappraisal. *Taxes - the tax magazine*, v. 53, Feb. 1975, p. 68-87.

Blum, Walter J. Taxing the corporate shareholder - some old problems reconsidered. *Taxes - the tax magazine*, v. 53, April 1975, p. 217-30.

Correct computation of earnings and profits requires many adjustments. *Taxation for accountants*, v. 15, July 1975, p. 54-6.

Edelstein, Haskell. Searching for some logic in the earnings and profits rules: some recent developments. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 73-101.) [750.2 T]

Hoffman, Arthur S. Earnings and profits as a measure in subchapter S distributions, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, April 1975, p. 45-6.

Hoffman, Arthur S. Exercise of stock options reduces earnings and profits, edited by Arthur S. Hoffman. *CPA journal*, v. 45, Feb. 1975, p. 37-8.

Horwood, Richard M. Section 333: when is it a safe exit? By Richard M. Horwood and Ronald Hindin. *Journal of corporate taxation*, v. 2, Spring 1975, p. 23-50.

Humphreys, W. R. Distribution of employer securities from qualified plan: income, estate tax results. (Taxation of compensation) *Journal of taxation*, v. 43, Dec. 1975, p. 322-6.

Leontiades, Milton C. Case for dividend tax reform. *Conference Board record*, v. 12, April 1975, p. 48-54.

TAXATION, UNITED STATES-Convertible Debentures

Ness, Theodore. Receipt of cash in statutory split-off. (Closely held corporations) *Journal of corporate taxation*, v. 2, Spring 1975, p. 99-101.

Ness, Theodore. Redemption of stock on death with appreciated property. (Closely held corporations) *Journal of corporate taxation*, v. 2, Spring 1975, p. 95-7.

Pehrson, Gordon O. Final 305 regs generally restrict stock dividend benefits but some openings remain. (Corporations, stockholders) *Journal of taxation*, v. 42, May 1975, p. 280-4.

Reid, John J. To what extent will distributions in redemption of stock reduce earnings and profits? (Corporations, stockholders) *Journal of taxation*, v. 42, Jan. 1975, p. 29-33.

Storrier, Philip P. How to adapt corporate liquidation rules to the particular needs of a Sub S corporation. *Taxation for accountants*, v. 14, Feb. 1975, p. 94-7.

Storrier, Phillip P. Liquidating the subchapter S corporation. *Tax adviser*, v. 6, Dec. 1975, p. 742-50.

Stricof, Richard J. Presto one dividend distribution, two deductions. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 288-9.

Corporate Diversions

See Taxation, United States-Stockholder Diversions

Corporate Divestiture, Divisions And Separations

See Taxation, United States-Business Separations
Taxation, United States-Spin-Offs, Split-Offs
And Split-Ups

Corporations

See Also Taxation, United States, Under Subheadings:

Close Corporations;
Collapsible Corporations;
Going Public;
Subchapter S Corporations

Are shareholder-employees' advances deductible? *Taxation for accountants*, v. 15, July 1975, p. 36-7.

Banks, Douglas. Employee or independent contractor? Recent rulings, cases focus on control element, by Douglas Banks and John Brescher. *Taxation for accountants*, v. 15, Nov. 1975, p. 286-7, 290-2.

Banoff, Sheldon I. How IRS new zero-basis approach will affect corporate tax planning. (Corporations) *Journal of taxation*, v. 42, Feb. 1975, p. 96-100.

Basi, Bart A. Accumulated earnings vs. economic stabilization, by Bart A. Basi and Richard P. Beck. *Management accounting* (NAA), v. 57, Dec. 1975, p. 18-20.

Beghe, Renato. Tax planning for the financially troubled corporation. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 795-820.

Bittker, Boris I. Federal income taxation of corporations and shareholders - forms. Boston, Warren, Gorham & Lamont, c1975. 1 v. (looseleaf) [754.2 B]

Bixler, John M. Is the answer to the Chartist principle dilemma contained in Subchapter L? Edited by John M. Bixler and F. Brook Voght. (Corporations, stockholders) *Journal of taxation*, v. 43, Dec. 1975, p. 344-6.

Blum, Walter J. Earnings and profits limitation on dividend income: a reappraisal. *Taxes - the tax magazine*, v. 53, Feb. 1975, p. 68-87.

Borden, Neal D. Supreme Court's Ivan Allen holding based on economic reality may cause 531 problems, by Neal D. Borden and Robert K. Briskin. (Corporations, stockholders) *Journal of taxation*, v. 43, Sept. 1975, p. 130-4.

Bradley, James A. Liquidation of a corporation followed by a reincorporation may be a reorganization. *Taxation for accountants*, v. 15, Dec. 1975, p. 374-7.

Bradley, James A. Liquidation of a corporation followed by a reincorporation may be a reorganization. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 94-5, 98-9.

- Bravenec, L. L. Farm recapture provisions and tax planning for corporations. *Journal of corporate taxation*, v. 1, Winter 1975, p. 391-408.
- Clarke, Owen L. Taxation of income from corporate shareholding: state and local view. *National tax journal*, v. 28, Sept. 1975, p. 373-6.
- Cohen, Edwin S. Possible solutions to practical problems in integration of the corporate and shareholder income tax. *National tax journal*, v. 28, Sept. 1975, p. 359-67.
- Commerce Clearing House. Corporation, partnership, fiduciary filled-in tax return forms. 1975 ed. Chicago, c1974, 104 p. (*Standard federal tax reports*, v. 61, no. 56, Dec. 17, 1974. Extra ed.) [*751.3 C]
- Corporation hard to ignore for tax purposes. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 51.
- Dankner, Harold. ERISA and retirement plans in an acquisition or divestiture. *Tax adviser*, v. 6, Dec. 1975, p. 710-18.
- Dead corporation may have tax life. *Taxation for accountants*, v. 14, Feb. 1975, p. 83.
- Dead corporation may have tax life. *Taxation for lawyers*, v. 3, March/April 1975, p. 267.
- Employees cannot be shifted to avoid coverage rules. *Taxation for accountants*, v. 14, April 1975, p. 240-1.
- Etnier, Don E. To be - or not to be - incorporate a sole proprietorship? (Guest column) *Wisconsin CPA*, Oct. 1975, p. 26-7.
- Fiscal-year corporations get new forms to reflect changes. *Taxation for accountants*, v. 15, July 1975, p. 37.
- Galvin, Charles O. Reflection on tax reform: a tribute to John Chomnie. *University of Miami law review*, v. 29, Fall 1974, p. 21-30.
- Gibson, Charles H. IRS audit techniques - accumulated earnings tax. *CPA journal*, v. 45, April 1975, p. 23-5.
- Goodman, Leonard. Special Section 351 problems caused by the incorporation of partnerships and Revenue ruling 70-239. *Journal of corporate taxation*, v. 1, Summer 1974, p. 134-8.
- Hellerstein, Jerome R. Unitary business principle and multi-corporate enterprises: an examination of the major controversies. *Tax executive*, v. 27, July 1975, p. 313-29.
- Holden, James P. CA-9 limits effect of Sec. 1239 on intercorporate sales, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 43, July 1975, p. 37.
- Holden, James P. No deduction for stockholder's fee for loan guarantee says Fifth Circuit, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 43, Oct. 1975, p. 198-9.
- IRS fights corporations formed to avoid taxes. *Taxation for accountants*, v. 15, Nov. 1975, p. 282-4.
- IRS releases guidelines for applying the 531 penalty tax on corporate earnings. *Taxation for lawyers*, v. 3, March/April 1975, p. 285-6.
- Jones, Reginald H. Why business must seek tax reform. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 49-55.
- Kantor, Edwin L. Random notes on loans to stockholders. *Delaware CPA*, v. 1, Nov. 1974, p. 14-15, 44.
- Kaplan, Richard L. Issue is corporate tax breaks, not their tax rates. *Business and society review*, Summer 1975, p. 39-45.
- Knight, W. Donald. ESOPs offer employee benefits, corporate financing and control, estate planning. (Compensation) *Journal of taxation*, v. 43, Nov. 1975, p. 258-62.
- Krane, Howard G. Preserving the tax attributes of the financially troubled corporation. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 802-23.
- Lipnick, Elton S. Tax consequences of starting, operating, and liquidating a closely-held corporation, by Elton S. Lipnick and Jerome P. Lipnick. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 228-35.
- Lucas, William L. Agribusiness: operating as a corporation, by William L. Lucas and Arthur O. Wilkinson. *Tax adviser*, v. 6, Nov. 1975, p. 678-84.
- Lynette, Andrew H. Corporate liquidating distributions - income to stockholder's estate? *Taxes - the tax magazine*, v. 53, Nov. 1975, p. 661-7.
- McCabe, John F. Management of the tax administration function. *Tax executive*, v. 27, Oct. 1974, p. 45-51, 81-4.
- Miles, Catherine E. Business and personal taxes, by Catherine E. Miles and Joseph E. Lane. 1975 rev. ed. Boston, Allyn and Bacon, c1974. 1 v. (various pagings) [754 M]
- Moss, Richard M. Partnerships: planning for benefits under Sec. 754. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 210-11.
- Murray, Robert J. Code Section 482, creation of income - death knell for the Tax Court's tracing concept. *Nebraska CPA*, v. 10, Fall 1975, p. 9-10, 24.
- Nagel, Henry G. Planning to avoid wastage of NOL carryovers: a lesson from Charter Realty. (Corporations, stockholders) *Journal of taxation*, v. 42, Jan. 1975, p. 26-9.
- Nonshareholder transfers may not be income to corporation. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 190-1.
- Nonshareholder transfers may not be income to corporation. *Taxation for accountants*, v. 15, Oct. 1975, p. 248-9.
- One-month liquidations need careful timing of negotiations. *Taxation for accountants*, v. 14, April 1975, p. 250.
- Pinney, Charles A. Tax factors to consider in deciding whether a farming business should operate as a corporation. (Corporation) *Taxation for accountants*, v. 14, May 1975, p. 294-300.
- Public corporations exempt from 531 tax; but tax applies even if E & P drops. (Corporations) *Journal of taxation*, v. 42, Feb. 1975, p. 101.
- Rhoads, John L. Tax considerations for a small business. *Management accounting* (NAA), v. 56, Jan. 1975, p. 20-4.
- Ross, Jack R. Shortcut and check for corporate estimated tax, edited by Jack R. Ross. (Federal taxation) *CPA* (NYSS), v. 45, Sept. 1975, p. 45-6.
- Rung, David. Multiple surtax exemptions: regs. and Code at odds on transitional rules. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 736.
- Sanden, B. Kenneth. Dividend tax reform: obtaining relief from double taxation, by B. Kenneth Sanden and Charles T. Crawford. *Financial executive*, v. 43, Sept. 1975, p. 18-23.
- Schwartz, Martin S. Selected tax losses from the corporate viewpoint. *Journal of corporate taxation*, v. 1, Winter 1975, p. 379-89.
- Shaub, Larry N. Minimum required payment of estimated federal income tax. *Management accounting* (NAA), v. 57, Aug. 1975, p. 39-42.
- Skinner, Robert G. Problems involved in alternative proposals for integration or deduction in U.S. tax: implementation. *National tax journal*, v. 28, Sept. 1975, p. 368-72.
- Swigart, James A. Corporate acquisitions: taxable or tax-free? *Management accounting* (NAA), v. 57, Nov. 1975, p. 40-2.
- Tankersley, William L. Accumulated earnings tax: an appeal for flexibility, by William L. Tankersley and Margaret G. Johnston. (Comments) *North Carolina law review*, v. 52, Oct. 1974, p. 1179-1223.
- Tucker, Stefan F. Tax shelters: an analysis of recent IRS moves to limit their recognition and their benefits. (Personal) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 138-45.
- Vernava, Anthony M. Corporate reorganizations: planning for the carryover of corporate net operating losses. (Corporations) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 182-7.
- Woodfin, Paul B. Corporate tax computer modeling - an illustration. *Tax executive*, v. 27, April 1975, p. 241-8, 250-6, 258-62.
- Woodfin, Paul B. Modeling corporate taxes using computer time sharing. *Ohio CPA*, v. 34, Autumn 1975, p. 169-81.
- Woodfin, Paul B. Modeling corporate taxes using computer time sharing. *Tax executive*, v. 27, Jan. 1975, p. 127-43.

Corporations, Multinational

- Burge, Marianne. Current trends in the taxation of multinational enterprises. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 746-55.
- Burge, Marianne. International tax planning under the 1975 Tax reduction act. *International tax journal*, v. 1, Summer (Aug.) 1975, p. 295-300, 383-4.
- Doblin, Claire P. Multinational corporations and government auditing. *International journal of government auditing*, v. 2, Jan. 1975, p. 9-12.

ACCOUNTANTS' INDEX 1975

- Forster, Joel M. Tax reform - foreign income. (Taxation) *Journal of accountancy*, v. 140, Nov. 1975, p. 34-48, *passim*.
- Forster, Joel M. Tax reform - foreign income. (Washington report) *Tax adviser*, v. 6, Nov. 1975, p. 688-94.
- Kaplan, Richard L. Issue is corporate tax breaks, not their tax rates. *Business and society review*, Summer 1975, p. 39-45.
- Kramer, J. L. Higher U.S. taxation could prompt changes in multinational corporate structure, by J. L. Kramer and G. C. Hufbauer. *International tax journal*, v. 1, Summer (Aug.) 1975, p. 301-24.
- O'Connor, Walter F. Tax consequences of the currency float, by Walter F. O'Connor and Samuel M. Russo. *Financial executive*, v. 43, Jan. 1975, p. 48-52.
- Ryan, Edward D. International tax problems and the financial officer. *Management accounting* (NAA), v. 57, Oct. 1975, p. 49-51.
- Sherfy, Raphael. Recent changes and new considerations in the international tax area. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 857-71.
- Sonnecken, Edwin H. Accounting for economics. *Akron business and economic review*, v. 6, Fall 1975, p. 4-7.

Correction Of Errors

See Taxation, United States-Errors

Cost recovery accounting

- Hoffman, Arthur S. Installment basis election used to back-stop cost recovery method, edited by Arthur S. Hoffman. (Federal taxation) *CPA* (NYSS), v. 45, Aug. 1975, p. 58.
- New restrictions placed on cost recovery method. *Taxation for accountants*, v. 15, Dec. 1975, p. 360-1.

Couch case

- Weinstein, George. Accountant's possessions - it doesn't pay to have them. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 267-73.) [110 H]

Court Holding Co. case

- How not to liquidate under Section 333. (Tax burden) *Practical accountant*, v. 8, July/Aug. 1975, p. 35.

Covenants not to compete

- How to build an attack-proof covenant not to compete. *Taxation for accountants*, v. 15, Dec. 1975, p. 350-1.

Cuban Expropriations

See Also Taxation, United States-Expropriations

Custodian accounts

- Hutchings, Peter W. Contemporary thoughts on gifts to minors. *CLU journal*, v. 29, April 1975, p. 30-4.

Customer lists

- CA-9 says customer list is one asset: deduction harder to take. *Taxation for accountants*, v. 15, Sept. 1975, p. 136-7.
- CA-9 says customer list is one asset: deduction harder to take. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 181.

Damages

- Allocating medical expenses in personal injury settlements. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 123.
- Clurman, Herman. Condemnation severance damages may be tax-deferred under 1033 if they are identified. (Real estate) *Journal of taxation*, v. 43, Aug. 1975, p. 100-3.
- Damages: tax consequences depend on why they're paid. *Taxation for accountants*, v. 15, Oct. 1975, p. 202.
- Davis, Michael M. Tax problems of modification of previously entered-into tax-free reorganizations on account of breach of warranty. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 593-637.) [751 N J]
- Dossett, James K. Careful drafting may produce higher net recovery in personal injury suits. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 4-8.

TAXATION, UNITED STATES—Corporations, Multinational- (Continued)

- Huffaker, John B. IRS admits all wrongful-death payments are estate- tax-free, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 43, July 1975, p. 49-50.
- When is damage to rental property deductible? (How would you rule?) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 192.
- Wrongful death damages are exempt from income tax. *Taxation for accountants*, v. 15, July 1975, p. 52.

Day Care Centers

See Also Day Care Centers

Death Benefits

See Taxation, United States-Employee Benefits

Debt

- Bierman, Jacquin D. Background: prior decisions in the Section 265(2) area. (Personal tax problems) *Journal of taxation*, v. 43, Dec. 1975, p. 338-9.
- Bierman, Jacquin D. TC says payment to protect job is deductible by shareholder, edited by Jacquin D. Bierman. (Personal tax problems) *Journal of taxation*, v. 43, July 1975, p. 53.
- Borghese, Phyllis. Debt payment does not constitute dividend income. (Tax talk) *National public accountant*, v. 20, April 1975, p. 36.
- Debt can be used to spread a gift to minimize gift tax. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 18-19.
- Debt can be used to spread a gift to minimize gift tax. *Taxation for accountants*, v. 14, May 1975, p. 313-14.
- Ellentuck, Albert B. Debt as securities under Sec. 351. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 613.
- Eustice, James S. Going private: tender offer redemptions for cash or securities. *Journal of corporate taxation*, v. 2, Summer 1975, p. 137-72.
- Eustice, James S. Going private: tender offer redemptions for cash or securities (part II). *Tax adviser*, v. 6, Dec. 1975, p. 719-29.
- Johnson, Philip G. Some taxpayers who should have stayed in bed. *Nebraska CPA*, v. 9, Spring 1974, p. 11-12, 22.
- Original issue discount must be reported each year. *Taxation for accountants*, v. 14, March 1975, p. 172-3.
- Plumb, William T. Bankruptcy and insolvency: effects of debt reduction on loss carryovers and basis. *Journal of corporate taxation*, v. 2, Summer 1975, p. 173-86.
- Ritholz, Jules. Tax Court's decision in Handy Button: a hopeful sign in the Section 265(2) area, by Jules Ritholz and Edward Tanenbaum. (Personal tax problems) *Journal of taxation*, v. 43, Dec. 1975, p. 336-7, 340.
- Sinrich, Norman. Reorganizations and going private - squeezing out minority shareholders. (Corporate reorganizations) *Journal of corporate taxation*, v. 1, Winter 1975, p. 449-56.
- Steer, Paul J. Subchap. S repayment of debt created to absorb NOLs. (Tax clinic) *Tax adviser*, v. 6, Nov. 1975, p. 675.
- Wakeford, Herbert W. Discharge of indebtedness: disappearing gain where loan invested in liquidated subsidiary. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 733-4.

Debt, Convertible

- Krieger, Eugene I. Earnings and profits of Subchapter S corporations. (Tax accounting) *Journal of corporate taxation*, v. 1, Summer 1974, p. 205-11.

Debt financed income

- Almond, Charles L. Original issue discount deduction in bonds-for-noncash property exchanges. (Notes) *Vanderbilt law review*, v. 27, Nov. 1974, p. 1179-1215.

Debt, Repurchase

- Gunther, Samuel P. Accounting and tax aspects of securities reacquisitions. *CPA journal*, v. 45, Dec. 1975, p. 18-22.

Debt v. equity

- Discounted preferred stock under the new Section 305 Treasury regulations: on confusing debt and equity. *Yale law journal*, v. 84, Dec. 1974, p. 324-54.
- Frank, Barry H. Brother-sister transfer of funds. *Taxes - the tax magazine*, v. 53, Nov. 1975, p. 693-7.
- Hickman, Frederic W. Tax equity and the need for capital. *National tax journal*, v. 28, Sept. 1975, p. 282-91.
- Stiss, Sol B. Limited partnerships: the IRS attack on tax shelters. *Tax adviser*, v. 6, Nov. 1975, p. 659-70.

Deductions

See Also Taxation, United States, Under Specific Deduction.

**E.G., Bad Debts
Excess Deductions Account**

- Almond, Charles L. Original issue discount deduction in bonds-for-noncash property exchanges. (Notes) *Vanderbilt law review*, v. 27, Nov. 1974, p. 1179-1215.
- Anderson, Paul E. TC disregards use of corporate nominee despite suggested charter provision, edited by Paul E. Anderson and Lewis R. Kaster. (Real estate) *Journal of taxation*, v. 43, Dec. 1975, p. 374.
- Are shareholder-employees' advances deductible? *Taxation for accountants*, v. 15, July 1975, p. 36-7.
- Bad debt reserve gives greater tax benefit than charge-off. *Taxation for accountants*, v. 14, May 1975, p. 291-2.
- Bell, Theodore M. Corporate plan can change investor's potential capital loss into ordinary loss at no cost. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 14-17.
- Bierman, Jacquin D. Background: prior decisions in the Section 265(2) area. (Personal tax problems) *Journal of taxation*, v. 43, Dec. 1975, p. 338-9.
- Bierman, Jacquin D. TC says payment to protect job is deductible by shareholder, edited by Jacquin D. Bierman. (Personal tax problems) *Journal of taxation*, v. 43, July 1975, p. 53.
- Block, Julian. Advance planning can cut tax payments. *Veterinary economics*, v. 16, March 1975, p. 34-8.
- Block, Julian. Casualty-loss deductions. *Veterinary economics*, Oct. 1975, p. 26, 28-9.
- Block, Julian. Maneuvering deductibles. *Veterinary economics*, v. 15, Oct. 1974, p. 26, 28-9.
- Boffa, Robert C. Tax problems arising out of alleged improper conduct of corporate officers and directors. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974, p. 395-467.) [750.2 S]
- Borghese, Phyllis. FICA and FUTA not deductible until compensation is paid. (Tax talk) *National public accountant*, v. 20, Oct. 1975, p. 37.
- Borghese, Phyllis. Second time around not necessarily better. (Tax talk) *National public accountant*, v. 20, April 1975, p. 35-6.
- Borghese, Phyllis. Tax Court disallows yacht entertainment expenses. *National public accountant*, v. 20, Aug. 1975, p. 35.
- Borghese, Phyllis. Taxability of unsolicited sample. (Tax talk) *National public accountant*, v. 20, July 1975, p. 32.
- Borini, Mario P. Written evidence of intercorporate business loan may convert bad debt into capital loss, edited by Mario P. Borini. (Tax clinic) *Tax adviser*, v. 6, Sept. 1975, p. 536-7.
- Bravenec, L. L. Farm recapture provisions and tax planning for corporations. *Journal of corporate taxation*, v. 1, Winter 1975, p. 391-408.
- Buell, E. Rick. Business start up costs: analyzing and planning for current deductibility. (Accounting) *Journal of taxation*, v. 43, Nov. 1975, p. 278-84.
- Corporation hard to ignore for tax purposes. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 51.
- Creditor-paid life insurance premiums may be deductible. *Taxation for accountants*, v. 14, May 1975, p. 289.
- Davison, Dale L. Legislation needed to clarify which tax counsel costs are deductible, by Dale L. Davison and Ted D. Englebrecht. *Taxes - the tax magazine*, v. 53, Oct. 1975, p. 610-16.

- Deductibility of interest costs by a taxpayer holding tax-exempt obligations: a neutral principle of allocation. (Note) *Virginia law review*, v. 61, Feb. 1975, p. 211-35.
- Deduction for intangible assets sometimes available. *Taxation for accountants*, v. 15, July 1975, p. 13.
- Deduction for interest paid by guarantor is wasted. *Taxation for accountants*, v. 14, March 1975, p. 171.
- Deductions for activities not engaged in for profit. (Taxes in figures) *Taxation for accountants*, v. 14, March 1975, p. 173.
- Deductions for offices at home suffer setback. *Taxation for accountants*, v. 14, May 1975, p. 288-9.
- Disaster losses may be accelerated or postponed. *Taxation for accountants*, v. 14, March 1975, p. 151.
- Elder, Peter. CA-9 dampens hope of customer list writeoffs, edited by Peter Elder and Milton Kupfer. (Accounting) *Journal of taxation*, v. 43, Oct. 1975, p. 204.
- Elder, Peter. Do Tax Court decisions disallowing prepaid interest threaten cash basis method? Edited by Peter Elder and T. Milton Kupfer. (Accounting) *Journal of taxation*, v. 43, Dec. 1975, p. 368-9.
- Elder, Peter. Fines and bribes cannot be added to inventory costs, edited by Peter Elder. (Accounting) *Journal of taxation*, v. 42, June 1975, p. 335.
- Elder, Peter. Injury fixes liability for compensation self-insurer, edited by Peter Elder and T. Milton Kupfer. (Accounting) *Journal of taxation*, v. 43, Sept. 1975, p. 162.
- Elder, Peter. Tax Court upholds deduction for contested liability trust, edited by Peter Elder. (Accounting) *Journal of taxation*, v. 42, June 1975, p. 330.
- Elder, Peter. TC says prepayment of year's interest distorts income, edited by Peter Elder and H. L. Beckett. (Accounting) *Journal of taxation*, v. 42, May 1975, p. 305.
- Elder, Peter. When interest deductible on life insurance, edited by Peter Elder and H. L. Beckett. (Accounting) *Journal of taxation*, v. 43, July 1975, p. 29-30.
- Englebrecht, Ted D. Tax-planning expenditures: to what extent may they be deducted by the taxpayer? By Ted D. Englebrecht and Dale L. Davison. *Taxation for accountants*, v. 14, Feb. 1975, p. 74-7.
- Esser, Kurt. Many relocation costs are deductible under the moving-expense provisions. *Taxation for lawyers*, v. 3, May-June 1975, p. 352-5.
- Estate tax - deductions - post-death events relevant to deductibility of claims against the estate pursuant to Section 2053(a) of the Internal revenue code. (Case comments) *Florida State University law review*, v. 2, Summer 1974, p. 625-640.
- Faust, Leland H. Certain payments to related taxpayers must be made by March 15 to be deductible, by Leland H. Faust and Barry H. Sacks. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 252-7.
- Final Regs. issued prohibiting deduction for kickbacks, fines. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 92-3.
- Finerman, Ralph. Gift tax and the marital deduction, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, March 1975, p. 67-8.
- Finerman, Ralph. Interrelationship of charitable deduction and administration expenses, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, April 1975, p. 77-8.
- Finerman, Ralph. Selling expense deduction - a pitfall, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, March 1975, p. 66-7.
- Fink, Sheldon I. Condominium taxation. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 742-63.
- Forster, Joel M. Congressional tax reform hearings, edited by Joel M. Forster. (Taxation) *Journal of accountancy*, v. 140, Sept. 1975, p. 28, 30, 32, 34, 36, 38.
- Gebhardt, Lawrence J. When are loss deductions available on the voluntary surrender of stock? (Accounting) *Journal of taxation*, v. 43, July 1975, p. 22-6.
- Glassberg, Carl L. Attack on the home office deduction, by Carl L. Glassberg and Michael Ward. (Tax talk) *Retail control*, v. 43, April-May 1975, p. 36-8.
- Golub, Errol G. No contribution deduction for gift of cash surrender value in life insurance. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 30.

- Gorlick, Sheldon H. How to wring all the benefits out of the new tax law. *Medical economics*, v. 52, May 12, 1975, p. 225, 229-30.
- Grishman, David B. Deductibility of legal expenses for federal income tax purposes. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974, p. 875-941.) [750.2 S]
- Hanlon, T. Gerald. Job-related expenses: new opportunities for employee deductions. (In Haskins & Sells. *Selected papers 1973*. New York, c1974, p. 190-204.) [110 H]
- Hanlon, T. Gerald. Moving expenses tied to job change may provide substantial deductions for taxpayer. (Personal) *Taxation for accountants*, v. 15, Oct. 1975, p. 226-32.
- Hasselback, James R. Political contributions mean added tax benefits as a result of Tax reduction act of 1975, by James R. Hasselback and David T. Stewart. *Taxation for accountants*, v. 15, Aug. 1975, p. 110-12.
- Hoffman, Arthur S. Deduction for abandonment of new venture, edited by Arthur S. Hoffman. (Federal taxation) *CPA (NYSS)*, v. 45, Aug. 1975, p. 58-9.
- Hoffman, Arthur S. Dual tax characteristics of income and expenditures, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, May 1975, p. 56.
- Holden, James P. No deduction for stockholder's fee for loan guarantee says Fifth Circuit, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 43, Oct. 1975, p. 198-9.
- How to handle the new tax break for forfeited interest. *Taxation for accountants*, v. 14, Feb. 1975, p. 122.
- Huffaker, John B. CA-2 bars full estate tax deduction for selling expenses; CA-6 holds contra, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 42, May 1975, p. 297.
- Huffaker, John B. Courts differ on tests for deductions under 2053, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 43, Dec. 1975, p. 356.
- Huffaker, John B. Insurance paid to ex-wife deductible by estate says TC, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 43, July 1975, p. 48-9.
- IRS narrows deductibility of costs of carrying tools to job. *Taxation for accountants*, v. 15, Oct. 1975, p. 212.
- IRS reverses itself: job seeking expenses are now deductible. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 19-20.
- IRS rules on tax treatment of tenants security deposits. *Taxation for accountants*, v. 15, Oct. 1975, p. 243.
- Jacobowitz, Melvin J. Practical guide to the evaluation of the suitability of a tax shelter investment. *Taxation for accountants*, v. 14, March 1975, p. 132-8.
- Kanter, Burton W. More on use of equalization clause, edited by Burton W. Kanter and John H. Pennell. (Shop talk) *Journal of taxation*, v. 43, Nov. 1975, p. 321.
- Kaplan, Richard L. Issue is corporate tax breaks, not their tax rates. *Business and society review*, Summer 1975, p. 39-45.
- Kess, Sidney. Practical guide to tax planning, by Sidney Kess and James E. Cheeks. Washington, Tax Management Inc., c1974. 394 p. (Revision of *Kess tax planning manual: 1972-1973*.) [753 K]
- Klein, Kenneth A. Interest expense must meet several conditions before a taxpayer will be allowed a deduction. *Taxation for accountants*, v. 14, Jan. 1975, p. 14-18.
- Klein, Paul E. Abandoned residence - deductibility of depreciation and maintenance expenses - current law and prospects for reform. (Tax workshop) *Journal of real estate taxation*, v. 2, Spring 1975, p. 355-9.
- Klein, Paul E. Rules for deduction of real estate taxes produce strange results where accrual method lessee pays tax. (Tax workshop) *Journal of real estate taxation*, v. 2, Summer 1975, p. 482-5.
- Klein, William A. Definition of income under a negative income tax. *Florida State University law review*, v. 2, Summer 1974, p. 449-90.
- Kreyl, Joan Friedman. No succor for the sucker: judicial denial of tax deductions for public policy reasons. (Notes) *University of Pittsburgh law review*, v. 36, Fall 1974, p. 174-85.
- Linett, E. S. Fees paid pro rata to shareholders to guarantee loans are nondeductible dividends, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 562-3.
- Loan to a client that turns sour may not be business bad debt. *Taxation for accountants*, v. 15, Dec. 1975, p. 349-50.
- Machtinger, Sidney J. New attacks on tax shelters by the courts, the administration, and the Internal Revenue Service. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974, p. 623-67.) [750.2 S]
- Malloy, John M. How to meet the tough tests for deducting the cost of special schooling as amended expense. (Personal) *Taxation for accountants*, v. 14, May 1975, p. 310-13.
- McCaffrey, Carolyn S. Business property casualty loss regulations held valid, by Carolyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 512-13.
- McCaffrey, Carolyn S. Deductibility of interest payments depends on primary liability except in special situations, by Carolyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 508-9.
- McCaffrey, Carolyn S. Developments in the office-at-home expense deduction area this quarter, cost of maintaining office at home characterized as personal and deduction disallowed, by Carolyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 497-501.
- McCaffrey, Carolyn S. Sale of residence three years after it was vacated qualifies for nonrecognition of gain within Section 1034, by Carolyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 502-4.
- McCaffrey, Carolyn S. Section 183 applies when house rented for less than fair rental value, by Carolyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 501-2.
- McCaffrey, Carolyn S. Taxpayer permitted deduction for maintenance expenses on former vacation home listed for sale, by Carolyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Spring 1975, p. 385-7.
- Packman, Bruce B. Tax shelters: a non-dilettante's view. *Taxes - the tax magazine*, v. 53, May 1975, p. 279-304.
- Parker, Eugene. Losses: lump sum distribution of cash and depreciated securities from qualified plan, (Tax clinic) *Tax adviser*, v. 6, Sept. 1975, p. 538.
- Peterson, E. Robert. If you carry a briefcase home, can you write-off an office in your home? *Laventhol & Horwath perspective*, v. 1, Spring 1975, p. 18-21.
- Pogue, Thomas F. Deductions vs. credits: a comment. (Notes and comments) *National tax journal*, v. 27, Dec. 1974, p. 659-62.
- Popkin, William D. Household services and child care in the income tax and social security laws. *Indiana law journal*, v. 50, Winter 1975, p. 238-57.
- Prepaid interest has lost power to shelter high income. *Taxation for accountants*, v. 14, March 1975, p. 163-4.
- Prepaid-interest scheme blocked by the Tax Court. (Personal) *Taxation for accountants*, v. 14, April 1975, p. 225.
- Profit motive is key to any business deductions. *Taxation for accountants*, v. 15, Oct. 1975, p. 238.
- Protection of reputation: when is it deductible? *Taxation for lawyers*, v. 3, March/April 1975, p. 318.
- Reece, Ralph I. You can control your taxes. *Veterinary economics*, v. 16, March 1975, p. 39, 42.
- Reserve may be good accounting, but will it be deductible? Not often, says IRS. *Taxation for accountants*, v. 14, March 1975, p. 174-5.
- Ritholz, Jules. Tax Court's decision in Handy Button: a hopeful sign in the Section 265(2) area, by Jules Ritholz and Edward Tanenbaum. (Personal tax problems) *Journal of taxation*, v. 43, Dec. 1975, p. 336-7, 340.
- Rizzo, Ronald S. Salary reimbursement agreements: how they are used today; drawbacks; future problems, by Ronald S. Rizzo and James F. Carey. (Taxation of compensation) *Journal of taxation*, v. 43, Aug. 1975, p. 72-6.

Robertson, Edward H. Deductibility of capital-related business expenditures. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 789-801.

Rose, Jerald L. Attend now, deduct later, tax saving tips can be part of convention promotion during this period of stagflation. *Transcript* (Harris, Kerr, Forster & Co.), v. 31, Dec. 1974, p. 6-8.

Russell, C. W. Common mistakes in tax shelter investments. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 34-42.

Schlenger, Jacques T. Double benefit derived from posthumously paid state gift taxes, which are allowed as both a deduction from decedent's estate under Section 2053 and as a credit for state death taxes paid under Section 2011, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Summer 1975, p. 231-2.

Seffinger, Frank D. Withdrawal from leveraged tax shelter. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 20-1.

Seghers, Paul D. Challenge of Treasury's proposed reg. 1.861-8. *Tax executive*, v. 28, Oct. 1975, p. 21-32.

Self insurers: mingling reserve for contested, uncontested claims imperils deductions. *Taxation for accountants*, v. 15, Sept. 1975, p. 145-6.

Sexton, John J. Does the recent Pratt case provide a method of insuring guaranteed payment deductions? By John J. Sexton and William R. Charyk. (Partnerships & Subchapter S) *Journal of taxation*, v. 43, Aug. 1975, p. 66-70.

Simmons, Sherwin P. Prop. regs limit minimum deductible HR 10 contribution, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 43, July 1975, p. 11.

Stevenson, Willis C. New individual retirement accounts: what they are and how they operate. (Compensation) *Journal of taxation*, v. 42, Feb. 1975, p. 91-5.

Stricof, Richard J. Presto one dividend distribution, two deductions. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 288-9.

Tabachnick, Nelson. Theft losses: practical substitutes for failure to obtain a receipt from the thief. (Accounting) *Taxation for accountants*, v. 15, Oct. 1975, p. 204-8.

Thomas, Charles O. Deduction of construction period costs. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 24-6.

Thorne, Jack F. Deductions for use of home as an office. *National public accountant*, v. 20, Aug. 1975, p. 12-15.

Transportation facilities need not be entertainment property. *Taxation for accountants*, v. 14, May 1975, p. 276-7.

Transportation facilities need not be entertainment property. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 62-3.

Trustee's power to pay taxes from trust cuts deduction. (Estates, trusts and gifts) *Journal of taxation*, v. 42, Feb. 1975, p. 75.

Tucker, Stefan F. Tax shelters: an analysis of recent IRS moves to limit their recognition and their benefits. (Personal) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 138-45.

Vaughan, Jack M. Guide to the often-overlooked tax benefits that are available to the military reservist. *Taxation for accountants*, v. 14, Feb. 1975, p. 98-103.

When a loss is deductible, and how much can be deducted, depends on the nature of the loss. *Taxation for accountants*, v. 14, Feb. 1975, p. 119-22.

When a loss is deductible, and how much can be deducted, depends on the nature of the loss. *Taxation for lawyers*, v. 3, March/April 1975, p. 319-22.

When is damage to rental property deductible? (How would you rule?) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 192.

Yacht deduction founders on shoals of Section 274. *Taxation for lawyers*, v. 3, May-June 1975, p. 339-40.

Zarrow, Stanton H. Tax Court's Burck decision: where does it leave us on the issue of prepaid interest? By Stanton H. Zarrow and David E. Gordon. (Accounting) *Journal of taxation*, v. 42, June 1975, p. 326-30.

Zinman, James C. Educational expense: deduction, capital expenditure or credit. *Tax executive*, v. 27., Oct. 1974, p. 17-29.

Deferred Compensation

See Taxation, United States—Compensation For Services

Deferred Taxes

See Taxes—Accounting

Dependents

Henry, Ed. Care and feeding of an income tax exemption. *Money*, v. 3, Dec. 1974, p. 74-5.

How the working child can save taxes for the family. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 170-2.

How the working child can save taxes for the family. *Taxation for accountants*, v. 15, Oct. 1975, p. 220-1.

Layne, Abner A. Are you missing out on extra tax exemptions? *Medical economics*, v. 52, Jan. 6, 1975, p. 147.

Deposit Funds

See Taxation, United States—Investment Companies
Taxation, United States—Mutual Funds

Depreciation and depletion

Beller, Herbert N. More-than-80% requirement of Section 1239: identifying and avoiding its pitfalls. (Corporations, stockholders) *Journal of taxation*, v. 43, Oct. 1975, p. 194-8.

Cunnane, Thomas F. District Court in Laird approves depreciation of football players' contracts. (Accounting) *Journal of taxation*, v. 42, June 1975, p. 332-3.

Depreciating newly acquired property subject to lease. *Taxation for accountants*, v. 15, Sept. 1975, p. 138-9.

Depreciation deductions cannot be saved. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 89.

Depreciation deductions cannot be saved. *Taxation for accountants*, v. 15, Aug. 1975, p. 124.

Fink, Sheldon I. Condominium taxation. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 742-63.

Ford, Allen. Rapid amortization of pollution-control equipment is not always the best taxmove, by Allen Ford and Price Bratton. (Accounting) *Taxation for accountants*, v. 14, April 1975, p. 234-7.

Huffaker, John B. Discretionary beneficiary gets depreciation share. (Estates, trusts and gifts) *Journal of taxation*, v. 43, Oct. 1975, p. 226.

Iacuzio, Nicholas L. Paint is a separate item under the component method of depreciation. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 606-7.

Kelley, William A. Depreciation and REIT's. (Real estate investment trusts) *Journal of real estate taxation*, v. 2, Summer 1975, p. 486-8.

Mileage rate limited for fully depreciated cars. *Taxation for accountants*, v. 14, March 1975, p. 175.

Peck, J. F. Correcting distorted partnership income caused by Section 179 bonus depreciation. (Partnerships and subchapter S) *Journal of taxation*, v. 43, Oct. 1975, p. 221-3.

Rossbach, Laurence B. Tax shelter investments in trust - advantages and disadvantages, by Laurence B. Rossbach and Peter L. Faber. *Trusts & estates*, v. 114, Feb. 1975, p. 70-3, 121-2.

Sanden, B. Kenneth. Treatment of capital recovery allowances in the U.S. and other countries, by B. Kenneth Sanden and Charles T. Crawford. *International tax journal*, v. 1, May 1975, p. 265-80.

Side effects of percentage depletion. (Taxes in figures) *Taxation for accountants*, v. 15, Dec. 1975, p. 383.

Weill, Jay R. Depreciation of player contracts - the government is ahead at the half. *Taxes - the tax magazine*, v. 53, Oct. 1975, p. 581-91.

Accelerated

Edwards, Charles E. Tax shields from depreciation allowances: a further examination, by Charles E. Edwards and Jack S. Goodwin. (Notes) *Quarterly review of economics and business*, v. 14, Winter 1974, p. 116-22.

ACCOUNTANTS' INDEX 1975

Penick, William C. Inflation, inventories and related accounting matters. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 733-45.

Asset depreciation range system

Barlow, Joel. Public relations bookkeeping and phantom profits. *Tax executive*, v. 28, Oct. 1975, p. 48-59.

Coen, Robert M. Investment behavior, the measurement of depreciation, and tax policy. *American economic review*, v. 65, March 1975, p. 59-74.

Eisner, Robert. Tax policy and investment: an analysis of survey responses, by Robert Eisner and Patrick J. Lawler. *American economic review*, v. 65, March 1975, p. 206-12.

Glassberg, Carl L. Benefits of the ADR system and accelerated depreciation, by Carl L. Glassberg and Michael Ward. (Tax talk) *Retail control*, v. 43, Jan. 1975, p.35-41.

How to switch from DDB to SL under ADR for pre-71 assets. *Taxation for accountants*, v. 15, Aug. 1975, p. 91.

IRS eases depreciation rules on service assets. *Club management*, v. 54, Jan. 1975, p. 22, 43.

Life of an asset: legal and actual, by Lawrence C. Hackmack and others. *Valuation*, v. 21, Oct. 1974, p. 119-34.

Linch, Luther W. Depreciation - working with the ADR system. (In Haskins & Sells. *Selected papers 1974*. New York, c1975, p. 217-26.) [110 H]

Stickney, C. P. Guide to increasing the maximum available depreciation deductions under the ADR system, by C. P. Stickney and J. B. Wallace. *Taxation for accountants*, v. 15, July 1975, p. 42-8.

Weinstein, George. In service date important in selection of averaging convention, edited by George Weinstein. (Tax roundtable) *Connecticut CPA*, v. 39, Sept. 1975, p. 27-8.

Zuckerman, Ira L. Leveraged leases run substantial risk of being treated as sales by IRS. *Taxation for accountants*, v. 15, July 1975, p. 38-40.

Assets, Intangible

Deduction for intangible assets sometimes available. *Taxation for accountants*, v. 15, July 1975, p. 13.

Class life system

Glassberg, Carl L. Benefits of the ADR system and accelerated depreciation, by Carl L. Glassberg and Michael Ward. (Tax talk) *Retail control*, v. 43, Jan. 1975, p.35-41.

Declining-balance method

Edwards, Charles E. Evaluation of tax shields from declining balance depreciation at 1.25 times the straight line rate, by Charles E. Edwards and Jack S. Goodwin. *Appraisal journal*, v. 43, Oct. 1975, p. 540-53.

Edwards, Charles E. Tax shields from depreciation allowances: a further examination, by Charles E. Edwards and Jack S. Goodwin. (Notes) *Quarterly review of economics and business*, v. 14, Winter 1974, p. 116-22.

Fast depreciation on real estate is generally available only for new property. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 12-13.

Glassberg, Carl L. Benefits of the ADR system and accelerated depreciation, by Carl L. Glassberg and Michael Ward. (Tax talk) *Retail control*, v. 43, Jan. 1975, p.35-41.

How to switch from DDB to SL under ADR for pre-71 assets. *Taxation for accountants*, v. 15, Aug. 1975, p. 91.

Martin, Wendell H. Tax shelter and the real estate analyst. *Appraisal journal*, v. 43, Jan. 1975, p. 17-28.

Stickney, C. P. Guide to increasing the maximum available depreciation deductions under the ADR system, by C. P. Stickney and J. B. Wallace. *Taxation for accountants*, v. 15, July 1975, p. 42-8.

Gas, Natural

Bennett, R. Calvin. Tax reduction act severely cuts depletion allowance, tax credit on foreign operations, by R. Calvin Bennett and Joel Heath. (Taxation of oil & gas) *Journal of taxation*, v. 42, June 1975, p. 337, 339-44.

FASB proposes accounting changes for oil, gas costs. (News report) *Journal of accountancy*, v. 139, June 1975, p. 9-10.

TAXATION, UNITED STATES—Depreciation and depletion—Accelerated—(Continued)

Future tax planning in many areas affected by provisions of Tax reduction act of 1975. (Accounting) *Taxation for accountants*, v. 14, May 1975, p. 260-4.

Machinery and equipment

Sargent, P. Michael. Idaho Power fall out - employee benefits and accounting method change. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 27-8.

Mining and metallurgy

Freidin, Richard G. IRS outlines steps to apply for alternative depletion. (Special tax treatment) *Journal of taxation*, v. 42, May 1975, p. 278.

Janson, Ernest C. Financial reporting and tax practices in nonferrous mining, by Ernest C. Janson, John A. MacLean and David T. Wright. 3rd ed. New York, Coopers & Lybrand, c1974. 127 p. [280 JJ]

Oil industry

Bennett, R. Calvin. Tax reduction act severely cuts depletion allowance, tax credit on foreign operations, by R. Calvin Bennett and Joel Heath. (Taxation of oil & gas) *Journal of taxation*, v. 42, June 1975, p. 337, 339-44.

Brannon, Gerard M. Energy taxes and subsidies. Cambridge, Mass., Ballinger Pub. Co., c1974. 177 p. [*751.9 B]

FASB proposes accounting changes for oil, gas costs. (News report) *Journal of accountancy*, v. 139, June 1975, p. 9-10.

Future tax planning in many areas affected by provisions of Tax reduction act of 1975. (Accounting) *Taxation for accountants*, v. 14, May 1975, p. 260-4.

Future tax planning in many areas affected by provisions of Tax reduction act of 1975. *Taxation for lawyers*, v. 3, May-June 1975, p. 326-9.

Marquette, R. Penny. Tax incentives for oil exploration: a help or a hindrance? *Akron business and economic review*, v. 6, Summer 1975, p. 17-27.

Seidler, Lee J. Impacts of percentage depletion repeal on oil and gas companies. *Accounting issues* (Bear Stearns & Co.), April 29, 1975, p. 1-5. (Reprint file, *A)

Williams, Howard R. Some ingredients of a national oil and gas policy. *Stanford law review*, v. 27, Feb. 1975, p. 969-84.

Plant and equipment

Sargent, P. Michael. Idaho Power fall out - employee benefits and accounting method change. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 27-8.

Property

Elder, Peter. Year-end tax law contains many significant items for individuals and corporations, edited by Peter Elder. (Accounting) *Journal of taxation*, v. 42, March 1975, p. 174-5.

Fast depreciation on real estate is generally available only for new property. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 12-13.

Knuthe, Maxwell J. Depreciation and depletion: a fiduciary overview. *Trusts & estates*, v. 114, March 1975, p. 146-50, 152, 178-81.

Martin, Wendell H. Tax shelter and the real estate analyst. *Appraisal journal*, v. 43, Jan. 1975, p. 17-28.

Real estate

Fast depreciation on real estate is generally available only for new property. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 12-13.

Knuthe, Maxwell J. Depreciation and depletion: a fiduciary overview. *Trusts & estates*, v. 114, March 1975, p. 146-50, 152, 178-81.

Martin, Wendell H. Tax shelter and the real estate analyst. *Appraisal journal*, v. 43, Jan. 1975, p. 17-28.

Milton, Jeffrey J. Resort condominium - a treacherous tax shelter. *Journal of real estate taxation*, v. 2, Winter 1975, p. 200-11.

Stevens, E. C. Recapture: a word to remember. (Notes and comments) *Appraisal journal*, v. 43, July 1975, p. 427-31.

- Warnick, Gerald B. Current factors to consider in evaluating a real estate investment from a tax point of view. (Personal) *Taxation for accountants*, v. 14, May 1975, p. 272-6.
- Warnick, Gerald B. Real estate industry - a look at current tax developments. *Arthur Andersen chronicle*, v. 35, Jan. 1975, p. 22-30.

Recapture rules

- Bravenec, L. L. Farm recapture provisions and tax planning for corporations. *Journal of corporate taxation*, v. 1, Winter 1975, p. 391-408.
- Bravenec, L. L. Recapture of farmer's land improvement deductions. *Journal of real estate taxation*, v. 2, Winter 1975, p. 163-74.
- Bravenec, L. L. Tax planning to control recapture of farm losses: how to manage excess deduction. (Taxation of farmers) *Journal of taxation*, v. 42, May 1975, p. 312-16.
- Epstein, Mark. Tax benefit rule in corporate liquidations. *Tax adviser*, v. 6, Aug. 1975, p. 454-61.
- Freeman, Brian M. Planning income realization under Section 1251. *Taxes - the tax magazine*, v. 53, Sept. 1975, p. 540-50.
- Hoffman, Arthur S. Recapture of deductions in subsidiary liquidations, edited by Arthur S. Hoffman. *CPA journal*, v. 45, Feb. 1975, p. 39-40.
- Martin, Wendell H. Tax shelter and the real estate analyst. *Appraisal journal*, v. 43, Jan. 1975, p. 17-28.
- Pratt, James W. Investment credit: pass-through provisions more attractive as rate increases, by James W. Pratt and David W. Larue. (Accounting) *Taxation for accountants*, v. 14, May 1975, p. 304-7.
- Stevens, E. C. Recapture: a word to remember. (Notes and comments) *Appraisal journal*, v. 43, July 1975, p. 427-31.

Salvage value

- Martin, Wendell H. Tax shelter and the real estate analyst. *Appraisal journal*, v. 43, Jan. 1975, p. 17-28.

Straight-line method

- Barlow, Joel. Public relations bookkeeping and phantom profits. *Tax executive*, v. 28, Oct. 1975, p. 48-59.
- Depreciation deductions cannot be saved. *Taxation for accountants*, v. 15, Aug. 1975, p. 124.
- Edwards, Charles E. Tax shields from depreciation allowances: a further examination, by Charles E. Edwards and Jack S. Goodwin. (Notes) *Quarterly review of economics and business*, v. 14, Winter 1974, p. 116-22.
- Fast depreciation on real estate is generally available only for new property. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 12-13.
- Ford investment credit proposals: less for healthy, more for sick. *Accounting issues* (Bear, Stearns & Co.), Oct. 15, 1974, p. 1-4.
- How to switch from DDB to SL under ADR for pre-71 assets. *Taxation for accountants*, v. 15, Aug. 1975, p. 91.
- Martin, Wendell H. Tax shelter and the real estate analyst. *Appraisal journal*, v. 43, Jan. 1975, p. 17-28.
- Stickney, C. P. Guide to increasing the maximum available depreciation deductions under the ADR system, by C. P. Stickney and J. B. Wallace. *Taxation for accountants*, v. 15, July 1975, p. 42-8.

Sum-of-the-years' digits method

- Ford investment credit proposals: less for healthy, more for sick. *Accounting issues* (Bear, Stearns & Co.), Oct. 15, 1974, p. 1-4.
- Glassberg, Carl L. Benefits of the ADR system and accelerated depreciation, by Carl L. Glassberg and Michael Ward. (Tax talk) *Retail control*, v. 43, Jan. 1975, p. 35-41.
- Martin, Wendell H. Tax shelter and the real estate analyst. *Appraisal journal*, v. 43, Jan. 1975, p. 17-28.
- Stickney, C. P. Guide to increasing the maximum available depreciation deductions under the ADR system, by C. P. Stickney and J. B. Wallace. *Taxation for accountants*, v. 15, July 1975, p. 42-8.

Depreciation Guidelines

- See Also Taxation, United States - Depreciation And Depletion - Asset Depreciation Range System Taxation, United States - Depreciation And Depletion - Revenue Procedure 62-21 Taxation, United States - Depreciation And Depletion - Revenue Procedure 65-13

Disability Benefits

- See Taxation, United States-Employee Benefits

Discount, Bond

- Almond, Charles L. Original issue discount deduction in bonds-for-noncash property exchanges. (Notes) *Vanderbilt law review*, v. 27, Nov. 1974, p. 1179-1215.
- Holden, James P. CA-2 applying National Alfalfa finds original issue discount in bonds-for-stock exchange, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 42, April 1975, p. 200-1.

Disney case

- Miller, Robert J. Intangibles: investment credit and amortization - Disney case, by Robert J. Miller and Richard H. Nimmons. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 1115-37.) [750.2 S

Diversification Funds

- See Taxation, United States-Investment Companies Taxation, United States-Mutual Funds

Diversification Of Corporate Funds

- See Taxation, United States-Stockholder Diversions

Dividends

- See Also Taxation, United States-Corporate Distributions
- Battle, Frank V. Dividends, redemptions and stock purchases in connection with reorganizations. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 845-56.
- Bierman, Jacquin D. Death benefit not a gift, says CA-4, joining CA-5. (Personal tax problems) *Journal of taxation*, v. 43, Oct. 1975, p. 216-17.
- Bittker, Boris I. Federal income taxation of corporations and shareholders - forms. Boston, Warren, Gorham & Lamont, c1975. 1 v. (looseleaf) [754.2 B]
- Blum, Walter J. Earnings and profits limitation on dividend income: a reappraisal. *Taxes - the tax magazine*, v. 53, Feb. 1975, p. 68-87.
- Blum, Walter J. Taxing the corporate shareholder - some old problems reconsidered. *Taxes - the tax magazine*, v. 53, April 1975, p. 217-30.
- Break, George. Relationship between the corporation and individual income taxes, by George Break and Joseph A. Pechman. *National tax journal*, v. 28, Sept. 1975, p. 341-52.
- Cohen, Edwin S. Possible solutions to practical problems in integration of the corporate and shareholder income tax. *National tax journal*, v. 28, Sept. 1975, p. 359-67.
- Commerce Clearing House. Stock values and dividends for 1975 tax purposes: market values, par values and dividends of listed or regularly quoted stocks for 1975 federal, state and local tax purposes; including special supplement on the Pennsylvania tax status of bonds. Chicago, c1975. 168 p. plus 16 p. [*724 C]
- Even part of a reasonable salary may be disallowed as being a disguised dividend. (Technical notes and comments) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 258.

- Harriss, C. Lowell. Tax equity and the need for capital: with special reference to income from corporate shareholdings. *National tax journal*, v. 28, Sept. 1975, p. 292-300.
- Hutton, William T. Section 356(a)(2): IRS rises to Wright bait. (Recent cases and rulings) *Journal of corporate taxation*, v. 2, Summer 1975, p. 227-9.
- Josephs, Stuart R. PHCs: avoiding tax with deficiency dividends. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 290.
- Kanter, Burton W. Fine tuning to avoid personal holding company impact in a consolidated return group - a brief alert, by Burton W. Kanter and Richard M. Horwood. *Journal of corporate taxation*, v. 1, Winter 1975, p. 363-78.
- Kantor, Edwin L. Random notes on loans to stockholders. *Delaware CPA*, v. 1, Nov. 1974, p. 14-15, 44.
- Klein, Susan Fayth. Investments by foreign persons in United States real estate. *Journal of real estate taxation*, v. 2, Spring 1975, p. 265-91.
- Kohla, Donald S. Dividend income from personal use of business assets. (Tax notes) *American Bar Association journal*, v. 60, Nov. 1974, p. 1431-2, 1434.
- Kutner, Howard B. Unreportable income of a decedent is subject to double taxation but relief is available. *Taxation for accountants*, v. 15, Aug. 1975, p. 92-7.
- Leontiades, Milton C. Case for dividend tax reform. *Conference Board record*, v. 12, April 1975, p. 48-54.
- Linett, E. S. Fees paid pro rata to shareholders to guarantee loans are nondeductible dividends, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 562-3.
- McLure, Charles E. Integration of the personal and corporate income taxes: the missing element in recent tax reform proposals. *Harvard law review*, v. 88, Jan. 1975, p. 532-82.
- Payments for shareholder's benefit usually are dividends. *Taxation for accountants*, v. 15, Dec. 1975, p. 373.
- Pinney, Charles A. Tax factors to consider in deciding whether a farming business should operate as a corporation. (Corporation) *Taxation for accountants*, v. 14, May 1975, p. 294-300.
- Ross, Jack R. Interrelationship of net operating loss and dividends received deduction for corporations, edited by Jack R. Ross. (Federal taxation) *CPA (NYSS)*, v. 45, Sept. 1975, p. 48.
- Sanden, B. Kenneth. Dividend tax reform: obtaining relief from double taxation, by B. Kenneth Sanden and Charles T. Crawford. *Financial executive*, v. 43, Sept. 1975, p. 18-23.
- Stricof, Richard J. Presto one dividend distribution, two deductions. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 288-9.
- Sullivan, Anthony J. PHC may reduce individual's tax on dividends from depreciated stocks, edited by Mario P. Borini. (Tax clinic) *Tax adviser*, v. 6, Sept. 1975, p. 534-5.
- Dividends, Constructive**
- Constructive dividends in intercorporate property transfers. (Federal taxation) *CPA journal*, v. 45, Jan. 1975, p. 37-8.
- Eustice, James S. Going private: tender offer redemptions for cash or securities (part I). *Tax adviser*, v. 6, Nov. 1975, p. 646-53.
- Frank, Barry H. Brother-sister transfer of funds. *Taxes - the tax magazine*, v. 53, Nov. 1975, p. 693-7.
- Holden, James P. Free services to sister corp. not dividend to mutual owner, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 43, Sept. 1975, p. 135.
- Kohla, Donald S. Dividend income from personal use of business assets. (Tax notes) *American Bar Association journal*, v. 60, Nov. 1974, p. 1431-2, 1434.
- Ness, Theodore. Tax developments affecting closely-held corporations. (Close corporations) *Journal of corporate taxation*, v. 1, Summer 1974, p. 182-9.
- No constructive dividend if benefit to owner is indirect. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 109.
- Wrong type of income can destroy Subchapter S status. *Taxation for accountants*, v. 15, Aug. 1975, p. 106-7.
- Dividends, Foreign**
- Ullman, Leo S. Effect of Tax reduction act of 1975 on CFCs: continued erosion of tax haven operations. (International trade) *Journal of taxation*, v. 42, June 1975, p. 368-70.
- Dividends, Stock**
- Banks, Warren E. Measuring the value of corporate stock. *California Western law review*, v. 11, Fall 1974, p. 1-59.
- Cohen, Arnold Jay. Receipts related to corporate equity: return on investment or exchange? *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 824-44.
- Pehrson, Gordon O. Final 305 regs generally restrict stock dividend benefits but some openings remain. (Corporations, stockholders) *Journal of taxation*, v. 42, May 1975, p. 280-4.
- Weiler, John J. Avoiding ordinary income when disposing of preferred stock received as a dividend, by John J. Weiler and Paul H. Waldman. *Taxation for accountants*, v. 15, Dec. 1975, p. 338-41.
- Weiler, John J. Avoiding ordinary income when disposing of preferred stock received as a dividend, by John J. Weiler and Paul H. Waldman. (Corporation-shareholder) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 166-9.
- Dividing A Business**
- See Taxation, United States, Under Subheadings:
Business Separations;
Liquidations And Receiverships;
Reorganizations;
Spin-Offs, Split-Offs, And Split-Ups
- Divorce Settlements And Separation Agreements**
- See Also Taxation, United States, Under Subheadings:
Alimony;
Separation Agreements
In Previous Indexes
- Barrett, John D. Community property states - property settlement incident to divorce. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 81-2.
- Basi, Bart A. Internal revenue code and its impact on divorce settlements, by Bart A. Basi and Elliott W. Weinstein. *Taxes - the tax magazine*, v. 53, March 1975, p. 132-53.
- Bierman, Jacquin D. Prepayment proviso is no bar to alimony deduction, edited by Jacquin D. Bierman. (Personal tax problems) *Journal of taxation*, v. 42, April 1975, p. 216-17.
- Borghese, Phyllis. Household absence because of marital discord does not bar use of head of household rates. (Tax talk) *National public accountant*, v. 20, July 1975, p. 33.
- Borghese, Phyllis. Second time around not necessarily better. (Tax talk) *National public accountant*, v. 20, April 1975, p. 35-6.
- Delevett, J. Allen F. Federal income tax aspects of divorce and separation. (Tax notes) *American Bar Association journal*, v. 61, April 1975, p. 503-7.
- Glickfeld, Bruce S. Federal income tax consequences of marital property settlements, by Bruce S. Glickfeld, Jerome A. Rabow and Herbert E. Schwartz. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974, p. 307-46.) [750.2 S]
- Higgins, Warren. Tax considerations for separated married couples, by Warren Higgins and Jerome S. Horvitz. *Taxes - the tax magazine*, v. 53, March 1975, p. 154-60.
- Hjorth, Roland L. Community property marital settlements: the problem and a proposal. *Washington law review*, v. 50, Feb. 1975, p. 231-75.
- Hoffman, Arthur S. Informality in alimony arrangements is a trap, edited by Arthur S. Hoffman. *CPA journal*, v. 45, Feb. 1975, p. 39.
- Huffaker, John B. Insurance paid to ex-wife deductible by estate says TC, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 43, July 1975, p. 48-9.

- Invalid divorce can throw tax obligation into turmoil. *Taxation for accountants*, v. 15, Oct. 1975, p. 218.
- Invalid divorce can throw tax obligation into turmoil. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 172.
- Olsen, Shirley. Community property: planning for division in divorce. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 291-2.
- Vaughan, Jack M. Community property divorce: a comprehensive tax planning approach. *Community property journal*, v. 2, Summer 1975, p. 148-54.
- Vaughan, Jack M. Community property divorce: preparing the tax returns, part 2. *Community property journal*, v. 2, Fall 1975, p. 213-24.
- When are decedent's marital obligations deductible? *Taxation for lawyers*, v. 3, May-June 1975, p. 355.

Divorce settlements and separation agreements

- Is lump-sum settlement of alimony obligation taxable? *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 108.

Domestic International Sales Corporations

See Also Domestic International Sales Corporations

- Anderson, James D. Ownership of a DISC by a Subchap. S corp. (Tax clinic) *Tax adviser*, v. 6, Aug. 1975, p. 480-1.
- Bailey, Lester D. DISC and the foreign tax credit. *International tax journal*, v. 1, May 1975, p. 225-9.
- Brannon, Gerard M. Treasury on DISC: the evidence is thin. *Journal of corporate taxation*, v. 1, Summer 1974, p. 139-57.
- DISC and personal holding company status. (Federal taxation) *CPA journal*, v. 45, Jan. 1975, p. 39-40.
- DISC benefits, tax havens abroad are touched by new law. *Commerce today*, v. 5, April 14, 1975, p. 21.
- Farber, Paul. DISC: contributions and unallowable deductions. (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 352.
- Feinschreiber, Robert. DISC versus WHTC - a quantitative comparison. *International tax journal*, v. 2, Fall (Nov.) 1975, p. 80-8.
- Feinschreiber, Robert. FISC: the foreign international sales corporation. *International tax journal*, v. 1, May 1975, p. 214-24.
- Feinschreiber, Robert. Maximizing DISC profits through quantitative pricing techniques. *International tax journal*, v. 2, Fall (Nov.) 1975, p. 28-55.
- Feinschreiber, Robert. New regulations affect DISC pricing. *International tax journal*, v. 1, Summer (Aug.) 1975, p. 325-41.
- Fink, Nathan G. DISC: a tax primer. (Comments) *Loyola law review*, v. 20, 1973-74, p. 325-42.
- Greif, Harvey E. DISC: insuring immunity from state tax. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 611.
- Hoffman, Arthur S. Increasing DISC tax deferral using marginal costing rules, edited by Arthur S. Hoffman. (Federal taxation) *CPA (NYSS)*, v. 45, July 1975, p. 67-9.
- Norman, William K. Use of producer's loans to increase DISC benefits. *International tax journal*, v. 1, May 1975, p. 201-13.
- Oatway, Francis C. Doing business abroad - selecting the entity. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 225-36.) [110 H]
- Ryan, Edward D. International tax problems and the financial officer. *Management accounting (NAA)*, v. 57, Oct. 1975, p. 49-51.
- Seidler, Lee J. Provisions and impacts of the Tax reduction act: supplement 1 of? will timber lose DISC treatment? a case of total confusion. *Accounting issues* (Bear Stearns & Co.), April 15, 1975, p. 1-2. (Reprint file, *A)
- Sherfy, Raphael. Recent changes and new considerations in the international tax area. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 857-71.
- Toan, Robert W. Repeal of DISC: prospects and consequences. *International tax journal*, v. 1, Summer (Aug.) 1975, p. 342-8.
- Vernon, Ivan R. Study of DISC, by Ivan R. Vernon and John K. Ryans. *Tax executive*, v. 27, April 1975, p. 295-305.

Double

- Break, George. Relationship between the corporation and individual income taxes, by George Break and Joseph A. Pechman. *National tax journal*, v. 28, Sept. 1975, p. 341-52.
- Harriss, C. Lowell. Tax equity and the need for capital: with special reference to income from corporate shareholdings. *National tax journal*, v. 28, Sept. 1975, p. 292-300.
- Hickman, Frederic W. Tax equity and the need for capital. *National tax journal*, v. 28, Sept. 1975, p. 282-91.
- Holland, Daniel M. Some observations on full integration. *National tax journal*, v. 28, Sept. 1975, p. 353-7.
- Huffaker, John B. TC holds state gift tax was deductible by estate. (Estates, trusts and gifts) *Journal of taxation*, v. 43, Oct. 1975, p. 226-7.
- Leontiades, Milton C. Case for dividend tax reform. *Conference Board record*, v. 12, April 1975, p. 48-54.
- Madison, Michael T. Modest proposal: how multi-use condominiums may avoid double taxation of outside income. *Journal of real estate taxation*, v. 2, Spring 1975, p. 292-319.
- McLure, Charles E. Case for integrating the income taxes. *National tax journal*, v. 28, Sept. 1975, p. 257-64.
- Sanden, B. Kenneth. Dividend tax reform: obtaining relief from double taxation, by B. Kenneth Sanden and Charles T. Crawford. *Financial executive*, v. 43, Sept. 1975, p. 18-23.
- Swad, Randy Gene. Partial liquidation: a method for withdrawing corporate profits at capital gain rates. *Taxation for accountants*, v. 15, Sept. 1975, p. 132-6.
- Turnier, William J. Steps the estate planner can take to minimize taxes when estate will hold out-of-state property. *Estate planning*, v. 2, Winter 1975, p. 66-73.

Drilling And Development

See Taxation, United States-Exploration And Development

Earnings and profits

- Arthur, J. Robert. Earnings & profits: some planning opportunities. *International tax journal*, v. 1, Feb. 1975, p. 148-61.
- Battaglia, Jack M. Section 333 liquidation benefits: how to insure success in light of recent developments. (Corporations, stockholders) *Journal of taxation*, v. 43, July 1975, p. 34-7.
- Blum, Walter J. Earnings and profits limitation on dividend income: a reappraisal. *Taxes - the tax magazine*, v. 53, Feb. 1975, p. 68-87.
- Correct computation of earnings and profits requires many adjustments. *Taxation for accountants*, v. 15, July 1975, p. 54-6.
- Crumbley, D. Larry. Use of human resource accounting in taxation, by D. Larry Crumbley and Richard S. Savich. *Accounting review*, v. 50, Jan. 1975, p. 112-17.
- Edelstein, Haskell. Searching for some logic in the earnings and profits rules: some recent developments. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 73-101.) [750.2 T]
- Eustice, James S. Going private: tender offer redemptions for cash or securities (part I). *Tax adviser*, v. 6, Nov. 1975, p. 646-53.
- Farber, Paul. Effect of redemption on E&P: IRS position may be backfiring. (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 352-3.
- Forman, Samuel. Deemed paid credit: application of losses of foreign corps. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 415-16.
- Hoffman, Arthur S. Exercise of stock options reduces earnings and profits, edited by Arthur S. Hoffman. *CPA journal*, v. 45, Feb. 1975, p. 37-8.
- Holzman, Robert S. Accumulated earnings tax: how accountants can help to head off the Section 531 penalty. *Taxation for accountants*, v. 14, Jan. 1975, p. 28-33.
- Hundley, Thomas C. Taxation - accumulated earnings tax - decrease in accumulated earnings and profits in a taxable year because of redemptions of stock from tax-exempt charities does not preclude imposition of the accumulated earnings tax. (Recent cases) *Vanderbilt law review*, v. 28, May 1975, p. 921-30.

- Joyce, Thomas B. Coping with the investment-in-U.S.-property limitation under Subpart F for CFC's. (International trade) *Journal of taxation*, v. 43, July 1975, p. 40-6.
- Kresge, W. T. Foreign tax credit: effect of change in Hong Kong profits tax. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 421-2.
- Krieger, Eugene I. Earnings and profits of Subchapter S corporations. (Tax accounting) *Journal of corporate taxation*, v. 1, Summer 1974, p. 205-11.
- Linch, Luther W. Defending against the accumulated earnings tax. *Tax adviser*, v. 6, Sept. 1975, p. 518-25.
- Lipnick, Elton S. Tax consequences of starting, operating, and liquidating a closely-held corporation. by Elton S. Lipnick and Jerome P. Lipnick. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 228-35.
- McDaniel, Paul R. Earnings and profits: more than a cold accounting concept: additions to and subtractions from. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974, p. 445-87.) [751 N]
- Mead, Mary A. Consolidated returns: E&P tax allocations not binding for book purposes. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 289-90.
- Ness, Theodore. Real estate as diversification for accumulated earnings tax purposes. (Close corporations) *Journal of corporate taxation*, v. 1, Winter 1975, p. 434-43.
- Ness, Theodore. Tax developments affecting closely-held corporations. (Close corporations) *Journal of corporate taxation*, v. 1, Summer 1974, p. 182-9.
- Public corporations exempt from 531 tax; but tax applies even if E & P drops. (Corporations) *Journal of taxation*, v. 42, Feb. 1975, p. 101.
- Reid, John J. To what extent will distributions in redemption of stock reduce earnings and profits? (Corporations, stockholders) *Journal of taxation*, v. 42, Jan. 1975, p. 29-33.
- Rhoads, John L. Tax considerations for a small business. *Management accounting* (NAA), v. 56, Jan. 1975, p. 20-4.
- Schweitzer, Donald L. Rebutting the accumulated earnings penalty tax requires financial data and documented plans. *Taxation for accountants*, v. 15, Dec. 1975, p. 324-9.
- Storner, Phillip P. Liquidating the subchapter S corporation. *Tax adviser*, v. 6, Dec. 1975, p. 742-50.
- Tankersley, William L. Accumulated earnings tax: an appeal for flexibility, by William L. Tankersley and Margaret G. Johnston. (Comments) *North Carolina law review*, v. 52, Oct. 1974, p. 1179-1223.
- Toren, Melvin S. Consolidated returns: deemed-dividend election proposed regs. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 739.
- Traum, Sydney S. Buy-sell agreement for Subchapter S corporations. *Attorney - CPA*, Dec. 1974, p. 4, 10.
- Tucker, Keith A. Earnings and profits and the Life insurance company income tax act of 1959 (part II). *Tax adviser*, v. 6, Oct. 1975, p. 595-600.
- Tucker, Keith A. Earnings and profits and the Life insurance company income tax act of 1959 (part I). *Tax adviser*, v. 6, Sept. 1975, p. 526-31.
- Walsh, Gerald S. Accumulated earnings tax: new case poses greater danger that tax will be imposed. (Corporation-stockholders) *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 120-3.

Educational expense

- Hanlon, T. Gerald. Job-related expenses: new opportunities for employee deductions. (In Haskins & Sells. *Selected papers 1973*. New York, c1974, p. 190-204.) [110 H]
- Malloy, John M. How to meet the tough tests for deducting the cost of special schooling as amended expense. *Taxation for lawyers*, v. 3, March/April 1975, p. 315-18.
- Training costs for professional requalification not deductible. *Taxation for accountants*, v. 15, Nov. 1975, p. 307-8.
- Zinman, James C. Educational expense: deduction, capital expenditure or credit. *Tax executive*, v. 27., Oct. 1974, p. 17-29.

Educational trusts

- Educational benefit trust payments taxable to employee. *Taxation for accountants*, v. 15, Nov. 1975, p. 275.

- Gorlick, Sheldon H. Three ways to make your kids' college funds soar. *Medical economics*, v. 52, Feb. 17, 1975, p. 174, 177, 179, 181.
- Hardee, David W. New IRS ruling attempts to stifle tax benefits of educational benefit trusts. (Estates, trusts & gifts) *Journal of taxation*, v. 43, Dec. 1975, p. 348-9.
- Henkel, Lee H. Analysis of educational benefit trusts: how they work, the advantages, the problems, by Lee H. Henkel and Stanley H. Hackett. (Estates, trusts & gifts) *Journal of taxation*, v. 42, June 1975, p. 346-50.
- Huffaker, John B. District Ct. action questions validity of Rev. Rul. 75-448. (Estates, trusts & gifts) *Journal of taxation*, v. 43, Dec. 1975, p. 349.
- Reynolds, Sherin V. Educational trusts. *Connecticut CPA*, v. 39, Dec. 1975, p. 16-17.
- Sheridan, Bart. New breakthrough in tax-sheltering college funds? *Medical economics*, v. 52, March 17, 1975, p. 127, 134, 139, 142, 146.
- Systma, Frederick A. How to increase flexibility of testamentary trusts to carry out decedent's objectives. *Estate planning*, v. 2, Summer 1975, p. 194-201.

Elections

- Anderson, James D. Vacation pay: new election disadvantageous in some cases. (Tax clinic) *Tax adviser*, v. 6, Aug. 1975, p. 482-3.
- Changes in investment credit place increased emphasis on accountant's analysis planning. *Taxation for accountants*, v. 15, Aug. 1975, p. 72-4.
- Forster, Joel M. LIFO questions and comments. (Washington report) *Tax adviser*, v. 6, June 1975, p. 368-73.
- Giljum, Joseph P. Guide to the attorney on the effective use of a Subchapter S election. *Taxation for lawyers*, v. 3, March/April 1975, p. 306-14.
- Smith, James E. Optimizing the multiple corporation elections available after the transitional period expires. *Virginia accountant*, v. 27, Dec. 1974, p. 19-28.

Electric light and power

- Brophy, Theodore F. Utility problem of regulatory lag. *Public utilities fortnightly*, v. 95, Jan. 30, 1975, p. 21-7.

Employee Benefits

See Also Taxation, United States, Under Specific Benefit,

E.G., Pensions

- Abbin, Byrle M. Significant recent developments concerning estate planning (part I). (Estate planning) *Tax adviser*, v. 6, March 1975, p. 166-76.
- Becker, B. M. How to reduce the estate tax bite on qualified plans and corporate insurance, by B.M. Becker, J.C. Johnson and A.A. Aronson. *Taxation for lawyers*, v. 3, May-June 1975, p. 366-72.
- Berger, Paul S. Effect of ERISA on multi-employer plans: participation, vesting, accrual of benefits, part 1, by Paul S. Berger and Stephen L. Hester. (Compensation) *Journal of taxation*, v. 42, Feb. 1975, p. 82-6.
- Bierman, Jacquin D. Death benefit not a gift, says CA-4, joining CA-5. (Personal tax problems) *Journal of taxation*, v. 43, Oct. 1975, p. 216-17.
- Bissell, Jean G. Fresh look at estate planning in view of the pension reform legislation. (Estates, trusts & gifts) *Journal of taxation*, v. 42, Jan. 1975, p. 47-9.
- Botsford, Herbert S. Employee stock ownership plans. (Tax clinic) *Tax adviser*, v. 6, 1975, p. 32.
- Brown, Richard K. Deductibility of state unemployment and disability withheld tax - recent rulings wrong? (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 422.
- Canan, Michael J. Employee stock ownership plans. (Tax notes) *American Bar Association journal*, v. 61, July 1975, p. 880-3.
- Dibble, Gerald W. ESOTs blend corporate financing, employee benefits, tax and insurance savings, too. (Compensation) *Taxation for accountants*, v. 15, Oct. 1975, p. 196-201.

- Dibble, Gerald W. ESOTs blend corporate financing, employee benefits, tax and insurance savings too. (Compensation) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 146-51.
- Eaton, Berrien C. Current developments in deferred compensation. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 469-532.) [750.2 S]
- Fringe benefits assailed under proposed regulations. *Taxation for accountants*, v. 15, Dec. 1975, p. 329-30.
- Glassberg, Carl L. Employee benefit plans and the ESOP, by Carl L. Glassberg and Michael Ward. (Tax talk) *Retail control*, v. 44, Sept. 1975, p. 28-31.
- Goldberg, Steven S. Pension plans and executive compensation. New York, Practising Law Institute, c1974. 765 p. (*Tax law and practice: Practice handbook series*, no. 8.) [223.7 G]
- Goodman, Martin R. Professional corporations: a reappraisal, by Martin R. Goodman and William T. Knox. *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 5-22.
- Grayck, Marcus D. Limitation of benefits. (Compensation and fringe benefits) *Journal of corporate taxation*, v. 1, Summer 1974, p. 190-4.
- Hofert, Jack. Employee stock ownership trusts. *Taxes - the tax magazine*, v. 53, May 1975, p. 305-13.
- Huffaker, John B. Circuits split over treatment of death benefit as tax-free gift, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 43, July 1975, p. 48.
- Huggins, Rollin C. Estate planning for the corporate executive. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 872-85.
- Irish, Leon E. Impact of the new pension law on H.R. 10 and Subchapter S retirement plans. (Taxation of compensation) *Journal of taxation*, v. 42, March 1975, p. 144-7.
- Kalish, Arthur. Professional corporations revisited (after the Employee retirement income security act of 1974), by Arthur Kalish and Patricia G. Lewis. *Tax adviser*, v. 6, June 1975, p. 326-45.
- Kess, Sidney. Practical guide to tax planning, by Sidney Kess and James E. Checks. Washington, Tax Management Inc., c1974. 394 p. (Revision of *Kess tax planning manual: 1972-1973*.) [753 K]
- Krieger, Eugene I. Latrobe case limits requirements of Section 404(a). (Tax accounting) *Journal of corporate taxation*, v. 1, Winter 1975, p. 471-3.
- Labor Department proposes form to report benefit plans. *Taxation for accountants*, v. 14, March 1975, p. 147.
- McGee, Robert W. T.D. 7352: new rules on application of sick pay exclusion to disability pension payments. *Taxes - the tax magazine*, v. 53, July 1975, p. 436-41.
- McKinney, James E. Section 401(j) - a new tool in comparing unlike retirement plans? *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 23-6.
- Myette, Victor J. How the competition is luring away your executives while keeping their own. *Laventhol & Horwath perspective*, v. 1, Spring 1975, p. 12-15.
- Nolan, John S. New pension legislation: self-employed persons and shareholder-employees of Subchapter S corporations - the new pension law. *Executive compensation journal*, Nov. 1974, p. 4-10.
- Reevaluation may make pension tax free. *Taxation for accountants*, v. 14, Feb. 1975, p. 106.
- Ress, Samuel S. Defined contribution plans, edited by Samuel S. Ress. (Payroll taxes & controls) *CPA journal*, v. 45, Dec. 1975, p. 69-70.
- Rizzo, Ronald S. Developing concepts affecting medical payment plans and salary reimbursement agreements. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 533-94.) [750.2 S]
- Robins, Charles W. Employee perquisites: what kind, for whom, how much; tax and business factors in planning a competitive program of compensation. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 881-924.) [751 N]
- Sargent, P. Michael. Idaho Power fall out - employee benefits and accounting method change. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 27-8.

- Savage, Carroll J. What estate planners should know about direct and indirect effects of new pension reform act. *Estate planning*, v. 2, Autumn 1974, p. 9-13.
- Simmons, Sherwin P. IRS proposes new rules to set guidelines for taxability of fringe benefits, edited by Sherwin P. Simmons. (Compensation) *Journal of taxation*, v. 43, Nov. 1975, p. 262-3.
- Strauss, Edward K. Tax planning and the professional corporation. (Comments) *University of Pittsburgh law review*, v. 36, Fall 1974, p. 55-77.
- Todd, John O. Employee stock ownership trusts. *CLU journal*, v. 29, April 1975, p. 56-63.
- Wangard, Robert E. Selecting a qualified plan after ERISA: the alternatives, problems and costs. (Taxation of compensation) *Journal of taxation*, v. 43, Sept. 1975, p. 145-50.
- Wassner, Neil A. Employee stock ownership plans: an idea whose time has arrived? *Viewpoint* (Main Lafrentz & Co.), 1st ed., 1975, p. 22-5.
- Wolff, Michael S. Is there an ESOP in your future? *Retail control*, v. 43, June-July 1975, p. 2-12.
- Wood, Ernest O. Nineteen seventy-four pension act potpourri. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 28-30.

Employee stock ownership trusts

- Dibble, Gerald W. ESOTs blend corporate financing, employee benefits, tax and insurance savings too. (Compensation) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 146-51.

Employment fees

- Hanlon, T. Gerald. Job-related expenses: new opportunities for employee deductions. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 190-204.) [110 H]
- IRS reverses itself: job seeking expenses are now deductible. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 19-20.

Entertainment Expenses

- See Taxation, United States - Traveling And Entertainment Expenses

Entertainment industry

- Blanc, Ronald L. Current income tax developments of interest to the entertainment industry. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 1083-1113.) [750.2 S]

Entity theory

- Traum, Sydney S. Buy-sell agreement for Subchapter S corporations. *Attorney - CPA*, Dec. 1974, p. 4, 10.

Equity V. Debt

- See Taxation, United States - Debt V. Equity

Escrow Stock

- See Taxation, United States - Stock, Escrow

Estate Income

- See Also Taxation, United States - Estates And Trusts

- Aulino, Charles M. Estate distributions to charitable remainder trusts. *Estates & trusts*, v. 114, July 1975, p. 458-60.
- Borghese, Phyllis. Debt payment does not constitute dividend income. (Tax talk) *National public accountant*, v. 20, April 1975, p. 36.
- Finerman, Ralph. Non-pro rata distributions to estate beneficiaries, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, Dec. 1975, p. 59-60.
- Finerman, Ralph. Pitfalls in stock redemption by an estate, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, Feb. 1975, p. 48-9.

- Freeland, James J. Income taxation of estates, beneficiaries: distribution and termination. (In *Institute On Estate Planning*, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-5.) [750.2 I]
- Hyde, Robert C. Unplanned estate distributions can significantly increase tax burden on estate and beneficiaries. *Taxation for lawyers*, v. 3, March/April 1975, p. 288-95.
- Hyde, Robert C. Unplanned estate distributions can significantly increase tax burden on estate and beneficiaries. (Estate planning) *Taxation for accountants*, v. 14, April 1975, p. 242-9.
- Kutner, Howard B. Unreportable income of a decedent is subject to double taxation but relief is available. *Taxation for accountants*, v. 15, Aug. 1975, p. 92-7.
- O'Sullivan, Maurice J. Distributable net income: timing estate distribution to obtain the best tax treatment. *Estate planning*, v. 3, Autumn 1975, p. 7-12.
- Ross, Jack R. Failure to file waiver of estate tax deduction - a tax disaster, edited by Jack R. Ross. (Federal taxation) *CPA (NYSS)*, v. 45, Oct. 1975, p. 53.
- Savel, Andrew M. Planning for maximum income-tax savings during the period of estate administration. *Estate planning*, v. 2, Winter 1975, p. 92-6.
- Tarr, Herbert L. Income taxation of estates and trusts, by Herbert L. Tarr and Ralph Finerman. (In *Institute On Federal Taxation*, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 327-65.) [751 N]
- Estate planning**
- Abbin, Byrle M. Estate planning in the U.S. under present economic conditions of inflation. *Arthur Andersen chronicle*, v. 35, July 1975, p. 36-53.
- Abbin, Byrle M. Professional person's estate: planning for the transfer of the partnership interest. *Estate planning*, v. 2, Winter 1975, p. 102-7.
- Abbin, Byrle M. Significant recent developments concerning estate planning (part II). (Estate planning) *Tax adviser*, v. 6, April 1975, p. 220-8.
- Abbin, Byrle M. Significant recent developments concerning estate planning (part III). (Estate planning) *Tax adviser*, v. 6, May 1975, p. 277-87.
- Abbin, Byrle M. Significant recent developments concerning estate planning (part I). (Estate planning) *Tax adviser*, v. 6, March 1975, p. 166-76.
- American Bar Association. Section of Real Property, Probate and Trust Law. Committee on Tax and Estate Planning. Planning the estate of a professional. *Real property, probate and trust journal*, v. 10, Spring 1975, p. 1-43.
- Becker, B. M. How to reduce the estate tax bite on qualified plans and corporate insurance, by B.M. Becker, J.C. Johnson and A.A. Aronson. *Taxation for lawyers*, v. 3, May-June 1975, p. 366-72.
- Bissell, Jean GERISA's impact on estate planning. *Pension and profit-sharing tax journal*, v. 1, Summer (June) 1975, p. 220-7.
- Bissell, Jean G. Fresh look at estate planning in view of the pension reform legislation. (Estates, trusts & gifts) *Journal of taxation*, v. 42, Jan. 1975, p. 47-9.
- Block, Julian. Tax-saving short-term trusts. *Veterinary economics*, v. 16, Aug. 1975, p. 21-3.
- Bokor, Bruce H. Life insurance premiums paid in contemplation-of-death: a return to uncertainty. *University of Miami law review*, v. 29, Fall 1974, p. 31-46.
- Bonapart, Alan D. Estate planning and women: consciousness raising for estate planners. (In *Institute On Estate Planning*, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-10.) [750.2 I]
- Borini, Mario P. Personal holding company as an estate planning tool. (In *Southern California Tax Institute*, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 143-79.) [750.2 S]
- Brennan, Edward V. Holding company - a creative estate planning tool. *Trusts & estates*, v. 114, Oct. 1975, p. 716-17, 764.
- Brink, David R. Automation in estate planning. (In *Institute On Federal Taxation*, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1-78.) [751 N]
- Burke, Henry G. Charitable giving and estate planning. *Tax lawyer*, v. 28, Winter 1975, p. 289-302.
- Business aspects of estate planning. *Georgia CPA*, v. 16, Winter 1974-75, p. 24-7, 32.
- Carp, Gerald I. Four techniques for minimizing gift taxes: comparative analysis, advantages & disadvantages. *Estate planning*, v. 2, Summer 1975, p. 222-5.
- Case, Stephen S. Post-mortem estate planning is complex but offers valuable tax saving opportunities. (Estates, trusts & gifts) *Journal of taxation*, v. 42, Feb. 1975, p. 78-80.
- Casner, A. James. Estate planning statesmanship. (In *Institute On Estate Planning*, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-12.) [750.2 I]
- Chodoroff, A. Michael. Death and inflation. (Trusts, estates, and life insurance) *Trusts & estates*, v. 114, April 1975, p. 262-3.
- Cockerill, Adrian B. Donor financial planning: the role of the fund raiser and his relationship to the estate planning team. *Trusts & estates*, v. 114, May 1975, p. 302-5, 364.
- Creedon, John J. Some uses of life insurance in estate planning. Philadelphia, Joint Committee on Continuing Legal Education of the American Law Institute and the American Bar Association, c1974. 95 p. (Estate planning/ practice handbook, no. 1.) [241.5 C]
- Curtis, Sally Morrow. Tax-free redemption of stock should be considered in estate plan of owner of close corporation, by Sally Morrow Curtis and Michael L. Moore. *Estate planning*, v. 2, Autumn 1974, p. 32-6.
- Eckhardt, August G. Estate planning lawyer's problems: malpractice and ethics. (In *Institute On Estate Planning*, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-6.) [750.2 I]
- Edwards, Mark B. How to save money by making gifts. (In *Institute On Federal Taxation*, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 367-83.) [751 N]
- Ellerman, Keith L. ABC's of estate planning. *Practical accountant*, v. 8, May-June 1975, p. 56-66.
- Faber, Peter L. Planning the estate of the investor with tax shelters. (In *Institute On Estate Planning*, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-9.) [750.2 I]
- Finerman, Ralph. Alternate valuation - important tax planning option, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, Sept. 1975, p. 75-6.
- Finerman, Ralph. Change of majority to age 18 has estate planning implications, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, June 1975, p. 80.
- Finerman, Ralph. Depressed stocks make gifts attractive, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, Feb. 1975, p. 50.
- Finerman, Ralph. Executors contingent right to invade marital trust to pay death taxes, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, May 1975, p. 81.
- Finerman, Ralph. Family estate - a caveat, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, Oct. 1975, p. 82.
- Finerman, Ralph. Gift tax and the marital deduction, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, March 1975, p. 67-8.
- Finerman, Ralph. Income and gift tax elections of an executor, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, June 1975, p. 78-9.
- Finerman, Ralph. IRS disqualification of pension plan can create havoc for estate planner, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, June 1975, p. 79-80.
- Finerman, Ralph. Life insurance trusts: a trap for the unwary, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, July 1975, p. 59-60.
- Finerman, Ralph. Non-pro rata distributions to estate beneficiaries, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, Dec. 1975, p. 59-60.
- Finerman, Ralph. Post-mortem estate tax considerations, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, Nov. 1975, p. 57-9.

- Finerman, Ralph. Potential pitfall in a do-it-yourself assignment of life insurance, edited by Ralph Finerman. (Estate planning) *CPA* (NYSS), v. 45, July 1975, p. 58.
- Finerman, Ralph. Selling expense deduction - a pitfall, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, March 1975, p. 66-7.
- Finerman, Ralph. Tax Court overrules IRS on state death taxes, edited by Ralph Finerman. (Estate planning) *CPA* (NYSS), v. 45, Oct. 1975, p. 82.
- Finerman, Ralph. Transfers under Uniform gifts to minors act, edited by Ralph Finerman. (Estate planning) *CPA* (NYSS), v. 45, Aug. 1975, p. 54.
- Finerman, Ralph. Use of ESOP in estate planning, edited by Ralph Finerman. (Estate planning) *CPA* (NYSS), v. 45, July 1975, p. 57-8.
- Geller, Barry J. Trust termination: planning for a smooth wind-up during periods of economic stress. *Estate planning*, v. 2, Summer 1975, p. 206-11.
- Goldstein, Gersham. Installment obligations and the estate plan. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-14.) [750.2 I]
- Gordon, George Byron. Uses of life insurance in estate planning. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 153-233.) [751 N]
- Greenside, Myron. Deliberate transfer in contemplation of death. (Estate planning) *Massachusetts CPA review*, v. 49, July-Aug. 1975, p. 27, 41.
- Greenside, Myron. Net gifts. (Estate planning) *Massachusetts CPA review*, v. 49, May-June 1975, p. 29-30.
- Harris, C. Lowell. Significance of estate and gift tax revision for estate planners. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-19.) [750.2 I]
- Helms, John A. Problems and opportunities when an installment sale is contemplated in an estate plan. *Estate planning*, v. 2, Autumn 1974, p. 14-18.
- Henszey, Benjamin N. Rational approach to the maximization of lifetime gifts, by Benjamin N. Henszey and Mark C. Schechter. *Taxes - the tax magazine*, v. 53, Nov. 1975, p. 687-92.
- Holdsworth, David K. How to undo a joint tenancy, thus escape numerous tax and non-tax complications. *Estate planning*, v. 2, Spring 1975, p. 142-6.
- Homer, Harris I. Family estate planning guide. 2nd ed. Rochester, N.Y., Lawyers Co-operative Pub. Co., 1971. 834 p. (Cumulative suppl. for use in 1974-75, by Edward S. Schlesinger. c1974. 71 p.) [241.5 H]
- Huggins, Rollin C. Estate planning for the corporate executive. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 872-85.
- Hyde, Robert C. Tax questions arising in settling an estate with incorporated farm property: a case history. *Estate planning*, v. 2, Spring 1975, p. 160-7.
- Hyde, Robert C. Unplanned estate distributions can significantly increase tax burden on estate and beneficiaries. (Estate planning) *Taxation for accountants*, v. 14, April 1975, p. 242-9.
- Hyde, Robert C. Unplanned estate distributions can significantly increase tax burden on estate and beneficiaries. *Taxation for lawyers*, v. 3, March/April 1975, p. 288-95.
- Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*... edited by Philip E. Heckerling. Indianapolis, Newkirk Associates, c1974. 1 v. (various pagings) (Contains cumulative index and tables for volumes 1-8, 1967-1974.) [750.2 I]
- Jacoby, James J. Financing estate taxes through the joint use of Sections 303 and 6166. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 79-152.) [751 N]
- Johnson, J. Rodney. Single-trust marital deduction will. *Practical lawyer*, v. 21, June 1, 1975, p. 71-8.
- Kelley, Donald H. Planning the estate of the farm and ranch owner: solutions to recurring problems. (Estates, trusts & gifts) *Journal of taxation*, v. 43, Dec. 1975, p. 350-1, 354-6.
- Kess, Sidney. Practical guide to tax planning, by Sidney Kess and James E. Checks. Washington, Tax Management Inc., c1974. 394 p. (Revision of *Kess tax planning manual: 1972-1973*.) [753 K]
- King, Michael H. Alternative treatment of administration expenses. *Trusts & estates*, v. 114, July 1975, p. 454-7.
- Knecht, Lawrence G. Human equation in estate planning. *Trusts & estates*, v. 114, Dec. 1975, p. 854-6, 917-19.
- Lehman, Richard S. Estate selling expenses can give double tax benefit through use of an inter vivos trust. *Estate planning*, v. 2, Summer 1975, p. 212-15.
- Love, Richard D. Opportunities in tax planning trusts, by Richard D. Love and Steven W. Sweet. *Ohio CPA*, v. 33, Autumn 1974, p. 148-52.
- Malloy, John M. Critical tax and financial factors that must be considered when planning a private annuity, by John M. Malloy and Richard Bufkin. *Estate planning*, v. 3, Autumn 1975, p. 2-6.
- Meyer, Milton E. Disposition of an estate at death. *Club management*, v. 54, May 1975, p. 24, 46, 48, 50-1.
- Milefsky, Norman R. How to use a personal holding company as an effective estate, financial planning tool. (Corporations, stockholders) *Journal of taxation*, v. 42, April 1975, p. 202-5.
- Newuahl, Malcolm H. Incorporation of a portfolio consisting of marketable securities - a useful tax-planning technique. *University of Miami law review*, v. 28, Winter 1974, p. 395-438.
- Newman, Stephen M. An estate planner's view of spouse-owned life insurance. *Trusts & estates*, v. 114, Aug. 1975, p. 526-9, 581-3.
- Osborn, Malcolm E. Corporate-owned life insurance: recent developments in estate planning. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 293-325.) [751 N]
- Palmer, Michael W. Estate, death and inheritance tax problems of Americans living abroad and expatriates. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 277-306.) [750.2 S]
- Panel discussion: professional ethics, moderated by Rene A. Wormser. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-7.) [750.2 I]
- Penner, Daniel L. Use of gifts in estate planning: the basic rules which control sound planning of gifts. *Estate planning*, v. 2, Winter 1975, p. 97-101.
- Post-death estate planning avoids sec. 4940 excise tax. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 293-4.
- Rosen, Howard D. How to select the proper formula clause to fit testator's desires and minimize taxes. *Estate planning*, v. 3, Autumn 1975, p. 20-8.
- Sacher, Charles P. How attorneys can more effectively advise and assist in family tax planning. (Personal) *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 110-18.
- Saks, Howard J. Split-dollar life insurance is still a useful planning device despite shadowcast by final Regs. (Insurance trends and topics) *Estate planning*, v. 3, Autumn 1975, p. 61-3.
- Savel, Andrew M. Planning for maximum income-tax savings during the period of estate administration. *Estate planning*, v. 2, Winter 1975, p. 92-6.
- Schenk, Deborah Huffman. Estate planning: toward reducing state death tax liability within the bounds of maximum beneficial federal estate tax treatment. *Brooklyn law review*, v. 41, Winter 1975, p. 503-40.
- Schlenger, Jacques T. Other court decisions and Revenue rulings promulgated recently of significance to estate planners and administrators, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Spring 1975, p. 181-5.
- Schlesinger, Edward S. Checklist of decisions and actions to be considered when client's death is imminent. *Estate planning*, v. 2, Autumn 1974, p. 24-31.

Schlesinger, Edward S. Seven case histories of irrevocable trusts. (In *Institute On Estate Planning*, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-2.) [750.2 I]

Schriebman, Robert S. Income in respect of a decedent: what it is, how it works, planning for tax minimization. *Estate planning*, v. 2, Winter 1975, p. 82-91.

Schutzer, A. I. Hidden tax that may punish your heirs. *Medical economics*, v. 52, Jan. 20, 1975, p. 171-4.

Simpson, Murray S. Post-mortem planning to reduce the estate tax burden, by Murray S. Simpson and Ronald D. Larson. *Trusts & estates*, v. 114, Feb. 1975, p. 74-7, 120.

Skiff, David R. Estate planning for the professional. *Connecticut CPA*, v. 38, Dec. 1974, p. 14-17, 20, 23.

Systma, Frederick A. How to increase flexibility of testamentary trusts to carry out decedent's objectives. *Estate planning*, v. 2, Summer 1975, p. 194-201.

Toder, Jerome. Post-death estate planning avoids Sec. 4940 excise tax. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 293-4.

Turnier, William J. Steps the estate planner can take to minimize taxes when estate will hold out-of-state property. *Estate planning*, v. 2, Winter 1975, p. 66-73.

Wilkins, Robert P. Using checklists in drafting the non-marital trust. *Trusts & estates*, v. 114, May 1975, p. 294-7.

Williams, David N. Notes on estate tax - minimization for physicians. *Delaware CPA*, v. 1, Nov. 1974, p. 13, 44.

Williams, Richard A. Using a recapitalization to reallocate equity interests and perpetuate closely held status. (In *Institute On Federal Taxation*, 32nd, New York University, 1973. *Proceedings*. New York, c1974, p. 715-30.) [751 N]

Woodward, Robert G. Employee stock ownership trusts: tax advantages for estate planning in close corporations. (Notes) *Yale law journal*, v. 84, June 1975, p. 1519-39.

Wormser, Rene A. Pity the poor guardian. (In *Institute On Estate Planning*, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-16.) [750.2 I]

Zarky, Hilbert P. Stock redemptions as an estate planning tool, by Hilbert P. Zarky and Stanley E. Maron. (In *Southern California Tax Institute*, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974, p. 181-214.) [750.2 S]

Zivley, Walter P. Case study in family tax planning. (In *Tulane Tax Institute*, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974, p. 324-66.) [750.2 T]

Estates And Trusts

See Also Taxation, United States, Under Subheadings:

Estate Income
Family Trusts;
Foreign Trusts;
Inter Vivos Trusts;
Short Term Trusts;
Sprinkling Trusts

Abbin, Byrle M. Estate planning in the U.S. under present economic conditions of inflation. *Arthur Andersen chronicle*, v. 35, July 1975, p. 36-53.

Abbin, Byrle M. Significant recent developments concerning estate planning (part II). (Estate planning) *Tax adviser*, v. 6, April 1975, p. 220-8.

Abbin, Byrle M. Significant recent developments concerning estate planning (part III). (Estate planning) *Tax adviser*, v. 6, May 1975, p. 277-87.

American Bar Association. Section of Real Property, Probate and Trust Law. Committee on Death Taxes on Estates and Trusts. Estate tax deductions for claims. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 492-508.

American Institute Of Certified Public Accountants. Working with the Revenue code - 1975, edited by Dominic A. Tarantino. New York, c1975. 353 p. [*751 A]

Anglea, Berneice A. Current rules for including life insurance in decedent's estate and how to plan around them, by Berneice A. Anglea and Nina R. Chomsky. *Taxation for accountants*, v. 14, Jan. 1975, p. 22-7.

Aulino, Charles M. Estate distributions to charitable remainder trusts. *Estates & trusts*, v. 114, July 1975, p. 458-60.

Becker, B. M. How to reduce the estate tax bite on qualified plans and corporate insurance, by B.M. Becker, J.C. Johnson and A.A. Aronson. *Taxation for lawyers*, v. 3, May-June 1975, p. 366-72.

Bierman, Jacquin D. Death benefit not a gift, says CA-4, joining CA-5. (Personal tax problems) *Journal of taxation*, v. 43, Oct. 1975, p. 216-17.

Bissell, Jean GERISA's impact on estate planning. *Pension and profit-sharing tax journal*, v. 1, Summer (June) 1975, p. 220-7.

Borghese, Phyllis. IRS announces new audit program. (Tax talk) *National public accountant*, v. 20, Oct. 1975, p. 37-8.

Borghese, Phyllis. Principal or interest? (Tax talk) *National public accountant*, v. 20, Sept. 1975, p. 36-7.

Brower, Pieter. Estate tax - transfers in contemplation of death - flight insurance: Berman v. United States. (Recent cases) *Missouri law review*, v. 39, Summer 1974, p. 455-61.

Brown, Dennis. Practical guide to preparing federal estate tax return. 5th ed. Tucson, Ariz., Lawyers and Judges Pub. Co., c1973, 1974. 53 p. [*755 B]

Burch, Robert D. Powers to the people: the use of discretionary powers in estate planning. *Trusts & estates*, v. 114, July 1975, p. 450-53, 498-502.

Butler, Paul F. Interrelationship between gift taxes and the estate tax. (In *Institute On Federal Taxation*, 32nd, New York University, 1973. *Proceedings*. New York, c1974, p. 385-401.) [751 N]

CA-7 applies mortality tables to value life estate of terminally ill taxpayer. (Estates, trusts & gifts) *Journal of taxation*, v. 42, Jan. 1975, p. 46-7.

CA-9 grants estate tax deduction for legacy. (Estates, trusts & gifts) *Journal of taxation*, v. 42, Jan. 1975, p. 49.

Case, Stephen S. Post-mortem estate planning is complex but offers valuable tax saving opportunities. (Estates, trusts & gifts) *Journal of taxation*, v. 42, Feb. 1975, p. 78-80.

Chodoroff, A. Michael. Death and inflation. (Trusts, estates, and life insurance) *Trusts & estates*, v. 114, April 1975, p. 262-3.

Commerce Clearing House. Corporation, partnership, fiduciary filled-in tax return forms. 1975 ed. Chicago, c1974. 104 p. (Standard federal tax reports, v. 61, no. 56, Dec. 17, 1974. Extra ed.) [*751.3 C]

Complete estate tax returns must be backed up. *Taxation for lawyers*, v. 3, March/April 1975, p. 272-3.

Creedon, John J. Some uses of life insurance in estate planning. Philadelphia, Joint Committee on Continuing Legal Education of the American Law Institute and the American Bar Association, c1974. 95 p. (Estate planning/ practice handbook, no. 1.) [*241.5 C]

Dahlman, Roland. When are you dead for estate tax purposes? (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 421.

Delaney, Edward N. Private annuity: what, why and how. (Estate planning) *Tax adviser*, v. 6, Sept. 1975, p. 544-8.

Denenberg, Howard M. Implementing an irrevocable life insurance trust: an in-depth analysis. (Estates, trusts & gifts) *Journal of taxation*, v. 42, Jan. 1975, p. 42-6.

Echter, Martin S. Equitable treatment for the artist's estate - the Tax Court takes a first step. *Trusts & estates*, v. 114, June 1975, p. 394-7.

Edwards, Mark B. How to transfer property to minor children: a survey of techniques, listing pros and cons. *Estate planning*, v. 3, Autumn 1975, p. 13-17.

Elder, Peter. Tax Court upholds deduction for contested liability trust, edited by Peter Elder. (Accounting) *Journal of taxation*, v. 42, June 1975, p. 330.

Eliasberg, Kenneth C. Estate taxation of life insurance: a survey of recent developments. (In *Southern California Tax Institute*, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974, p. 1-141.) [750.2 S]

Ellerman, Keith L. ABC's of estate planning. *Practical accountant*, v. 8, May-June 1975, p. 56-66.

- English, Thomas E. Taxation: apportionment of estate taxes: the constitutionality of Section 2207 of the Internal Revenue Code of 1954. (Notes and comments) *Oklahoma law review*, v. 28, Summer 1975, p. 678-84.
- Estate reaps double tax benefit from posthumous payment of state gift tax. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 82-4.
- Estate tax - deductions - post-death events relevant to deductibility of claims against the estate pursuant to Section 2053(a) of the Internal revenue code. (Case comments) *Florida State University law review*, v. 2, Summer 1974, p. 625-640.
- Estate's debt to widow taxable as distribution to beneficiary. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 119.
- Estes, Carl. Using trusts in family tax planning. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974, p. 367-85.) [750.2 T]
- Executor's liability can be shortened but not estate's. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 152-3.
- Extension of time for payment. (Estate planning) *CPA journal*, v. 45, Jan. 1975, p. 56.
- Faber, Peter L. Planning the estate of the investor with tax shelters. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-9.) [750.2 I]
- Faber, Peter L. Planning the estate of the investor with tax shelters. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-9.) [750.2 I]
- Federal estate tax: application of the Section 2042 incidents of ownership concept to the insured fiduciary's estate. (Notes) *Iowa law review*, v. 60, June 1975, p. 1319-64.
- Feld, Alan L. Current techniques for valuing minority stock interests or stock with restrictions. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 244-9.
- Finerman, Ralph. Alternate valuation - important tax planning option, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, Sept. 1975, p. 75-6.
- Finerman, Ralph. Change of majority to age 18 has estate planning implications, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, June 1975, p. 80.
- Finerman, Ralph. Current IRS positions on audit of federal estate tax returns, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, Oct. 1975, p. 81-2.
- Finerman, Ralph. Effect of construction proceedings, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, April 1975, p. 76-7.
- Finerman, Ralph. Estate tax closing letter is not a final closing agreement, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, March 1975, p. 68.
- Finerman, Ralph. Extension of time for payment follow-up, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, May 1975, p. 83.
- Finerman, Ralph. Foreign estate tax return late filing penalty, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, Dec. 1975, p. 60.
- Finerman, Ralph. Gift tax credit as applied to reciprocal trusts, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, Aug. 1975, p. 54-5.
- Finerman, Ralph. Life insurance trusts: a trap for the unwary, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, July 1975, p. 59-60.
- Finerman, Ralph. Post-death interest deductible as administration expense, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, April 1975, p. 76.
- Finerman, Ralph. Post-mortem estate tax considerations, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, Nov. 1975, p. 57-9.
- Finerman, Ralph. Restricted bequests that qualify for marital deduction, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, Sept. 1975, p. 74-5.
- Finerman, Ralph. Rollovers and estate planning, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, Feb. 1975, p. 49-50.
- Finerman, Ralph. Selling expense deduction - a pitfall, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, March 1975, p. 66-7.
- Finerman, Ralph. Service limits estate tax benefit of state gift taxes, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, July 1975, p. 58-9.
- Finerman, Ralph. Tax preferences in estate or trust final year, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, Dec. 1975, p. 61-2.
- Finerman, Ralph. Transactions in contemplation of death, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, May 1975, p. 82-3.
- Finerman, Ralph. Unexercised right to take against will not includable in estate, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, Aug. 1975, p. 55-6.
- Finerman, Ralph. Unexpected gift tax, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, May 1975, p. 82.
- Fisher, Jacob. Human drama in death & taxes: the best laid schemes o' mice and men. *Trusts & estates*, v. 114, May 1975, p. 298-9, 360.
- Fleming, Austin. Handling securities in the administration of trusts and estates. *Trusts and estates*, v. 113, Dec. 1974, p. 820-4, 847-9.
- Fleming, Austin. Use of flower bonds being restricted by tighter Treasury rules; careful planning now required. *Estate planning*, v. 2, Spring 1975, p. 150-2.
- Forster, Joel M. Estate and gift tax reform: a tax policy statement of the Federal Tax Division. (Washington report) *Tax adviser*, v. 6, April 1975, p. 229-35.
- Forster, Joel M. Estate and gift tax reform: a tax policy statement of the Federal tax division. (Taxation) *Journal of accountancy*, v. 139, Feb. 1975, p. 90-5.
- Freeland, James J. Income taxation of estates, beneficiaries: distribution and termination. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-5.) [750.2 I]
- Freeman, Brian M. State power to tax trust income on basis of settlor's or grantor's residence or domicile. *Taxes - the tax magazine*, v. 53, April 1975, p. 237-44.
- Gebhardt, Lawrence J. How to best use the over-age-80 provisions allowing a triple estate tax deduction. (Estates, trusts and gifts) *Journal of taxation*, v. 43, Oct. 1975, p. 224-6.
- Geller, Barry J. Trust termination: planning for a smooth wind-up during periods of economic stress. *Estate planning*, v. 2, Summer 1975, p. 206-11.
- Gift includable in estate may result in an extra credit being available. (Technical notes and comments) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 236-7.
- Gorlick, Sheldon H. Three ways to make your kids' college funds soar. *Medical economics*, v. 52, Feb. 17, 1975, p. 174, 177, 179, 181.
- Helms, John A. Problems and opportunities when an installment sale is contemplated in an estate plan. *Estate planning*, v. 2, Autumn 1974, p. 14-18.
- Holdsworth, David K. How to undo a joint tenancy, thus escape numerous tax and non-tax complications. *Estate planning*, v. 2, Spring 1975, p. 142-6.
- Horowitz, Jerome. Tax factors controlling the type of trust which best fits a particular client's needs. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 36-42.
- Horowitz, Jerome. Tax factors controlling the type of trust which best fits a particular client's needs. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 36-42.
- Horvitz, Selwyn A. Retention of control: the implication of the Byrum case. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 235-67.) [751 N]
- Huffaker, John B. Alloting appreciation for trust termination fee. (Estates, trusts and gifts) *Journal of taxation*, v. 43, Oct. 1975, p. 228.
- Huffaker, John B. Auditing techniques for estate tax returns, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 42, April 1975, p. 252-3.
- Huffaker, John B. CA-2 bars full estate tax deduction for selling expenses; CA-6 holds contra, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 42, May 1975, p. 297.

- Huffaker, John B. CA-2 might limit effect of shifting premium payments. (Estates, trusts and gifts) *Journal of taxation*, v. 43, Oct. 1975, p. 227-8.
- Huffaker, John B. CA-5 puts insurance in non-grantor trustee's estate, conflicts with CA-2 and CA-6, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 43, July 1975, p. 49.
- Huffaker, John B. Courts differ on tests for deductions under 2053, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 43, Dec. 1975, p. 356.
- Huffaker, John B. Discretionary beneficiary gets depreciation share. (Estates, trusts and gifts) *Journal of taxation*, v. 43, Oct. 1975, p. 226.
- Huffaker, John B. Insurance paid to ex-wife deductible by estate says TC, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 43, July 1975, p. 48-9.
- Huffaker, John B. Life insurance proceeds: courts split on incidents-of-ownership criteria, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 43, Nov. 1975, p. 315-16.
- Huffaker, John B. No interest deduction for estate tax installments. (Estates, trusts and gifts) *Journal of taxation*, v. 43, Oct. 1975, p. 227.
- Huffaker, John B. State gift tax paid on 2035 gift is includable in estate, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 42, May 1975, p. 298.
- Huffaker, John B. Will contest settlement can cut prior transfer credit, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 42, April 1975, p. 252.
- Hutchings, Peter W. Contemporary thoughts on gifts to minors. *CLU journal*, v. 29, April 1975, p. 30-4.
- Hyde, Robert C. Tax questions arising in settling an estate with incorporated farm property: a case history. *Estate planning*, v. 2, Spring 1975, p. 160-7.
- Hyde, Robert C. Unplanned estate distributions can significantly increase tax burden on estate and beneficiaries. (Estate planning) *Taxation for accountants*, v. 14, April 1975, p. 242-9.
- Hyde, Robert C. Unplanned estate distributions can significantly increase tax burden on estate and beneficiaries. *Taxation for lawyers*, v. 3, March/April 1975, p. 288-95.
- Institute On Estate Planning, 8th, *University of Miami Law Center*, 1974. Proceedings.... edited by Philip E. Heckerling. Indianapolis, Newkirk Associates, c1974. 1 v. (various pagings) (Contains cumulative index and tables for volumes 1-8, 1967-1974.) [750.2 I]
- IRS rules on tax treatment of tenants security deposits. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 165.
- Jacoby, James J. Financing estate taxes through the joint use of Sections 303 and 6166. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 79-152.) [751 N]
- Jenkins, Marletta M. Income in respect of decedent - deducting estate tax on capital gains. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 78.
- Joseph, Myron L. Several routes are available to obtaining an extension to file and pay federal estate tax. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 22-6.
- Kanter, Burton W. IRS explains why equalization clause bars marital deduction, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 42, April 1975, p. 254-5.
- Kanter, Burton W. More on use of equalization clause, edited by Burton W. Kanter and John H. Pennell. (Shop talk) *Journal of taxation*, v. 43, Nov. 1975, p. 321.
- Kanter, Burton W. Treasury's right to refuse flower bonds challenged, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 43, Dec. 1975, p. 383.
- Kelley, Donald H. Planning the estate of the farm and ranch owner: solutions to recurring problems. (Estates, trusts & gifts) *Journal of taxation*, v. 43, Dec. 1975, p. 350-1, 354-6.
- Kendall, James A. Who owns your life insurance? *California CPA quarterly*, v. 43, June 1975, p. 23-4.
- King, Michael H. Alternative treatment of administration expenses. *Trusts & estates*, v. 114, July 1975, p. 454-7.
- Knuthe, Maxwell J. Depreciation and depletion: a fiduciary overview. *Trusts & estates*, v. 114, March 1975, p. 146-50, 152, 178-81.
- Lawrence, Donald L. Using the revocable trust and the irrevocable trust side-by-side. *Trusts & estates*, v. 114, Dec. 1975, p. 858-60.
- Lee, Lawrence J. Partnership taxation in the estate situation. *Trusts & estates*, v. 114, March 1975, p. 154-7.
- Lehman, Richard S. Estate selling expenses can give double tax benefit through use of an inter vivos trust. *Estate planning*, v. 2, Summer 1975, p. 212-15.
- Lemann, Thomas B. Doctor trust: principles for successful planning that emerge from analysis of the cases. *Estate planning*, v. 2, Autumn 1974, p. 2-8.
- Levey, Marc M. Analysis of the impact of Quick on estate planning where there is IRD, by Marc M. Levey and Francis B. Brogan. (Estates, trusts & gifts) *Journal of taxation*, v. 42, May 1975, p. 293-7.
- Levey, Marc M. Planning for advantageous use of pre-death sale in new climate created by Quick decision, by Marc M. Levey and Francis B. Brogan. *Estate planning*, v. 2, Spring 1975, p. 168-70.
- Life insurance commentary. *Executive compensation journal*, Aug. 1974, p. 15-26.
- Linett, E. S. Unrealized appreciation relevant in allocating trust termination fees to exempt income, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 572-3.
- Love, Richard D. Opportunities in tax planning trusts. by Richard D. Love and Steven W. Sweet. *Ohio CPA*, v. 33, Autumn 1974, p. 148-52.
- Lowry, George S. Discovering hidden literary assets in the estate. *Trusts & estates*, v. 114, June 1975, p. 398-400.
- Lyons, Lester. Income tax planning by executors. *Trusts & estates*, v. 114, Sept. 1975, p. 598-601, 689-92.
- Meiburger, Janet M. Current suggestions for gift and estate tax legislation. *Tax law review*, v. 30, Spring 1975, p. 451-64.
- Melfe, Thomas A. Corrective surgery on the overplanned estate - it's time to simplify. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-15.) [750.2 I]
- Merz, Paul E. Reforming state taxation of wealth transfers at death in Missouri, by Paul E. Merz and David L. Hanon. *National tax journal*, v. 27, Dec. 1974, p. 609-16.
- Michaelson, Arthur M. Income taxation of estates and trusts. rev. ed. New York, Practising Law Institute, c1974. 129 p. (Estate planning and administration, *Practice handbook series*, no. 11.) [755 M]
- Miles, Catherine E. Business and personal taxes, by Catherine E. Miles and Joseph E. Lane. 1975 rev. ed. Boston, Allyn and Bacon, c1974. 1 v. (various pagings) [754 M]
- Newman, Lawrence. Need for disclaimer legislation - an analysis of the background and current law, by Lawrence Newman and Albert Kalter. *Tax lawyer*, v. 28, Spring 1975, p. 571-600.
- Newman, Stephen M. An estate planner's view of spouse-owned life insurance. *Trusts & estates*, v. 114, Aug. 1975, p. 526-9, 581-3.
- No estate tax due on non-donor spouse who elects to split gifts. (Technical notes and comments) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 249.
- Not all interest payments made by estate are deductible. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 118-19.
- O'Sullivan, Maurice J. Distributable net income: timing estate distribution to obtain the best tax treatment. *Estate planning*, v. 3, Autumn 1975, p. 7-12.
- Payments to will contestants did not increase remaining legatees' basis inestate property. (Technical notes and comments) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 225.
- Personal holding company may yield estate tax savings. (Estate planning) *CPA journal*, v. 45, Jan. 1975, p. 55-6.
- Reed, John T. Requirements for using flower bonds. (Tax clinic) *Tax adviser*, v. 6, Nov. 1975, p. 673-4.
- Rosen, Howard D. Overview of marital deduction formula clauses. *University of Miami law review*, v. 29, Fall 1974, p. 47-69.

- Ross, Jack R. Failure to file waiver of estate tax deduction - a tax disaster, edited by Jack R. Ross. (Federal taxation) *CPA (NYSS)*, v. 45, Oct. 1975, p. 53.
- Rosbach, Laurence B. Tax shelter investments in trust - advantages and disadvantages, by Laurence B. Rosbach and Peter L. Faber. *Trusts & estates*, v. 114, Feb. 1975, p. 70-3, 121-2.
- Sacher, Charles P. How attorneys can more effectively advise and assist in family tax planning. (Personal) *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 110-18.
- Savage, Carroll J. What estate planners should know about direct and indirect effects of new pension reform act. *Estate planning*, v. 2, Autumn 1974, p. 9-13.
- Savel, Andrew M. Planning for maximum income-tax savings during the period of estate administration. *Estate planning*, v. 2, Winter 1975, p. 92-6.
- Schenk, Deborah Huffman. Estate planning: toward reducing state death tax liability within the boundsof maximum beneficial federal estate tax treatment. *Brooklyn law review*, v. 41, Winter 1975, p. 503-40.
- Schlenger, Jacques T. Deductions under Section 691 for estate tax attributable to income in respect of a decedent consisting of long-term capital gain income, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 3, Autumn 1975, p. 43-4.
- Schlenger, Jacques T. Double benefit derived from posthumously paid state gift taxes, which are allowed as both a deduction from decedent's estate under Section 2053 and as a credit for state death taxes paid under Section 2011, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Summer 1975, p. 231-2.
- Schlenger, Jacques T. Inexorable sweep of Section 2042(2) causes life insurance proceeds to be includable in estate of decedent-insured, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 3, Autumn 1975, p. 38-40.
- Schlenger, Jacques T. Lack of adverse parties having a substantial interest as trustees of family trust, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 3, Autumn 1975, p. 41-3.
- Schlenger, Jacques T. Marital deduction available for testamentary trust conferring life income interest along with a general testamentary power of appointment over the trust principal to mentally ill wife, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 3, Autumn 1975, p. 40-1.
- Schlenger, Jacques T. Marital share gift conditioned on wife's filing of written election to accept the bequest held to qualify for marital deduction; right of election seen as similar to that granted by statute to disinherited spouse, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Summer 1975, p. 236-8.
- Schlenger, Jacques T. Retention of power by husband to veto wife's designation as beneficiary, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Spring 1975, p. 177-9.
- Schlenger, Jacques T. Service issues three revenue rulings that rental properties held for the production of income do not qualify as a closely held business...under Section 6166(a), by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 3, Autumn 1975, p. 45-6.
- Schlesinger, Edward S. Seven case histories of irrevocable trusts. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-2.) [750.2 I]
- Schnee, Edward J. Estate tax: wrongful death proceeds not includible in gross estate. (Tax clinic) *Tax adviser*, v. 6, Nov. 1975, p. 672-3.
- Schnee, Edward J. When alternate valuation date should be used if value of gross estate has increased. *Estate planning*, v. 2, Winter 1975, p. 74-81.
- Siegel, Robert A. Valuing stamp collections in an estate. *Trusts & estates*, v. 114, Sept. 1975, p. 606-8, 682.
- Simpson, Murray S. Post-mortem planning to reduce the estate tax burden, by Murray S. Simpson and Ronald D. Larson. *Trusts & estates*, v. 114, Feb. 1975, p. 74-7, 120.
- State court not final word on expense deduction to estate. *Taxation for accountants*, v. 15, Aug. 1975, p. 99-100.
- State court not final word on expense deduction to estate. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 126-7.
- Stiller, Shale D. Demise of the life insurance-annuity combination. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 269-91.) [751 N]
- Sullivan, Anne H. Incidents of ownership in a grantee fiduciary: Terriberry v. United States. (Notes and comments) *Tax lawyer*, v. 28, Spring 1975, p. 607-22.
- Systma, Frederick A. How to increase flexibility of testamentary trusts to carry out decedent's objectives. *Estate planning*, v. 2, Summer 1975, p. 194-201.
- Tarr, Herbert L. Income taxation of estates and trusts, by Herbert L. Tarr and Ralph Finerman. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 327-65.) [751 N]
- Trapp, James M. How to pay estate tax with qualifying U.S. treasury bonds, by James M. Trapp and Karen K. Mackay. *Trusts & estates*, v. 114, Aug. 1975, p. 522-5, 578-80.
- Trustee's control over policy may cause inclusion in estate. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 57-8.
- Trustee's power to pay taxes from trust cuts deduction. (Estates, trusts and gifts) *Journal of taxation*, v. 42, Feb. 1975, p. 75.
- Turnier, William J. Steps the estate planner can take to minimize taxes when estate will hold out-of-state property. *Estate planning*, v. 2, Winter 1975, p. 66-73.
- Uncashed joint Social Security check is not an estate asset. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 64.
- Valuation of household effects on estate tax return. (Practicing before the IRS) *Taxation for accountants*, v. 15, July 1975, p. 64.
- Warren, Wesley B. Taxable income of qualified trusts. (Tax notes) *American Bar Association journal*, v. 61, Aug. 1975, p. 981-4.
- When are decedent's marital obligations deductible? *Taxation for lawyers*, v. 3, May-June 1975, p. 355.
- Wiley, Thomas W. Valuing large holdings of publicly traded stock: the blockage problem. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-8.) [750.2 I]
- Wilkins, Robert P. Using checklists in drafting the non-marital trust. *Trusts & estates*, v. 114, May 1975, p. 294-7.
- Wormser, Rene A. Pity the poor guardian. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-16.) [750.2 I]

Estimated Taxes

See Tax Returns - Estimated

Estoppel

- Collateral estoppel: loosening the mutuality rule in tax litigation. *Michigan law review*, v. 73, Jan. 1975, p. 604-19.
- Divine v. Commissioner: collateral estoppel and the mutuality requirement in federal tax litigation. (Comments) *Iowa law review*, v. 60, June 1975, p. 1420-35.

Excavation Fill

See Taxation, United States - Land Fill

Excess Deductions Account

See Also Taxation, United States - Deductions

- Bravenc, L. L. Tax planning to control recapture of farm losses: how to manage excess deduction. (Taxation of farmers) *Journal of taxation*, v. 42, May 1975, p. 312-16.
- Freeman, Brian M. Planning income realization under Section 1251. *Taxes - the tax magazine*, v. 53, Sept. 1975, p. 540-50.

Exchanges and transfers

- Are strike benefits taxable, or are they tax-free gifts? *Taxation for accountants*, v. 15, Oct. 1975, p. 249.
- Are strike benefits taxable or are they tax-free gifts? *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 153.
- Bloom, Gilbert D. How to use a non-liquidating C reorg and avoid running afoul of the overlaps. (Corporations, stockholders) *Journal of taxation*, v. 42, June 1975, p. 358-65.
- Brower, Pieter. Estate tax - transfers in contemplation of death - flight insurance: Berman v. United States. (Recent cases) *Missouri law review*, v. 39, Summer 1974, p. 455-61.
- Burke, Frank M. Sec. 351 - problems, planning, and procedures. *Tax adviser*, v. 6, Feb. 1975, p. 103-12.
- Cavitch, Zolman. How to evaluate practical effects of alternate ways for a corporation to liquidate. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 198-204.
- Colson, Earl M. Capital gains and losses: the federal income tax consequences of property transactions. Philadelphia, Committee on Continuing Education of the American Law Institute and the American Bar Association, c1975. 251 p. (Revision of Colson, Earl M. *Federal taxation of sales, exchanges, and other transfers*, 1971.) [754.3 C]
- Constructive dividends in intercorporate property transfers. (Federal taxation) *CPA journal*, v. 45, Jan. 1975, p. 37-8.
- Edwards, Mark B. How to transfer property to minor children: a survey of techniques, listing pros and cons. *Estate planning*, v. 3, Autumn 1975, p. 13-17.
- Eustice, James S. Going private: tender offer redemptions for cash or securities. *Journal of corporate taxation*, v. 2, Summer 1975, p. 137-72.
- Faber, Peter L. Planning the estate of the investor with tax shelters. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-9.) [750.2 I]
- Fischer, Welton James. Tax advantages of real estate deals enhanced by tax-free exchange under Section 1031. *Taxation for accountants*, v. 14, Feb. 1975, p. 86-93.
- Forster, Joel M. Estate and gift tax reform: a tax policy statement of the federal tax division. (Taxation) *Journal of accountancy*, v. 139, Feb. 1975, p. 90-5.
- Forster, Joel M. Tax reform - foreign income. (Taxation) *Journal of accountancy*, v. 140, Nov. 1975, p. 34-48, *passim*.
- Freeland, James J. Income taxation of estates, beneficiaries: distribution and termination. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-5.) [750.2 I]
- Garrou, John L. W. Installment sale to related party can still work despite IRS opposition. (Accounting) *Journal of taxation*, v. 42, Feb. 1975, p. 112-15.
- Ginsburg, Martin D. Leaky tax shelter. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 719-41.
- Goldstein, Gersham. Installment obligations and the estate plan. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-14.) [750.2 I]
- Hagen, Joseph T. Are capital gains still available via patent fragmentation? A current analysis. (Accounting) *Journal of taxation*, v. 43, Aug. 1975, p. 78-83.
- Hoffman, Arthur S. Amortizable bond premium may result from exchange of old bonds for new, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, March 1975, p. 44-5.
- Holden, James P. Integrated transaction doctrine overcomes Sec. 269, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 43, Sept. 1975, p. 134.
- Horvitz, Selwyn A. Retention of control: the implication of the Byrum case. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 235-67.) [751 N]
- How to help your client get capital gain on the transfer of his franchised business. *Taxation for lawyers*, v. 3, May-June 1975, p. 350.
- Kahn, Douglas A. Definition of liabilities in Internal Revenue Code Sections 357 and 358(d), by Douglas A. Kahn and Dale A. Oesterle. *Michigan law review*, v. 73, Jan. 1975, p. 461-82.
- Kahn, Douglas A. Transactions subject to gift tax, by Douglas A. Kahn and Earl M. Colson. *Practical lawyer*, v. 21, July 15, 1975, p. 81-93.
- Kanter, Burton W. Recent Tax Court decisions shed further light on private annuity transactions. (Estates, trusts and gifts) *Journal of taxation*, v. 42, Feb. 1975, p. 66-75.
- Kanter, Burton W. Tax Court may rule on B reorg. imputed interest, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 43, Nov. 1975, p. 319-20.
- Karr, David E. I'll trade you Boardwalk for two hotels and a house - and don't worry about paying taxes on it. *Laventhol & Horwath perspective*, v. 1, Spring 1975, p. 8-11.
- Lawson, Gary B. Tax implications of using appreciated property in a property settlement. (Personal tax problems) *Journal of taxation*, v. 42, Jan. 1975, p. 58-60.
- Leibowicz, Barry. Distributions under Securities investor protection act may not be capital gain. (Personal tax problems) *Journal of taxation*, v. 42, March 1975, p. 166-9.
- Lerner, Ralph E. Transferring tangible property to charitable organizations - tax considerations for the collector. *Trusts & estates*, v. 114, June 1975, p. 402-5, 426-32.
- Linett, E. S. NOLs: Sec. 351 stock acquisition not purchase under Sec. 382, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 567-8.
- Linett, E. S. Sec. 1031: land acquired and factory built solely for exchange not business or investment property, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 570-1.
- Madrick, Jeffrey G. Swapping municipals for a tax break. (Inside Wall Street) *Business week*, Dec. 1, 1975, p. 58.
- McCaffrey, Carlyn S. Donee's agreement to pay gift tax does not make gift of appreciated land a taxable event, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 511-12.
- McCaffrey, Carlyn S. No gift tax imposed on transfer of remainder interests to children in exchange for cash and vendor's lien notes, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 505-7.
- McCaffrey, Carlyn S. Partial interest deduction allowed for payments made on land purchase loan from taxpayers' parents, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 507-8.
- McCaffrey, Carlyn S. Property transferred from husband to wife but managed by husband taxed in husband's estate, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Spring 1975, p. 388-9.
- Mesrop, Alden. Salvaging the tax benefits from a transfer that is found to be an incomplete gift. *Taxation for accountants*, v. 15, Dec. 1975, p. 344-9.
- Mesrop, Alden. Salvaging the tax benefits from a transfer that is found to be an incomplete gift. (Estate planning) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 176-81.
- Nesbit, Raymond J. Let the land live on. *Trusts & estates*, v. 114, June 1975, p. 410-12.
- Newton, William H. Collection of federal taxes by transferee liability: how it works; who can be caught. (Effective tax procedures) *Journal of taxation*, v. 43, Aug. 1975, p. 112-17.
- Nonshareholder transfers may not be income to corporation. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 190-1.
- Nonshareholder transfers may not be income to corporation. *Taxation for accountants*, v. 15, Oct. 1975, p. 248-9.
- O'Connor, John K. Tax problems on transfers of assets to corporations: an overview. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 756-69.
- Rodgers, Lionel A. Transfer of patent rights. (Tax notes) *American Bar Association journal*, v. 61, March 1975, p. 374-7.
- Rosenberg, Alan S. Tax impact of Section 83 on planning for executive compensation. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1031-45.) [751 N]

- Ryan, John J. Transfer of life insurance contracts in Sec. 334(b)(2) liquidations, edited by Mario P. Borini. (Tax clinic) *Tax adviser*, v. 6, Sept. 1975, p. 537-8.
- Schwartz, Sheldon. Tax-free exchanges of real estate. (Real estate tax topics) *Real estate review*, v. 5, Spring 1975, p. 21-5.
- Stanger, Richard Bennett. Proposed Sec. 83 regs do not adequately cover transfers of options for services. (Taxation of compensation) *Journal of taxation*, v. 42, May 1975, p. 266-8.
- Start of holding period is not always acquisition date. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 59.
- Start of holding period is not always acquisition date. *Taxation for lawyers*, v. 3, March/April 1975, p. 271-2.
- Tanen, Jeffrey S. Private annuities: closed transactions? (Cases noted) *University of Miami law review*, v. 28, Winter 1974, p. 445-50.
- Tax-free exchange for one may be another's expense. *Taxation for accountants*, v. 15, Oct. 1975, p. 208.
- Tax-free exchange for one may be another's expense. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 162.
- Tax-free exchange requires close attention to form. *Taxation for accountants*, v. 15, Dec. 1975, p. 330-1.
- Toll, Steven J. Interpretation of Section 1235(d): obtaining stock ownership in a patent transfer while receiving capital gains treatment. (Notes and comments) *Tax lawyer*, v. 28, Winter 1975, p. 399-408.

Excise taxes

- Brannon, Gerard M. Energy taxes and subsidies. Cambridge, Mass., Ballinger Pub. Co., c1974. 177 p. [*751.9 B]
- Farber, Paul. Gas excise tax refunds may be gross income. (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 353.
- Post-death estate planning avoids sec. 4940 excise tax. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 293-4.
- Toder, Jerome. Post-death estate planning avoids Sec. 4940 excise tax. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 293-4.

Executive Compensation

See Taxation, United States—Compensation For Services

Executives

- Asher, Howard B. How the close corporation can use stock option provisions to increase executive compensation. *Taxation for accountants*, v. 14, Feb. 1975, p. 78-82.
- Officers' salaries in real estate firms to get close look. *Taxation for lawyers*, v. 3, March/April 1975, p. 295-6.

Executors and trustees

- Executor's liability can be shortened but not estate's. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 152-3.
- Holden, James P. Executor-president violates termination of interest rules, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 42, March 1975, p. 134.
- King, Michael H. Alternative treatment of administration expenses. *Trusts & estates*, v. 114, July 1975, p. 454-7.
- Lore, Martin M. Executor's duties may not end with tax discharge, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 43, Dec. 1975, p. 376-7.
- Ray, George E. Heavy tax burdens imposed on benefit plan fiduciaries who run afoul of restrictions. (Compensation) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 154-9.
- Schlenger, Jacques T. Lack of adverse parties having a substantial interest as trustees of family trust, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 3, Autumn 1975, p. 41-3.
- Schnee, Edward J. Waiver of executor's commission. *Taxes - the tax magazine*, v. 53, June 1975, p. 352-8.
- Wyatt, Joseph L. Increasing liabilities of fiduciaries. *Trusts & estates*, v. 114, Oct. 1975, p. 704-7, 755-6.

Exempt Organizations

See Also Taxation, United States, Under Specific Type.

E.G., Foundations;
Non-Profit Organizations

- Arkuss, Neil P. Corporate finance: using tax-exempt government obligations to raise low interest capital. (Corporations) *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 100-6.
- Arnold, Walter G. Exempt organization program. *Massachusetts CPA review*, v. 48, Nov.-Dec. 1974, p. 10-12.
- Bernstein, Arthur H. Challenging hospitals' tax exemption. (Law in brief) *Hospitals*, v. 49, June 1, 1975, p. 100, 102, 104, 126.
- Borghese, Phyllis. IRS nationwide field structure for ERISA activities. (Tax talk) *National public accountant*, v. 20, June 1975, p. 32-3.
- DioGuardi, Joseph J. Tax-exempt organizations - in a technical perspective. *Arthur Andersen chronicle*, v. 35, July 1975, p. 66-74.
- Greif, Joseph. Tax implications of an exempt organization constructing and operating a building. *Tax adviser*, v. 6, June 1975, p. 354-61.
- Hill, R. Braxton. Tax-exempt organizations: basic rules. *Virginia accountant*, v. 27, June 1975, p. 19-21, 24-6.
- Hundley, Thomas C. Taxation - accumulated earnings tax - decrease in accumulated earnings and profits in a taxable year because of redemptions of stock from tax-exempt charities does not preclude inclusion of the accumulated earnings tax. (Recent cases) *Vanderbilt law review*, v. 28, May 1975, p. 921-30.
- Kannry, Glenn S. How hospitals can minimize their potential exposure to the unrelated business income tax. (Tax-exempt institutions) *Journal of taxation*, v. 43, Sept. 1975, p. 166-70.
- Liles, Kenneth H. Lurie calls for cooperation with states in regulating charitable organizations, edited by Kenneth H. Liles. (Tax-exempt institutions) *Journal of taxation*, v. 43, July 1975, p. 58-60.
- Linett, E. S. Churches operating discriminatory religious schools are not tax-exempt, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 568-9.
- McLure, Charles E. Integration of the personal and corporate income taxes: the missing element in recent tax reform proposals. *Harvard law review*, v. 88, Jan. 1975, p. 532-82.
- O'Sullivan, Maurice J. Supporting organization exception: one useful way to avoid private foundation status. *Trusts and estates*, v. 113, Dec. 1974, p. 804-6.
- Simmons, Sherwin P. IRS setting up key districts for employee plan review, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 43, July 1975, p. 11-12.
- Walsh, G. V. Exempt orgs.: unrelated trade or business income from partnership interests. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 612.
- Walsh, Kate Monica. Charitable tax exemptions as state action. (Constitutional law) *St. John's law review*, v. 49, Winter 1975, p. 283-99.

Exemptions

- Bryan, W. Burton. \$50,000 surtax exemption: maximizing benefit for controlled group. (Tax clinic) *Tax adviser*, v. 6, Aug. 1975, p. 485-6.
- Congress extends tax breaks for Viet Nam veterans. *Taxation for accountants*, v. 14, May 1975, p. 264-5.
- Crestol, Jack. Investment planning with tax-exempt bonds. New York, Coopers & Lybrand, c1975. 18 p. [*753 C]
- Henry, Ed. Care and feeding of an income tax exemption. *Money*, v. 3, Dec. 1974, p. 74-5.
- Liles, Kenneth H. Two circuit courts consider exemptions for hospitals, edited by Kenneth H. Liles. (Tax-exempt institutions) *Journal of taxation*, v. 42, Feb. 1975, p. 126.
- Lore, Martin M. Government's admissions overcome revocation ruling, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, March 1975, p. 186-7.
- New withholding tables require review of exemptions. *Taxation for accountants*, v. 15, July 1975, p. 19.

Now is the time to check withholding exemptions. *Taxation for accountants*, v. 15, Dec. 1975, p. 359-60.

Rung, David. Multiple surtax exemptions: regs. and Code at odds on transitional rules. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 736.

Schnee, Edward J. Allocation of trust deductions to nontaxable income: a clarification. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 85.

Tax treatment of political contributions, candidates. *Taxation for accountants*, v. 14, March 1975, p. 180-1.

Tucker, Stefan F. State immunity from federal taxation: the need for reexamination, by Stefan F. Tucker and Robert A. Rombro. *George Washington law review*, v. 43, Jan. 1975, p. 501-50.

Expanding A Business

See Also Taxation, United States, Under Subheadings:

Acquisitions;
Combinations;
Consolidations And Mergers

Expatriates

Cohen, Steven J. Expatriation by U.S. citizen to avoid tax. (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 143.

Palmer, Michael W. Estate, death and inheritance tax problems of Americans living abroad and expatriates. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974, p. 277-306.) [750.2 S]

Roberts, Sidney I. No avoidance of capital gains tax by renouncing citizenship, edited by Sidney I. Roberts, Sanford H. Goldberg and Herbert H. Alpert. (International trade) *Journal of taxation*, v. 43, Nov. 1975, p. 269.

Expenses

See Also Taxation, United States, Under Subheadings:

Food And Lodging;
Medical Expenses;
Traveling And Entertainment Expenses

Boffa, Robert C. Tax problems arising out of alleged improper conduct of corporate officers and directors. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974, p. 395-467.) [750.2 S]

Cavagna, Joseph F. Related-parties rule of Section 267 can, but need not, upset a client's tax planning. *Taxation for accountants*, v. 15, Aug. 1975, p. 76-82.

Davison, Dale L. Legislation needed to clarify which tax counsel costs are deductible, by Dale L. Davison and Ted D. Englebrecht. *Taxes - the tax magazine*, v. 53, Oct. 1975, p. 610-16.

Englebrecht, Ted D. Tax-planning expenditures: to what extent may they be deducted by the taxpayer? By Ted D. Englebrecht and Dale L. Davison. *Taxation for accountants*, v. 14, Feb. 1975, p. 74-7.

Farmers have various options on capitalizing or deducting land-related expenses. *Taxation for accountants*, v. 14, May 1975, p. 290-1.

Hanlon, T. Gerald. Job-related expenses: new opportunities for employee deductions. (In Haskins & Sells. *Selected papers 1973*. New York, c1974, p. 190-204.) [110 H]

Huffaker, John B. CA-2 bars full estate tax deduction for selling expenses: CA-6 holds contra, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 42, May 1975, p. 297.

IRS tightens rules for farmer's preproduction expenses. *Taxation for accountants*, v. 15, Nov. 1975, p. 312.

Klein, Paul E. Abandoned residence - deductibility of depreciation and maintenance expenses- current law and prospects for reform. (Tax workshop) *Journal of real estate taxation*, v. 2, Spring 1975, p. 355-9.

Profit motive is key to any business deductions. *Taxation for accountants*, v. 15, Oct. 1975, p. 238.

Robertson, Edward H. Deductibility of capital-related business expenditures. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 789-801.

Savel, Andrew M. Planning for maximum income-tax savings during the period of estate administration. *Estate planning*, v. 2, Winter 1975, p. 92-6.

Simon, H. Paul. Deductions: tests for determining when an activity is a business rather than a hobby, by H. Paul Simon and James A. Burton. (Personal) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 132-5.

Special rules applicable to farmers give wide scope to tax planning possibilities. *Taxation for accountants*, v. 14, Jan. 1975, p. 50-6.

State court not final word on expense deduction to estate. *Taxation for accountants*, v. 15, Aug. 1975, p. 99-100.

Tucker, Stefan F. Tax shelters: an analysis of recent IRS moves to limit their recognition and their benefits. (Personal) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 138-45.

Vaughan, Jack M. Guide to the often-overlooked tax benefits that are available to the military reservist. *Taxation for accountants*, v. 14, Feb. 1975, p. 98-103.

Non-trade and non-business

Grishman, David B. Deductibility of legal expenses for federal income tax purposes. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974, p. 875-941.) [750.2 S]

Ordinary and necessary

Grishman, David B. Deductibility of legal expenses for federal income tax purposes. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974, p. 875-941.) [750.2 S]

Hanlon, T. Gerald. Job-related expenses: new opportunities for employee deductions. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974, p. 386-406.) [750.2 T]

Exploration and development

Accounting division comments on FASB's oil, gas proposal. (News report) *Journal of accountancy*, v. 140, July 1975, p. 9-10.

Fassler, Charles. Those leveraged oil deals, by Charles Fassler and David A. Gracer. (World of finance) *American Bar Association journal*, v. 60, Nov. 1974, p. 1454-57.

Financial Accounting Standards Board. Accounting for income taxes - oil and gas producing companies: an amendment of APB opinions no. 11 and 23. Stamford, Conn., 1975. 11 p. (*Exposure draft*, April 25, 1975. Proposed statement of financial accounting standards.) [*111.1 F]

French, J. J. Recent developments in oil and gas operations. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974, p. 136-62.) [750.2 T]

Hershman, Arlene. It's still a gamble in oil shelters. *Dun's review*, v. 105, April 1975, p. 53-5, 112.

Kanter, Burton W. Imputed interest on 499 FPC type advance, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 43, Dec. 1975, p. 382.

Krieger, Eugene I. Intangible drilling and development costs - deferred tax accounting now required on financial statements. (Tax accounting) *Journal of corporate taxation*, v. 2, Summer 1975, p. 224.

Marquette, R. Penny. Tax incentives for oil exploration: a help or a hindrance? *Akron business and economic review*, v. 6, Summer 1975, p. 17-27.

McCaslin, Jack W. Federal tax considerations in exploration and development financing arrangements for the petroleum industry. (In Haskins & Sells. *Selected papers 1974*. New York, c1975, p. 167-82.) [110 H]

- Russell, C. W. Common mistakes in tax shelter investments. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 34-42.
- Seidler, Lee J. FASB opts for modified retroactive application of deferred tax accounting. *Accounting issues* (Bear Stearns & Co.), April 29, 1975, p. 6. (Reprint file, *A)
- Seidler, Lee J. Impacts of percentage depletion repeal on oil and gas companies. *Accounting issues* (Bear Stearns & Co.), April 29, 1975, p. 1-5. (Reprint file, *A)
- Sullivan, Leonard J. Current Louisiana sales and use tax problems of oil and gas operators. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 486-512.) [750.2 T]

Export and import trade

- DISC benefits, tax havens abroad are touched by new law. *Commerce today*, v. 5, April 14, 1975, p. 21.
- Hufbauer, G. C. Taxation of export profits. *National tax journal*, v. 28, March 1975, p. 43-59.
- Renshaw, Edward F. Export taxes and controls on American farm products. *National tax journal*, v. 28, Dec. 1975, p. 420-5.

Expropriations

- See Also Taxation, United States—Condemnation
Taxation, United States—Cuban Expropriations
Taxation, United States - Involuntary Conversions

Face-Amount Certificate Companies

- See Taxation, United States—Investment Companies

Family Corporations

- See Also Taxation, United States—Close Corporations
- Cathcart, Alan T. Section 302 redemptions: family fights and attribution. (Tax notes) *American Bar Association journal*, v. 61, Oct. 1975, p. 1272-5.
- Ness, Theodore. Waiver of attribution by estate or trust on stock redemption. (Closely held corporations) *Journal of corporate taxation*, v. 2, Spring 1975, p. 97-9.
- Neuwahl, Malcolm H. Incorporation of a portfolio consisting of marketable securities - a useful tax-planning technique. *University of Miami law review*, v. 28, Winter 1974, p. 395-438.
- Williams, Richard A. Using a recapitalization to reallocate equity interests and perpetuate closely held status. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 715-30.) [751 N]
- Womack, Robert D. Sec. 453: sale and redemption of family corp. stock integrated. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 211.
- Zarky, Hilbert P. Stock redemptions as an estate planning tool, by Hilbert P. Zarky and Stanley E. Maron. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 181-214.) [750.2 S]
- Zivley, Walter P. Case study in family tax planning. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 324-66.) [750.2 T]

Family income

- Bitker, Boris I. Federal income taxation and the family. *Stanford law review*, v. 27, July 1975, p. 1389-1463.
- Galvin, Charles O. Reflection on tax reform: a tribute to John Chommie. *University of Miami law review*, v. 29, Fall 1974, p. 21-30.
- How the working child can save taxes for the family. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 170-2.
- Linden, Fabian. Arithmetic of affluence. (Consumer markets) *Conference Board record*, v. 12, Sept. 1975, p. 13-16.
- Popkin, William D. Household services and child care in the income tax and social security laws. *Indiana law journal*, v. 50, Winter 1975, p. 238-57.

Family partnerships

- Faber, Peter L. Planning the estate of the investor with tax shelters. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-9.) [750.2 I]
- Sacher, Charles P. How attorneys can more effectively advise and assist in family tax planning. (Personal) *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 110-18.
- Two-man family partnership's records are not privileged. (Effective tax procedures) *Journal of taxation*, v. 42, Jan. 1975, p. 54.

Family Transactions

- See Also Taxation, United States, Under Subheadings:
Community Property;
Family Income;
Family Partnerships;
Family Trusts;
Husbands And Wives
- Edwards, Mark B. How to transfer property to minor children: a survey of techniques, listing pros and cons. *Estate planning*, v. 3, Autumn 1975, p. 13-17.
- Gift and leaseback: a technique for splitting income. *Taxation for accountants*, v. 15, Oct. 1975, p. 222-3.
- How the working child can save taxes for the family. *Taxation for accountants*, v. 15, Oct. 1975, p. 220-1.
- Intra-family installment sales hold up if deal is bona fide. *Taxation for accountants*, v. 15, Aug. 1975, p. 83-4.
- O'Hare, James T. Loans without interest: how to avoid IRS assertion that the borrower realizes income. *Taxation for accountants*, v. 14, March 1975, p. 165-71.
- O'Hare, James T. Taxation of interest-free loans. *Vanderbilt law review*, v. 27, Nov. 1974, p. 1085-1106.
- Randall, Boyd C. Family dissension and the attribution rules of Sections 267, 318 and 544, by Boyd C. Randall and Kirk A. Benson. *Taxes - the tax magazine*, v. 53, Sept. 1975, p. 534-9.

Family trusts

- Estes, Carl. Using trusts in family tax planning. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 367-85.) [750.2 T]
- Finerman, Ralph. Family estate - a caveat, edited by Ralph Finerman. (Estate planning) *CFA* (NYSS), v. 45, Oct. 1975, p. 82.
- Schlenger, Jacques T. Lack of adverse parties having a substantial interest as trustees of family trust, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 3, Autumn 1975, p. 41-3.

Farmers

- Bravenec, L. L. Farm recapture provisions and tax planning for corporations. *Journal of corporate taxation*, v. 1, Winter 1975, p. 391-408.
- Bravenec, L. L. Recapture of farmer's land improvement deductions. *Journal of real estate taxation*, v. 2, Winter 1975, p. 163-74.
- Bravenec, L. L. Tax consequences when farm owner and operator are different taxpayers. (Taxation of farmers) *Journal of taxation*, v. 43, Nov. 1975, p. 296-300.
- Bravenec, L. L. Tax planning to control recapture of farm losses: how to manage excess deduction. (Taxation of farmers) *Journal of taxation*, v. 42, May 1975, p. 312-16.
- Elder, Peter. IRS finally publishes its ruling on prepaid feed costs, edited by Peter Elder and H. L. Beckett. (Accounting) *Journal of taxation*, v. 43, July 1975, p. 30.
- Farmers can elect special inventory valuation methods. *Taxation for accountants*, v. 14, March 1975, p. 138.
- Farmers have various options on capitalizing or deducting land-related expenses. *Taxation for accountants*, v. 14, May 1975, p. 290-1.
- Freeman, Brian M. Planning income realization under Section 1251. *Taxes - the tax magazine*, v. 53, Sept. 1975, p. 540-50.

- Haft, Robert J. Tax sheltered investments. 2nd ed. New York, Clark Boardman, c1974. 1 v. (looseleaf) (*Securities law series*, v. 4.) [753 H]
- Huber, Robert A. Farmers and fishermen: weather, prices and estimated tax payments. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 419-20.
- Hyde, Robert C. Tax questions arising in settling an estate with incorporated farm property: a case history. *Estate planning*, v. 2, Spring 1975, p. 160-7.
- IRS' narrow view of farming meets rejection by courts. *Taxation for accountants*, v. 15, Dec. 1975, p. 336-7.
- IRS tightens rules for farmer's preproduction expenses. *Taxation for accountants*, v. 15, Nov. 1975, p. 312.
- Kelley, Donald H. Planning the estate of the farm and ranch owner: solutions to recurring problems. (Estates, trusts & gifts) *Journal of taxation*, v. 43, Dec. 1975, p. 350-1, 354-6.
- Lee, Lawrence J. Section 1231 gains and losses. *Practical lawyer*, v. 21, Sept. 1, 1975, p. 25-42.
- Lucas, William L. Agribusiness: operating as a corporation, by William L. Lucas and Arthur O. Wilkinson. *Tax adviser*, v. 6, Nov. 1975, p. 678-84.
- Pinney, Charles A. Tax factors to consider in deciding whether a farming business should operate as a corporation. (Corporation) *Taxation for accountants*, v. 14, May 1975, p. 294-300.
- Shapiro, Donald. Prepayments and distortion of income under cash basis tax accounting. *Tax law review*, v. 30, Winter 1975, p. 117-53.
- Special rules applicable to farmers give wide scope to tax planning possibilities. *Taxation for accountants*, v. 14, Jan. 1975, p. 50-6.
- Tax consequences of gov't payments to farmers vary. *Taxation for accountants*, v. 15, Dec. 1975, p. 341-2.
- Tax on most crop insurance proceeds can be deferred. *Taxation for accountants*, v. 14, April 1975, p. 241.
- Willingham, Clark S. Prepaid feed deduction: how to cope with IRS' restrictive new ruling, by Clark S. Willingham and Cyril D. Kasimir. (Taxation of farmers) *Journal of taxation*, v. 43, Oct. 1975, p. 230-4.

Fees

- See Taxation, United States - Employment Fees
Taxation, United States-Professional Fees

Fellowships

- See Taxation, United States-Awards And Prizes

Financial institutions

- Cramer, Robert H. Consideration of coupon levels, taxes, reinvestment rates, and maturity in the investment management of financial institutions, by Robert H. Cramer and Stephen L. Hawk. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 67-84.

Fines

- Elder, Peter. Fines and bribes cannot be added to inventory costs, edited by Peter Elder. (Accounting) *Journal of taxation*, v. 42, June 1975, p. 335.
- Final Regs. issued prohibiting deduction for kickbacks, fines. *Taxation for accountants*, v. 15, July 1975, p. 18-19.
- Final Regs. issued prohibiting deduction for kickbacks, fines. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 92-3.

Fishermen

- Huber, Robert A. Farmers and fishermen: weather, prices and estimated tax payments. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 419-20.

Food and lodging

- Medical expense can include meals and lodging - sometimes. *Taxation for accountants*, v. 15, July 1975, p. 48-50.

Force Of Attraction Doctrine

- See Also Taxation, United States - Foreign Investors
Tax Act Of 1966

Foreign branches

- Hoffman, Arthur S. Measuring foreign branch income, edited by Arthur S. Hoffman. (Federal taxation) *CPA* (NYSS), v. 45, Aug. 1975, p. 60-1.
- Oatway, Francis C. Doing business abroad - selecting the entity. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 225-36.) [110 H]

Foreign corporations

- Arthur, J. Robert. Earnings & profits: some planning opportunities. *International tax journal*, v. 1, Feb. 1975, p. 148-61.
- Bailey, Lester D. DISC and the foreign tax credit. *International tax journal*, v. 1, May 1975, p. 225-9.
- Bitker, Boris I. Federal income taxation of corporations and shareholders - forms. Boston, Warren, Gorham & Lamont, c1975. 1 v. (looseleaf) [754.2 B]
- Burge, Marianne. Foreign tax credit: ruling on Belgian tax may affect other foreign taxes. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 417-18.
- Burge, Marianne. International tax planning under the 1975 Tax reduction act. *International tax journal*, v. 1, Summer (Aug.) 1975, p. 295-300, 383-4.
- Crockett, Ulysses S. Federal taxation of nonresident aliens and foreign corporations, by Ulysses S. Crockett and James B. Ashwell. *Duquesne law review*, v. 13, Fall 1974, p. 37-51.
- Feinschreiber, Robert. FISC: the foreign international sales corporation. *International tax journal*, v. 1, May 1975, p. 214-24.
- Forman, Samuel. Deemed paid credit: application of losses of foreign corps. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 415-16.
- Kramer, J. L. Higher U.S. taxation could prompt changes in multinational corporate structure, by J. L. Kramer and G. C. Hufbauer. *International tax journal*, v. 1, Summer (Aug.) 1975, p. 301-24.
- Meyer, Sidney. Deduction of foreign taxes: twenty questions. *International tax journal*, v. 1, May 1975, p. 230-4.
- Meyers, Warrin C. Effect of the TRA on the use of a foreign corporation to shelter shipping income. (International trade) *Journal of taxation*, v. 43, Aug. 1975, p. 90-5, 98.
- Sherfy, Raphael. Recent changes and new considerations in the international tax area. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 857-71.

Foreign corporations, Controlled

- Arthur, J. Robert. Earnings & profits: some planning opportunities. *International tax journal*, v. 1, Feb. 1975, p. 148-61.
- Broude, John S. Controlled foreign corporations. (Recent developments) *Texas international law journal*, v. 9, Fall 1974, p. 377-82.
- Burge, Marianne. International tax planning under the 1975 Tax reduction act. *International tax journal*, v. 1, Summer (Aug.) 1975, p. 295-300, 383-4.
- Forster, Joel M. Tax reform - foreign income. (Taxation) *Journal of accountancy*, v. 140, Nov. 1975, p. 34-48, *passim*.
- Forster, Joel M. Tax reform - foreign income. (Washington report) *Tax adviser*, v. 6, Nov. 1975, p. 688-94.
- Joyce, Thomas B. Coping with the investment-in-U.S.-property limitation under Subpart F for CFC's. (International trade) *Journal of taxation*, v. 43, July 1975, p. 40-6.
- Kramer, J. L. Higher U.S. taxation could prompt changes in multinational corporate structure, by J. L. Kramer and G. C. Hufbauer. *International tax journal*, v. 1, Summer (Aug.) 1975, p. 301-24.
- Mentz, J. Roger. Using the 30-70 rule for tax planning. *International tax journal*, v. 1, Feb. 1975, p. 162-71.
- Olsen, Leonard R. Affirmative use of the branch rule. *International tax journal*, v. 1, Feb. 1975, p. 172-9.
- Ravenscroft, Donald R. Foreign exchange rate changes, the indirect credit for foreign tax of controlled foreign corporations, and Revenue Ruling 74-230. (Notes) *Tax law review*, v. 30, Spring 1975, p. 419-49.

- Roberts, Sidney I. IRS eases way to advance 367 rulings on CFC reorgs. edited by Sidney I. Roberts, Sanford H. Goldberg and Herbert H. Alpert. (International trade) *Journal of taxation*, v. 42, June 1975, p. 370-1.
- Sorensen, Eric W. Foreign tax credit and the U.S. taxation of foreign source income of corporations. *Tax management international journal*, July 1975, p. 3-25.
- Ullman, Leo S. Effect of Tax reduction act of 1975 on CFCs: continued erosion of tax haven operations. (International trade) *Journal of taxation*, v. 42, June 1975, p. 368-70.

Foreign corporations doing business within the U.S.

- Klein, Susan Fayth. Investments by foreign persons in United States real estate. *Journal of real estate taxation*, v. 2, Spring 1975, p. 265-91.

Foreign Dividends

See Taxation, United States—Dividends, Foreign

Foreign exchange

- Chown, John. Foreign currency borrowings by United Kingdom, United States and Canadian companies, by John F. Chown and Willard B. Taylor. *British tax review*, no. 4, 1975, p. 233-43.
- Costello, John J. Tax consequences of currency fluctuations: for U.S. businesses conducting operations abroad through branches or subsidiary corporations. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1707-31.) [751 N]
- Costello, John J. Tax consequences of speculation and hedging in foreign currency futures. *Tax lawyer*, v. 28, Winter 1975, p. 221-49.
- Dale, Harvey P. Tax consequences of currency fluctuations: occasional transactions. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1683-1706.) [751 N]
- Financial Accounting Standards Board. Accounting for the translation of foreign currency transactions and foreign currency financial statements. Stamford, Conn., 1974. 54 p. (Exposure draft, Dec. 31, 1974. Proposed statement of financial accounting standards.) [*111.1 F]
- Musgrave, Peggy B. Exchange rate aspects in the taxation of foreign income. *National tax journal*, v. 28, Dec. 1975, p. 405-13.
- O'Connor, Walter F. Tax consequences of the currency float, by Walter F. O'Connor and Samuel M. Russo. *Financial executive*, v. 43, Jan. 1975, p. 48-52.
- Ravenscroft, Donald R. Foreign exchange rate changes, the indirect credit for foreign tax of controlled foreign corporations, and Revenue Ruling 74-230. (Notes) *Tax law review*, v. 30, Spring 1975, p. 419-49.
- Seghers, Paul D. Capital gain treatment of foreign exchange sale. *Tax executive*, v. 27, Oct. 1974, p. 37-43.
- Teck, Alan. Using computers for foreign exchange tax planning. *International tax journal*, v. 2, Fall (Nov.) 1975, p. 5-27.

Foreign Income

- Bennett, R. Calvin. Tax reduction act severely cuts depletion allowance, tax credit on foreign operations, by R. Calvin Bennett and Joel Heath. (Taxation of oil & gas) *Journal of taxation*, v. 42, June 1975, p. 337, 339-44.
- Bertrand, David F. Tax problems resulting from the temporary activity abroad of employees of enterprises with international operations, by David F. Bertrand and Michael Mulroncy. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 227-51.) [110 H]
- Bischel, Jon Eric. Taxation of patents, trademarks, copyrights, and know-how. Boston, Warren, Gorham & Lamont, c1974. 1 v. (looseleaf) (Includes bibliographies, table of cases, table of statutes, and table of rulings.) [754 B]
- Bitker, Boris I. Federal income taxation of corporations and shareholders - forms. Boston, Warren, Gorham & Lamont, c1975. 1 v. (looseleaf) [754.2 B]
- Brown, R. D. Canada-United States tax relations problems. *Tax executive*, v. 28, Oct. 1975, p. 1-19.

- Burge, Marianne. International tax planning under the 1975 Tax reduction act. *International tax journal*, v. 1, Summer (Aug.) 1975, p. 295-300, 383-4.
- Forster, Joel M. Tax reform - foreign income. (Washington report) *Tax adviser*, v. 6, Nov. 1975, p. 688-94.
- Gifford, William C. Allocations of deductions to income. (International developments) *Journal of corporate taxation*, v. 1, Summer 1974, p. 200-4.
- Gifford, William C. Tax reduction act of 1975 and the petroleum industry. (International developments) *Journal of corporate taxation*, v. 2, Summer 1975, p. 214-18.
- Halbreich, Marc E. Allocating moving expenses to income earned abroad. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 213.
- Heyde, Robert D. New concept in subpart F - foreign base company shipping income. *Taxes - the tax magazine*, v. 53, Oct. 1975, p. 592-600.
- Hoffman, Arthur S. Measuring foreign branch income, edited by Arthur S. Hoffman. (Federal taxation) *CPA (NYSS)*, v. 45, Aug. 1975, p. 60-1.
- Kramer, J. L. Higher U.S. taxation could prompt changes in multinational corporate structure, by J. L. Kramer and G. C. Hufbauer. *International tax journal*, v. 1, Summer (Aug.) 1975, p. 301-24.
- Kyrouz, M. E. Foreign tax rates and tax bases. *National tax journal*, v. 28, March 1975, p. 61-80.
- Lipson, David E. U.K.: still a tax haven for American expatriates? By David E. Lipson and Lynn D. Lotka. *Tax adviser*, v. 6, May 1975, p. 262-9.
- Marti, Mary Mercedes. Brazilian tax incentives to exporters: U.S. aspects. *Tax executive*, v. 27, Jan. 1975, p. 171-92.
- McDonald, Robert J. For the foreign manager in business in the U.S. - tax considerations. *Conference Board record*, v. 12, Feb. 1975, p. 55-8.
- Mentz, J. Roger. Using the 30-70 rule for tax planning. *International tax journal*, v. 1, Feb. 1975, p. 162-71.
- Miller, Peter. Methods of allocating deductions between foreign and U.S. income - a panel discussion of proposed regulations Section 1.861-8, issued June 18, 1973, by Peter Miller, chairman, Gordon D. Henderson and Thomas E. Jenks. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1733-78.) [751 N]
- Musgrave, Peggy B. Exchange rate aspects in the taxation of foreign income. *National tax journal*, v. 28, Dec. 1975, p. 405-13.
- Nadler, Richard S. Analysis and text of the Tax reduction act of 1975, by Richard S. Nadler and Irwin S. Epstein with the assistance of Alec Brown. New York, Matthew Bender, c1975. 112 p. (For use in conjunction with other tax publications of Matthew Bender.) [*751.5 N]
- Oatway, Francis C. Doing business abroad - selecting the entity. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 225-36.) [110 H]
- Palmer, Michael W. Estate, death and inheritance tax problems of Americans living abroad and expatriates. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 277-306.) [750.2 S]
- Sonnabend, Henry I. Tax planning for overseas employees. *Practical accountant*, v. 8, July/Aug. 1975, p. 62-9.
- Sorensen, Eric W. Foreign tax credit and the U.S. taxation of foreign source income of corporations. *Tax management international journal*, July 1975, p. 3-25.
- Ullman, Leo S. Effect of Tax reduction act of 1975 on CFCs: continued erosion of tax haven operations. (International trade) *Journal of taxation*, v. 42, June 1975, p. 368-70.

Foreign Insurance Companies, Controlled

See Taxation, United States - Insurance Companies, Captive

Foreign Investment Companies

See Also Taxation, United States - Offshore Mutual Funds

Foreign investors tax act of 1966

- Crockett, Ulysses S. Federal taxation of nonresident aliens and foreign corporations, by Ulysses S. Crockett and James B. Ashwell. *Duquesne law review*, v. 13, Fall 1974, p. 37-51.
- McDonald, Robert J. For the foreign manager in business in the U.S. - tax considerations. *Conference Board record*, v. 12, Feb. 1975, p. 55-8.
- Young, John H. Acquisition of United States businesses by foreign investors. *Business lawyer*, v. 30, Nov. 1974, p. 111-28.

Foreign licensing agreements

- Bischel, Jon Eric. Taxation of patents, trademarks, copyrights, and know-how. Boston, Warren, Gorham & Lamont, c1974. 1 v. (looseleaf) [Includes bibliographies, table of cases, table of statutes, and table of rulings.] [754 B]

Foreign Operations

See Also Taxation, United States, Under Subheadings:

Foreign Corporations;
Foreign Income;
Foreign Subsidiaries;
Less Developed Country Corporations;
Western Hemisphere Trade Corporations

- Clark, Gordon D. Foreign tax credit aspects of international leasing. *International tax journal*, v. 1, May 1975, p. 235-42.
- Costello, John J. Tax consequences of currency fluctuations: for U.S. businesses conducting operations abroad through branches or subsidiary corporations. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1707-31.) [751 N]
- DISC benefits, tax havens abroad are touched by new law. *Commerce today*, v. 5, April 14, 1975, p. 21.
- Forster, Joel M. Tax reform - foreign income. (Washington report) *Tax adviser*, v. 6, Nov. 1975, p. 688-94.
- Gibson, Corine. Update on multinational tax changes, by Corine Gibson and Lee J. Seidler. *Accounting issues* (Bear Stearns & Co.), Oct. 6, 1975, p. 1-2. (Reprint file. *A)
- Heyde, Robert D. New concept in subpart F - foreign base company shipping income. *Taxes - the tax magazine*, v. 53, Oct. 1975, p. 592-600.
- James, George F. MNCs and the foreign tax credit. *Columbia journal of world business*, v. 9, Winter 1974, p. 61-6.
- McDonald, Robert J. For the foreign manager in business in the U.S. - tax considerations. *Conference Board record*, v. 12, Feb. 1975, p. 55-8.
- Oatway, Francis C. Doing business abroad - selecting the entity. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 225-36.) [110 H]
- O'Connor, Walter F. Tax consequences of the currency float, by Walter F. O'Connor and Samuel M. Russo. *Financial executive*, v. 43, Jan. 1975, p. 48-52.

Foreign personal holding companies

- Forster, Joel M. Tax reform - foreign income. (Taxation) *Journal of accountancy*, v. 140, Nov. 1975, p. 34-48, *passim*.

Foreign reorganizations

- Roberts, Sidney I. IRS eases way to advance 367 rulings on CFC reorgs. edited by Sidney I. Roberts, Sanford H. Goldberg and Herbert H. Alpert. (International trade) *Journal of taxation*, v. 42, June 1975, p. 370-1.

Foreign residents

- Bertrand, David F. Tax problems resulting from the temporary activity abroad of employees of enterprises with international operations, by David F. Bertrand and Michael Mulrone. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 227-51.) [110 H]
- Carter, Colin S. Financial problems of living abroad. *Accountancy* (Eng.), v. 86, April 1975, p. 46-7.

- Ernst & Ernst. Guide to U.S. taxes for U.S. citizens abroad. New York, c1975. 57 p. (*International business series, annual special report*.) [*754.8 E]

- Palmer, Michael W. Estate, death and inheritance tax problems of Americans living abroad and expatriates. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 277-306.) [750.2 S]
- Pearson, J. Thomas. Employee returning from abroad: source of moving expense reimbursement. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 417.
- Sonnabend, Henry I. Tax planning for overseas employees. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 163-81.) [750.2 T]
- Sonnabend, Henry I. Tax planning for U.S. employees based abroad. *Arthur Young journal*, Spring 1975, p. 38-45.

Foreign Sales Subsidiaries

See Taxation, United States-Foreign Subsidiaries

Foreign Securities

See Taxation, United States-Securities, Foreign

Foreign Subsidiaries

See Also Taxation, United States-Foreign Sales Subsidiaries,

In 1965-1966 Index

- Brown, R. D. Canada-United States tax relations problems. *Tax executive*, v. 28, Oct. 1975, p. 1-19.
- Burge, Marianne. International tax planning under the 1975 Tax reduction act. *International tax journal*, v. 1, Summer (Aug.) 1975, p. 295-300, 383-4.
- Costello, John J. Tax consequences of currency fluctuations: for U.S. businesses conducting operations abroad through branches or subsidiary corporations. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1707-31.) [751 N]
- Gifford, William C. Tax reduction act of 1975 and the petroleum industry. (International developments) *Journal of corporate taxation*, v. 2, Summer 1975, p. 214-18.
- Kyrouz, M. E. Foreign tax rates and tax bases. *National tax journal*, v. 28, March 1975, p. 61-80.
- Marti, Mary Mercedes. Credit for taxes on undistributed corporate profits. *International tax journal*, v. 1, Feb. 1975, p. 123-40.
- O'Connor, Walter F. OIO audits of U.S. subsidiaries of foreign parent. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 209.
- O'Connor, Walter F. Sec. 482: U.S. parent's guarantee of foreign sub.'s indebtedness. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 206-7.
- Ryan, Edward D. International tax problems and the financial officer. *Management accounting* (NAA), v. 57, Oct. 1975, p. 49-51.
- Sherfy, Raphael. Recent changes and new considerations in the international tax area. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 857-71.

Foreign tax credit

- Arthur, J. Robert. Earnings & profits: some planning opportunities. *International tax journal*, v. 1, Feb. 1975, p. 148-61.
- Arthur, J. Robert. Using the computer for foreign tax credit planning. *International tax journal*, v. 2, Fall (Nov.) 1975, p. 56-79.
- Bailey, Lester D. DISC and the foreign tax credit. *International tax journal*, v. 1, May 1975, p. 225-9.
- Bennett, R. Calvin. Tax reduction act severely cuts depletion allowance, tax credit on foreign operations, by R. Calvin Bennett and Joel Heath. (Taxation of oil & gas) *Journal of taxation*, v. 42, June 1975, p. 337, 339-44.
- Burge, Marianne. Foreign tax credit: ruling on Belgian tax may affect other foreign taxes. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 417-18.

- Calhoun, Donald A. Foreign tax credit. *Management accounting* (NAA), v. 57, Sept. 1975, p. 41-2, 53.
- Clark, Gordon D. Foreign tax credit aspects of international leasing. *International tax journal*, v. 1, May 1975, p. 235-42.
- Dale, Harvey P. Tax consequences of currency fluctuations: occasional transactions. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974, p. 1683-1706.) [751 N]
- Donaldson, Lynn W. Foreign tax credit with no itemized or standard deductions boggles IRS computer. (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 147.
- Forster, Joel M. Tax reform - foreign income. (Washington report) *Tax adviser*, v. 6, Nov. 1975, p. 688-94.
- Forster, Joel M. Tax reform - foreign income. (Taxation) *Journal of accountancy*, v. 140, Nov. 1975, p. 34-48, *passim*.
- Fuller, James P. Deemed paid foreign tax credit. *International tax journal*, v. 1, Feb. 1975, p. 105-22.
- Future tax planning in many areas affected by provisions of Tax reduction act of 1975. (Accounting) *Taxation for accountants*, v. 14, May 1975, p. 260-4.
- Future tax planning in many areas affected by provisions of Tax reduction act of 1975. *Taxation for lawyers*, v. 3, May-June 1975, p. 326-9.
- Gifford, William C. Tax reduction act of 1975 and the petroleum industry. (International developments) *Journal of corporate taxation*, v. 2, Summer 1975, p. 214-18.
- Hughes, Robert B. Foreign tax credit: U.S. citizen resident in Canada. (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 144.
- James, George F. MNCs and the foreign tax credit. *Columbia journal of world business*, v. 9, Winter 1974, p. 61-6.
- Kresge, W. T. Foreign tax credit: effect of change in Hong Kong profits tax. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 421-2.
- Maas, Roland. WHTCs and the consolidated foreign tax credit. *International tax journal*, v. 1, Feb. 1975, p. 141-7.
- Marti, Mary Mercedes. Credit for taxes on undistributed corporate profits. *International tax journal*, v. 1, Feb. 1975, p. 123-40.
- Meyer, Sidney. Deduction of foreign taxes: twenty questions. *International tax journal*, v. 1, May 1975, p. 230-4.
- Mihalov, Joseph. Full absorption method and the deemed paid foreign tax credit. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 81.
- Miller, Peter. Methods of allocating deductions between foreign and U.S. income - a panel discussion of proposed regulations Section 1.861-8, issued June 18, 1973, by Peter Miller, chairman, Gordon D. Henderson and Thomas E. Jenks. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974, p. 1733-78.) [751 N]
- Palmer, Michael W. Estate, death and inheritance tax problems of Americans living abroad and expatriates. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974, p. 277-306.) [750.2 S]
- Ravenscroft, Donald R. Foreign exchange rate changes, the indirect credit for foreign tax of controlled foreign corporations, and Revenue Ruling 74-230. (Notes) *Tax law review*, v. 30, Spring 1975, p. 419-49.
- Ryan, Edward D. International tax problems and the financial officer. *Management accounting* (NAA), v. 57, Oct. 1975, p. 49-51.
- Sexton, Jon. Foreign tax credit: foreign tax on tax free stock dividend. (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 143-4.
- Sherfy, Raphael. Recent changes and new considerations in the international tax area. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 857-71.
- Sigman, James J. Foreign tax credit: disqualifying disposition of option stock as foreign source income. (Tax clinic) *Tax adviser*, v. 6, Nov. 1975, p. 673.
- Sonnabend, Henry I. Tax planning for overseas employees. *Practical accountant*, v. 8, July/Aug. 1975, p. 62-9.
- Sonnabend, Henry I. Tax planning for overseas employees. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974, p. 163-81.) [750.2 T]

- Sonnabend, Henry I. Tax planning for U.S. employees based abroad. *Arthur Young journal*, Spring 1975, p. 38-45.
- Sorensen, Eric W. Foreign tax credit and the U.S. taxation of foreign source income of corporations. *Tax management international journal*, July 1975, p. 3-25.

Foreign trusts

- Audereth, Steven. Taxation of foreign trusts yesterday, today and tomorrow. *International tax journal*, v. 1, Summer (Aug.) 1975, p. 349-62.
- Estes, Carl. Using trusts in family tax planning. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974, p. 367-85.) [750.2 T]
- Farber, Paul. International tax aspects of grantor trusts. (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 351-2.
- Hoffman, Arthur S. Legislative proposals to limit tax benefits of foreign trusts, edited by Arthur S. Hoffman. (Federal taxation) *CPA* (NYSS), v. 45, Aug. 1975, p. 59-60.
- Johnson, William L. Foreign situs irrevocable life insurance trusts, by William L. Johnson and Steven A. Lampert. *CLU journal*, v. 29, April 1975, p. 20-9.
- Kanter, Burton W. Recent Tax Court decisions shed further light on private annuity transactions. (Estates, trusts and gifts) *Journal of taxation*, v. 42, Feb. 1975, p. 66-75.
- Lerner, Perry A. USA: legislative proposals affecting the taxation of foreign trusts. *Tax management international journal*, March 1975, p. 10-14.
- Love, Richard D. Opportunities in tax planning trusts. by Richard D. Love and Steven W. Sweet. *Ohio CPA*, v. 33, Autumn 1974, p. 148-52.

Form Of Organization

See Taxation, United States - Business Form

Foundation distributions

- Koch, Donald G. How to best utilize excess qualifying distributions of private foundations. (Tax-exempt institutions) *Journal of taxation*, v. 42, March 1975, p. 180-3.
- Rex, Maryanne W. Planning estate distributions to private foundations - a new game plan. (In Haskins & Sells. *Selected papers*. 1973. New York, c1974, p. 217-24.) [110 H]

Foundations

- Andrews, F. Emerson. On business and philanthropy. *Burroughs clearing house*, v. 59, March 1975, p. 22-3, 59-60.
- Davison, Dale L. Tax alternative to community park expenditure capitalization, by Dale L. Davison, James A. Turner and Ted D. Englebrecht. *Journal of real estate taxation*, v. 2, Winter 1975, p. 175-88.
- DioGuardi, Joseph J. Tax-exempt organizations - in a technical perspective. *Arthur Andersen chronicle*, v. 35, July 1975, p. 66-74.
- Hoffman, Arthur S. Coping with the problem of a bequest of closely held stock to a private foundation, edited by Arthur S. Hoffman. *CPA* (NYSS), v. 45, June 1975, p. 45-7.
- Iadarola, Angelo A. Private foundation: still viable in the post-'69 era, by Angelo A. Iadarola and Patricia L. Brown. *National public accountant*, v. 20, Feb. 1975, p. 18-19, 22-3.
- Kauder, Louis M. Excess and permitted business holdings of private foundations: a critique of the Treasury's construction of Section 4943. (Note) *Tax law review*, v. 30, Fall 1974, p. 101-13.
- Moody, Ann. Private foundations - a bear by the tail. (Tax forum) *Woman CPA*, v. 37, Oct. 1975, p. 18-19.
- O'Sullivan, Maurice J. Supporting organization exception: one useful way to avoid private foundation status. *Trusts and estates*, v. 113, Dec. 1974, p. 804-6.
- Paluska, David L. Transforming a private foundation to a supporting organization: why and how. (Tax-exempt institutions) *Journal of taxation*, v. 42, April 1975, p. 248-50.
- Parrs, Eugene. Private foundation status of non-exempt charitable trusts. *Trusts & estates*, v. 114, June 1975, p. 407-8.

Raattama, Henry H. Private foundations and public charities - another view, by Henry H. Raattama and Samuel C. Ullman. *Trusts & estates*, v. 114, Sept. 1975, p. 611-13, 677-80.

Shreksgast, Wallace E. Excess business holdings of private foundation - valuation of closely-held stock by CPAs. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 207-8.

Franchise

See Also Taxation, Franchise,
Under Name Of Particular State

Franchising

Capital gain on franchises - seller must clear two hurdles. *Taxation for accountants*, v. 14, March 1975, p. 181-2.

Epstein, Stephen. Tax treatment of payment for reacquisition of franchise rights. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 211.

How to help your client get capital gain on the transfer of his franchised business. *Taxation for lawyers*, v. 3, May-June, 1975, p. 350.

Freedom of information act

Asbill, Mac. Freedom of information and the Internal Revenue Service. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 1037-81.) [750.2 S]

Clarke, Thomas Hal. Restraint of agency proceedings under the Freedom of information act. (Notes & comments) *Washington and Lee law review*, v. 32, Winter 1975, p. 191-213.

Corey, William S. Public availability of private rulings: how will it affect tax practice? (Effective tax procedures) *Journal of taxation*, v. 42, April 1975, p. 225-30.

Forster, Joel M. IRS disclosure policies and practices, edited by Joel M. Forster. (Taxation) *Journal of accountancy*, v. 139, April 1975, p. 81-4. (Excerpted from the *Congressional record*, Feb. 5, 1975.)

Forster, Joel M. IRS disclosure policies and practices. (Washington report) *Tax adviser*, v. 6, March 1975, p. 162-5.

Forster, Joel M. Tax Division comments on proposed regulations. (Washington report) *Tax adviser*, v. 6, May 1975, p. 296-9.

Fox, H. Lawrence. Freedom of information act: public inspection of private rulings. (Washington tax watch) *Journal of corporate taxation*, v. 2, Spring 1975, p. 82-5.

Institute opposes making private tax letters public. (News report) *Journal of accountancy*, v. 140, Aug. 1975, p. 17-18.

Linett, E. S. FOIA: excise tax private rulings subject to disclosure, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 559-61.

Lore, Martin M. Courts move to limit IRS power to classify material, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 43, Sept. 1975, p. 181.

Lore, Martin M. IRS eases access to manuals and documents, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, April 1975, p. 224.

Mankoff, Ronald M. Freedom of information act as a taxpayer's tool. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 273-96.) [750.2 T]

Plessner, Ronald L. When and how of the Freedom of information act. *Practical lawyer*, v. 21, April 15, 1975, p. 61-8.

Two attempts to force IRS disclosure fail. (Effective tax procedures) *Journal of taxation*, v. 42, Jan. 1975, p. 55.

Webster, George D. Amendments to Information act broaden access to government data. (Legal) *Association management*, v. 27, May 1975, p. 26, 28.

Whitaker, Meade. Ruling letters and technical advice: the disclosure crossroads. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 712-18.

Whitaker, Meade. Taxpayer privacy vs. freedom of information: proposals to amend Sec. 6103. *Tax adviser*, v. 6, April 1975, p. 198-204.

Fringe Benefits

See Taxation, United States - Employee Benefits

Kalish, Arthur. Professional corporations revisited (after the Employee retirement income security act of 1974), by Arthur Kalish and Patricia G. Lewis. *Tax lawyer*, v. 28, Spring 1975, p. 471-510.

Schwartzman, Herman. Executive fringes: a look at some new and/or exotic benefits. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 925-40.) [751 N]

Futures

Costello, John J. Tax consequences of speculation and hedging in foreign currency futures. *Tax lawyer*, v. 28, Winter 1975, p. 221-49.

Kennedy, James F. Selecting the off-beat investments: puts, calls, straddles, warrants, commodity futures and other exotica. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1093-1116.) [751 N]

Gains And Losses

See Also Taxation, United States, Under Subheadings:

Capital Gains And Losses
Carry-Back And Carry-Over;
Casualty Losses;
Loss Companies

Abel, Leonard L. Both purchase and sale of a residence have substantial hidden tax implications, by Leonard L. Abel and Thomas H. Kennedy. *Taxation for accountants*, v. 15, Aug. 1975, p. 86-91.

Auerbach, Barry S. REITs: tax considerations in troubled times, by Barry S. Auerbach and Burton M. Mirsky. *Tax adviser*, v. 6, Oct. 1975, p. 582-9.

Barlev, Ben Zion. Loss carryback and carryover provision: effectiveness and economic implications, by Ben Zion Barlev and Haim Levy. *National tax journal*, v. 28, June 1975, p. 173-84.

Beghe, Renato. Tax planning for the financially troubled corporation. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 795-820.

Bell, Theodore M. Corporate plan can change investor's potential capital loss into ordinary loss at no cost. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 14-17.

Bixler, John M. Is the answer to the Chartier principle dilemma contained in Subchapter L? Edited by John M. Bixler and F. Brook Voght. (Corporations, stockholders) *Journal of taxation*, v. 43, Dec. 1975, p. 344-6.

Branda, Christopher. Net operating losses and capital gains - some bizarre consequences of the alternative tax computation. *Tax lawyer*, v. 28, Spring 1975, p. 455-70.

Cavagna, Joseph F. Related-parties rule of Section 267 can, but need not, upset a client's tax planning. *Taxation for accountants*, v. 15, Aug. 1975, p. 76-82.

Chown, John. Foreign currency borrowings by United Kingdom, United States and Canadian companies, by John F. Chown and Willard B. Taylor. *British tax review*, no. 4, 1975, p. 233-43.

Colson, Earl M. Capital gains and losses: the federal income tax consequences of property transactions. Philadelphia, Committee on Continuing Education of the American Law Institute and the American Bar Association. c1975. 251 p. (Revision of Colson, Earl M. *Federal taxation of sales, exchanges, and other transfers*, 1971.) [754.3 C]

Colson, Earl M. Taxation of deferred payment sales. *Practical lawyer*, v. 21, April 15, 1975, p. 23-44.

Disaster losses may be accelerated or postponed. *Taxation for accountants*, v. 14, March 1975, p. 151.

- Elder, Peter. Corporation takes loss on covenant, not shareholder, by Peter Elder and T. Milton Kupfer. (Accounting) *Journal of taxation*, v. 43, Dec. 1975, p. 369.
- Elder, Peter. TC ignores leasehold in allowing loss on sale, edited by Peter Elder and H. L. Beckett. (Accounting) *Journal of taxation*, v. 43, Aug. 1975, p. 83-4.
- Elder, Peter. Using NOL carryback and carryovers, edited by Peter Elder. (Accounting) *Journal of taxation*, v. 42, March 1975, p. 176.
- Farber, Paul. Sec. 341(f) consent may effectively preclude use of Sec. 334(b) (2). (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 350.
- Finck, Robert S. Gain on sale of personal residence may be deferred or exempt, if special rules are met. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 59-62.
- Fischer, Welton James. Tax advantages of real estate deals enhanced by tax-free exchange under Section 1031. *Taxation for accountants*, v. 14, Feb. 1975, p. 86-93.
- Fischer, Welton James. Tax advantages of real estate deals enhanced by tax-free exchange under Section 1031. *Taxation for lawyers*, v. 3, May-June 1975, p. 342-9.
- Fleming, J. Clifton. Judicial error under Section 337 resurrects Cumberland-Court holding uncertainties. *Journal of corporate taxation*, v. 2, Spring 1975, p. 5-22.
- Forman, Samuel. Deemed paid credit: application of losses of foreign corps. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 415-16.
- Freeman, Brian M. Recognition of gain on yearend stock sales. *Tax law review*, v. 30, Winter 1975, p. 197-282.
- Furber, Philip C. Chartier and beyond: the NOL carryover and the alternative capital gains tax. *Taxes - the tax magazine*, v. 53, Oct. 1975, p. 601-9.
- Garrou, John L. W. Installment sale to related party can still work despite IRS opposition. (Accounting) *Journal of taxation*, v. 42, Feb. 1975, p. 112-15.
- Gebhardt, Lawrence J. When are loss deductions available on the voluntary surrender of stock? (Accounting) *Journal of taxation*, v. 43, July 1975, p. 22-6.
- Geller, Morton. How to utilize loss carryovers obtained in an acquisition. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 52-61.
- Geller, Morton. Utilization of loss carryovers following an acquisition. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 511-48.) [751 N]
- Gift before a sale can shift gain and save tax. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 128.
- Ginsburg, Joseph. Corporation tax treatment of net operating loss carrybacks and carryovers, edited by Joseph Ginsburg. (State taxation) *CPA (NYSS)*, v. 45, Aug. 1975, p. 62-4.
- Glassberg, Carl L. Getting ordinary loss deductions instead of capital losses. (Tax talk) *Retail control*, v. 42, Aug. 1974, p. 34-5.
- Hoffman, Arthur S. Conflict in interplay of net operating loss and capital gains, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, March 1975, p. 44.
- Hoffman, Arthur S. Deduction for abandonment of new venture, edited by Arthur S. Hoffman. (Federal taxation) *CPA (NYSS)*, v. 45, Aug. 1975, p. 58-9.
- Hoffman, Arthur S. Employee stock and the Corn Products doctrine, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, April 1975, p. 46-7.
- Hoffman, Arthur S. Recapture of deductions in subsidiary liquidations, edited by Arthur S. Hoffman. *CPA journal*, v. 45, Feb. 1975, p. 39-40.
- Hoffman, Arthur S. Subchapter S losses and shareholder loans, edited by Arthur S. Hoffman. (Federal taxation) *CPA (NYSS)*, v. 45, July 1975, p. 65-6.
- Holden, James P. CA-5 limits loss carryovers in acquisition, liquidation subs, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 43, Sept. 1975, p. 135.
- Humphreys, W. R. Distribution of employer securities from qualified plan: income, estate tax results. (Taxation of compensation) *Journal of taxation*, v. 43, Dec. 1975, p. 322-6.
- Hutton, William T. Subchapter S: use of operating losses. (Recent cases and rulings) *Journal of corporate taxation*, v. 2, Summer 1975, p. 230-2.
- Joint and separate returns complicate NOL carryback. *Taxation for accountants*, v. 15, Nov. 1975, p. 280, 282.
- Krane, Howard G. Preserving the tax attributes of the financially troubled corporation. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 802-23.
- Krempa, Robert W. Bank loan losses - tax accounting and financial reporting. (Federal taxation) *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 34, 37.
- Lee, Lawrence J. Section 1231 gains and losses. *Practical lawyer*, v. 21, Sept. 1, 1975, p. 25-42.
- Leibowicz, Barry. Distributions under Securities investor protection act may not be capital gain. (Personal tax problems) *Journal of taxation*, v. 42, March 1975, p. 166-9.
- Lenrow, Gerald I. Abnormal losses: when are capital losses deductible against ordinary income? By Gerald I. Lenrow and Emanuel Halpern. (Insurance taxation) *Best's review (Property/liability ed.)*, v. 75, Jan. 1975, p. 62-6.
- Lenrow, Gerald I. Pendulum swings back - two circuit courts of appeals reject the Chartier rule - Supreme Court to review, by Gerald I. Lenrow and Emanuel Halpern. (Insurance taxation) *Best's review (Property/liability ed.)*, v. 76, July 1975, p. 74, 76, 78-80.
- Linett, E. S. NOLs: Sec. 351 stock acquisition not purchase under Sec. 382, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 567-8.
- Lyons, Timothy B. NOLs: consolidated return regs. may defeat Sec. 382 (a). (Tax clinic) *Tax adviser*, v. 6, Nov. 1975, p. 674-5.
- Madrick, Jeffrey G. Swapping municipals for a tax break. (Inside Wall Street) *Business week*, Dec. 1, 1975, p. 58.
- Malloy, John M. Careful debt planning can save Subchapter S net operating loss passthrough, by John M. Malloy and Eugene Willis. *Taxes - the tax magazine*, v. 53, June 1975, p. 373-8.
- McCaffrey, Carlyn S. Sale of residence three years after it was vacated qualifies for nonrecognition of gain within Section 1034, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 502-4.
- Murphy, J. J. Section 1244 tax break can convert capital loss into fully deductible, ordinary loss. *Taxation for accountants*, v. 15, Nov. 1975, p. 276-80.
- Nagel, Henry G. Planning to avoid wastage of NOL carryovers: a lesson from Chartier Realty. (Corporations, stockholders) *Journal of taxation*, v. 42, Jan. 1975, p. 26-9.
- O'Connor, John K. Tax problems on transfers of assets to corporations: an overview. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 756-69.
- Raby, William L. Losses: book and tax conformity not expected. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 613.
- Ross, Lawrence R. NOLs: losses from oil and gas partnerships. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 605.
- Sale, leaseback stands up as two deals over IRS objections. *Taxation for accountants*, v. 15, Aug. 1975, p. 98.
- Schneider, Jerry A. Substantial investment and tax advantages are available for option purchasers and writers. *Taxation for accountants*, v. 14, March 1975, p. 176-9.
- Schwartz, Martin S. Selected tax losses from the corporate viewpoint. *Journal of corporate taxation*, v. 1, Winter 1975, p. 379-89.
- Schwartz, Sheldon. Tax-free exchanges of real estate. (Real estate tax topics) *Real estate review*, v. 5, Spring 1975, p. 21-5.
- Sinrich, Norman. Reorganizations and going private - squeezing out minority shareholders. (Corporate reorganizations) *Journal of corporate taxation*, v. 1, Winter 1975, p. 449-56.
- Steer, Paul J. Subchap. S repayment of debt created to absorb NOLs. (Tax clinic) *Tax adviser*, v. 6, Nov. 1975, p. 675.
- Storner, Phillip P. Liquidating the subchapter S corporation. *Tax adviser*, v. 6, Dec. 1975, p. 742-50.

Ullman, Samuel C. Allocation of partnership loss items to specific partners may lead to unexpected tax. *Taxation for lawyers*, v. 3, May-June 1975, p. 376-82.

Verification by IRS of gains and losses depends upon type of property involved. (Practicing before the IRS) *Taxation for accountants*, v. 15, Oct. 1975, p. 254-5.

Vienna, Anthony M. Effect of a multi-corporate F reorganization on loss carryovers and carrybacks. (Corporations, stockholders) *Journal of taxation*, v. 42, March 1975, p. 130-4.

Wakeford, Herbert W. Discharge of indebtedness: disappearing gain where loan invested in liquidated subsidiary. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 733-4.

Weiler, John J. Avoiding ordinary income when disposing of preferred stock received as a dividend, by John J. Weiler and Paul H. Waldman. (Corporation-shareholder) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 166-9.

When a loss is deductible, and how much can be deducted, depends on the nature of the loss. *Taxation for accountants*, v. 14, Feb. 1975, p. 119-22.

When a loss is deductible, and how much can be deducted, depends on the nature of the loss. *Taxation for lawyers*, v. 3, March/April 1975, p. 319-22.

When can gain on sale of two homes be deferred? *Taxation for accountants*, v. 15, Dec. 1975, p. 366.

Wohl, L. B. Disposition of business capital asset may yield ordinary income or loss, by L. B. Wohl and J. R. Weed. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 33-5.

Wohl, L. B. Disposition of business capital asset may yield ordinary income or loss, by L. B. Wohl and J. R. Weed. *Taxation for accountants*, v. 15, Aug. 1975, p. 118-20.

Gambling

Kanter, Burton W. Intelligence division assumes taking tokes a crime, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 43, Dec. 1975, p. 382-3.

Self employment tax not imposed on gambling wins. *Taxation for accountants*, v. 15, Dec. 1975, p. 337.

Simmons, Sherwin P. Gambling cannot qualify as trade or business. (Taxation of compensation) *Journal of taxation*, v. 43, Dec. 1975, p. 332-3.

Solvency, via Las Vegas? (Letter from America) *Accountant* (Eng.), v. 171, Nov. 21, 1974, p. 686.

Gas, Natural

See Taxation, United States - Natural Gas

Gasoline

Audit of service stations stresses some income reporting. (Practicing before the IRS) *Taxation for accountants*, v. 15, Aug. 1975, p. 128.

Farber, Paul. Gas excise tax refunds may be gross income. (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 353.

Gift and leaseback

Gift and leaseback; a technique for splitting income. *Taxation for accountants*, v. 15, Oct. 1975, p. 222-3.

Horowitz, Jerome. Trust planning requires thorough analysis of gift and income tax considerations. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 68-74.

Kendall, Peter W. ABC's of Clifford trusts. *Practical accountant*, v. 8, July/Aug. 1975, p. 41-7.

Lemann, Thomas B. Doctor trust: principles for successful planning that emerge from analysis of the cases. *Estate planning*, v. 2, Autumn 1974, p. 2-8.

Some of the bloom taken off gift-leaseback rose. *Taxation for accountants*, v. 15, Dec. 1975, p. 372-3.

Gifts

Abbin, Byrle M. Green stamp giving - the net gift. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-18.) [750.2 I]

Abbin, Byrle M. Significant recent developments concerning estate planning (part III). (Estate planning) *Tax adviser*, v. 6, May 1975, p. 277-87.

Anglea, Berneice A. Current rules for including life insurance in decedent's estate and how to plan around them, by Berneice A. Anglea and Nina R. Chomsky. *Taxation for accountants*, v. 14, Jan. 1975, p. 22-7.

Are strike benefits taxable or are they tax-free gifts? *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 153.

Are strike benefits taxable, or are they tax-free gifts? *Taxation for accountants*, v. 15, Oct. 1975, p. 249.

Bierman, Jacquin D. Death benefit not a gift, says CA-4, joining CA-5. (Personal tax problems) *Journal of taxation*, v. 43, Oct. 1975, p. 216-17.

Borghese, Phyllis. Gift motivated by thoughts of death. (Tax talk) *National public accountant*, v. 20, May 1975, p. 28-9.

Butler, Paul F. Interrelationship between gift taxes and the estate tax. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 385-401.) [751 N]

Can a donor take charitable deduction for half a gift? *Taxation for accountants*, v. 15, Dec. 1975, p. 343.

Carp, Gerald I. Four techniques for minimizing gift taxes: comparative analysis, advantages & disadvantages. *Estate planning*, v. 2, Summer 1975, p. 222-5.

Cockerill, Adrian B. Donor financial planning: the role of the fund raiser and his relationship to the estate planning team. *Trusts & estates*, v. 114, May 1975, p. 302-5, 364.

Corcoran, James M. Federal gift tax - a hidden bugaboo and how to face it. *Law office economics and management*, v. 16, Spring 1975, p. 138-43.

Craven, George. Gift tax, by George Craven, updated by David E. Seymour. New York, Practising Law Institute, c1974. 141 p. (*Estate planning and administration: Practice handbook series*, no. 10, 1974 printing of 1966 ed.) [755 C]

Creedon, John J. Some uses of life insurance in estate planning. Philadelphia, Joint Committee on Continuing Legal Education of the American Law Institute and the American Bar Association, c1974. 95 p. (*Estate planning/ practice handbook*, no. 1.) [*241.5 C]

Crumbley, D. Larry. Practical guide to preparing a federal gift tax return. 2nd ed. Tucson, Ariz., Lawyers and Judges Pub. Co., c1975. 70 p. [*755 C]

Dalton, Robert B. Transfer of capital: an investment in life insurance. *Trusts & estates*, v. 114, July 1975, p. 474-7.

Debt can be used to spread a gift to minimize gift tax. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 18-19.

Debt can be used to spread a gift to minimize gift tax. *Taxation for accountants*, v. 14, May 1975, p. 313-14.

Delaney, Edward N. Private annuity: what, why and how. (Estate planning) *Tax adviser*, v. 6, Sept. 1975, p. 544-8.

Duhl, Stuart. Net gift technique: a current analysis of the requirements for its successful use, by Stuart Duhl and Arnold Jay Cohen. (Estates, trusts & gifts) *Journal of taxation*, v. 42, March 1975, p. 158-63.

Edwards, Mark B. How to save money by making gifts. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 367-83.) [751 N]

Edwards, Mark B. How to transfer property to minor children: a survey of techniques, listing pros and cons. *Estate planning*, v. 3, Autumn 1975, p. 13-17.

Ellerman, Keith L. ABC's of estate planning. *Practical accountant*, v. 8, May-June 1975, p. 56-66.

Faber, Peter L. Planning the estate of the investor with tax shelters. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-9.) [750.2 I]

Feld, Alan L. Current techniques for valuing minority stock interests or stock with restrictions. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 244-9.

Finerman, Ralph. Annual exclusion denied gifts of present interest, edited by Ralph Finerman. (Estate planning) *CPA* (NYSS), v. 45, Sept. 1975, p. 73-4.

Finerman, Ralph. Gift tax and the marital deduction, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, March 1975, p. 67-8.

Finerman, Ralph. Gift tax credit as applied to reciprocal trusts, edited by Ralph Finerman. (Estate planning) *CPA* (NYSS), v. 45, Aug. 1975, p. 54-5.

- Finerman, Ralph. Husband and wife's joint ownership of realty, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, Feb. 1975, p. 49.
- Finerman, Ralph. Income and gift tax elections of an executor, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, June 1975, p. 78-9.
- Finerman, Ralph. Running of the statute of limitations may impose surprise gift tax, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, Sept. 1975, p. 74.
- Finerman, Ralph. Service limits estate tax benefit of state gift taxes, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, July 1975, p. 58-9.
- Finerman, Ralph. Transactions in contemplation of death, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, May 1975, p. 82-3.
- Finerman, Ralph. Transfers under Uniform gifts to minors act, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, Aug. 1975, p. 54.
- Finerman, Ralph. Unexpected gift tax, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, May 1975, p. 82.
- Forster, Joel M. Estate and gift tax reform: a tax policy statement of the federal tax division. (Taxation) *Journal of accountancy*, v. 139, Feb. 1975, p. 90-5.
- Forster, Joel M. Estate and gift tax reform: a tax policy statement of the Federal Tax Division. (Washington report) *Tax adviser*, v. 6, April 1975, p. 229-35.
- Frazier, David R. Tax-free gifts to a spouse. *Trusts & estates*, v. 114, Feb. 1975, p. 86-7.
- Gift before a sale can shift gain and save tax. *Taxation for accountants*, v. 15, July 1975, p. 28-9.
- Gift before a sale can shift gain and save tax. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 128.
- Gift includable in estate may result in an extra credit being available. (Technical notes and comments) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 236-7.
- Gift limitations reviewed. *Newspaper controller*, v. 28, Jan. 1975, p. 5, 9.
- Golub, Errol G. No contribution deduction for gift of cash surrender value in life insurance. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 30.
- Gorlick, Sheldon H. Three ways to make your kids' college funds soar. *Medical economics*, v. 52, Feb. 17, 1975, p. 174, 177, 179, 181.
- Greenside, Myron. Net gifts. (Estate planning) *Massachusetts CPA review*, v. 49, May-June 1975, p. 29-30.
- Hasselback, James R. Political contributions mean added tax benefits as a result of Tax reduction act of 1975, by James R. Hasselback and David T. Stewart. *Taxation for accountants*, v. 15, Aug. 1975, p. 110-12.
- Helms, John A. Problems and opportunities when an installment sale is contemplated in an estate plan. *Estate planning*, v. 2, Autumn 1974, p. 14-18.
- Henszey, Benjamin N. Rational approach to the maximization of lifetime gifts, by Benjamin N. Henszey and Mark C. Schechter. *Taxes - the tax magazine*, v. 53, Nov. 1975, p. 687-92.
- Hildesley, C. Hugh. Appraisals in the fine arts. *Trusts & estates*, v. 114, April 1975, p. 254-5, 280.
- Holdsworth, David K. How to undo a joint tenancy, thus escape numerous tax and non-tax complications. *Estate planning*, v. 2, Spring 1975, p. 142-6.
- Horowitz, Jerome. Trust planning requires thorough analysis of gift and income tax considerations. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 68-74.
- Huffaker, Jolin B. CA-5 spurs IRS' split-gift theory for 2035 purposes, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 42, May 1975, p. 297-8.
- Huffaker, John B. Circuits split over treatment of death benefit as tax-free gift, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 43, July 1975, p. 48.
- Huffaker, John B. Forgiving loan interest results in taxable gift. (Estates, trusts & gifts) *Journal of taxation*, v. 43, Dec. 1975, p. 349.
- Huffaker, John B. State gift tax paid on 2035 gift is includable in estate, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 42, May 1975, p. 298.
- Huffaker, John B. TC holds state gift tax was deductible by estate. (Estates, trusts and gifts) *Journal of taxation*, v. 43, Oct. 1975, p. 226-7.
- Hutchings, Peter W. Contemporary thoughts on gifts to minors. *CLU journal*, v. 29, April 1975, p. 30-4.
- Johnson, William L. Foreign situs irrevocable life insurance trusts, by William L. Johnson and Steven A. Lampert. *CLU journal*, v. 29, April 1975, p. 20-9.
- Kahn, Douglas A. Transactions subject to gift tax, by Douglas A. Kahn and Earl M. Colson. *Practical lawyer*, v. 21, July 15, 1975, p. 81-93.
- Kendall, Peter W. ABC's of Clifford trusts. *Practical accountant*, v. 8, July/Aug. 1975, p. 41-7.
- Love, Richard D. Opportunities in tax planning trusts. by Richard D. Love and Steven W. Sweet. *Ohio CPA*, v. 33, Autumn 1974, p. 148-52.
- Making a gift in contemplation of death is still advantageous. *Taxation for lawyers*, v. 3, May-June 1975, p. 383.
- McCaffrey, Carolyn S. Donee's agreement to pay gift tax does not make gift of appreciated land a taxable event, by Carolyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 511-12.
- McCaffrey, Carolyn S. No gift tax imposed on transfer of remainder interests to children in exchange for cash and vendor's lien notes, by Carolyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 505-7.
- McCartney, Laton. Avoiding the traps in tax-saving gifts for your kids. *Medical economics*, v. 52, April 14, 1975, p. 90-2, 96-7.
- Meiburger, Janet M. Current suggestions for gift and estate tax legislation. *Tax law review*, v. 30, Spring 1975, p. 451-64.
- Mesrop, Alden. Salvaging the tax benefits from a transfer that is found to be an incomplete gift. *Taxation for accountants*, v. 15, Dec. 1975, p. 344-9.
- Mesrop, Alden. Salvaging the tax benefits from a transfer that is found to be an incomplete gift. (Estate planning) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 176-81.
- No estate tax due on non-donor spouse who elects to split gifts. (Technical notes and comments) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 249.
- Nonshareholder transfers may not be income to corporation. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 190-1.
- Nonshareholder transfers may not be income to corporation. *Taxation for accountants*, v. 15, Oct. 1975, p. 248-9.
- O'Hare, James T. Loans without interest: how to avoid IRS assertion that the borrower realizes income. *Taxation for accountants*, v. 14, March 1975, p. 165-71.
- O'Hare, James T. Taxation of interest-free loans. *Vanderbilt law review*, v. 27, Nov. 1974, p. 1085-1106.
- Paying a gift tax can avoid future valuation problems. *Taxation for lawyers*, v. 3, March/April 1975, p. 299.
- Penner, Daniel L. Use of gifts in estate planning: the basic rules which control sound planning of gifts. *Estate planning*, v. 2, Winter 1975, p. 97-101.
- Philanthropy in health care, by Salvinija G. Kernaghan and others. *Hospitals*, v. 49, June 1, 1975, p. 47-126 *passim*.
- Reminder from IRS: a tip is a tip is a taxable tip. *Taxation for accountants*, v. 14, May 1975, p. 268-9.
- Roszbach, Laurence B. Tax shelter investments in trust - advantages and disadvantages, by Laurence B. Roszbach and Peter L. Faber. *Trusts & estates*, v. 114, Feb. 1975, p. 70-3, 121-2.
- Sacher, Charles P. How attorneys can more effectively advise and assist in family tax planning. (Personal) *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 110-18.
- Schenk, Deborah Huffman. Estate planning: toward reducing state death tax liability within the boundless maximum beneficial federal estate tax treatment. *Brooklyn law review*, v. 41, Winter 1975, p. 503-40.
- Schlenger, Jacques T. Double benefit derived from posthumously paid state gift taxes, which are allowed as both a deduction from decedent's estate under Section 2053 and

as a credit for state death taxes paid under Section 2011, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Summer 1975, p. 231-2.

Schlenger, Jacques T. Fifth circuit refuses to accept split-gift theory, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Spring 1975, p. 173-5.

Schlenger, Jacques T. Payment made by legatee, pursuant to executory contract entered into with other now deceased legatees, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Spring 1975, p. 179-80.

Schlenger, Jacques T. Property settlement trust providing for discretionary distributions of income, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Spring 1975, p. 180-1.

Schlesinger, Edward S. Checklist of decisions and actions to be considered when client's death is imminent. *Estate planning*, v. 2, Autumn 1974, p. 24-31.

Schlesinger, Edward S. Seven case histories of irrevocable trusts. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-2.) [750.2 I]

Schoaf, Thomas L. Three court-tested techniques for shifting tax burden to the recipients of gifts. *Taxation for accountants*, v. 15, Sept. 1975, p. 140-4.

Silkwood, James A. Charitable contributions: maximizing deductions by gifts to public charities for unrelated use. (Tax clinic) *Tax adviser*, v. 6, Nov. 1975, p. 671-2.

Special rules applicable to farmers give wide scope to tax planning possibilities. *Taxation for accountants*, v. 14, Jan. 1975, p. 50-6.

Steward, Edwin E. Pooled income funds: the new spearhead of deferred giving. *Trusts & estates*, v. 114, May 1975, p. 306-9, 371.

Tax Court extends present interest concept for gift tax. (Estates, trusts & gifts) *Journal of taxation*, v. 42, Feb. 1975, p. 80-1.

Tax treatment of political contributions, candidates. *Taxation for accountants*, v. 14, March 1975, p. 180-1.

Wiley, Thomas W. Valuing large holdings of publicly traded stock: the blockage problem. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-8.) [750.2 I]

Going private

Eustice, James S. Going private: tender offer redemptions for cash or securities (part I). *Tax adviser*, v. 6, Nov. 1975, p. 646-53.

Eustice, James S. Going private: tender offer redemptions for cash or securities (part II). *Tax adviser*, v. 6, Dec. 1975, p. 719-29.

Shapiro, Theodore. Going private: accounting and tax considerations. *CPA (NYSS)*, v. 45, Nov. 1975, p. 17-21.

Going public

Anderson, John P. Tax shelter - going public. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 595-621.) [750.2 S]

Goodwill

CA-9 says customer list is one asset; deduction harder to take. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 181.

CA-9 says customer list is one asset; deduction harder to take. *Taxation for accountants*, v. 15, Sept. 1975, p. 136-7.

Gregorich, Martin J. Amortization of intangibles: a reassessment of the tax treatment of purchased goodwill. *Tax lawyer*, v. 28, Winter 1975, p. 251-88.

Morrison, William L. Tax problems in corporate acquisitions other than reorganizations - from the buyer's point of view. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 843-63.

Government bonds

Ellerman, Keith L. ABC's of estate planning. *Practical accountant*, v. 8, May-June 1975, p. 56-66.

Fleming, Austin. Use of flower bonds being restricted by tighter Treasury rules; careful planning now required. *Estate planning*, v. 2, Spring 1975, p. 150-2.

Reed, John T. Requirements for using flower bonds. (Tax clinic) *Tax adviser*, v. 6, Nov. 1975, p. 673-4.

Simpson, Murray S. Post-mortem planning to reduce the estate tax burden, by Murray S. Simpson and Ronald D. Larson. *Trusts & estates*, v. 114, Feb. 1975, p. 74-7, 120.

Government Contractors

See Taxation, United States—Contractors, Government

Gross Margin

See Taxation, United States—Value Added Tax

Growing Crops

See Taxation, United States—Farmers

Head of household

Borghese, Phyllis. Household absence because of marital discord does not bar use of head of household rates. (Tax talk) *National public accountant*, v. 20, July 1975, p. 33.

Smith, William Sidney. Low head-of-household tax rates: who qualifies for them and what planning steps can be taken. *Taxation for accountants*, v. 15, Nov. 1975, p. 270-5.

Spencer, Martin M. Taxation of couples, married and unmarried. *CPA journal*, v. 45, Feb. 1975, p. 11-16.

Hobbies

Profit motive is key to any business deductions. *Taxation for accountants*, v. 15, Oct. 1975, p. 238.

Simon, H. Paul. Deductions: tests for determining when an activity is a business rather than a hobby, by H. Paul Simon and James A. Burton. *Taxation for accountants*, v. 15, Dec. 1975, p. 332-4.

Simon, H. Paul. Deductions: tests for determining when an activity is a business rather than a hobby, by H. Paul Simon and James A. Burton. (Personal) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 132-5.

Holding Companies And Subsidiaries

See Also Taxation, United States, Under Subheadings:

Foreign Subsidiaries:

Personal Holding Companies

Banoff, Sheldon I. How IRS new zero-basis approach will affect corporate tax planning. (Corporations) *Journal of taxation*, v. 42, Feb. 1975, p. 96-100.

Blum, Walter J. Taxing the corporate shareholder - some old problems reconsidered. *Taxes - the tax magazine*, v. 53, April 1975, p. 217-30.

Brennan, Edward V. Holding company - a creative estate planning tool. *Trusts & estates*, v. 114, Oct. 1975, p. 716-17, 764.

Cavitch, Zolman. How to evaluate practical effects of alternate ways for a corporation to liquidate. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 198-204.

Epstein, Stephen. Section 304: tax trap for the unwary, by Stephen Epstein and Raymond Showfety. *CPA journal*, v. 45, Dec. 1975, p. 27-9.

Greif, Harvey E. DISC: insuring immunity from state tax. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 611.

Greif, Joseph. Tax implications of an exempt organization constructing and operating a building. *Tax adviser*, v. 6, June 1975, p. 354-61.

Hasday, Robert J. Bouncing basis rule: a proposed revision of Section 334(b). *Taxes - the tax magazine*, v. 53, Nov. 1975, p. 668-86.

- Hellerstein, Jerome R. Unitary business principle and multi-corporate enterprises: an examination of the major controversies. *Tax executive*, v. 27, July 1975, p. 313-29.
- Hoffman, Arthur S. Liquidating a subsidiary to benefit a minority interest, edited by Arthur S. Hoffman. (Federal taxation) *CPA* (NYSS), v. 45, July 1975, p. 66-7.
- Hoffman, Arthur S. Tax considerations in the sale or purchase of a subsidiary, edited by Arthur S. Hoffman. (Federal taxation) *CPA* (NYSS), v. 45, June 1975, p. 47-8.
- Holden, James P. Aborted 337 liquidation termed reorg. by tax court, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 42, March 1975, p. 134-5.
- Hollrah, James M. Taxation of crossborder concentrations in the EEC. *Texas international law journal*, v. 9, Fall 1974, p. 313-39.
- How to handle payroll taxes for employees shared by parent and its subsidiary. *Taxation for accountants*, v. 14, Feb. 1975, p. 123-4.
- Javaras, George B. Corporate capital gains and losses - the Corn Products doctrine. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 770-94.
- Lerner, Herbert J. Employment taxes: parent's officers not employees of subs. where no substantial services performed, edited by Herbert J. Lerner. (Tax clinic) *Tax adviser*, v. 6, Aug. 1975, p. 481.
- Lerner, Herbert J. Sec. 334(b)(2): multiple two-tier liquidations of purchased group qualify for stepped-up basis under consolidated regs. (Tax clinic) *Tax adviser*, v. 6, Aug. 1975, p. 485.
- Linett, E. S. Partial liquidations of sub. and distribution of assets may qualify, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 566-7.
- O'Connor, Walter F. OIO audits of U.S. subsidiaries of foreign parent. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 209.
- Toren, Melvin S. Consolidated returns: deemed-dividend election proposed regs. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 739.
- Vaughan, Jack M. Formation, operation and expansion of bank holding companies. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 161-80.) [110 H]
- Vienna, Anthony M. Effect of a multi-corporate F reorganization on loss carryovers and carrybacks. (Corporations, stockholders) *Journal of taxation*, v. 42, March 1975, p. 130-4.
- Wakeford, Herbert W. Discharge of indebtedness: disappearing gain where loan invested in liquidated subsidiary. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 733-4.
- Womack, Robert D. Sec. 334(b)(2) - planning and pitfalls for subsidiary's debt to parent. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 213.
- Holland case**
Holland, when can the net worth method be used? (Landmark tax cases) *Taxation for lawyers*, v. 3, March/April 1975, p. 273.
- Home used in business**
Bierman, Jacquin D. CA-4 limits home office deduction for employee, edited by Jacquin D. Bierman. (Personal tax problems) *Journal of taxation*, v. 42, April 1975, p. 217.
Deductions for offices at home suffer setback. *Taxation for accountants*, v. 14, May 1975, p. 288-9.
Glassberg, Carl L. Attack on the home office deduction, by Carl L. Glassberg and Michael Ward. (Tax talk) *Retail control*, v. 43, April-May 1975, p. 36-8.
Hanlon, T. Gerald. Job-related expenses: new opportunities for employee deductions. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 190-204.) [110 H]
McCaifrey, Carlyn S. Developments in the office-at-home expense deduction area this quarter, cost of maintaining office at home characterized as personal and deduction disallowed, by Carlyn S. McCaifrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 497-501.
- Peterson, E. Robert. If you carry a briefcase home, can you write-off an office in your home? *Laventhol & Horwath perspective*, v. 1, Spring 1975, p. 18-21.
- Reece, Ralph I. You can control your taxes. *Veterinary economics*, v. 16, March 1975, p. 39, 42.
- Thorne, Jack F. Deductions for use of home as an office. *National public accountant*, v. 20, Aug. 1975, p. 12-15.
- Hospitals**
Bernstein, Arthur H. Challenging hospitals' tax exemption. (Law in brief) *Hospitals*, v. 49, June 1, 1975, p. 100, 102, 104, 126.
Bromberg, Robert S. Effect of tax policy on the delivery and cost of health care. *Taxes - the tax magazine*, v. 53, Aug. 1975, p. 452-78.
Kannry, Glenn S. How hospitals can minimize their potential exposure to the unrelated business income tax. (Tax-exempt institutions) *Journal of taxation*, v. 43, Sept. 1975, p. 166-70.
Liles, Kenneth H. Two circuit courts consider exemptions for hospitals, edited by Kenneth H. Liles. (Tax-exempt institutions) *Journal of taxation*, v. 42, Feb. 1975, p. 126.
Piper, Ronald E. Hospitals and unrelated trade or business income. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 237-45.) [110 H]
- Hotchpot**
Lee, Lawrence J. Section 1231 gains and losses. *Practical lawyer*, v. 21, Sept. 1, 1975, p. 25-42.
- Housing**
Abel, Leonard L. Both purchase and sale of a residence have substantial hidden tax implications, by Leonard L. Abel and Thomas H. Kennedy. *Taxation for accountants*, v. 15, Aug. 1975, p. 86-91.
Anderson, Paul E. Tax considerations of the condominium sponsor and purchaser, by Paul E. Anderson and Thomas G. Cody. *St. John's law review*, v. 48, May 1974, p. 887-911.
Linett, E. S. Assistance payments under National housing act not taxable, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 574.
Scope of new residence credit explained by IRS. *Taxation for accountants*, v. 15, July 1975, p. 29.
Siegel, Norman S. Effect of new tax law on investment credit, other corporate changes, personal tax plans, by Norman S. Siegel and C. Ellen MacNeil. (Accounting) *Journal of taxation*, v. 42, June 1975, p. 322-6.
- Housing Rehabilitation**
See Taxation, United States - Real Estate Rehabilitation
- H.R. 10**
See Taxation, United States-Pensions, Self-Employed
- Husbands And Wives**
See Also Taxation, United States, Under Subheadings:
Common Disaster;
Community Property;
Divorce Settlements And Separation Agreements;
Estates And Trusts
Abbin, Byrle M. Planning the financial affairs of a CPA, part 2. *California CPA quarterly*, v. 42, Dec. 1974, p. 15-18, 20, 22, 24.
Abbin, Byrle M. Significant recent developments concerning estate planning (part II). (Estate planning) *Tax adviser*, v. 6, April 1975, p. 220-8.
Accurate counting of shareholders is essential if a Sub S election is to be maintained. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 106-8.

- Accurate counting of shareholders is essential if a Sub S election is to be maintained. *Taxation for accountants*, v. 15, July 1975, p. 30-2.
- Bierman, Jacquin D. Recent decisions clarify the scope of the innocent spouse provisions of Section 6013(e), edited by Jacquin D. Bierman. (Personal tax problems) *Journal of taxation*, v. 43, July 1975, p. 52-3.
- Bierman, Jacquin D. Wife's installment sale to husband upheld by district court, edited by Jacquin D. Bierman. (Personal tax problems) *Journal of taxation*, v. 43, Sept. 1975, p. 184.
- Bittker, Boris I. Federal income taxation and the family. *Stanford law review*, v. 27, July 1975, p. 1389-1463.
- Bonapart, Alan D. Estate planning and women: consciousness raising for estate planners. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-10.) [750.2 I]
- Borghese, Phyllis. Innocent spouse rule not applicable in community property states. (Tax talk) *National public accountant*, v. 20, May 1975, p. 28.
- Ellerman, Keith L. ABC's of estate planning. *Practical accountant*, v. 8, May-June 1975, p. 56-66.
- Farber, Paul. Maximum tax: deductions recovered and nonresident aliens. (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 349.
- Finerman, Ralph. Effect of incompetency, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, Nov. 1975, p. 59-60.
- Finerman, Ralph. Gift tax and the marital deduction, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, March 1975, p. 67-8.
- Finerman, Ralph. Husband and wife's joint ownership of realty, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, Feb. 1975, p. 49.
- Finerman, Ralph. Interrelationship of charitable deduction and administration expenses, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, April 1975, p. 77-8.
- Finerman, Ralph. Restricted bequests that qualify for marital deduction, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, Sept. 1975, p. 74-5.
- Forster, Joel M. Estate and gift tax reform: a tax policy statement of the Federal Tax Division. (Washington report) *Tax adviser*, v. 6, April 1975, p. 229-35.
- Forster, Joel M. Estate and gift tax reform: a tax policy statement of the federal tax division. (Taxation) *Journal of accountancy*, v. 139, Feb. 1975, p. 90-5.
- Frazer, David R. Tax-free gifts to a spouse. *Trusts & estates*, v. 114, Feb. 1975, p. 86-7.
- Glickfeld, Bruce S. Federal income tax consequences of marital property settlements, by Bruce S. Glickfeld, Jerome A. Rabow and Herbert E. Schwartz. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 307-46.) [750.2 S]
- Hall, Cynthia Holcomb. Working woman and the federal income tax. *American Bar Association journal*, v. 61, June 1975, p. 716-20.
- Higgins, Warren. Tax considerations for separated married couples, by Warren Higgins and Jerome S. Horvitz. *Taxes - the tax magazine*, v. 53, March 1975, p. 154-60.
- Hjorth, Roland L. Community property marital settlements: the problem and a proposal. *Community property journal*, v. 2, Spring 1975, p. 99-121.
- Hoffman, Arthur S. Informality in alimony arrangements is a trap, edited by Arthur S. Hoffman. *CPA journal*, v. 45, Feb. 1975, p. 39.
- Huffaker, John B. Texas DC upholds amortizing life estate in community prop., edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 43, Aug. 1975, p. 109.
- Hutton, William T. Subchapter S: four into two won't go. (Recent cases and rulings) *Journal of corporate taxation*, v. 2, Summer 1975, p. 225-7.
- Hyde, Robert C. Unplanned estate distributions can significantly increase tax burden on estate and beneficiaries. *Taxation for lawyers*, v. 3, March/April 1975, p. 288-95.
- Hyde, Robert C. Unplanned estate distributions can significantly increase tax burden on estate and beneficiaries. (Estate planning) *Taxation for accountants*, v. 14, April 1975, p. 242-9.
- Invalid divorce can throw tax obligation into turmoil. *Taxation for accountants*, v. 15, Oct. 1975, p. 218.
- Invalid divorce can throw tax obligation into turmoil. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 172.
- Kanter, Burton W. IRS explains why equalization clause bars marital deduction, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 42, April 1975, p. 254-5.
- Lawson, Gary B. Tax implications of using appreciated property in a property settlement. (Personal tax problems) *Journal of taxation*, v. 42, Jan. 1975, p. 58-60.
- Linett, E. S. Sec. 1034(a): separate residences replaced by single residence upon marriage, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 570.
- McCaffrey, Carlyn S. Property transferred from husband to wife but managed by husband taxed in husband's estate, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Spring 1975, p. 388-9.
- Olsen, Shirley. Community property: planning for division in divorce. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 291-2.
- Payment by spouse may not be used as credit by the other. *Taxation for accountants*, v. 14, April 1975, p. 233.
- Popkin, William D. Household services and child care in the income tax and social security laws. *Indiana law journal*, v. 50, Winter 1975, p. 238-57.
- Questions married taxpayers will be asked on audit. (Practicing before the IRS) *Taxation for accountants*, v. 15, July 1975, p. 64.
- Rosen, Howard D. How to select the proper formula clause to fit testator's desires and minimize taxes. *Estate planning*, v. 3, Autumn 1975, p. 20-8.
- Rosen, Howard D. Overview of marital deduction formula clauses. *University of Miami law review*, v. 29, Fall 1974, p. 47-69.
- Schlenger, Jacques T. Marital deduction available for testamentary trust conferring life income interest along with a general testamentary power of appointment over the trust principal to mentally ill wife, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 3, Autumn 1975, p. 40-1.
- Schlenger, Jacques T. Marital share gift conditioned on wife's filing of written election to accept the bequest held to qualify for marital deduction; right of election seen as similar to that granted by statute to disinherited spouse, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Summer 1975, p. 236-8.
- Simpson, Murray S. Post-mortem planning to reduce the estate tax burden, by Murray S. Simpson and Ronald D. Larson. *Trusts & estates*, v. 114, Feb. 1975, p. 74-7, 120.
- Spencer, Martin M. Taxation of couples, married and unmarried. *CPA journal*, v. 45, Feb. 1975, p. 11-16.
- Tax liability for spouse's fraud is still a possibility. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 63-4.
- Vaughan, Jack M. Community property divorce: a comprehensive tax planning approach. *Community property journal*, v. 2, Summer 1975, p. 148-54.
- Vaughan, Jack M. Community property divorce: preparing the tax returns, part 2. *Community property journal*, v. 2, Fall 1975, p. 213-24.

Immunity

See Taxation, United States-Exemptions

Improper Accumulation Of Surplus

See Taxation, United States-Undistributed Profits

Imputed Interest

See Taxation, United States-Interest

Incentives

- Forster, Joel M. Taxation of capital gains. (Professions at work) *Tax adviser*, v. 6, Jan. 1975, p. 40-3.
- Glassberg, Carl L. Taxation of location incentives, by Carl L. Glassberg and Michael Ward. (Tax talk) *Retail control*, v. 44, Oct. 1975, p. 34-8.
- Marquette, R. Penny. Tax incentives for oil exploration: a help or a hindrance? *Akron business and economic review*, v. 6, Summer 1975, p. 17-27.
- Oatway, Francis C. Doing business abroad - selecting the entity. (In Haskins & Sells. *Selected papers 1973*. New York, c1974, p. 225-36.) [110 H]
- Ross, Jack R. Federal welfare recipient employment incentive tax credit, edited by Jack R. Ross. (Federal taxation) *CPA (NYSS)*, v. 45, Oct. 1975, p. 54-5.
- Vernon, Ivan R. Study of DISC, by Ivan R. Vernon and John K. Ryans. *Tax executive*, v. 27, April 1975, p. 295-305.

Income

- Adams, Matthew T. One aspect of the creation of income controversy: the possible application of Reg. 1.482-1(b)(1). (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974, p. 49-72.) [750.2 T]
- American Institute Of Certified Public Accountants. Working with the Revenue code - 1975, edited by Dominic A. Tarantino. New York, c1975. 353 p. [*751 A]
- Beebe, Richard F. Graphical comparison of four tax concepts: regular tax, alternative tax, maximum tax and income averaging. *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 32-8.
- Break, George. Relationship between the corporation and individual income taxes, by George Break and Joseph A. Pechman. *National tax journal*, v. 28, Sept. 1975, p. 341-52.
- Clarke, Owen L. Taxation of income from corporate shareholding: state and local view. *National tax journal*, v. 28, Sept. 1975, p. 373-6.
- Cohen, Edwin S. Possible solutions to practical problems in integration of the corporate and shareholder income tax. *National tax journal*, v. 28, Sept. 1975, p. 359-67.
- Elder, Peter. TC says prepayment of year's interest distorts income, edited by Peter Elder and H. L. Beckett. (Accounting) *Journal of taxation*, v. 42, May 1975, p. 305.
- Flynn, Joseph M. Income tax held constitutional (Federal taxation) *Massachusetts CPA review*, v. 49, Jan.-Feb. 1975, p. 30.
- Freeman, Brian M. Reporting of corrected transactions. *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 39-52.
- Gifford, William C. Allocations of deductions to income. (International developments) *Journal of corporate taxation*, v. 1, Summer 1974, p. 200-4.
- Gordon, Howard W. Federal income tax significance of being a POW or MIA. *Taxes - the tax magazine*, v. 53, Sept. 1975, p. 551-60.
- Guadiana, James A. Federal income taxation of life insurance companies: the life insurance reserve. *Tax law review*, v. 30, Winter 1975, p. 173-96.
- Holland, Daniel M. Some observations on full integration. *National tax journal*, v. 28, Sept. 1975, p. 353-7.
- Identification number rules for qualified plans. (Tax practice) *Taxation for accountants*, v. 14, Feb. 1975, p. 128.
- Linden, Fabian. Arithmetic of affluence. (Consumer markets) *Conference Board record*, v. 12, Sept. 1975, p. 13-16.
- McDonald, Robert J. Inflation: concepts of income, tax reform. *Tax lawyer*, v. 28, Spring 1975, p. 533-53.
- McKessy, Steven W. Corporate and individual tax reform considered from a state and local viewpoint. *National tax journal*, v. 28, Sept. 1975, p. 377-81.
- McLaughlin, David J. Money and taxes: you and your shadow. *Financial executive*, v. 43, May 1975, p. 32, 37-42.
- McLure, Charles E. Case for integrating the income taxes. *National tax journal*, v. 28, Sept. 1975, p. 257-64.
- McLure, Charles E. Integration of the personal and corporate income taxes: the missing element in recent tax reform proposals. *Harvard law review*, v. 88, Jan. 1975, p. 532-82.
- Morris, William R. Federal income tax and the American Indian. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 734-5.

- Nadler, Richard S. Analysis and text of the Tax reduction act of 1975, by Richard S. Nadler and Irwin S. Epstein with the assistance of Alec Brown. New York, Matthew Bender, c1975. 112 p. (For use in conjunction with other tax publications of Matthew Bender.) [*751.5 N]
- New table simplifies computation of maximum tax on earned income. (Taxes in figures) *Taxation for accountants*, v. 15, July 1975, p. 58-9.
- Oberhofer, Tom. Redistributive effect of the federal income tax. *National tax journal*, v. 28, March 1975, p. 127-33.
- Packer, Solomon. Nonresident aliens: treaty-favored treatment for director fees. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 416-17.
- Pittman, C. Ray. Sec. 1034: state income tax considerations. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 736-7.
- Popkin, William D. Household services and child care in the income tax and social security laws. *Indiana law journal*, v. 50, Winter 1975, p. 238-57.
- Ress, Samuel S. Government fees for representation of indigents. (Payroll taxes & controls) *CPA journal*, v. 45, Feb. 1975, p. 46-7.
- Russell, C. W. Common mistakes in tax shelter investments. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 34-42.
- Schapiro, Donald. Prepayments and distortion of income under cash basis tax accounting. *Tax law review*, v. 30, Winter 1975, p. 117-53.
- Schenone, Osvaldo H. Dynamic analysis of taxation. *American economic review*, v. 65, March 1975, p. 101-14.
- Schlesinger, Edward S. Checklist of decisions and actions to be considered when client's death is imminent. *Estate planning*, v. 2, Autumn 1974, p. 24-31.
- Schriebman, Robert S. Income in respect of a decedent: what it is, how it works, planning for tax minimization. *Estate planning*, v. 2, Winter 1975, p. 82-91.
- Sharp, J. Franklin. Effects of income taxes on linear programming models. *Decision sciences*, v. 6, July 1975, p. 462-70.
- Skinner, Robert G. Problems involved in alternative proposals for integration or deduction in U.S. tax: implementation. *National tax journal*, v. 28, Sept. 1975, p. 368-72.
- Stone, Barry J. Self-employment income vs. earned income. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 612-13.
- Surrey, Stanley S. Reflections on integration of corporation and individual income taxes. *National tax journal*, v. 28, Sept. 1975, p. 335-40.
- Walker, Glenn M. Equitability and taxation. *Panorama (Harris Kerr Forster)*, Third quarter, 1975, p. 14-15, 26.
- When it all began - October 3, 1913: income taxes in the good old days. *Georgia CPA*, v. 16, Winter 1974-75, p. 18-19.

Corporate

- Barker, Norman B. Collapsible corporation provisions can turn capital gain into ordinary income. (Corporation) *Taxation for accountants*, v. 14, April 1975, p. 212-16.
- Beghe, Renato. Tax planning for the financially troubled corporation. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 795-820.
- Bittker, Boris I. Federal income taxation of corporations and shareholders - forms. Boston, Warren, Gorham & Lamont, c1975. 1 v. (looseleaf) [754.2 B]
- Blum, Walter J. Taxing the corporate shareholder - some old problems reconsidered. *Taxes - the tax magazine*, v. 53, April 1975, p. 217-30.
- Borden, Neal D. Supreme Court's Ivan Allen holding based on economic reality may cause 531 problems, by Neal D. Borden and Robert K. Briskin. (Corporations, stockholders) *Journal of taxation*, v. 43, Sept. 1975, p. 130-4.
- Brems, Hans. Inflation and indexation. *University of Michigan business review*, v. 27, Jan. 1975, p. 19-23.
- Broenen, Darwin. Undistributed PHC income: the Sixth Circuit in H. Wetter Mfg. Co. is historically sound, by Darwin Broenen and R. Jeffrey Preston. *Journal of corporate taxation*, v. 2, Spring 1975, p. 69-79.
- Cheeseman, Henry R. How to create an inflation neutral tax system. *Journal of accountancy*, v. 140, Aug. 1975, p. 44-51.
- Corporate taxable income after liquidation. *Taxation for accountants*, v. 15, Dec. 1975, p. 335-6.

- Elder, Peter. Deposits on containers are 1231 income, concedes IRS, edited by Peter Elder. (Accounting) *Journal of taxation*, v. 42, June 1975, p. 334.
- Elder, Peter. Rent must be allocated for use of shareholder assets, edited by Peter Elder and Milton Kupfer. (Accounting) *Journal of taxation*, v. 43, Oct. 1975, p. 203-4.
- Future tax planning in many areas affected by provisions of Tax reduction act of 1975. *Taxation for lawyers*, v. 3, May-June 1975, p. 326-9.
- Galvin, Charles O. Reflection on tax reform: a tribute to John Chommie. *University of Miami law review*, v. 29, Fall 1974, p. 21-30.
- Harriss, C. Lowell. Tax equity and the need for capital: with special reference to income from corporate shareholdings. *National tax journal*, v. 28, Sept. 1975, p. 292-300.
- Hickman, Frederic W. Tax equity and the need for capital. *National tax journal*, v. 28, Sept. 1975, p. 282-91.
- Holden, James P. Nineteen seventy-two corporate income tax figures released by IRS, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 42, April 1975, p. 201.
- Kaplan, Richard L. Effective corporate tax rates. *Journal of corporate taxation*, v. 2, Summer 1975, p. 187-98.
- Kaplan, Richard L. Issue is corporate tax breaks, not their tax rates. *Business and society review*, Summer 1975, p. 39-45.
- Lenrow, Gerald I. Pendulum swings back - two circuit courts of appeals reject the Charter rule - Supreme Court to review, by Gerald I. Lenrow and Emanuel Halpern. (Insurance taxation) *Best's review* (Property/liability ed.), v. 76, July 1975, p. 74, 76, 78-80.
- Linch, Luther W. Defending against the accumulated earnings tax. *Tax adviser*, v. 6, Sept. 1975, p. 518-25.
- McCaffrey, Carlyn S. REIT's corporate co-owner does not qualify as independent contractor absent adequate compensation, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 504-5.
- McLure, Charles E. Case for integrating the income taxes. *National tax journal*, v. 28, Sept. 1975, p. 257-64.
- Miles, Catherine E. Business and personal taxes, by Catherine E. Miles and Joseph E. Lane. 1975 rev. ed. Boston, Allyn and Bacon, c1974. 1 v. (various pagings) [754 M]
- Murray, Robert J. Code Section 482, creation of income - death knell for the Tax Court's tracing concept. *Nebraska CPA*, v. 10, Fall 1975, p. 9-10, 24.
- Ross, Jack R. Interrelationship of net operating loss and dividends received deduction for corporations, edited by Jack R. Ross. (Federal taxation) *CPA* (NYSS), v. 45, Sept. 1975, p. 48.
- Ross, Jack R. Shortcut and check for corporate estimated tax, edited by Jack R. Ross. (Federal taxation) *CPA* (NYSS), v. 45, Sept. 1975, p. 45-6.
- Schweitzer, Donald L. Rebutting the accumulated earnings penalty tax requires financial data and documented plans. *Taxation for accountants*, v. 15, Dec. 1975, p. 324-9.
- Swad, Randy Gene. Partial liquidation: a method for withdrawing corporate profits at capital gain rates. *Taxation for accountants*, v. 15, Sept. 1975, p. 132-6.
- Tankersley, William L. Accumulated earnings tax: an appeal for flexibility, by William L. Tankersley and Margaret G. Johnston. (Comments) *North Carolina law review*, v. 52, Oct. 1974, p. 1179-1223.
- Ullman, Leo S. Effect of Tax reduction act of 1975 on CFCs: continued erosion of tax haven operations. (International trade) *Journal of taxation*, v. 42, June 1975, p. 368-70.
- Wade, T. Donald. Professional corporations pay for the privilege of paying income taxes on a cash basis, by T. Donald Wade and Ernest Getz. (State/local tax clinic) *Michigan CPA*, v. 26, March-April 1975, p. 7-10.
- Woodfin, Paul B. Modeling corporate taxes using computer time sharing. *Ohio CPA*, v. 34, Sept. 1975, p. 133-46.
- Zulick, Howell S. Using PHC to exceed 50% limitation on contributions. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 601-2.

Individual

- Alexander Grant & Co. 1974 year-end tax planning techniques for individuals. Chicago, c1974. 21 p. [*753 A]
- Andrews, William D. Fairness and the personal income tax: a reply to Professor Warren. (Comments) *Harvard law review*, v. 88, March 1975, p. 947-58.
- Bischel, Jon Eric. Taxation of patents, trademarks, copyrights, and know-how. Boston, Warren, Gorham & Lamont, c1974. 1 v. (looseleaf) (Includes bibliographies, table of cases, table of statutes, and table of rulings.) [754 B]
- Borghese, Phyllis. Principal or interest? (Tax talk) *National public accountant*, v. 20, Sept. 1975, p. 36-7.
- Cheeseman, Henry R. How to create an inflation neutral tax system. *Journal of accountancy*, v. 140, Aug. 1975, p. 44-51.
- Commerce Clearing House. Individuals' filled-in tax return forms, including sample filled-in forms, rate tables, work sheets, check lists. 1975 ed. Chicago, c1974. 96 p. (*Standard federal tax reports*, v. 61, no. 55, Dec. 4, 1974. Part 2.) [*751.3 C]
- Eckardt, Walter L. Discriminatory effect of inflation induced by the personal income tax structure. *Akron business and economic review*, v. 6, Spring 1975, p. 21-5.
- Future tax planning in many areas affected by provisions of Tax reduction act of 1975. *Taxation for lawyers*, v. 3, May-June 1975, p. 326-9.
- Galvin, Charles O. Reflection on tax reform: a tribute to John Chommie. *University of Miami law review*, v. 29, Fall 1974, p. 21-30.
- Golato, A. James. Tax reduction act of 1975: a brief review for individual taxpayers. (Viewpoint) *Tax adviser*, v. 6, Oct. 1975, p. 590-4.
- Gorlick, Sheldon H. Beware of income-reporting traps on your tax return. *Medical economics*, v. 52, Feb. 17, 1975, p. 182-9.
- Hall, Cynthia Holcomb. Working woman and the federal income tax. *American Bar Association journal*, v. 61, June 1975, p. 716-20.
- Harmelink, Philip J. Tax treatment of household units: comparative procedures and alternatives, by Philip J. Harmelink and Walter Krause. *Bulletin for international fiscal documentation*, v. 29, Sept. 1975, p. 370-6.
- Hasselback, James R. Reporting tip income. *Ohio CPA*, v. 34, Summer 1975, p. 128-32.
- Helpern, Martin V. Skirting the problem of the high-bracket taxpayer: mini, maxi or average tax. (In *Institute On Federal Taxation*, 32nd, New York University, 1973. *Proceedings*. New York, c1974. 1073-91.) [751 N]
- How special tax rebate will work. (Taxes in figures) *Taxation for accountants*, v. 14, May 1975, p. 278.
- Merriam, Kemper W. What the Tax reduction act of 1975 will mean to you, part one: changes affecting individuals. *Motel/motor inn journal*, v. 38, June 1975, p. 20, 22, 24.
- Miles, Catherine E. Business and personal taxes, by Catherine E. Miles and Joseph E. Lane. 1975 rev. ed. Boston, Allyn and Bacon, c1974. 1 v. (various pagings) [754 M]
- New payroll tax deposit proposals to benefit employers. *Taxation for accountants*, v. 15, Sept. 1975, p. 192.
- Ress, Samuel S. Employer: management corporation or related corporations. (Payroll taxes & controls) *CPA journal*, v. 45, Jan. 1975, p. 51-2.
- Ress, Samuel S. Employment taxes - private duty hospital attendant. (Payroll taxes & controls) *CPA journal*, v. 45, Jan. 1975, p. 49-51.
- Ress, Samuel S. Federal employment tax regulations amended. (Payroll taxes & controls) *CPA* (NYSS), v. 45, Nov. 1975, p. 55-6.
- Reynolds, Morgan. Post fisc distribution: 1961 and 1970 compared, by Morgan Reynolds and Eugene Smolensky. *National tax journal*, v. 27, Dec. 1974, p. 515-30.
- Sacher, Charles P. How attorneys can more effectively advise and assist in family tax planning. (Personal) *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 110-18.
- Salesman's commission earned on purchase for self is income. *Taxation for accountants*, v. 15, Nov. 1975, p. 305-6.
- Spencer, Martin M. Taxation of couples, married and unmarried. *CPA journal*, v. 45, Feb. 1975, p. 11-16.

- Von Furstenberg, George M. Individual income taxation and inflation. *National tax journal*, v. 28, March 1975, p. 117-25.
- Warren, Alvin C. Fairness and a consumption-type or cash flow personal income tax. (Comments) *Harvard law review*, v. 88, March 1975, p. 931-46.
- Williams, Leonard W. Living together poses a variety of vexing tax questions for unmarried couples. *Taxation for accountants*, v. 15, Dec. 1975, p. 368-71.
- Wrongful death damages are exempt from income tax. *Taxation for accountants*, v. 15, July 1975, p. 52.

Maximum tax

- Bebee, Richard F. Graphical comparison of four tax concepts: regular tax, alternative tax, maximum tax and income averaging. *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 32-8.
- Helpert, Martin W. Skirting the problem of the high-bracket taxpayer: mini, maxi or average tax. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*, New York, c1974. 1073-91.) [751 N]
- Ross, Jack R. Maxi-tax - do future services qualify? Edited by Jack R. Ross. (Federal taxation) *CPA (NYSS)*, v. 45, Nov. 1975, p. 43-5.
- Sunley, Emil M. Maximum tax on earned income. *National tax journal*, v. 27, Dec. 1974, p. 543-52.

Negative

- Klein, William A. Definition of income under a negative income tax. *Florida State University law review*, v. 2, Summer 1974, p. 449-90.
- Walker, Glenn M. Equitability and taxation. *Panorama* (Harris Kerr Forster), Third quarter, 1975, p. 14-15, 26.

Income Averaging

See Taxation, United States-Averaging Income

Income, Gross

- Denbo, Samuel. Gross income: exemptions under non-tax statutes. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 609-10.

Income In Respect Of A Decedent

See Also Tax Returns - Decedent's Income

- Appreciated employer securities acquired from decedent. (Taxes in figures) *Taxation for accountants*, v. 15, Aug. 1975, p. 100.
- Case, Stephen S. Post-mortem estate planning is complex but offers valuable tax saving opportunities. (Estates, trusts & gifts) *Journal of taxation*, v. 42, Feb. 1975, p. 78-80.
- Finerman, Ralph. Income and gift tax elections of an executor, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, June 1975, p. 78-9.
- Finerman, Ralph. Post-mortem estate tax considerations, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, Nov. 1975, p. 57-9.
- Huggins, Rollin C. Estate planning for the corporate executive. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 872-85.
- Jenkins, Marletta M. Income in respect of decedent - deducting estate tax on capital gains. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 78.
- Kutner, Howard B. Unreportable income of a decedent is subject to double taxation but relief is available. *Taxation for accountants*, v. 15, Aug. 1975, p. 92-7.
- Lee, Lawrence J. Partnership taxation in the estate situation. *Trusts & estates*, v. 114, March 1975, p. 154-7.
- Levey, Marc M. Analysis of the impact of Quick on estate planning where there is IRD, by Marc M. Levey and Francis B. Brogan. (Estates, trusts & gifts) *Journal of taxation*, v. 42, May 1975, p. 293-7.
- Levey, Marc M. Planning for advantageous use of pre-death sale in new climate created by Quick decision, by Marc M. Levey and Francis B. Brogan. *Estate planning*, v. 2, Spring 1975, p. 168-70.

- Lynette, Andrew H. Corporate liquidating distributions - income to stockholder's estate? *Taxes - the tax magazine*, v. 53, Nov. 1975, p. 661-7.
- Schlenger, Jacques T. Deductions under Section 691 for estate tax attributable to income in respect of a decedent consisting of long-term capital gain income, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 3, Autumn 1975, p. 43-4.
- Somers, H. Peter. Current problems affecting income in respect of a decedent. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-3.) [750.2 I]

Income tax regulations

- Golato, A. James. Tax reduction act of 1975: a brief review for individual taxpayers. (Viewpoint) *Tax adviser*, v. 6, Oct. 1975, p. 590-4.
- McGee, Robert W. T.D. 7352: new rules on application of sick pay exclusion to disability pension payments. *Taxes - the tax magazine*, v. 53, July 1975, p. 436-41.
- Miller, Peter. Methods of allocating deductions between foreign and U.S. income - a panel discussion of proposed regulations Section 1.861-8, issued June 18, 1973, by Peter Miller, chairman, Gordon D. Henderson and Thomas E. Jenks. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1733-78.) [751 N]
- Seghers, Paul D. Challenge of Treasury's proposed reg. 1.861-8. *Tax executive*, v. 28, Oct. 1975, p. 21-32.
- Whitaker, Meade. Taxpayer privacy vs. freedom of information: proposals to amend Sec. 6103. *Tax adviser*, v. 6, April 1975, p. 198-204.

Income tax surcharge

- Springer, William L. Did the 1968 surcharge really work? *American economic review*, v. 65, Sept. 1975, p. 644-59.

Incorporation Of A Business

See Taxation, United States-Corporations

Industrial development bonds

- Elgart, Allen. Industrial development bonds: living with a Sec. 103(c)(6)(D) election, by Allen Elgart and Brian Cornell. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 420-1.
- Forster, Joel M. Comments on proposed regulations, edited by Joel M. Forster. (Taxation) *Journal of accountancy*, v. 139, May 1975, p. 44, 46-7.
- Fox, H. Lawrence. Industrial development bonds revisited. (Washington tax watch) *Journal of corporate taxation*, v. 2, Spring 1975, p. 85-91.
- Fox, H. Lawrence. Industry and Internal Revenue Service differ on what constitutes pollution control for purposes of tax-exempt industrial development bond financing. (Washington tax watch) *Journal of corporate taxation*, v. 1, Summer 1974, p. 173-81.
- Zwick, Jude P. Industrial development bonds - accounting and tax treatment, by Jude P. Zwick and N. Richard Lange. *Arthur Andersen chronicle*, v. 3N, Jan. 1975, p. 36-46.

Industrial Property Rights

See Also Taxation, United States, Under Specific Headings.
E.G., Patents And Copyrights

Installment method

- Bandy, Dale. Tax planning through the use of the installment sales method. *Taxes - the tax magazine*, v. 53, July 1975, p. 417-23.
- Colson, Earl M. Taxation of deferred payment sales. *Practical lawyer*, v. 21, April 15, 1975, p. 23-44.
- Ellentuck, Albert B. Installment method: use of Rushing approach. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 605-6.

- Hoffman, Arthur S. Installment basis election used to back-stop cost recovery method, edited by Arthur S. Hoffman. (Federal taxation) *CPA* (NYSS), v. 45, Aug. 1975, p. 58.
- Incorrect accounting methods: when can IRS force a switch? *Taxation for accountants*, v. 14, March 1975, p. 146-7.
- Installment sale of a business is usually a sale of assets. *Taxation for accountants*, v. 15, Sept. 1975, p. 154.
- Installment sales v. income averaging. (Taxes in figures) *Taxation for accountants*, v. 15, Nov. 1975, p. 313.
- Intra-family installment sales hold up if deal is bona fide. *Taxation for accountants*, v. 15, Aug. 1975, p. 83-4.
- Morton, Thomas C. Installment sales provisions. (In Haskins & Sells. *Selected papers* 1973. New York, c1974. p. 205-16.) [110 H]
- New restrictions placed on cost recovery method. *Taxation for accountants*, v. 15, Dec. 1975, p. 360-1.
- Ross, Jack R. Obtaining Section 453 treatment, edited by Jack R. Ross. (Federal taxation) *CPA* (NYSS), v. 45, Oct. 1975, p. 53-4.
- Tischer, James D. Installment method: sale of partnership interest where Sec. 1245 applies. (Tax clinic) *Tax adviser*, v. 6, Nov. 1975, p. 676.
- What constitutes a disposition of an installment obligation, thus precipitating tax liability? (Technical notes and comments) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 218-19.

Installments

- Bierman, Jacquin D. Wife's installment sale to husband upheld by district court, edited by Jacquin D. Bierman. (Personal tax problems) *Journal of taxation*, v. 43, Sept. 1975, p. 184.
- Frei, Robert R. Tax problems in corporate acquisitions other than reorganizations - from the seller's point of view. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 821-42.
- Garrou, John L. W. Installment sale to related party can still work despite IRS opposition. (Accounting) *Journal of taxation*, v. 42, Feb. 1975, p. 112-15.
- Goldstein, Gersham. Installment obligations and the estate plan. (In Institute On Estate Planning, 8th. University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-14.) [750.2 I]
- Helms, John A. Problems and opportunities when an installment sale is contemplated in an estate plan. *Estate planning*, v. 2, Autumn 1974, p. 14-18.
- Iannacone, William. Distribution of installment obligations to related parties. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 207.
- Installment sale of a business is usually a sale of assets. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 137.
- Intra-family installment sales hold up if deal bona fide, but expect close IRS scrutiny. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 124.
- Layne, Abner A. Try for this tax break when you sell real estate. *Medical economics*, v. 52, Feb. 3, 1975, p. 94-5.
- Morton, Thomas C. Installment sales provisions. (In Haskins & Sells. *Selected papers* 1973. New York, c1974. p. 205-16.) [110 H]
- One-month liquidations need careful timing of negotiations. *Taxation for lawyers*, v. 3, May-June 1975, p. 374-5.
- Qualifying for installment sale treatment in sale of realty or casual sale of personality. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 41-3.
- Ridenour, Philip D. Some tax considerations in assuming mortgages. *Practical lawyer*, v. 21, March 1, 1975, p. 11-26.
- Solomon, Stephen E. Installment sale - qualification, by Stephen E. Solomon and Gregory E. Kirkellie. (In Southern California Tax Institute, 26th. University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 669-874.) [750.2 S]
- Thirty per cent rule of installment sales. (Taxes in figures) *Taxation for accountants*, v. 14, Jan. 1975, p. 11.
- Verification by IRS of gains and losses depends upon type of property involved. (Practicing before the IRS) *Taxation for accountants*, v. 15, Oct. 1975, p. 254-5.

Insurance

- Federal estate tax: application of the Section 2042 incidents of ownership concept to the insured fiduciary's estate. (Notes) *Iowa law review*, v. 60, June 1975, p. 1319-64.
- Tax on most crop insurance proceeds can be deferred. *Taxation for accountants*, v. 14, April 1975, p. 241.

Insurance agencies

- Lenrow, Gerald I. IRS concedes - expirations may be depreciable, by Gerald I. Lenrow and Emanuel Halpern. (Insurance taxation) *Best's review* (Property/liability ed.), v. 75, Feb. 1975, p. 70-5.

Insurance, Casualty

- Casualty loss deduction denied where insurance claim waived. *Taxation for accountants*, v. 15, Nov. 1975, p. 294-5.

Insurance companies

- Clark, Robert Charles. Federal income taxation of financial intermediaries. *Yale law journal*, v. 84, July 1975, p. 1603-82.
- Lenrow, Gerald I. Civil penalties and interest - gentle persuaders for compliance with the tax laws, by Gerald I. Lenrow and Emanuel Halpern. (Insurance taxation) *Best's review* (Property/liability ed.), v. 75, March 1975, p. 84, 86, 88.
- Lenrow, Gerald I. Civil penalties and interest - gentle persuaders for compliance with the tax laws, by Gerald I. Lenrow and Emanuel Halpern. *Best's review* (Property/liability ed.), v. 75, April 1975, p. 26, 94-8.
- Lenrow, Gerald I. Current tax trends in the insurance industry, by Gerald I. Lenrow and Ralph Milo. New York, Coopers & Lybrand, 1974. 32 p. [*400.1]

Insurance companies, Captive

- Stone, James M. Climate for captive insurance companies. *Risk management*, v. 21, Dec. 1974, p. 6-9.

Insurance companies, Liability

- Collum, T. J. Measuring investment gains - after federal income taxes. *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 30, 32, 73.
- Lenrow, Gerald I. Current tax trends in the insurance industry, by Gerald I. Lenrow and Ralph Milo. New York, Coopers & Lybrand, 1974. 32 p. [*400.1]

Insurance companies, Life

- Bixler, John M. Is the answer to the Charter principle dilemma contained in Subchapter L? Edited by John M. Bixler and F. Brook Voght. (Corporations, stockholders) *Journal of taxation*, v. 43, Dec. 1975, p. 344-6.
- Clark, Robert Charles. Federal income taxation of financial intermediaries. *Yale law journal*, v. 84, July 1975, p. 1603-82.
- Guadiana, James A. Federal income taxation of life insurance companies: the life insurance reserve. *Tax law review*, v. 30, Winter 1975, p. 173-96.
- Lenrow, Gerald I. Current tax trends in the insurance industry, by Gerald I. Lenrow and Ralph Milo. New York, Coopers & Lybrand, 1974. 32 p. [*400.1]
- Phillips, Lawrence C. Interim financial reporting practices for stock life insurance companies. *CLU journal*, v. 29, Oct. 1975, p. 28-33.
- Reid, John B. Prevailing wince. (Life insurance taxation) *Best's review* (Life/health ed.), v. 75, Jan. 1975, p. 60, 62, 64-5.
- Tucker, Keith A. Earnings and profits and the Life insurance company income tax act of 1959 (part II). *Tax adviser*, v. 6, Oct. 1975, p. 595-600.
- Tucker, Keith A. Earnings and profits and the Life insurance company income tax act of 1959 (part I). *Tax adviser*, v. 6, Sept. 1975, p. 526-31.
- Whitmer, Arthur. Prepaid interest on policy loans - a key issue for life companies. (Tax clinic) *Tax adviser*, v. 6, Aug. 1975, p. 481-2.

Insurance companies, Property

- Collum, T. J. Measuring investment gains - after federal income taxes. *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 30, 32, 73.
- Lenrow, Gerald I. Current tax trends in the insurance industry, by Gerald I. Lenrow and Ralph Milo. New York, Coopers & Lybrand, 1974. 32 p. [*400.1]

Insurance, Group

- Anglea, Berneice A. Current rules for including life insurance in decedent's estate and how to plan around them, by Berneice A. Anglea and Nina R. Chomsky. *Taxation for accountants*, v. 14, Jan. 1975, p. 22-7.
- Athearn, James L. How to avoid overpaying on a group life plan that includes permanent life insurance. *Taxation for accountants*, v. 15, Aug. 1975, p. 113-17.
- Becker, B. M. How to reduce the estate tax bite on qualified plans and corporate insurance, by B.M. Becker, J.C. Johnson and A.A. Aronson. *Taxation for lawyers*, v. 3, May-June 1975, p. 366-72.
- Card, Robert W. Group-term life insurance - dual contract plan. (Tax clinic) *Tax adviser*, v. 6, 1975, p. 21-2.
- Goodman, Martin R. Professional corporations: a reappraisal, by Martin R. Goodman and William T. Knox. *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 5-22.
- Lieber, Lawrence. How accountants can keep pension costs down, by Lawrence Lieber and Howard W. Dragutsky. *Journal of accountancy*, v. 139, Feb. 1975, p. 52-9.
- Lipnick, Elton S. Tax consequences of starting, operating, and liquidating a closely-held corporation, by Elton S. Lipnick and Jerome P. Lipnick. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 228-35.
- Osborn, Malcolm E. Corporate-owned life insurance: recent developments in estate planning. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 293-325.) [751 N]
- Roberts, James E. Section 79 - an update. *CLU journal*, v. 29, April 1975, p. 8-14.
- Strauss, Edward K. Tax planning and the professional corporation. (Comments) *University of Pittsburgh law review*, v. 36, Fall 1974, p. 55-77.

Insurance, Key Man

See Also Taxation, United States - Insurance, Life

- Osborn, Malcolm E. Corporate-owned life insurance: recent developments in estate planning. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 293-325.) [751 N]
- TC rules insurance proceeds are not corporate dividends. *Taxation for accountants*, v. 15, Nov. 1975, p. 299.
- Williams, L. Frederick. Stock bonus plans - an undiscovered possibility in the Internal Revenue Code for closely held corporations. *Journal of corporate taxation*, v. 1, Winter 1975, p. 409-18.

Insurance, Life

See Also Taxation, United States - Insurance, Key Man

- Abbin, Byrle M. Significant recent developments concerning estate planning (part 1). (Estate planning) *Tax adviser*, v. 6, March 1975, p. 166-76.
- Anglea, Berneice A. Current rules for including life insurance in decedent's estate and how to plan around them, by Berneice A. Anglea and Nina R. Chomsky. *Taxation for accountants*, v. 14, Jan. 1975, p. 22-7.
- Athearn, James L. How to avoid overpaying on a group life plan that includes permanent life insurance. *Taxation for accountants*, v. 15, Aug. 1975, p. 113-17.
- Becker, B. M. How to reduce the estate tax bite on qualified plans and corporate insurance, by B.M. Becker, J.C. Johnson and A.A. Aronson. *Taxation for lawyers*, v. 3, May-June 1975, p. 366-72.

- Bierman, Jacquin D. Insurance proceeds not taxed as grantor trust is ignored, edited by Jacquin D. Bierman. (Personal tax problems) *Journal of taxation*, v. 43, Sept. 1975, p. 185.
- Bokor, Bruce H. Life insurance premiums paid in contemplation-of-death: a return to uncertainty. *University of Miami law review*, v. 29, Fall 1974, p. 31-46.
- Creedon, John J. Some uses of life insurance in estate planning. Philadelphia, Joint Committee on Continuing Legal Education of the American Law Institute and the American Bar Association, c1974. 95 p. (*Estate planning/ practice handbook*, no. 1.) [*241.5 C]
- Delevett, J. Allen F. Federal income tax aspects of divorce and separation. (Tax notes) *American Bar Association journal*, v. 61, April 1975, p. 503-7.
- Denenberg, Howard M. Implementing an irrevocable life insurance trust: an in-depth analysis. (Estates, trusts & gifts) *Journal of taxation*, v. 42, Jan. 1975, p. 42-6.
- Elder, Peter. When interest deductible on life insurance, edited by Peter Elder and H. L. Beckett. (Accounting) *Journal of taxation*, v. 43, July 1975, p. 29-30.
- Eliasberg, Kenneth C. Estate taxation of life insurance: a survey of recent developments. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 1-141.) [750.2 S]
- Ellerman, Keith L. ABC's of estate planning. *Practical accountant*, v. 8, May-June 1975, p. 56-66.
- Federal estate tax: application of the Section 2042 incidents of ownership concept to the insured fiduciary's estate. (Notes) *Iowa law review*, v. 60, June 1975, p. 1319-64.
- Glassberg, Carl L. Close corporations and stockholder insurance, by Carl L. Glassberg and Michael Ward. (Tax talk) *Retail control*, v. 44, Nov. 1975, p. 26-9.
- Golub, Errol G. No contribution deduction for gift of cash surrender value in life insurance. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 30.
- Gordon, George Byron. Uses of life insurance in estate planning. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 153-233.) [751 N]
- Huffaker, John B. CA-5 puts insurance in non-grantor trustee's estate, conflicts with CA-2 and CA-6, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 43, July 1975, p. 49.
- Huffaker, John B. Insurance paid to ex-wife deductible by estate says TC, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 43, July 1975, p. 48-9.
- Huffaker, John B. Life insurance proceeds: courts split on incidents-of-ownership criteria, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 43, Nov. 1975, p. 315-16.
- Johnson, William L. Foreign situs irrevocable life insurance trusts, by William L. Johnson and Steven A. Lampert. *CLU journal*, v. 29, April 1975, p. 20-9.
- Kendall, James A. Who owns your life insurance? *California CPA quarterly*, v. 43, June 1975, p. 23-4.
- Lieber, Lawrence. How accountants can keep pension costs down, by Lawrence Lieber and Howard W. Dragutsky. *Journal of accountancy*, v. 139, Feb. 1975, p. 52-9.
- Life insurance commentary. *Executive compensation journal*, Aug. 1974, p. 15-26.
- Linowes, Harry M. Why and how of corporate buy-out agreements. (Estate planning) *Tax adviser*, v. 6, Nov. 1975, p. 654-8.
- Mesrop, Alden. Salvaging the tax benefits from a transfer that is found to be an incomplete gift. *Taxation for accountants*, v. 15, Dec. 1975, p. 344-9.
- Mesrop, Alden. Salvaging the tax benefits from a transfer that is found to be an incomplete gift. (Estate planning) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 176-81.
- Osborn, Malcolm E. Corporate-owned life insurance: recent developments in estate planning. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 293-325.) [751 N]
- Roberts, James E. Section 79 - an update. *CLU journal*, v. 29, April 1975, p. 8-14.

- Ryan, John J. Transfer of life insurance contracts in Sec. 334(b)(2) liquidations, edited by Mario P. Borini. (Tax clinic) *Tax adviser*, v. 6, Sept. 1975, p. 537-8.
- Schenk, Deborah Huffman. Estate planning: toward reducing state death tax liability within the bounds of maximum beneficial federal estate tax treatment. *Brooklyn law review*, v. 41, Winter 1975, p. 503-40.
- Schlenger, Jacques T. Inexorable sweep of Section 2042(2) causes life insurance proceeds to be includable in estate of decedent-insured, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 3, Autumn 1975, p. 38-40.
- Stiller, Shale D. Demise of the life insurance-annuity combination. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 269-91.) [751 N]
- Sullivan, Anne H. Incidents of ownership in a grantee fiduciary: *Terriberry v. United States*. (Notes and comments) *Tax lawyer*, v. 28, Spring 1975, p. 607-22.
- TC rules insurance proceeds are not corporate dividends. *Taxation for accountants*, v. 15, Nov. 1975, p. 299.
- Traum, Sydney S. Buy-sell agreement for Subchapter S corporations. *Attorney - CPA*, Dec. 1974, p. 4, 10.
- Trustee's control over policy may cause inclusion in estate. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 57-8.
- Insurance premiums**
- Athearn, James L. How to avoid overpaying on a group life plan that includes permanent life insurance. *Taxation for accountants*, v. 15, Aug. 1975, p. 113-17.
- Bokor, Bruce H. Life insurance premiums paid in contemplation-of-death: a return to uncertainty. *University of Miami law review*, v. 29, Fall 1974, p. 31-46.
- Card, Robert W. Group-term life insurance - dual contract plan. (Tax clinic) *Tax adviser*, v. 6, 1975, p. 21-2.
- Creditor-paid life insurance premiums may be deductible. *Taxation for accountants*, v. 14, May 1975, p. 289.
- Delevett, J. Allen F. Federal income tax aspects of divorce and separation. (Tax notes) *American Bar Association journal*, v. 61, April 1975, p. 503-7.
- Huffaker, John B. CA-2 might limit effect of shifting premium payments. (Estates, trusts and gifts) *Journal of taxation*, v. 43, Oct. 1975, p. 227-8.
- Johnson, William L. Foreign situs irrevocable life insurance trusts, by William L. Johnson and Steven A. Lampert. *CLU journal*, v. 29, April 1975, p. 20-9.
- Roberts, James E. Section 79 - an update. *CLU journal*, v. 29, April 1975, p. 8-14.
- TC rules insurance proceeds are not corporate dividends. *Taxation for accountants*, v. 15, Nov. 1975, p. 299.
- Traum, Sydney S. Buy-sell agreement for Subchapter S corporations. *Attorney - CPA*, Dec. 1974, p. 4, 10.
- Insurance, Reinsurance**
- Lenrow, Gerald I. Current tax trends in the insurance industry, by Gerald I. Lenrow and Ralph Milo. New York, Coopers & Lybrand, 1974. 32 p. [*400.1]
- Insurance, Self**
- Linett, E. S. Self-insurer's liability for uncontested workmen's comp. claims fixed at time of injury, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 564-5.
- Self insurers: mingling reserve for contested, uncontested claims imperils deductions. *Taxation for accountants*, v. 15, Sept. 1975, p. 145-6.
- Self insurers: mingling reserve for contested, uncontested claims imperils deductions. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 163-4.
- Insurance, Split-dollar**
- Becker, B. M. How to reduce the estate tax bite on qualified plans and corporate insurance, by B.M. Becker, J.C. Johnson and A.A. Aronson. *Taxation for lawyers*, v. 3, May-June 1975, p. 366-72.
- Floridis, R. G. Collateral assignment split dollar: an alternative, by R. G. Floridis and Arthur Page. (Trusts, estates, and life insurance) *Trusts & estates*, v. 114, March 1975, p. 170-3, 194-5.
- Saks, Howard J. Split-dollar life insurance is still a useful planning device despite shadowcast by final Regs. (Insurance trends and topics) *Estate planning*, v. 3, Autumn 1975, p. 61-3.
- Insurance, Strike**
- Are strike benefits taxable or are they tax-free gifts? *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 153.
- Are strike benefits taxable, or are they tax-free gifts? *Taxation for accountants*, v. 15, Oct. 1975, p. 249.
- Insurance trusts**
- Eliasberg, Kenneth C. Estate taxation of life insurance: a survey of recent developments. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 1-141.) [750.2 S]
- Johnson, William L. Foreign situs irrevocable life insurance trusts, by William L. Johnson and Steven A. Lampert. *CLU journal*, v. 29, April 1975, p. 20-9.
- Schlesinger, Edward S. Seven case histories of irrevocable trusts. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-2.) [750.2 I]
- Insurance, Unemployment**
- Feldstein, Martin S. Unemployment insurance: time for reform. *Harvard business review*, v. 53, March-April 1975, p. 51-61.
- Sonn, Lawrence Ira. How to cut your unemployment tax costs. *Motel/ motor inn journal*, v. 38, Feb. 1975, p. 25-7.
- Intangible Assets**
- See Taxation, United States-Assets, Intangible
- Intangible Drilling And Development Costs**
- See Taxation, United States-Exploration And Development
- Integration and correlation**
- Bird, Richard M. International aspects of integration. *National tax journal*, v. 28, Sept. 1975, p. 302-14.
- Break, George. Relationship between the corporation and individual income taxes, by George Break and Joseph A. Pechman. *National tax journal*, v. 28, Sept. 1975, p. 341-52.
- Cohen, Edwin S. Possible solutions to practical problems in integration of the corporate and shareholder income tax. *National tax journal*, v. 28, Sept. 1975, p. 359-67.
- Holland, Daniel M. Some observations on full integration. *National tax journal*, v. 28, Sept. 1975, p. 353-7.
- McKessy, Steven W. Corporate and individual tax reform considered from a state and local viewpoint. *National tax journal*, v. 28, Sept. 1975, p. 377-81.
- McLure, Charles E. Case for integrating the income taxes. *National tax journal*, v. 28, Sept. 1975, p. 257-64.
- Skinner, Robert G. Problems involved in alternative proposals for integration or deduction in U.S. tax: implementation. *National tax journal*, v. 28, Sept. 1975, p. 368-72.
- Surrey, Stanley S. Reflections on integration of corporation and individual income taxes. *National tax journal*, v. 28, Sept. 1975, p. 335-40.
- Inter vivos trusts**
- Finerman, Ralph. Depressed stocks make gifts attractive, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, Feb. 1975, p. 50.
- Forster, Joel M. Estate and gift tax reform: a tax policy statement of the Federal Tax Division. (Washington report) *Tax adviser*, v. 6, April 1975, p. 229-35.

- Freeman, Brian M. State power to tax trust income on basis of settlor's or grantor's residence or domicile. *Taxes - the tax magazine*, v. 53, April 1975, p. 237-44.
- Friedman, K. Bruce. Special types of property in revocable trusts. (In *Institute On Estate Planning*, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-17.) [750.2 I]
- Horowitz, Jerome. Tax factors controlling the type of trust which best fits a particular client's needs. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 36-42.
- Kendall, Peter W. ABC's of Clifford trusts. *Practical accountant*, v. 8, July/Aug. 1975, p. 41-7.
- Lehman, Richard S. Estate selling expenses can give double tax benefit through use of an inter vivos trust. *Estate planning*, v. 2, Summer 1975, p. 212-15.
- Schenk, Deborah Huffman. Estate planning: toward reducing state death tax liability within the bounds of maximum beneficial federal estate tax treatment. *Brooklyn law review*, v. 41, Winter 1975, p. 503-40.
- Schlenger, Jacques T. Fifth circuit refuses to accept split-gift theory, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Spring 1975, p. 173-5.
- Schuyler, Daniel M. Revocable trusts - spouses, creditors and other predators. (In *Institute On Estate Planning*, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-13.) [750.2 I]
- Systma, Frederick A. How to increase flexibility of testamentary trusts to carry out decedent's objectives. *Estate planning*, v. 2, Summer 1975, p. 194-201.
- Interest**
- Anderson, Paul E. TC disregards use of corporate nominee despite suggested charter provision, edited by Paul E. Anderson and Lewis R. Kaster. (Real estate) *Journal of taxation*, v. 43, Dec. 1975, p. 374.
- Bedell, Dennis P. Interest deduction: its current status. (In *Institute On Federal Taxation*, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1117-70.) [751 N]
- Bierman, Jacquelin D. Background: prior decisions in the Section 265(2) area. (Personal tax problems) *Journal of taxation*, v. 43, Dec. 1975, p. 338-9.
- Cavagna, Joseph F. Related-parties rule of Section 267 can, but need not, upset a client's tax planning. *Taxation for accountants*, v. 15, Aug. 1975, p. 76-82.
- Colson, Earl M. Taxation of deferred payment sales. *Practical lawyer*, v. 21, April 15, 1975, p. 23-44.
- Deductibility of interest costs by a taxpayer holding tax-exempt obligations: a neutral principle of allocation. (Note) *Virginia law review*, v. 61, Feb. 1975, p. 211-35.
- Deduction for interest paid by guarantor is wasted. *Taxation for accountants*, v. 14, March 1975, p. 171.
- Disproportionate payments still not generally deductible despite recent case allowing them. *Taxation for accountants*, v. 15, Aug. 1975, p. 123-4.
- Elder, Peter. Do Tax Court decisions disallowing prepaid interest threaten cash basis method? Edited by Peter Elder and T. Milton Kupfer. (Accounting) *Journal of taxation*, v. 43, Dec. 1975, p. 368-9.
- Elder, Peter. Imputed interest and 482 loan rates going up to 7%, edited by Peter Elder and Milton Kupfer. (Accounting) *Journal of taxation*, v. 43, Oct. 1975, p. 203.
- Elder, Peter. TC says prepayment of year's interest distorts income, edited by Peter Elder and H. L. Beckett. (Accounting) *Journal of taxation*, v. 42, May 1975, p. 305.
- Elder, Peter. When interest deductible on life insurance, edited by Peter Elder and H. L. Beckett. (Accounting) *Journal of taxation*, v. 43, July 1975, p. 29-30.
- Elder, Peter. Year-end tax law contains many significant items for individuals and corporations, edited by Peter Elder. (Accounting) *Journal of taxation*, v. 42, March 1975, p. 174-5.
- Hoffman, Dale. Exempt interest: purchase and resale agreements. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 737.
- How to handle the new tax break for forfeited interest. *Taxation for lawyers*, v. 3, March/April 1975, p. 322.
- How to handle the new tax break for forfeited interest. *Taxation for accountants*, v. 14, Feb. 1975, p. 122.
- Interest, rent pre-payments still not generally deductible, despite recenases allowing them. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 75-6.
- IRS rules on tax treatment of tenants security deposits. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 165.
- Kanter, Burton W. Imputed interest on 499 FPC type advance, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 43, Dec. 1975, p. 382.
- Kanter, Burton W. Tax Court may rule on B reorg. imputed interest, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 43, Nov. 1975, p. 319-20.
- Klein, Kenneth A. Interest expense must meet several conditions before a taxpayer will be allowed a deduction. *Taxation for accountants*, v. 14, Jan. 1975, p. 14-18.
- Kutner, Howard B. Unreportable income of a decedent is subject to double taxation but relief is available. *Taxation for accountants*, v. 15, Aug. 1975, p. 92-7.
- Lenrow, Gerald I. Civil penalties and interest - gentle persuaders for compliance with the taxlaws, by Gerald I. Lenrow and Emanuel Halpern. (Insurance taxation) *Best's review (Property/liability ed.)*, v. 76, June 1975, p. 80, 82, 84, 86-90.
- Linett, E. S. Assistance payments under National housing act not taxable, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 574.
- Machtinger, Sidney J. New attacks on tax shelters by the courts, the administration, and the Internal Revenue Service. (In *Southern California Tax Institute*, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 623-67.) [750.2 S]
- McCaffrey, Carlyn S. Deductibility of interest payments depends on primary liability except in special situations, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 508-9.
- McGuire, John A. What will be the effect of the decisions in LaCroix and Sandor on tax shelters? (Real estate) *Journal of taxation*, v. 42, Feb. 1975, p. 118-24.
- Not all interest payments made by estate are deductible. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 118-19.
- Phillips, Lawrence M. Interest rates increased. (Federal taxation) *Wisconsin CPA*, June 1975, p. 14.
- Prepaid interest has lost power to shelter high income. *Taxation for accountants*, v. 14, March 1975, p. 163-4.
- Prepaid-interest scheme blocked by the Tax Court. *Taxation for lawyers*, v. 3, May-June 1975, p. 382-3.
- Prepaid-interest scheme blocked by the Tax Court. (Personal) *Taxation for accountants*, v. 14, April 1975, p. 225.
- Ritholz, Jules. Tax Court's decision in Handy Button: a hopeful sign in the Section 265(2) area, by Jules Ritholz and Edward Tannenbaum. (Personal tax problems) *Journal of taxation*, v. 43, Dec. 1975, p. 336-7, 340.
- Ross, Jack R. Creation of interest income under Code Section 482, edited by Jack R. Ross. (Federal taxation) *CPA (NYSS)*, v. 45, Sept. 1975, p. 46-8.
- Rules on deducting forfeited interest eased under new law. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 40.
- Russell, C. W. Common mistakes in tax shelter investments. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 34-42.
- Tannenbaum, Donald M. Interest expense: a threefold problem, by Donald M. Tannenbaum and Edward M. Kaplan. *Tax adviser*, v. 6, June 1975, p. 362-7.
- Thomas, Charles O. Deduction of construction period costs. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 24-6.
- Unenforceable loan obligation destroys sham tax shelter. *Taxation for accountants*, v. 15, Nov. 1975, p. 306.
- Warnick, Gerald B. Current factors to consider in evaluating a real estate investment from a tax point of view. (Personal) *Taxation for accountants*, v. 14, May 1975, p. 272-6.
- Whitmer, Arthur. Prepaid interest on policy loans - a key issue for life companies. (Tax clinic) *Tax adviser*, v. 6, Aug. 1975, p. 481-2.
- Zakupowsky, Alex. Partnerships: reporting interest expense. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 738.

Zarrow, Stanton H. Tax Court's Burek decision: where does it leave us on the issue of prepaid interest? By Stanton H. Zarrow and David E. Gordon. (Accounting) *Journal of taxation*, v. 42, June 1975, p. 326-30.

Interest-Free Loans

See Taxation, United States—Loans

Fisher, Richard S. When income is taxable: the never-ending battle for interest-free government loans. *Taxation for accountants*, v. 14, March 1975, p. 152-6.

O'Hare, James T. Loans without interest: how to avoid IRS assertion that the borrower realizes income. *Taxation for accountants*, v. 14, March 1975, p. 165-71.

Interest V. Dividends

See Taxation, United States—Thin Incorporations

Intergovernmental

Allocating state income tax deductions on federal returns. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 21.

Ginsburg, Joseph. Multistate tax commission upheld in litigation, edited by Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, May 1975, p. 58.

Ginsburg, Joseph. New Jersey - commuter taxes in the light of the recent Austin case, edited by Joseph Ginsburg and Arthur I. Gordon. (State taxation) *CPA (NYSS)*, v. 45, July 1975, p. 73-4.

Hellerstein, Jerome R. Current issues in multistate taxation of banks. *Tax law review*, v. 30, Winter 1975, p. 155-72.

Judson, C. James. Impact of state taxation on small banks, part 1. *Magazine of bank administration*, v. 51, May 1975, p. 14-17.

Tucker, Stefan F. State immunity from federal taxation: the need for reexamination, by Stefan F. Tucker and Robert A. Rombro. *George Washington law review*, v. 43, Jan. 1975, p. 501-50.

Wissbrun, Kenneth M. Bosch and its aftermath - the effect of state court decisions on federal tax questions. *Trusts & estates*, v. 114, Jan. 1975, p. 8-11, 54.

Internal revenue code of 1954

Chadwick, William J. Federal regulation of retirement plans: the quest for parity, by William J. Chadwick and David S. Foster. *Vanderbilt law review*, v. 28, May 1975, p. 641-709.

International Double

See Taxation—International Double

International Flavors & Fragrances case

Seghers, Paul D. Capital gain treatment of foreign exchange sale. *Tax executive*, v. 27, Oct. 1974, p. 37-43.

Interstate commerce

Botkin, Sanford. Separation of corporate operations to minimize state taxes. (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 142.

Garrison, Ray H. Toward a consensus on apportionable vs. allocable income. *Tax executive*, v. 28, Oct. 1975, p. 41-7, 60-3.

Krol, Richard J. Taxpayers balking at submitting to audits of Multistate Tax Commission. (State & local taxation) *Journal of taxation*, v. 43, Dec. 1975, p. 364-7.

Peters, James H. Background of multistate compact audits, edited by James H. Peters. (State & local taxation) *Journal of taxation*, v. 43, Dec. 1975, p. 366.

Inventions

See Also Taxation, United States—Patents And Copyrights

Inventories

Beresford, Dennis R. Favorable rules for changing to full absorption costing will end soon, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) *Financial executive*, v. 43, April 1975, p. 10.

Braun, Steven A. Inventories - the average cost method. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 84-5.

Cox, C. Richard. Inventory valuation problems. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974, p. 102-36.) [750.2 T]

Elder, Peter. IRS extends time for full absorption valuation election, edited by Peter Elder and T. Milton Kupfer. (Accounting) *Journal of taxation*, v. 43, Sept. 1975, p. 162-3.

Elder, Peter. IRS gives in on proper disclosure of former FIFO figures when LIFO is elected, edited by Peter Elder. (Accounting) *Journal of taxation*, v. 42, March 1975, p. 175-6.

Elder, Peter. IRS outlines new rules for switch to full absorption, edited by Peter Elder and T. Milton Kupfer. (Accounting) *Journal of taxation*, v. 43, Dec. 1975, p. 369-70.

Elder, Peter. IRS unveils new rules for full absorption valuation, edited by Peter Elder and H. L. Beckett. (Accounting) *Journal of taxation*, v. 43, July 1975, p. 30-1.

Epstein, Mark. Tax benefit rule in corporate liquidations. *Tax adviser*, v. 6, Aug. 1975, p. 454-61.

Farmers can elect special inventory valuation methods. *Taxation for accountants*, v. 14, March 1975, p. 138.

Financial Accounting Standards Board. Accounting changes related to the cost of inventory - dated June 1974, an interpretation of APB opinion no. 20. Stamford, Conn., 1974, 34 p. (Public record, v. 4, FASB interpretation no. 1.) [*111.1 F]

Flynn, Joseph M. Extension of time granted for change to the full absorption method of inventory costing. (Federal taxation) *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 33.

Forster, Joel M. Full absorption inventory costing. (Washington report) *Tax adviser*, v. 6, July 1975, p. 424-8.

Forster, Joel M. Full absorption inventory costing - the IRS issues TIR-1365, edited by Joel M. Forster. (Taxation) *Journal of accountancy*, v. 140, Aug. 1975, p. 92-6.

Immaterial indirect costs may still be part of inventory. *Taxation for accountants*, v. 15, Nov. 1975, p. 284-5.

Linett, E. S. IRS extends time to elect full absorption method, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 563-4.

McDonald, Robert J. Inflation: concepts of income, tax reform. *Tax lawyer*, v. 28, Spring 1975, p. 533-53.

Opatrny, Donald C. Handling problems in inventory pricing and valuation. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974, p. 489-510.) [751 N]

Proper verification of inventories to be stressed on audit, says IRS. (Practicing before the IRS) *Taxation for accountants*, v. 15, Sept. 1975, p. 190.

Special rules applicable to farmers give wide scope to tax planning possibilities. *Taxation for accountants*, v. 14, Jan. 1975, p. 50-6.

Waugh, Richard B. Challenge to rev. proc. 74-21. *Taxes - the tax magazine*, v. 53, April 1975, p. 212-16.

Inventories, Dollar-value method

LIFO method of identifying closing inventory is more attractive during inflationary spiral. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 19-21.

Penick, William C. Inflation, inventories and related accounting matters. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 733-45.

Inventories, Fifo

Romak, Theodore. Change to LIFO - problems and pointers. *Tax adviser*, v. 6, Jan. 1975, p. 30-1.

Inventories, Lifo

Alexander Grant & Co. LIFO - last-in, first-out inventory accounting: what it is, how it works, the pros and cons plus full text of IRS regulations. Chicago, c1974, 48 p. [*142.4 A]

- Anglin, Paul. LIFO index method guidelines in embryonic state. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 739-40.
- Anglin, Paul. LIFO: revised form 970. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 741.
- Auerbach, Norman E. Switching to LIFO. *Financial executive*, v. 43, Feb. 1975, p. 42-4.
- Bahin, James M. We switched to LIFO. *Financial executive*, v. 43, Feb. 1975, p. 45-50, 52.
- Barrack, John B. How to determine correct price for goods valued under last-in-first-out method, by John B. Barrack and Lawrence W. McKoy. *Taxation for accountants*, v. 15, July 1975, p. 34-6.
- Braun, Steven A. Adopting LIFO - previous change in inventory method and 33 1/3% reduction problem. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 82-3.
- Chapman, Benson J. Current LIFO developments. *CPA (NYSS)*, v. 45, Oct. 1975, p. 27-32.
- Chapman, Benson J. LIFO and Sec. 334(b)(2) liquidations. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 208.
- Coopers & Lybrand. LIFO - a guide for corporate decision-makers. New York, c1974. 48 p. [*142.4 C]
- Dalton, Mark F. An examination of some considerations relating to the adoption and use of the last-in, first-out (LIFO) inventory accounting method. (Notes) *Vanderbilt law review*, v. 28, April 1975, p. 521-60.
- Disclosure rules eased on inventory value under LIFO. *Taxation for accountants*, v. 14, March 1975, p. 145-6.
- Diss, William T. Full absorption inventory costing regs. and LIFO. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 26-7.
- Elder, Peter. IRS gives in on proper disclosure of former FIFO figures when LIFO is elected, edited by Peter Elder. (Accounting) *Journal of taxation*, v. 42, March 1975, p. 175-6.
- Epstein, Mark. Tax benefit rule in corporate liquidations. *Tax adviser*, v. 6, Aug. 1975, p. 454-61.
- Forster, Joel M. LIFO questions and comments. (Washington report) *Tax adviser*, v. 6, June 1975, p. 368-73.
- Forster, Joel M. Lifo questions and comments, edited by Joel M. Forster. (Taxation) *Journal of accountancy*, v. 139, June 1975, p. 96-101.
- Hoffman, Arthur S. Administration burden of lifo, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, March 1975, p. 44.
- Hoffman, Arthur S. Recent LIFO developments, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, May 1975, p. 53-4.
- Humer, Kenneth G. Effect of financial reporting and disclosure requirements of LIFO elections. *Tax adviser*, v. 6, Jan. 1975, p. 34-9.
- IRS issues three LIFO disclosure proclamations. (News & views) *CPA (NYSS)*, v. 45, June 1975, p. 7. (Excerpt from *Week in review* (Haskins & Sells), Feb. 7, 1975.)
- Jannis, C. Paul. Accounting and income tax considerations of a change to LIFO, by C. Paul Jannis and Ray H. Johnson. *Tax adviser*, v. 6, April 1975, p. 236-48.
- Jannis, C. Paul. Getting the most out of LIFO. *Price Waterhouse review*, v. 20, no. 1, 1975, p. 8-13.
- Jannis, C. Paul. LIFO. *Practical accountant*, v. 8, July/Aug. 1975, p. 18-29.
- Krieger, Eugene I. Accrual of vacation pay. (Tax accounting) *Journal of corporate taxation*, v. 2, Spring 1975, p. 114-18.
- Krieger, Eugene I. Inventories: proposed procedures in changing to full absorption method. (Tax accounting) *Journal of corporate taxation*, v. 2, Summer 1975, p. 219-20.
- Laccavole, Louis A. LIFO: a bird's eye view of the considerations that must be taken into account in its adoption. (Accounting) *Taxation for accountants*, v. 14, May 1975, p. 266-8.
- Larsen, Richard G. Inclusion of manufacturing supplies in LIFO election. (Tax clinic) *Tax adviser*, v. 6, Aug. 1975, p. 484-5.
- Lawyers obligations grow as Lifo disclosure rules change. *Taxation for lawyers*, v. 3, May-June 1975, p. 341.
- Lerner, Herbert J. LIFO: readoption generally requires consent and triggers prior adjustment. (Tax clinic) *Tax adviser*, v. 6, Aug. 1975, p. 483-4.
- LIFO method of identifying closing inventory is more attractive during inflationary spiral. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 19-21.
- McDonald, Robert J. Inflation: concepts of income, tax reform. *Tax lawyer*, v. 28, Spring 1975, p. 533-53.
- Meritt, William Lee. LIFO: an overview. *Nebraska CPA*, v. 10, Spring 1975, p. 11-12.
- Milani, Ken. LIFO and its limitations. *Management accounting (NAA)*, v. 57, Dec. 1975, p. 31-2, 36.
- Moscarello, Louis C. Pros and cons of LIFO. *Retail control*, v. 43, Aug. 1975, p. 11-18.
- Murray, James J. LIFO and Ohio taxes. *Ohio CPA*, v. 34, Autumn 1975, p. 182-8.
- Oehring, Thomas S. IRS reluctant to rule on LIFO pools. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 735.
- Oehring, Thomas S. IRS suggests two separate adoptions of LIFO acceptable. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 740-1.
- Penick, William C. Inflation, inventories and related accounting matters. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 733-45.
- Raby, William L. Conformity of tax and financial accounting, by William L. Raby and Robert F. Richter. *Journal of accountancy*, v. 139, March 1975, p. 42-8.
- Rea, Richard C. Lifo and small businesses, edited by Richard C. Rea. (Practitioners forum) *Journal of accountancy*, v. 139, April 1975, p. 39-40.
- Romak, Theodore. Change to LIFO - problems and pointers. *Tax adviser*, v. 6, Jan. 1975, p. 30-1.
- Rothschild, Leonard W. Considerations in changing to the LIFO inventory method. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 203-16.) [110 H]
- Sefferino, Joseph R. Change to LIFO - amended return for prior year. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 83.
- Seidler, Lee J. Companies may talk about LIFO versus FIFO again; sort of. *Accounting issues* (Bear Stearns & Co.), Feb. 20, 1975, p. 11-12. (Reprint file, *A)
- Waugh, Richard B. Challenge to rev. proc. 74-21. *Taxes - the tax magazine*, v. 53, April 1975, p. 212-16.
- Waugh, Richard B. Putting the conformity requirement of Section 472(c) and (e) into focus. *Taxes - the tax magazine*, v. 53, May 1975, p. 260-5.
- Wishman, Harvey B. Living with LIFO: tax planning ideas. *Arthur Young journal*, Summer-Autumn 1975, p. 21-8.
- Yeargan, Percy B. Lifo inventory and disclosure. *National public accountant*, v. 20, May 1975, p. 24-6.
- Ziino, Joseph J. LIFO method of valuing inventories can save taxes, but a change is not always desirable. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 44-7.

Inventories, Retail method

- Retail inventory method - how it works, steps in figuring. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 34.

Inventors

- Bischel, Jon Eric. Taxation of patents, trademarks, copyrights, and know-how. Boston, Warren, Gorham & Lamont, c1974. 1 v. (looseleaf) (Includes bibliographies, table of cases, table of statutes, and table of rulings.) [754 B]

Investment advisers

- Simmons, Sherwin P. When will financial adviser be fiduciary? Edited by Sherwin P. Simmons. (Compensation) *Journal of taxation*, v. 43, Nov. 1975, p. 268.

Investment companies

- Clark, Robert Charles. Federal income taxation of financial intermediaries. *Yale law journal*, v. 84, July 1975, p. 1603-82.

Investment credit

- Bagley, Ron N. How to maximize investment tax credits: planning under the cases and rulings. (Accounting) *Journal of taxation*, v. 43, Sept. 1975, p. 154-9, 162.
- Bravenec, L. L. Recapture of farmer's land improvement deductions. *Journal of real estate taxation*, v. 2, Winter 1975, p. 163-74.

- Change in business may mean investment credit recapture. *Taxation for accountants*, v. 15, Oct. 1975, p. 210.
- Change in business may mean investment credit recapture. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 169-70.
- Changes in investment credit place increased emphasis on accountant's analysis planning. *Taxation for accountants*, v. 15, Aug. 1975, p. 72-4.
- Construction planning needed due to investment credit change. (Management advisory services) *CPA* (NYSS), v. 45, Sept. 1975, p. 77-9. (Reprinted from *Coopers & Lybrand newsletter*, May 1975.)
- Deibel, P. E. Investment credit controversies: proposed improvements. *Tax executive*, v. 28, Oct. 1975, p. 65-74.
- Eisner, Robert. Tax policy and investment: an analysis of survey responses, by Robert Eisner and Patrick J. Lawler. *American economic review*, v. 65, March 1975, p. 206-12.
- Feinschreiber, Robert. Investment credit for commercial real estate. *Journal of real estate taxation*, v. 2, Winter 1975, p. 189-99.
- Feinschreiber, Robert. Investment credit for controlled-temperature facilities. *Journal of real estate taxation*, v. 2, Spring 1975, p. 338-54.
- Fink, Sheldon I. Condominium taxation. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 742-63.
- Fiscal-year corporations get new forms to reflect changes. *Taxation for accountants*, v. 15, July 1975, p. 37.
- Fletcher, Ronald J. Applying the investment tax credit to new building costs. *Magazine of bank administration*, v. 50, Dec. 1974, p. 26-7.
- Ford, Allen. Rapid amortization of pollution-control equipment is not always the best taxmove, by Allen Ford and Price Brattin. (Accounting) *Taxation for accountants*, v. 14, April 1975, p. 234-7.
- Ford investment credit proposals: less for healthy, more for sick. *Accounting issues* (Bear, Stearns & Co.), Oct. 15, 1974, p. 1-4.
- Future tax planning in many areas affected by provisions of Tax reduction act of 1975. (Accounting) *Taxation for accountants*, v. 14, May 1975, p. 260-4.
- Glassberg, Carl L. Investment credit: transitional rules on restoration. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 212.
- Glassberg, Carl L. Tax reduction act and the investment credit, by Carl L. Glassberg and Michael Ward. (Tax talk) *Retail control*, v. 43, June-July 1975, p. 36-9.
- Hoffman, Arthur S. Denial of investment credit in leasing deals, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, April 1975, p. 47-8.
- Investment credit available for assets acquired different ways. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 43.
- Investment credit for progress expenditures using phase-in rule. (Taxes in figures) *Taxation for accountants*, v. 15, Oct. 1975, p. 250-1.
- Investment credit may depend on whether property is built. *Taxation for lawyers*, v. 3, May-June 1975, p. 331.
- Investment credit may depend on whether property is built. *Taxation for accountants*, v. 14, March 1975, p. 183.
- IRS changes its mind on what a structural component is. *Taxation for accountants*, v. 15, Aug. 1975, p. 99.
- Jones, Lawrence R. Leasing of personal property. *Nebraska CPA*, v. 10, Fall 1975, p. 13-15, 25.
- Life of an asset: legal and actual, by Lawrence C. Hackmack and others. *Valuation*, v. 21, Oct. 1974, p. 119-34.
- Miller, Robert J. Intangibles: investment credit and amortization - Disney case, by Robert J. Miller and Richard H. Nimmons. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 1115-37.) [750.2 S]
- Ownership rules for partners can block investment credit. *Taxation for accountants*, v. 15, Dec. 1975, p. 342-3.
- Pratt, James W. Investment credit: pass-through provisions more attractive as rate increases, by James W. Pratt and David W. Larue. (Accounting) *Taxation for accountants*, v. 14, May 1975, p. 304-7.
- Ross, Jack R. Nineteen seventy-five corporate declaration of estimated income tax should recognize increased investment credit, edited by Jack R. Ross. (Federal taxation) *CPA* (NYSS), v. 45, Oct. 1975, p. 55-6.
- Sanden, B. Kenneth. Treatment of capital recovery allowances in the U.S., and other countries, by B. Kenneth Sanden and Charles T. Crawford. *International tax journal*, v. 1, May 1975, p. 265-80.
- Siegel, Norman S. Effect of new tax law on investment credit, other corporate changes, personal tax plans, by Norman S. Siegel and C. Ellen MacNeil. (Accounting) *Journal of taxation*, v. 42, June 1975, p. 322-6.
- Stevenson, Willis C. Effects on carrybacks and carryforwards of recaptured investment credit, by Willis C. Stevenson and Neal T. Smith. *Taxation for accountants*, v. 14, March 1975, p. 158-63.
- Upward, Donald W. Maximizing investment credit on used-property purchases. *Newspaper controller*, v. 28, July/Aug. 1975, p. 11.
- Zuckerman, Ira L. Leveraged leases run substantial risk of being treated as sales by IRS. *Taxation for accountants*, v. 15, July 1975, p. 38-40.

Investment income

- Greenberg, Marvin. How to work with the excess investment interest rules in preparing 1974 returns, by Marvin Greenberg and Barry J. Stone. *Practical accountant*, v. 8, March-April 1975, p. 38-51.
- Guadiana, James A. Federal income taxation of life insurance companies: the life insurance reserve. *Tax law review*, v. 30, Winter 1975, p. 173-96.
- Hewitt, James O. Sub S corporations' gains are passive investment income, edited by James O. Hewitt and John S. Pennell. (Partnerships & Subchapter S) *Journal of taxation*, v. 42, April 1975, p. 238-9.
- McOuat, Wallace G. Tax planning for investment interest. *Journal of real estate taxation*, v. 2, Spring 1975, p. 325-37.
- No constructive dividend if benefit to owner is indirect. *Taxation for accountants*, v. 15, Aug. 1975, p. 107-8.
- Wrong type of income can destroy Subchapter S status. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 145.

Investment interest

- Bedell, Dennis P. Interest deduction: its current status. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1117-70.) [751 N]
- Greenberg, Marvin. How to work with the excess investment interest rules in preparing 1974 returns, by Marvin Greenberg and Barry J. Stone. *Practical accountant*, v. 8, March-April 1975, p. 38-51.
- Klein, Kenneth A. Interest expense must meet several conditions before a taxpayer will be allowed a deduction. *Taxation for accountants*, v. 14, Jan. 1975, p. 14-18.
- McOuat, Wallace G. Tax planning for investment interest. *Journal of real estate taxation*, v. 2, Spring 1975, p. 325-37.
- Tannenbaum, Donald M. Interest expense: a threefold problem, by Donald M. Tannenbaum and Edward M. Kaplan. *Tax adviser*, v. 6, June 1975, p. 362-7.

Investments

- Borden, Neal D. Supreme Court's Ivan Allen holding based on economic reality may cause 531 problems, by Neal D. Borden and Robert K. Briskin. (Corporations, stockholders) *Journal of taxation*, v. 43, Sept. 1975, p. 130-4.
- Clark, Robert Charles. Federal income taxation of financial intermediaries. *Yale law journal*, v. 84, July 1975, p. 1603-82.
- Faber, Peter L. Planning the estate of the investor with tax shelters. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-9.) [750.2 I]
- Gallagher, Michael C. Option trading markets offer unique tax savings opportunities for investors. (Personal tax problems) *Journal of taxation*, v. 42, May 1975, p. 258-60.
- Haft, Robert J. Tax sheltered investments. 2nd ed. New York, Clark Boardman, c1974. 1 v. (looseleaf) (*Securities law series*, v. 4.) [753 H]

- Harsham, Philip. Could you resist this sales pitch for a cattle tax shelter? *Medical economics*, v. 52, June 9, 1975, p. 69-77.
- How to invest in movies. (Personal business) *Business week*, Aug. 25, 1975, p. 73-5, 79-80.
- Kanter, Burton W. Shelter investments - perspective and philosophy. *Tax executive*, v. 26, July 1974, p. 337-9, 347-73.
- Katz, Alan J. Some employees may now deduct contributions to their own retirement plans. *Taxation for accountants*, v. 15, July 1975, p. 26-8.
- Kennedy, James F. Selecting the off-beat investments: puts, calls, straddles, warrants, commodity futures and other exotica. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1093-1116.) [751 N]
- Nevitt, Peter K. Wide world of bank leasing, 5: economics of direct lease investment, by Peter K. Nevitt and Thomas C. Heagy. *Bankers magazine*, v. 158, Summer 1975, p. 43-9.
- Russell, C. W. Common mistakes in tax shelter investments. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 34-42.
- Trainor, D. Bruce. What to look for in a tax shelter. *Practical accountant*, v. 8, March-April 1975, p. 56-61.

Investments, Foreign

- Seidler, Lee J. Dropping withholding tax could increase foreign purchases of American securities, by Lee J. Seidler and Corine Gibson. *Accounting issues* (Bear Stearns & Co.), Oct. 15, 1975, p. 4-6. (Reprint file. *A)

Investors

- Bell, Theodore M. Corporate plan can change investor's potential capital loss into ordinary loss at no cost. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 14-17.
- Faber, Peter L. Planning the estate of the investor with tax shelters. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-9.) [750.2 I]
- Machtinger, Sidney J. New attacks on tax shelters by the courts, the administration, and the Internal Revenue Service. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 623-67.) [750.2 S]

Involuntary conversions

- Cavitch, Zolman. How to evaluate practical effects of alternate ways for a corporation to liquidate. *Taxation for accountants*, v. 14, Jan. 1975, p. 4-10.
- Cavitch, Zolman. How to evaluate practical effects of alternate ways for a corporation to liquidate. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 198-204.
- Farber, Paul. Sec. 337: call the stockholders before the fire is out (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 349.
- Hoffman, Arthur S. Condemnation awards - proper time for accrual, edited by Arthur S. Hoffman. (Federal taxation) *CPA* (NYSS), v. 45, July 1975, p. 69-70.
- Hoffman, Arthur S. Preserving the right to defer gain under Section 1033, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, March 1975, p. 42-3.
- Lamantia, James. Involuntary conversion factor. *Valuation*, v. 22, June 1975, p. 58-64.
- Tax benefit in condemnation not lost even though replacement is in corporation. (Technical notes and comments) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 243.

Joint Ownership

See Taxation, United States-Tenancy

Joint Tenants

See Taxation, United States-Tenancy

Kickbacks

- Elder, Peter. Fines and bribes cannot be added to inventory costs, edited by Peter Elder. (Accounting) *Journal of taxation*, v. 42, June 1975, p. 335.
- Final Regs. issued prohibiting deduction for kickbacks, fines. *Taxation for accountants*, v. 15, July 1975, p. 18-19.
- Final Regs. issued prohibiting deduction for kickbacks, fines. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 92-3.

Kintner Case

See Also Taxation, United States-Professional Corporations And Associations

- Strauss, Edward K. Tax planning and the professional corporation. (Comments) *University of Pittsburgh law review*, v. 36, Fall 1974, p. 55-77.

LaCroix case

- McGuire, John A. What will be the effect of the decisions in LaCroix and Sandor on tax shelters? (Real estate) *Journal of taxation*, v. 42, Feb. 1975, p. 118-24.

Land

- Bravenec, L. L. Farm recapture provisions and tax planning for corporations. *Journal of corporate taxation*, v. 1, Winter 1975, p. 391-408.
- Bravenec, L. L. Recapture of farmer's land improvement deductions. *Journal of real estate taxation*, v. 2, Winter 1975, p. 163-74.
- Farmers have various options on capitalizing or deducting land-related expenses. *Taxation for accountants*, v. 14, May 1975, p. 290-1.
- Lee, Lawrence J. Section 1231 gains and losses. *Practical lawyer*, v. 21, Sept. 1, 1975, p. 25-42.

Latrobe case

- Krieger, Eugene I. Latrobe case limits requirements of Section 404(a). (Tax accounting) *Journal of corporate taxation*, v. 1, Winter 1975, p. 471-3.

Lawyers

See Also Taxation, United States - Professional People

- California Certified Public Accountants Foundation For Education And Research. Accounting for law firms. Palo Alto, Calif. c1974. 1 v. (various paging) [*250 Law 3]
- Effect of fees on status of public interest law firms. *Taxation for lawyers*, v. 3, May-June 1975, p. 373.
- Ress, Samuel S. Government fees for representation of indigents. (Payroll taxes & controls) *CPA journal*, v. 45, Feb. 1975, p. 46-7.

Lazarus case

- Kanter, Burton W. Recent Tax Court decisions shed further light on private annuity transactions. (Estates, trusts and gifts) *Journal of taxation*, v. 42, Feb. 1975, p. 66-75.

Lease Or Purchase

See Also Taxation, United States - Sale V. Lease

- Basi, Bart A. Tax aspects of leasing: lessee's viewpoint. *Tax executive*, v. 27, July 1975, p. 365-78. (Includes appendix I - problem lease agreement.)
- Greif, Joseph. Tax implications of an exempt organization constructing and operating a building. *Tax adviser*, v. 6, June 1975, p. 354-61.
- Javaras, George B. New leveraged lease guidelines, by George B. Javaras and George R. Nelson. *Taxes - the tax magazine*, v. 53, July 1975, p. 388-403.
- Jones, Lawrence R. Leasing of personal property. *Nebraska CPA*, v. 10, Fall 1975, p. 13-15, 25.
- Lefevre, Thomas V. Tax law of lease transactions revisited. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 764-76.

ACCOUNTANTS' INDEX 1975

Marti, Mary Mercedes. Distinction between lease and sale in South America. *International tax journal*, v. 1, May 1975, p. 243-48.

Valid sale is the key to many tax shelters. *Taxation for accountants*, v. 14, March 1975, p. 138-9.

Zuckerman, Ira L. Leveraged leases run substantial risk of being treated as sales by IRS. *Taxation for accountants*, v. 15, July 1975, p. 38-40.

Leaseback Transactions

See Taxation, United States. Under Subheadings:
Gift And Leaseback;
Purchase Lease-Backs;
Sale And Leaseback;
Trust-Leaseback

Leases

Basi, Bart A. Tax aspects of leasing: lessee's viewpoint. *Tax executive*, v. 27, July 1975, p. 365-78. (Includes appendix I - problem lease agreement.)

Benjamin, Robert W. How tax treaties affect international leasing. *International tax journal*, v. 1, Summer (Aug.) 1975, p. 363-9.

Berlin, Alan D. Leveraged leasing transactions: an analysis of the Service's two recent rulings. (Accounting) *Journal of taxation*, v. 43, July 1975, p. 26-9.

Clark, Gordon D. Foreign tax credit aspects of international leasing. *International tax journal*, v. 1, May 1975, p. 235-42.

Depreciating newly acquired property subject to lease. *Taxation for accountants*, v. 15, Sept. 1975, p. 138-9.

Dreier, Ronald. Real estate leasing transactions. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1655-81.) [751 N]

Elder, Peter. IRS indicates when it will recognize a leveraged lease, edited by Peter Elder. (Accounting) *Journal of taxation*, v. 42, June 1975, p. 333-4.

Elliott, Grover S. Leasing of capital equipment. *Management accounting* (NAA), v. 57, Dec. 1975, p. 39-42.

Fox, H. Lawrence. Leveraged leasing. (Washington tax watch) *Journal of corporate taxation*, v. 2, Summer 1975, p. 199-205.

Haft, Robert J. Tax sheltered investments. 2nd ed. New York, Clark Boardman, c1974. 1 v. (looseleaf) (*Securities law series*, v. 4.) [753 H]

Hoffman, Arthur S. Denial of investment credit in leasing deals, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, April 1975, p. 47-8.

Hoffman, Arthur S. Leveraged tax shelters under further attack, edited by Arthur S. Hoffman. (Federal taxation) *CPA* (NYSS), v. 45, Aug. 1975, p. 57-8.

Javaras, George B. New leveraged lease guidelines, by George B. Javaras and George R. Nelson. *Taxes - the tax magazine*, v. 53, July 1975, p. 388-403.

Lefevre, Thomas V. Tax law of lease transactions revisited. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 764-76.

Mann, Phillip L. New leveraged lease guidelines, by Phillip L. Mann and Henry W. Schmidt. *Tax adviser*, v. 6, July 1975, p. 390-6.

National Retail Merchants Association. NRMA's comments relating to Revenue procedure 75-21 (leveraged leases). *Retail control*, v. 43, June-July 1975, p. 13-22.

Nevitt, Peter K. Wide world of bank leasing, 5: economics of direct lease investment, by Peter K. Nevitt and Thomas C. Heagy. *Bankers magazine*, v. 158, Summer 1975, p. 43-9.

Packham, E. Richard. Analysis of the risks of leveraged leasing. *Journal of commercial bank lending*, v. 57, March 1975, p. 2-29.

Pratt, James W. Investment credit: pass-through provisions more attractive as rate increases, by James W. Pratt and David W. Larue. (Accounting) *Taxation for accountants*, v. 14, May 1975, p. 304-7.

Salter, Lester H. Tax treatment of payment to lessor in lieu of restoration: what Sirbo Holdings, Inc. will decide, by Lester H. Salter and James R. McGowan. *Journal of real estate taxation*, v. 2, Winter 1975, p. 145-62.

TAXATION, UNITED STATES—Lease Or Purchase- (Continued)

Shlens, Edmund. New developments in bank federal income taxation, by Edmund Shlens and Tai S. Shin. *Taxes - the tax magazine*, v. 53, Oct. 1975, p. 617-27.

Stebbins, Richard B. Wide world of bank leasing, 3: early termination in leveraged lease financing. *Bankers magazine*, v. 158, Summer 1975, p. 34-7.

Tax treatment of lease termination payments. *Taxation for accountants*, v. 14, May 1975, p. 314.

Tax treatment of lease termination payments. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 49-50.

Zuckerman, Ira L. Leveraged leases run substantial risk of being treated as sales by IRS. *Taxation for accountants*, v. 15, July 1975, p. 38-40.

Leasing syndicates

Lefevre, Thomas V. Tax law of lease transactions revisited. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 764-76.

Legal Fees

See Taxation, United States-Professional Fees

Legal Information Retrieval System

See Taxation, United States-Reports And Information Retrieval Activity

Less developed country corporations

Burge, Marianne. International tax planning under the 1975 Tax reduction act. *International tax journal*, v. 1, Summer (Aug.) 1975, p. 295-300, 383-4.

Sorensen, Eric W. Foreign tax credit and the U.S. taxation of foreign source income of corporations. *Tax management international journal*, July 1975, p. 3-25.

Licensing Agreements

See Also Taxation, United States-Foreign Licensing Agreements

Bischel, Jon Eric. Taxation of patents, trademarks, copyrights, and know-how. Boston, Warren, Gorham & Lamont, c1974. 1 v. (looseleaf) (Includes bibliographies, table of cases, table of statutes, and table of rulings.) [754 B]

Hagen, Joseph T. Are capital gains still available via patent fragmentation? A current analysis. (Accounting) *Journal of taxation*, v. 43, Aug. 1975, p. 78-83.

Liens

Plumb, William T. Recommendations of the Commission on the bankruptcy laws - exempt and immuneproperty. *Virginia law review*, v. 61, Feb. 1975, p. 1-153.

Life insurance trusts

Budner, Lawrence H. What's wrong with the unfunded irrevocable life insurance trust. *Trusts & estates*, v. 114, Feb. 1975, p. 88-9, 128.

Lifo Inventories

See Taxation, United States-Inventories, Lifo

Liquidations

Barrie, John P. Liquidation of a partner's interest. (Tax notes) *American Bar Association journal*, v. 61, June 1975, p. 762-4.

Barton, Robert M. Methods of terminating stockholder interests in closely held corporations. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 811-31.) [751 N]

Battaglia, Jack M. Section 333 liquidation benefits: how to insure success in light of recent developments. (Corporations, stockholders) *Journal of taxation*, v. 43, July 1975, p. 34-7.

- Bierman, Jacquin D. Not all business contractions qualify as partial liquidations under Section 346, by Jacquin D. Bierman and James P. Fuller. (Corporations, stockholders) *Journal of taxation*, v. 42, April 1975, p. 194-200.
- Bitker, Boris I. Federal income taxation of corporations and shareholders - forms. Boston, Warren, Gorham & Lamont, c1975. 1 v. (looseleaf) [7542 B]
- Bloom, Gilbert D. How to use a non-liquidating C reorg and avoid running afoul of the overlaps. (Corporations, stockholders) *Journal of taxation*, v. 42, June 1975, p. 358-65.
- Borghese, Phyllis. One-month liquidation requirements not met. (Tax talk) *National public accountant*, v. 20, May 1975, p. 29.
- Bradley, James A. Liquidation of a corporation followed by a reincorporation may be a reorganization. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 94-5, 98-9.
- Bradley, James A. Liquidation of a corporation followed by a reincorporation may be a reorganization. *Taxation for accountants*, v. 15, Dec. 1975, p. 374-7.
- Broenen, Darwin. Tax benefit rule and Sections 332, 334(b)(2) and 336. *Taxes - the tax magazine*, v. 53, April 1975, p. 231-6.
- Bruce, Charles M. Liquidations and reorganizations: Madison Square Garden and Kass. *Tax law review*, v. 30, Spring 1975, p. 303-55.
- Cavitch, Zolman. How to evaluate practical effects of alternate ways for a corporation to liquidate. *Taxation for accountants*, v. 14, Jan. 1975, p. 4-10.
- Cavitch, Zolman. How to evaluate practical effects of alternate ways for a corporation to liquidate. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 198-204.
- Chapman, Benson J. LIFO and Sec. 334(b)(2) liquidations. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 208.
- Corporate taxable income after liquidation. *Taxation for accountants*, v. 15, Dec. 1975, p. 335-6.
- Davis, Guy F. Depressed securities market and personal holding company liquidations. (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 145.
- Elder, Peter. Sec. 337: liquidation-reincorporation tax trap may be avoided, edited by Peter Elder. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 209-10.
- Epstein, Mark. Tax benefit rule in corporate liquidations. *Tax adviser*, v. 6, Aug. 1975, p. 454-61.
- Farber, Paul. Sec. 337: call the stockholders before the fire is out (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 349.
- Fleming, J. Clifton. Judicial error under Section 337 resurrects Cumberland-Court holding uncertainties. *Journal of corporate taxation*, v. 2, Spring 1975, p. 5-22.
- Frei, Robert R. Tax problems in corporate acquisitions other than reorganizations - from the seller's point of view. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 821-42.
- Hasday, Robert J. Bouncing basis rule: a proposed revision of Section 334(b). *Taxes - the tax magazine*, v. 53, Nov. 1975, p. 668-86.
- Hoffman, Arthur S. Liquidating a subsidiary to benefit a minority interest, edited by Arthur S. Hoffman. (Federal taxation) *CPA (NYSS)*, v. 45, July 1975, p. 66-7.
- Hoffman, Arthur S. Liquidation may qualify as F reorganization permitting carrybacks, edited by Arthur S. Hoffman. *CPA journal*, v. 45, Feb. 1975, p. 38-9.
- Hoffman, Arthur S. One-month liquidation trap, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, May 1975, p. 55-6.
- Hoffman, Arthur S. Recapitulation of deductions in subsidiary liquidations, edited by Arthur S. Hoffman. *CPA journal*, v. 45, Feb. 1975, p. 39-40.
- Hoffman, Arthur S. Section 336 versus the taxable liquidation, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, May 1975, p. 54.
- Hoffman, Arthur S. Use of Section 333 to divide a business, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, April 1975, p. 48.
- Holden, James P. Aborted 337 liquidation termed reorg. by tax court, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 42, March 1975, p. 134-5.
- Holden, James P. CA-5 limits loss carryovers in acquisition, liquidation subs, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 43, Sept. 1975, p. 135.
- Holloway, Ronald E. Closely held corporations - pre-termination planning. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 785-809.) [751 N]
- Horwood, Richard M. Recent decisions of the Tax Court accentuate problems of 333 liquidations. (Corporations, stockholders) *Journal of taxation*, v. 42, April 1975, p. 206-7, 210.
- Horwood, Richard M. Section 333: when is it a safe exit? By Richard M. Horwood and Ronald Hindin. *Journal of corporate taxation*, v. 2, Spring 1975, p. 23-50.
- How not to elect a calendar-month liquidation. (Tax blunder) *Practical accountant*, v. 8, May-June 1975, p. 68.
- How not to liquidate under Section 333. (Tax burden) *Practical accountant*, v. 8, July/Aug. 1975, p. 35.
- Hutton, William T. Section 337 liquidation as a dance of death. (Recent cases and rulings) *Journal of corporate taxation*, v. 2, Spring 1975, p. 121-5.
- Katz, Lester. Sec. 333 liquidations - installment notes as securities. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 83.
- Krieger, Eugene I. IRS extends tax-benefit rule to tax-free liquidations. (Tax accounting) *Journal of corporate taxation*, v. 1, Winter 1975, p. 466-73.
- Lerner, Herbert J. Sec. 334(b)(2): multiple two-tier liquidations of purchased group qualify for stepped-up basis under consolidated regs. (Tax clinic) *Tax adviser*, v. 6, Aug. 1975, p. 485.
- Linett, E. S. Partial liquidations of sub. and distribution of assets may qualify, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 566-7.
- Lipnick, Elton S. Tax consequences of starting, operating, and liquidating a closely-held corporation, by Elton S. Lipnick and Jerome P. Lipnick. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 228-35.
- Liquidation of sub can qualify as F reorg says TC. (Corporations, stockholders) *Journal of taxation*, v. 42, Jan. 1975, p. 34.
- Lucas, William L. Agribusiness: operating as a corporation, by William L. Lucas and Arthur O. Wilkonson. *Tax adviser*, v. 6, Nov. 1975, p. 678-84.
- Lynette, Andrew H. Corporate liquidating distributions - income to stockholder's estate? *Taxes - the tax magazine*, v. 53, Nov. 1975, p. 661-7.
- McCaffrey, Carlyn S. Two recent decisions highlight the tax importance of the manner in which complete and partial liquidations are accomplished, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 495-7.
- Myers, Marshall N. Tax factors to consider in selling a closely held corporation. *Practical accountant*, v. 8, Jan.-Feb. 1975, p. 45-50.
- Ness, Theodore. Real estate as diversification for accumulated earnings tax purposes. (Close corporations) *Journal of corporate taxation*, v. 1, Winter 1975, p. 434-43.
- Ness, Theodore. Tax developments affecting closely-held corporations. (Close corporations) *Journal of corporate taxation*, v. 1, Summer 1974, p. 182-9.
- One-month liquidations need careful timing of negotiations. *Taxation for lawyers*, v. 3, May-June 1975, p. 374-5.
- One-month liquidations need careful timing of negotiations. *Taxation for accountants*, v. 14, April 1975, p. 250.
- Potential income recognition in 337 liquidation increases. *Taxation for accountants*, v. 15, July 1975, p. 56-7.
- Potential income recognition increases in 337 liquidation. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 76-7.
- Schlenger, Jacques T. ABC's of complete liquidations, by Jacques T. Schlenger and Harry D. Shapiro. *Practical accountant*, v. 8, May-June 1975, p. 44-53.
- Schlenger, Jacques T. ABC's of redemptions and partial liquidations, by Jacques T. Schlenger and Harry D. Shapiro. *Practical accountant*, v. 8, March-April 1975, p. 16-24.

Schwartz, Sheldon. Liquidating a real estate corporation. (Issue for life companies. (Tax clinic) *Tax adviser*, v. 5, Fall 1975, p. 22-8.

Shareholder resolution does not always set liquidation date. *Taxation for accountants*, v. 15, Sept. 1975, p. 137-8.

Shareholder resolution does not always set liquidation date. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 135-6.

Storrier, Phillip P. How to adapt corporate liquidation rules to the particular needs of a Sub S corporation. *Taxation for accountants*, v. 14, Feb. 1975, p. 94-7.

Storrier, Phillip P. Liquidating the subchapter S corporation. *Tax adviser*, v. 6, Dec. 1975, p. 742-50.

Swad, Randy Gene. Partial liquidation: a method for withdrawing corporate profits at capital gain rates. *Taxation for accountants*, v. 15, Sept. 1975, p. 132-6.

Vienna, Anthony M. Effect of a multi-corporate F reorganization on loss carryovers and carrybacks. (Corporations, stockholders) *Journal of taxation*, v. 42, March 1975, p. 130-4.

Womack, Robert D. Sec. 334(b)(2) - planning and pitfalls for subsidiary's debt to parent. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 213.

Litigation Expense

See Tax Litigation

Livestock

See Taxation, United States—Ranches

Living Trusts

See Taxation, United States—Inter Vivos Trusts

Loans

Anderson, Paul E. TC disregards use of corporate nominee despite suggested charter provision, edited by Paul E. Anderson and Lewis R. Kaster. (Real estate) *Journal of taxation*, v. 43, Dec. 1975, p. 374.

Borghese, Phyllis. Debt payment does not constitute dividend income. (Tax talk) *National public accountant*, v. 20, April 1975, p. 36.

Finerman, Ralph. Running of the statute of limitations may impose surprise gift tax, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, Sept. 1975, p. 74.

Huffaker, John B. Forgiving loan interest results in taxable gift. (Estates, trusts & gifts) *Journal of taxation*, v. 43, Dec. 1975, p. 349.

Kanter, Burton W. Imputed interest on 499 FPC type advance, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 43, Dec. 1975, p. 382.

Krempa, Robert W. Bank loan losses - tax accounting and financial reporting. (Federal taxation) *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 34, 37.

Loan to a client that turns sour may not be business bad debt. *Taxation for accountants*, v. 15, Dec. 1975, p. 349-50.

O'Hare, James T. Taxation of interest-free loans. *Vanderbilt law review*, v. 27, Nov. 1974, p. 1085-1106.

Ross, Jack R. Creation of interest income under Code Section 482, edited by Jack R. Ross. (Federal taxation) *CPA (NYSS)*, v. 45, Sept. 1975, p. 46-8.

Schwartz, Martin S. Mortgage tax credit proposal - background, operation, and prospects. *Journal of real estate taxation*, v. 2, Summer 1975, p. 450-8.

Term of loan controls tax treatment of related costs. *Taxation for accountants*, v. 15, July 1975, p. 52.

Thomas, Charles O. Deduction of construction period costs. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 24-6.

Treasury wants to impose new imputed interest rates. *Taxation for accountants*, v. 15, Oct. 1975, p. 223.

Unenforceable loan obligation destroys sham tax shelter. *Taxation for accountants*, v. 15, Nov. 1975, p. 306.

Valid sale is the key to many tax shelters. *Taxation for accountants*, v. 14, March 1975, p. 138-9.

Whitmer, Arthur. Prepaid interest on policy loans - a key issue for life companies. (Tax clinic) *Tax adviser*, v. 6, Aug. 1975, p. 481-2.

Lobbying expenses

Fogel, James H. To the I.R.S., 'tis better to give than to lobby. *American Bar Association journal*, v. 61, Aug. 1975, p. 960-2, 964.

Loss Companies

See Also Taxation, United States - Gains And Losses

Geller, Morton. Utilization of loss carryovers following an acquisition. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 511-48.) [751 N]

Lump-sum distributions

Anderson, James D. Tax consequences of the various distribution options from a qualified corporate plan, by James D. Anderson and W. Keith Rollins. *Taxation for accountants*, v. 15, July 1975, p. 4-11.

Appreciated employer securities acquired from decedent. (Taxes in figures) *Taxation for accountants*, v. 15, Aug. 1975, p. 100.

Beck, Leif C. Pension reform act: its effect on law firms. *Law office economics and management*, v. 15, Winter 1975, p. 476-84.

Beinhart, Irving. Lump sum distributions. *Pension and profit-sharing tax journal*, v. 1, Spring (March) 1975, p. 105-20.

Bissell, Jean G. ERISA's impact on estate planning. *Pension and profit-sharing tax journal*, v. 1, Summer (June) 1975, p. 220-7.

Bourque, Francis I. Individual retirement account: a new concept of individual savings. *Louisiana CPA*, v. 34, Winter 1974-75, p. 42-8.

Bretz, Thomas R. Pension reform law: state taxation of lump sum distributions. (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 142-3.

Chadwick, William J. Taxation of certain lump sum distributions. *Tax lawyer*, v. 28, Spring 1975, p. 555-70.

Chapman, Benson J. H.R. 10 plans for directors under the 1974 act. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 209.

Cheifetz, A. J. Distribution provisions under pension reform act of 1974 (Employee retirement income security act of 1974). *Virginia accountant*, v. 27, March 1975, p. 23-32.

Colby, William M. Scope of rollover provisions in new law for lump-sum distributions. (Taxation of compensation) *Journal of taxation*, v. 43, July 1975, p. 7-10.

Dankner, Harold. ERISA and retirement plans in an acquisition or divestiture. *Tax adviser*, v. 6, Dec. 1975, p. 710-18.

Dibble, Gerald W. ESOTs blend corporate financing, employee benefits, tax and insurance savings, too. (Compensation) *Taxation for accountants*, v. 15, Oct. 1975, p. 196-201.

Dibble, Gerald W. ESOTs blend corporate financing, employee benefits, tax and insurance savings too. (Compensation) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 146-51.

Finerman, Ralph. Rollovers and estate planning, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, Feb. 1975, p. 49-50.

Fischer, Robert L. Executive compensation today. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 886-97.

Fischer, Robert L. New tax benefit - individual retirement plans under the '74 act, by Robert L. Fischer and Marc H. Berger. *Tax adviser*, v. 6, April 1975, p. 215-19.

Grayck, Marcus D. Individual retirement account. (Compensation and fringe benefits) *Journal of corporate taxation*, v. 2, Spring 1975, p. 103-7.

Harsham, Philip. Take your retirement money in a lump sum? *Medical economics*, v. 52, Jan. 6, 1975, p. 193, 197, 200-1.

Huggins, Rollin C. Estate planning for the corporate executive. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 872-85.

IRS issues new rules for reporting lump-sum payouts. (Compensation) *Journal of taxation*, v. 42, Jan. 1975, p. 14.

- Kalish, Arthur. Professional corporations revisited (after the Employee retirement income security act of 1974), by Arthur Kalish and Patricia G. Lewis. *Tax adviser*, v. 6, June 1975, p. 326-45.
- Kalish, Arthur. Professional corporations revisited (after the Employee retirement income security act of 1974), by Arthur Kalish and Patricia G. Lewis. *Tax lawyer*, v. 28, Spring 1975, p. 471-510.
- Kanter, Burton W. IRS wrong on application of separation-from-service rule, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 43, Dec. 1975, p. 382.
- Kopple, Robert C. Analysis of lump-sum distributions after the pension reform legislation, by Robert C. Kopple and Eugene H. Veenhuis. (Compensation) *Journal of taxation*, v. 42, Jan. 1975, p. 2-7.
- Kopple, Robert C. Treasury issues new rules and procedures for reporting lump-sum distributions, by Robert C. Kopple and Eugene H. Veenhuis. (Taxation of compensation) *Journal of taxation*, v. 42, March 1975, p. 142-3.
- Lump-sum settlements of sick pay can destroy tax break. *Taxation for accountants*, v. 14, May 1975, p. 309.
- Mach, Joseph D. Keogh plans and individual retirement accounts under the Pension reform act. *Massachusetts CPA review*, v. 49, July-Aug. 1975, p. 20-2, 24-6.
- McGovern, Philip C. Transfer of lump sum distribution into individual plan can avoid immediate tax. *Taxation for accountants*, v. 15, Aug. 1975, p. 68-71.
- McGovern, Philip C. Transfer of lump-sum distribution into individual plan can avoid immediate tax. (Compensation) *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 86-9.
- New IRS rules for reporting lump-sum plan distributions. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 18.
- Palmer, Ralph V. Individual retirement act (IRA). *Nebraska CPA*, v. 10, Spring 1975, p. 13-14.
- Parker, Eugene. Losses: lump sum distribution of cash and depreciated securities from qualified plan, (Tax clinic) *Tax adviser*, v. 6, Sept. 1975, p. 538.
- Reilly, Thomas. Nineteen seventy-four pension law: double rollover of distributions. (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 140-1.
- Ress, Samuel S. Employment taxes - lump-sum payment for relinquished seniority rights. (Payroll taxes & controls) *CPA journal*, v. 45, April 1975, p. 66.
- Ress, Samuel S. New definition of lump-sum distribution under ERISA. (Payroll taxes & controls) *CPA (NYSS)*, v. 45, Aug. 1975, p. 38-40.
- Ress, Samuel S. Railroad retirement lump sum payments not taxable. (Payroll taxes & controls) *CPA journal*, v. 45, Feb. 1975, p. 46.
- Rollins, W. Keith. ERISA: multiple distributions and distributions of annuity contracts. (Tax clinic) *Tax adviser*, v. 6, Aug. 1975, p. 483.
- Schmitt, Joseph C. Only lumps roll over. (Federal tax topics) *Wisconsin CPA*, Oct. 1975, p. 11-12.
- Sobol, Ellis J. Pension reform: its effect on closely held corporations and the self-employed, by Ellis J. Sobol and Terry J. Miller. *Colorado CPA report*, v. 39, Winter 1975, p. 15-31.
- Sollee, William L. Pension reform - H.R. 10 plans and individual retirement accounts. *Virginia accountant*, v. 27, March 1975, p. 7-11.

Lump-Sum Income

- See Taxation, United States, Under Subheadings:
Authors;
Averaging Income;
Inventors

Maintenance And Replacements

- See Taxation, United States—Repairs And Replacements

Marital Deduction

- See Taxation, United States—Husbands And Wives

Marital deduction trusts

- Faber, Peter L. Planning the estate of the investor with tax shelters. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-9.) [750.2 I]
- Finerman, Ralph. Effect of incompetency, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, Nov. 1975, p. 59-60.
- Finerman, Ralph. Executors contingent right to invade marital trust to pay death taxes, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, May 1975, p. 81.
- Horowitz, Jerome. Tax factors controlling the type of trust which best fits a particular client's needs. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 36-42.
- Johnson, J. Rodney. Single-trust marital deduction will. *Practical lawyer*, v. 21, June 1, 1975, p. 71-8.
- Trustee's power to pay taxes from trust cuts deduction. (Estates, trusts and gifts) *Journal of taxation*, v. 42, Feb. 1975, p. 75.
- Wilkins, Robert P. Using checklists in drafting the non-marital trust. *Trusts & estates*, v. 114, May 1975, p. 294-7.

Meals And Lodging

- See Taxation, United States—Food And Lodging

Medical expenses

- Allocating medical expenses in personal injury settlements. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 123.
- Block, Julian. Advance planning can cut tax payments. *Veterinary economics*, v. 16, March 1975, p. 34-8.
- Borghese, Phyllis. Second time around not necessarily better. (Tax talk) *National public accountant*, v. 20, April 1975, p. 35-6.
- Deductions: unusual medical remedies, aids for handicapped. *Taxation for accountants*, v. 15, Sept. 1975, p. 159.
- Ellis, Brian C. Tax-free medical reimbursement plan can heavily favor shareholder-employees, by Brian C. Ellis and Michael J. Canan. *Taxation for accountants*, v. 14, March 1975, p. 184-6.
- Ellis, Brian C. Tax-free medical reimbursement plan can heavily favor shareholder-employees, by Brian C. Ellis and Michael J. Canan. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 205-7.
- Flynn, Joseph M. Deductibility of lump sum payment made for life time medical care. (Federal taxation) *Massachusetts CPA review*, v. 49, Nov.-Dec. 1975, p. 29, 35.
- Malloy, John M. How to meet the tough tests for deducting the cost of special schooling as amedical expense. (Personal) *Taxation for accountants*, v. 14, May 1975, p. 310-13.
- Malloy, John M. How to meet the tough tests for deducting the cost of special schooling as amedical expense. *Taxation for lawyers*, v. 3, March/April 1975, p. 315-18.
- Medical expense can include meals and lodging - sometimes. *Taxation for accountants*, v. 15, July 1975, p. 48-50.
- Prepaid lifetime care can be deductible medical expense. *Taxation for accountants*, v. 15, Nov. 1975, p. 308.

Medical reimbursement plans

- Ellis, Brian C. Tax-free medical reimbursement plan can heavily favor shareholder-employees, by Brian C. Ellis and Michael J. Canan. *Taxation for accountants*, v. 14, March 1975, p. 184-6.
- Ellis, Brian C. Tax-free medical reimbursement plan can heavily favor shareholder-employees, by Brian C. Ellis and Michael J. Canan. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 205-7.
- Goodman, Martin R. Professional corporations: a reappraisal, by Martin R. Goodman and William T. Knox. *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 5-22.
- Rizzo, Ronald S. Developing concepts affecting medical payment plans and salary reimbursement agreements. (In Southern California Tax Institute, 26th, University of

ACCOUNTANTS' INDEX 1975

Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 533-94.) [750.2 S]

Medicare

See Taxation, United States-Social Security

Mergers

See Taxation, United States-Consolidations And Mergers

Military personnel

Congress extends tax breaks for Viet Nam veterans. *Taxation for accountants*, v. 14, May 1975, p. 264-5.

Gordon, Howard W. Federal income tax significance of being a POW or MIA. *Taxes - the tax magazine*, v. 53, Sept. 1975, p. 551-60.

Reevaluation may make pension tax free. *Taxation for accountants*, v. 14, Feb. 1975, p. 106.

Vaughan, Jack M. Guide to the often-overlooked tax benefits that are available to the military reservist. *Taxation for accountants*, v. 14, Feb. 1975, p. 98-103.

Minerals

Brannon, Gerard M.U.S. taxes on energy resources. *American economic review*, v. 65, May 1975.p. 397-404.

Mines

Janson, Ernest C. Financial reporting and tax practices in nonferrous mining, by Ernest C. Janson, John A. MacLean and David T. Wright. 3rd ed. New York, Coopers & Lybrand, c1974. 127 p. [280 J]

Minimum Tax

See Tax Preferences

Ministers

See Taxation, United States-Clergy

Minority Stockholders

See Also Taxation, United States - Stockholders

Dant, Thomas W. Courts increasing amount of discount for a minority interest in a business. (Estates, trusts & gifts) *Journal of taxation*, v. 43, Aug. 1975, p. 104-9.

Hoffman, Arthur S. Liquidating a subsidiary to benefit a minority interest, edited by Arthur S. Hoffman. (Federal taxation) *CPA (NYSS)*, v. 45, July 1975, p. 66-7.

Morrissey case

Strauss, Edward K. Tax planning and the professional corporation. (Comments) *University of Pittsburgh law review*, v. 36, Fall 1974, p. 55-77.

Mortgage Investment Trusts

See Taxation, United States - Real Estate Investment Trusts

Mortgages

Ehni, Harry J. Validity of mortgage tax credit concepts. *Tax executive*, v. 27, Oct. 1974, p. 31-6.

Ginsburg, Martin D. Leaky tax shelter. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 719-41.

Is creditor's reduction of mortgage deductible? *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 257.

Landmark tax cases: Crane - basis of property includes mortgage. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 187.

McCaffrey, Carlyn S. Mortgages not held primarily for sale when sold to remedy a liquidity problem, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and

TAXATION, UNITED STATES—Medical reimbursement plans-(Continued)

ulings) *Journal of real estate taxation*, v. 2, Spring 1975, p. 391-2.

Ridenour, Philip D. Some tax considerations in assuming mortgages. *Practical lawyer*, v. 21, March 1, 1975, p. 11-26.

Robinson, Gerald J. Selected topics of current interest to mortgage lenders. (Lenders' line) *Journal of real estate taxation*, v. 2, Winter 1975, p. 219-20.

Schwartz, Martin S. Mortgage tax credit proposal - background, operation, and prospects. *Journal of real estate taxation*, v. 2, Summer 1975, p. 450-8.

Warnick, Gerald B. Current factors to consider in evaluating a real estate investment from a tax point of view. (Personal) *Taxation for accountants*, v. 14, May 1975, p. 272-6.

Motels

See Taxation, United States - Tourist Courts And Motels In Previous

Indexes

Merriam, Kemper W. What the Tax reduction act of 1975 will mean to you, part two: changes affecting businesses. *Motel/ motor inn journal*, v. 38, July 1975, p. 39-40.

Sonn, Lawrence Ira. How to cut your unemployment tax costs. *Motel/ motor inn journal*, v. 38, Feb. 1975, p. 25-7.

Motor vehicles

American Trucking Associations. Dept. of Research and Transport Economics. Truck taxes by state. 23rd ed. Washington, 1974. 33 p. [*250 Mot 5]

Moving and housing expenses

Allowable moving expenses. *Newspaper controller*, v. 28, Dec. 1974, p. 7, 11.

Esser, Kurt. Many relocation costs are deductible under the moving-expense provisions. *Taxation for lawyers*, v. 3, May-June 1975, p. 352-5.

Halbreich, Marc E. Allocating moving expenses to income earned abroad. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 213.

Hanlon, T. Gerald. Moving expenses tied to job change may provide substantial deductions for taxpayer. (Personal) *Taxation for accountants*, v. 15, Oct. 1975, p. 226-32.

Hoffman, Arthur S. Moving expenses to and from foreign assignments, edited by Arthur S. Hoffman. (Federal taxation) *CPA (NYSS)*, v. 45, June 1975, p. 43-4.

Pearson, J. Thomas. Employee returning from abroad: source of moving expense reimbursement. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 417.

Moving Picture Industry

See Also Taxation, United States - Depreciation And Depletion - Motion Picture Films

Blanc, Ronald L. Current income tax developments of interest to the entertainment industry. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 1083-1113.) [750.2 S]

Fass, Peter. How to use the service partnership to enhance motion picture tax shelters, by Peter M. Fass and Robert D. Howard. (Partnerships & subchapter S) *Journal of taxation*, v. 43, July 1975, p. 15-20.

Haft, Robert J. Tax sheltered investments. 2nd ed. New York, Clark Boardman, c1974. 1 v. (looseleaf) (*Securities law series*, v. 4.) [753 H]

How to invest in movies. (Personal business) *Business week*, Aug. 25, 1975, p. 73-5, 79-80.

Jacobowitz, Melvin J. Practical guide to the evaluation of the suitability of a tax shelter investment. *Taxation for accountants*, v. 14, March 1975, p. 132-8.

Jacobowitz, Melvin J. Practical guide to the evaluation of the suitability of a tax shelter investment. *Taxation for lawyers*, v. 3, March/April 1975, p. 274-9.

**TAXATION, UNITED STATES—Moving Picture Industry—
(Continued)**

- Kanter, Burton W. What Alice sees through the looking glass when movieland seeks creative techniques for financing films, by Burton W. Kanter and Calvin Eisenberg. *Taxes - the tax magazine*, v. 53, Feb. 1975, p. 94-121.
- Macdonald, Robert C. Tax shelters - movie films and equipment. (Tax talk) *Cost and management* (Can.), v. 49, May-June 1975, p. 46-8.
- Miller, Robert J. Intangibles: investment credit and amortization - Disney case, by Robert J. Miller and Richard H. Nimmons. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 1115-37.) [750.2 S]

Multiple entities

- Bittker, Boris I. Federal income taxation of corporations and shareholders - forms. Boston, Warren, Gorham & Lamont, c1975. 1 v. (looseleaf) [754.2 B]
- Smith, James E. Optimizing the multiple corporation elections available after the transitional period expires. *Virginia accountant*, v. 27, Dec. 1974, p. 19-28.

Multistate Tax Compact

See Taxation, United States-Interstate Commerce

Municipal Bonds

- See Also Taxation, United States-Revenue Bonds
- Appel, Gerald. Tax-exempt glow for the not-so-very-rich. *Money*, v. 4, Aug. 1975, p. 36-8.
- Arkuss, Neil P. Corporate finance: using tax-exempt government obligations to raise low interest capital. (Corporations) *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 100-6.
- Crestol, Jack. Investment planning with tax-exempt bonds. New York, Coopers & Lybrand, c1975. 18 p. [*753 C]
- Madrick, Jeffrey G. Swapping municipals for a tax break. (Inside Wall Street) *Business week*, Dec. 1, 1975, p. 58.
- Rose, Sanford. Trouble with municipal bonds is not just New York. *Fortune*, v. 92, Dec. 1975, p. 104-7, 176, 178, 180, 182.

Municipalities

- Cowing, Thomas G. Distributional impact of local public service consolidation: a case study, by Thomas G. Cowing and A. G. Holtmann. *Land economics*, v. 50, Nov. 1974, p. 348-63.
- Gerweck, John E. Effect of industrial growth on the local real estate tax: an expanded model, by John E. Gerweck and Donald J. Epp. (Reports and comments) *Land economics*, v. 50, Nov. 1974, p. 397-401.
- Ladd, Helen F. Local education expenditures, fiscal capacity, and the composition of the property tax base. *National tax journal*, v. 28, June 1975, p. 145-58.
- Mikesell, John L. Local legislative behavior in tax substitution. *Quarterly review of economics and business*, v. 14, Winter 1974, p. 83-91.

Mutual Funds

See Also Taxation, United States - Offshore Mutual Funds

National Alfalfa case

- Wolf, Henry C. Original issue discount: before and after National Alfalfa. *Tax lawyer*, v. 28, Winter 1975, p. 325-40.

Natural gas

- Accounting division comments on FASB's oil, gas proposal. (News report) *Journal of accountancy*, v. 140, July 1975, p. 9-10.
- Brannon, Gerard M. U.S. taxes on energy resources. *American economic review*, v. 65, May 1975, p. 397-404.
- Financial Accounting Standards Board. Accounting for income taxes - oil and gas producing companies: an amendment of APB opinions no. 11 and 23. Stamford,

ACCOUNTANTS' INDEX 1975

- Conn., 1975. 11 p. (*Exposure draft*, April 25, 1975. Proposed statement of financial accounting standards.) [*111.1 F]
- French, J. J. Recent developments in oil and gas operations. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 136-62.) [750.2 T]
- Haft, Robert J. Tax sheltered investments. 2nd ed. New York, Clark Boardman, c1974. 1 v. (looseleaf) (*Securities law series*, v. 4.) [753 H]
- Kanter, Burton W. Imputed interest on 499 FPC type advance, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 43, Dec. 1975, p. 382.
- Roth, Randall W. Oil and gas tax shelters, past, present and future. *Colorado CPA report*, v. 39, Fall 1974, p. 17-23.
- Sherfy, Raphael. Recent changes and new considerations in the international tax area. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 857-71.

Natural Resources

See Also Taxation, United States,
Under Name Of Specific Resource, E.G.,
Mines

Negative Income Tax

See Taxation, United States-Income-Negative

Net worth method

- Holland, when can the net worth method be used? (Landmark tax cases) *Taxation for lawyers*, v. 3, March/April 1975, p. 273.
- Segal, Terry P. Morse decision puts new light on bank deposits method. (Fraud & negligence) *Journal of taxation*, v. 42, June 1975, p. 376-7.
- Vasak, Stephen. How the IRS computes income of a taxpayer suspected of filing a fraudulent return. *Taxation for accountants*, v. 15, Sept. 1975, p. 156-9.

Nominees

- Anderson, Paul E. TC disregards use of corporate nominee despite suggested charter provision, edited by Paul E. Anderson and Lewis R. Kaster. (Real estate) *Journal of taxation*, v. 43, Dec. 1975, p. 374.

Non-profit organizations

- Banks, Douglas. Employee or independent contractor? Recent rulings, cases focus on control element, by Douglas Banks and John Brescher. *Taxation for accountants*, v. 15, Nov. 1975, p. 286-7, 290-2.
- Gross, Malvern J. Financial and accounting guide for non-profit organizations. 2nd ed. New York, Ronald Press, c1974. 572 p. [250 Non J]

Non-Qualified Retirement Plans

See Taxation, United States - Retirement Plans,
Non-Qualified

Non-Resident Aliens

See Taxation, United States-Aliens

Non-Resident Citizens

See Taxation, United States-Foreign Residents

Offshore Mutual Funds

See Also Taxation, United States - Foreign Investment Companies

Oil drilling

Fassler, Charles. Those leveraged oil deals, by Charles Fassler and David A. Gracer. (World of finance) *American Bar Association journal*, v. 60, Nov. 1974, p. 1454-57.

Oil Industry

See Also Taxation, United States-Exploration And Development

Accounting division comments on FASB's oil, gas proposal. (News report) *Journal of accountancy*, v. 140, July 1975, p. 9-10.

Bennett, R. Calvin. Tax reduction act severely cuts depletion allowance, tax credit on foreign operations, by R. Calvin Bennett and Joel Heath. (Taxation of oil & gas) *Journal of taxation*, v. 42, June 1975, p. 337, 339-44.

Brannon, Gerard M. Oil and taxes or snake oil and rock oil. *Journal of real estate taxation*, v. 60, Spring 1975, p. 320-4.

Brannon, Gerard M. U.S. taxes on energy resources. *American economic review*, v. 65, May 1975, p. 397-404.

Fassler, Charles. Those leveraged oil deals, by Charles Fassler and David A. Gracer. (World of finance) *American Bar Association journal*, v. 60, Nov. 1974, p. 1454-57.

Financial Accounting Standards Board. Accounting for income taxes - oil and gas producing companies: an amendment of APB opinions no. 11 and 23. Stamford, Conn., 1975. 11 p. (Exposure draft, April 25, 1975. Proposed statement of financial accounting standards.) [*111.1 F]

French, J. J. Recent developments in oil and gas operations. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 136-62.) [750.2 T]

Gifford, William C. Tax reduction act of 1975 and the petroleum industry. (International developments) *Journal of corporate taxation*, v. 2, Summer 1975, p. 214-18.

Haft, Robert J. Tax sheltered investments. 2nd ed. New York, Clark Boardman, c1974. 1 v. (looseleaf) (*Securities law series*, v. 4.) [753 H]

Jackson, Sarah. Oil MNCs: are they in the national interest? *Columbia journal of world business*, v. 9, Fall 1974, p. 22-9.

Jacobowitz, Melvin J. Practical guide to the evaluation of the suitability of a tax shelter investment. *Taxation for accountants*, v. 14, March 1975, p. 132-8.

James, George F. MNCs and the foreign tax credit. *Columbia journal of world business*, v. 9, Winter 1974, p. 61-6.

Krieger, Eugene I. Intangible drilling and development costs - deferred tax accounting now required on financial statements. (Tax accounting) *Journal of corporate taxation*, v. 2, Summer 1975, p. 224.

Marquette, R. Penny. Tax incentives for oil exploration: a help or a hindrance? *Akron business and economic review*, v. 6, Summer 1975, p. 17-27.

McCaslin, Jack W. Federal tax considerations in exploration and development financing arrangements for the petroleum industry. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 167-82.) [110 H]

Roth, Randall W. Oil and gas tax shelters, past, present and future. *Colorado CPA report*, v. 39, Fall 1974, p. 17-23.

Seidler, Lee J. FASB opts for modified retroactive application of deferred tax accounting. *Accounting issues* (Bear Stearns & Co.), April 29, 1975, p. 6. (Reprint file. *A)

Seidler, Lee J. Impacts of percentage depletion repeal on oil and gas companies. *Accounting issues* (Bear Stearns & Co.), April 29, 1975, p. 1-5. (Reprint file. *A)

Sherfy, Raphael. Recent changes and new considerations in the international tax area. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 857-71.

Spohr, Anthony P. Tax accountant's view of the oil and gas tax shelter. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 161-6.) [110 H]

Sullivan, Leonard J. Current Louisiana sales and use tax problems of oil and gas operators. (In Tulane Tax Institute,

23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 486-512.) [750.2 T]

Williams, Howard R. Some ingredients of a national oil and gas policy. *Stanford law review*, v. 27, Feb. 1975, p. 969-84.

Operating Losses

See Taxation, United States-Gains And Losses

Options

Anderson, James D. Tax consequences of the various distribution options from a qualified corporate plan, by James D. Anderson and W. Keith Rollins. *Taxation for accountants*, v. 15, July 1975, p. 4-11.

Bierman, Jacquin D. Important year-end tax considerations for spread positions in call options, edited by Jacquin D. Bierman. *Journal of taxation*, v. 43, Nov. 1975, p. 310.

Elder, Peter. TC spells out rules for capital gain on option sale, edited by Peter Elder and H. L. Beckett. (Accounting) *Journal of taxation*, v. 43, Aug. 1975, p. 83.

Herskowitz, Elliot. How tax considerations enhance opportunities in listed options. (Personal tax problems) *Journal of taxation*, v. 43, Oct. 1975, p. 212-14.

Option for partnership interest may be a capital asset. *Taxation for accountants*, v. 15, July 1975, p. 50-1.

Schneider, Jerry A. Substantial investment and tax advantages are available for option purchasers and writers. *Taxation for accountants*, v. 14, March 1975, p. 176-9.

Stanger, Richard Bennett. Proposed Sec. 83 regs do not adequately cover transfers of options for services. (Taxation of compensation) *Journal of taxation*, v. 42, May 1975, p. 266-8.

Orchards

See Taxation, United States-Fruit Growers

Ordinary And Necessary Expenses

See Taxation, United States-Expenses-Ordinary And Necessary

Organization expenses

Buell, E. Rick. Business start up costs: analyzing and planning for current deductibility. (Accounting) *Journal of taxation*, v. 43, Nov. 1975, p. 278-84.

Robertson, Edward H. Deductibility of capital-related business expenditures. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 789-801.

Original issue discount

Dunkle, John. Original issue discount: is National Alfalfa dead under post-69 act law? (Tax clinic) *Tax adviser*, v. 6, Sept. 1975, p. 535-6.

Eustice, James S. Going private: tender offer redemptions for cash or securities. *Journal of corporate taxation*, v. 2, Summer 1975, p. 137-72.

Original issue discount must be reported each year. *Taxation for accountants*, v. 14, March 1975, p. 172-3.

Sinrich, Norman. Reorganizations and going private - squeezing out minority shareholders. (Corporate reorganizations) *Journal of corporate taxation*, v. 1, Winter 1975, p. 449-56.

Wolf, Henry C. Original issue discount: before and after National Alfalfa. *Tax lawyer*, v. 28, Winter 1975, p. 325-40.

Orrisch case

Lee, Lawrence J. Partnership special allocation: when will it be upheld: Orrisch analyzed. (Partnerships & subchapter S) *Journal of taxation*, v. 43, Sept. 1975, p. 138-44.

Overpayments

Payment by spouse may not be used as credit by the other. *Taxation for accountants*, v. 14, April 1975, p. 233.

Timing must be right when filing refund claims. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 151-2.

Partnership agreements

- Abbin, Byrle M. Professional person's estate: planning for the transfer of the partnership interest. *Estate planning*, v. 2, Winter 1975, p. 102-7.
- Barrie, John P. Liquidation of a partner's interest. (Tax notes) *American Bar Association journal*, v. 61, June 1975, p. 762-4.
- Option for partnership interest may be a capital asset. *Taxation for accountants*, v. 15, July 1975, p. 50-1.

Partnerships

See Also Taxation, United States—Family Partnerships

- Abbin, Byrle M. Estate planning in the U.S. under present economic conditions of inflation. *Arthur Andersen chronicle*, v. 35, July 1975, p. 36-53.
- Abbin, Byrle M. Professional person's estate: planning for the transfer of the partnership interest. *Estate planning*, v. 2, Winter 1975, p. 102-7.
- American Institute Of Certified Public Accountants. Working with the Revenue code - 1975, edited by Dominic A. Tarantino. New York, c1975. 353 p. [*751 A]
- Appelbaum, Michael S. Collapsible-partnership danger increases with use of partnerships as tax shelters. (Partnerships and Subchapter S) *Journal of taxation*, v. 42, May 1975, p. 272-7.
- Aronsohn, Alan J. B. Partnership income taxes. 6th ed. New York, Practising Law Institute, c1974. 309 p. (*Tax and law practice, handbook series no. 6*) [754.1 A]
- Barrie, John P. Liquidation of a partner's interest. (Tax notes) *American Bar Association journal*, v. 61, June 1975, p. 762-4.
- Caso, Ronald G. Analysis of the optional-basis-adjustment rules for partners and partnerships, by Ronald G. Caso and Stephen J. Epstein. (Partnerships & Subchapter S) *Journal of taxation*, v. 42, April 1975, p. 234-8.
- Co-ownership without services does not create partnership. *Taxation for accountants*, v. 15, Dec. 1975, p. 359.
- Commerce Clearing House. Corporation, partnership, fiduciary filled-in tax return forms. 1975 ed. Chicago, c1974. 104 p. (*Standard federal tax reports*, v. 61, no. 56, Dec. 17, 1974. Extra ed.) [*751.3 C]
- Cowan, Martin B. Receipt of a partnership interest for services. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1501-40.) [751 N]
- Disproportionate profits, losses and capital interests, special allocations, guaranteed payments, timing problems, cash flow: a panel discussion, by Ruth G. Schapiro and others. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1541-77.) [751 N]
- Dyer, Boyd Kimball. Tax conflicts in partnership contributions. *Utah law review*, v. 1974, Fall 1974, p. 491-518.
- Eager, J. Terry. Tax assessed and paid after normal limitation period - possible refund. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 423.
- Faber, Peter L. Planning the estate of the investor with tax shelters. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-9.) [750.2 I]
- Farber, Paul. Partnerships: hazards of termination by the 50% rule. (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 348.
- Fass, Peter. How to use the service partnership to enhance motion picture tax shelters, by Peter M. Fass and Robert D. Howard. (Partnerships & subchapter S) *Journal of taxation*, v. 43, July 1975, p. 15-20.
- Foth, Edward C. Considerations in choosing between Subchapter S and partnership. *National public accountant*, v. 20, July 1975, p. 12-17.
- Ginsburg, Martin D. Leaky tax shelter. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 719-41.
- Goodman, Leonard. Special Section 351 problems caused by the incorporation of partnerships and Revenue ruling 70-239. *Journal of corporate taxation*, v. 1, Summer 1974, p. 134-8.
- Greenberg, Marvin. Does the Sec. 743 adjustment have to be reflected in the partnership return? (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 603.
- Guaranteed partnership payments not always deductible. (Partnerships and Subchapter S) *Journal of taxation*, v. 42, Jan. 1975, p. 25.
- Guaranteed payment to partner resembles that made to non-partner. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 48-9.
- Guaranteed payment to partner resembles that made to non-partner. *Taxation for accountants*, v. 14, May 1975, p. 307-8.
- Hamovit, Jerry M. Termination of a partnership, by Jerry M. Hamovit and Joel Silver. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1579-91.) [751 N]
- Harrington, John H. Guaranteed payments: a fresh look at their deductibility, by John H. Harrington and Paul M. Kiffner. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 418-19.
- Hartwig, Joseph D. Valuing an interest in a closely-held business for the purpose of buy/sell agreements and for death tax purposes. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 215-75.) [750.2 S]
- Hoffman, Arthur S. Partnership fees - deductibility of guaranteed payments is not guaranteed, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, March 1975, p. 41-2.
- IRS sets up stiff requirements for partnership ruling requests. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 8-9.
- Jacobowitz, Melvin J. Climate darkening for tax shelter investments as potential for booby traps increase. (Personal) *Taxation for accountants*, v. 14, April 1975, p. 196-203.
- Jacobowitz, Melvin J. Increasing caution needed in counseling clients in view of deteriorating climate of tax shelters. *Taxation for lawyers*, v. 3, May-June 1975, p. 332-9.
- Kalish, Arthur. Professional corporations revisited (after the Employee retirement income security act of 1974), by Arthur Kalish and Patricia G. Lewis. *Tax lawyer*, v. 28, Spring 1975, p. 471-510.
- Kalish, Arthur. Professional corporations revisited (after the Employee retirement income security act of 1974), by Arthur Kalish and Patricia G. Lewis. *Tax adviser*, v. 6, June 1975, p. 326-45.
- Kanter, Burton W. Non-recurring partnership management fee to be deducted despite IRS ban, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 43, Sept. 1975, p. 189.
- Kutner, Howard B. Unreportable income of a decedent is subject to double taxation but relief is available. *Taxation for accountants*, v. 15, Aug. 1975, p. 92-7.
- Lazzari, William E. Change in composition of a partnership offers many opportunities for tax planning. *Taxation for accountants*, v. 15, Nov. 1975, p. 260-8.
- Lee, Lawrence J. Partnership special allocation: when will it be upheld: Orrisch analyzed. (Partnerships & subchapter S) *Journal of taxation*, v. 43, Sept. 1975, p. 138-44.
- Lee, Lawrence J. Partnership taxation in the estate situation. *Trusts & estates*, v. 114, March 1975, p. 154-7.
- Machtigier, Sidney J. New attacks on tax shelters by the courts, the administration, and the Internal Revenue Service. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 623-67.) [750.2 S]
- McKee, William S. Partnership allocations in real estate ventures: Crane, Kresser and Orrisch. *Tax law review*, v. 30, Fall 1974, p. 1-46.
- Miles, Catherine E. Business and personal taxes, by Catherine E. Miles and Joseph E. Lane. 1975 rev. ed. Boston, Allyn and Bacon, c1974. 1 v. (various pagings) [754 M]
- Moore, Michael L. Discharge of partnership indebtedness: stackhouse muddies the water, by Michael L. Moore and Kenneth Heller. *Tax adviser*, v. 6, March 1975, p. 134-8.

- Moss, Richard M. Partnerships: planning for benefits under Sec. 754. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 210-11.
- Nash, Martin J. How to evaluate the tax consequences when a partner retires or sells his interest. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 28-32.
- Olsen, H. Peter. Tax problems associated with the incorporation of a partnership: Revenue ruling 70-239. *Vanderbilt law review*, v. 28, March 1975, p. 349-62.
- Option for partnership interest may be a capital asset. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 125-6.
- Ownership rules for partners can block investment credit. *Taxation for accountants*, v. 15, Dec. 1975, p. 342-3.
- Partnership - adoption of change to a fiscal year. (Federal taxation) *CPA journal*, v. 45, Jan. 1975, p. 38-9.
- Payments to partner not always deductible by partner. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 84-5.
- Payments to partner not always deductible by partners. *Taxation for accountants*, v. 15, Aug. 1975, p. 108.
- Peck, J. F. Correcting distorted partnership income caused by Section 179 bonus depreciation. (Partnerships and subchapter S) *Journal of taxation*, v. 43, Oct. 1975, p. 221-3.
- Rhoads, John L. Tax considerations for a small business. *Management accounting* (NAA), v. 56, Jan. 1975, p. 20-4.
- Ross, Lawrence R. NOLs: losses from oil and gas partnerships. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 605.
- Roulac, Stephen E. Resolution of limited partnership disputes: practical and procedural problems. *Real property, probate and trust journal*, v. 10, Summer 1975, p. 276-309.
- Sapp, Vincent D. How a two-tiered partnership arrangement can be used to minimize tax liabilities. (Partnerships and Subchapter S) *Journal of taxation*, v. 42, Jan. 1975, p. 21-5.
- Sexton, John J. Does the recent Pratt case provide a method of insuring guaranteed payment deductions? By John J. Sexton and William R. Charyk. (Partnerships & Subchapter S) *Journal of taxation*, v. 43, Aug. 1975, p. 66-70.
- Sexton, John J. Qualifying as a partnership for tax purposes. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974, p. 1447-99.) [751 N]
- Sexton, John J. Shrinking tax shelter umbrella. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 715-32.
- Tischer, James D. Installment method: sale of partnership interest where Sec. 1245 applies. (Tax clinic) *Tax adviser*, v. 6, Nov. 1975, p. 676.
- Ullman, Samuel C. Allocation of partnership loss items to specific partners may lead to unexpected tax. *Taxation for lawyers*, v. 3, May-June 1975, p. 376-82.
- Walsh, G. V. Exempt orgs.: unrelated trade or business income from partnership interests. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 612.
- Zakupowsky, Alex. Partnerships: reporting interest expense. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 738.

Partnerships, Collapsible

- Anderson, Robert L. Collapsible partnerships: the complexities of Section 751, by Robert L. Anderson and Herschel M. Bloom. *Journal of real estate taxation*, v. 2, Summer 1975, p. 425-49.
- Applebaum, Michael S. Collapsible-partnership danger increases with use of partnerships as tax shelters. (Partnerships and Subchapter S) *Journal of taxation*, v. 42, May 1975, p. 272-7.

Partnerships, Limited

- Anderson, John P. Tax shelter - going public. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974, p. 595-621.) [750.2 S]
- Caso, Ronald G. Analysis of the optional-basis-adjustment rules for partners and partnerships, by Ronald G. Caso and Stephen J. Epstein. (Partnerships & Subchapter S) *Journal of taxation*, v. 42, April 1975, p. 234-8.
- Faber, Peter L. Planning the estate of the investor with tax shelters. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-9.) [750.2 I]

- Fassler, Charles. Those leveraged oil deals, by Charles Fassler and David A. Gracer. (World of finance) *American Bar Association journal*, v. 60, Nov. 1974, p. 1454-57.
- Freidberg, Sidney. Limited partnerships: a non-tax analysis. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974, p. 1363-1445.) [751 N]
- Jacobowitz, Melvin J. Practical guide to the evaluation of the suitability of a tax shelter investment. *Taxation for lawyers*, v. 3, March/April 1975, p. 274-9.
- Jacobowitz, Melvin J. Practical guide to the evaluation of the suitability of a tax shelter investment. *Taxation for accountants*, v. 14, March 1975, p. 132-8.
- Lee, Lawrence J. Partnership special allocation: when will it be upheld: Orrisch analyzed. (Partnerships & subchapter S) *Journal of taxation*, v. 43, Sept. 1975, p. 138-44.
- Mann, Lowell E. Rev. Proc. 74-17 diminishes chances of favorable ruling on limited partnership. (Partnerships and Subchapter S) *Journal of taxation*, v. 42, Jan. 1975, p. 16-20.
- McCaffrey, Carlyn S. Limited partnership owns land where title is in one partner - partners' basis includes loan for which one partner is liable, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 510-11.
- McKee, William S. Partnership allocations in real estate ventures: Crane, Kresser and Orrisch. *Tax law review*, v. 30, Fall 1974, p. 1-46.
- Milton, Jeffrey J. Rise and fall of public real estate tax shelters, by Jeffrey J. Milton and John J. Mooney. *Journal of real estate taxation*, v. 2, Summer 1975, p. 463-81.
- Pusey, Michael. Limited partners and the maxi-tax - rev. rul. 74-231 and Basye. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 78-9.
- Ross, Jack R. Deductibility of fees for organizing limited partnership, edited by Jack R. Ross. (Federal taxation) *CPA* (NYSS), v. 45, Sept. 1975, p. 46.
- Roulac, Stephen E. Resolution of limited partnership disputes: practical and procedural problems. *Real property, probate and trust journal*, v. 10, Summer 1975, p. 276-309.
- Saunders, Charles L. Basis and allocation problems in dealing with limited partnership. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974, p. 182-236.) [750.2 T]
- Sexton, John J. Shrinking tax shelter umbrella. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 715-32.
- Stiss, Sol B. Limited partnerships: the IRS attack on tax shelters. *Tax adviser*, v. 6, Nov. 1975, p. 659-70.
- Stiss, Sol B. Limited partnerships: the IRS attack on tax shelters. *Ohio CPA*, v. 34, Summer 1975, p. 101-20.
- Tucker, Stefan F. Tax shelters: an analysis of recent IRS moves to limit their recognition and their benefits. (Personal) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 138-45.

Patents And Copyrights

- See Also Taxation, United States - Inventions
- Bischel, Jon Eric. Taxation of patents, trademarks, copyrights, and know-how. Boston, Warren, Gorham & Lamont, c1974. 1 v. (looseleaf) (Includes bibliographies, table of cases, table of statutes, and table of rulings.) [754 B]
- Blanc, Ronald L. Current income tax developments of interest to the entertainment industry. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974, p. 1083-1113.) [750.2 S]
- Colson, Earl M. Capital gains and losses: the federal income tax consequences of property transactions. Philadelphia, Committee on Continuing Education of the American Law Institute and the American Bar Association, c1975. 251 p. (Revision of Colson, Earl M. *Federal taxation of sales, exchanges, and other transfers*, 1971.) [754.3 C]
- Hagen, Joseph T. Are capital gains still available via patent fragmentation? A current analysis. (Accounting) *Journal of taxation*, v. 43, Aug. 1975, p. 78-83.
- No capital gain on transfer of patent when rights are retained. *Taxation for accountants*, v. 15, Nov. 1975, p. 285.

- Patent infringement; legal fees for suit are not deductible. *Taxation for accountants*, v. 15, Nov. 1975, p. 307.
- Rodgers, Lionel A. Transfer of patent rights. (Tax notes) *American Bar Association journal*, v. 61, March 1975, p. 374-7.
- Toll, Steven J. Interpretation of Section 1235(d): obtaining stock ownership in a patent transfer while receiving capital gains treatment. (Notes and comments) *Tax lawyer*, v. 28, Winter 1975, p. 399-408.

Pay-As-You-Go

- See Taxation, United States, Under Subheadings:
Income-Individual;
Social Security;
Withholding

Payrolls

- See Taxation, United States, Under Subheadings:
Income - Individual;
Social Security;
Withholding

Pecuniary bequest

- Rosen, Howard D. How to select the proper formula clause to fit testator's desires and minimize taxes. *Estate planning*, v. 3, Autumn 1975, p. 20-8.
- Rosen, Howard D. Overview of marital deduction formula clauses. *University of Miami law review*, v. 29, Fall 1974, p. 47-69.

Pension funds

- When tax-exempt funds must pay taxes, based on interviews with Peter Fass and Robert Howard. (Real estate) *Institutional investor*, v. 9, Jan. 1975, p. 37.

Pensions

- Becker, Stuart. Overview of the pension reform act of 1974. *CPA journal*, v. 45, Feb. 1975, p. 27-31.
- Berger, Paul S. Effect of ERISA on multi-employer plans: funding, insurance, and state preemption, part 2, by Paul S. Berger and Stephen L. Hester. (Taxation of compensation) *Journal of taxation*, v. 42, March 1975, p. 138-42.
- Berger, Paul S. Effect of ERISA on multi-employer plans: participation, vesting, accrual of benefits, part 1, by Paul S. Berger and Stephen L. Hester. (Compensation) *Journal of taxation*, v. 42, Feb. 1975, p. 82-6.
- Blackman, Irving. Choosing pension or profit sharing plans: what to look for when selecting plans for a client. *Taxation for accountants*, v. 15, Sept. 1975, p. 148-52.
- Borghese, Phyllis. IRS nationwide field structure for ERISA activities. (Tax talk) *National public accountant*, v. 20, June 1975, p. 32-3.
- Boysen, Richard A. Employee retirement income security act of 1974... overview. *Pennsylvania CPA spokesman*, v. 45, March 1975, p. 5-8.
- Chadwick, William J. Taxation of certain lump sum distributions. *Tax lawyer*, v. 28, Spring 1975, p. 555-70.
- Chatterton, Harold W. Target benefit plans may provide new role for accountants in pension planning. *Practical accountant*, v. 8, Jan.-Feb. 1975, p. 36-40.
- Childs, William C. 1974 Pension reform law treatment of participation, coverage and distributions. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 864-72.
- Exemptions from prohibited transaction rules possible. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 47-8.
- Finerman, Ralph. IRS disqualification of pension plan can create havoc for estate planner, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, June 1975, p. 79-80.
- Fox, H. Lawrence. New pension reform act. (Washington tax watch) *Journal of corporate taxation*, v. 1, Winter 1975, p. 419-33.
- Goodman, Martin R. Professional corporations: a reappraisal, by Martin R. Goodman and William T. Knox. *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 5-22.

- Grayck, Marcus D. Limitation of benefits. (Compensation and fringe benefits) *Journal of corporate taxation*, v. 1, Summer 1974, p. 190-4.
- How to operate under the new pension law: what practitioners are doing today. *Pension and profit-sharing tax journal*, v. 1, Winter (Dec.) 1974, p. 5-25.
- Institute For Business Planning. Bird's eye look at what the Pension reform act of 1974 means to you. Englewood Cliffs, N.J., 1974. 39 p. (*Executive wealth report*, sect. 2, Oct. 1974.) [*208.91 I]
- Isidore Goodman examines the new pension law. *Pension and profit-sharing tax journal*, v. 1, Winter (Dec.) 1974, p. 26-33.
- Jones, John B. Comparative analysis of qualified and deferred compensation plans: non-equity type deferred compensation arrangements.... (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974, p. 957-81.) [751 N]
- Kalish, Arthur. Professional corporations revisited (after the Employee retirement income security act of 1974), by Arthur Kalish and Patricia G. Lewis. *Tax lawyer*, v. 28, Spring 1975, p. 471-510.
- Kelley, William A. Pension fund: portability? *Pennsylvania CPA spokesman*, v. 45, March 1975, p. 10-12.
- Kopple, Robert C. Analysis of lump-sum distributions after the pension reform legislation, by Robert C. Kopple and Eugene H. Veenhuis. (Compensation) *Journal of taxation*, v. 42, Jan. 1975, p. 2-7.
- Lerner, Herbert J. Highlights of the 1974 pension reform legislation, by Herbert J. Lerner and Harold Dankner. New York, American Institute of Certified Public Accountants, c1974. 23 p. (Reprinted from the *Tax Adviser*, Nov. 1974.) [*208.9 L]
- Lieber, Lawrence. How accountants can keep pension costs down, by Lawrence Lieber and Howard W. Dragutsky. *Journal of accountancy*, v. 139, Feb. 1975, p. 52-9.
- Marvin, Stephen W. How to advise individual clients on use of new tax-sheltered personal pension plans. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 208-16.
- Palmer, Ralph V. Individual retirement act (IRA). *Nebraska CPA*, v. 10, Spring 1975, p. 13-14.
- Reevaluation may make pension tax free. *Taxation for accountants*, v. 14, Feb. 1975, p. 106.
- Ress, Samuel S. ERISA, edited by Samuel S. Ress. (Payroll taxes & controls) *CPA (NYSS)*, v. 45, Sept. 1975, p. 64.
- Ress, Samuel S. Past service pension not self-dealing. (Payroll taxes & controls) *CPA journal*, v. 45, Feb. 1975, p. 46.
- Ress, Samuel S. Requirements for individual retirement accounts. (Payroll taxes & controls) *CPA journal*, v. 45, Feb. 1975, p. 47.
- Sanchez, R. Michael. Pension reform act of 1974: participation requirements (part II), by R. Michael Sanchez, Douglas M. Cain and James F. Wood. *Tax adviser*, v. 6, Aug. 1975, p. 462-8.
- Savage, Carroll J. What estate planners should know about direct and indirect effects of new pension reform act. *Estate planning*, v. 2, Autumn 1974, p. 9-13.
- Simmons, Sherwin P. IRS delays penalty on some prohibited transactions, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 42, March 1975, p. 148-9.
- Simmons, Sherwin P. Prop. regs limit minimum deductible HR 10 contribution, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 43, July 1975, p. 11.
- Sobol, Ellis J. Pension reform: its affect on closely held corporations and the self-employed, by Ellis J. Sobol and Terry J. Miller. *Colorado CPA report*, v. 39, Winter 1975, p. 15-31.
- Steinfeld, Gerhard. Interpreting ERISA. (IRS qualification) *Pension world*, v. 11, July 1975, p. 49-50, 54.
- Steinfeld, Gerhard. Tax Court's new role. (IRS qualification) *Pension world*, v. 11, Sept. 1975, p. 71-2, 74.
- Strauss, Edward K. Tax planning and the professional corporation. (Comments) *University of Pittsburgh law review*, v. 36, Fall 1974, p. 55-77.

- Turner, N. James. Qualified pension and profit sharing plans: integration with social security. (Comments) *University of Miami law review*, v. 29, Fall 1974, p. 119-38.
- Wangard, Robert E. Selecting a qualified plan after ERISA: the alternatives, problems and costs. (Taxation of compensation) *Journal of taxation*, v. 43, Sept. 1975, p. 145-50.
- Williams, William E. Trends in federal tax administration. *National public accountant*, v. 20, Jan. 1975, p. 8-12.
- Winkelman, Stephen A. Participation, coverage and vesting under the Pension reform act, by Stephen A. Winkelman and T. Grant Callery. *Trusts & estates*, v. 114, Jan. 1975, p. 4-7, 40-1.
- Wood, Ernest O. Nineteen seventy-four pension act pot-pourri. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 28-30.
- Zalutsky, Morton H. Analysis of the post-ERISA advantages of incorporation for the professional. (Taxation of compensation) *Journal of taxation*, v. 42, April 1975, p. 240-7.
- Pensions, Self-employed**
- Beck, Leif C. Pension reform act: its effect on law firms. *Law office economics and management*, v. 15, Winter 1975, p. 476-84.
- Bourque, Francis I. Individual retirement account: a new concept of individual savings. *Louisiana CPA*, v. 34, Winter 1974-75, p. 42-8.
- Cerny, John F. Retirement plans for the self-employed. *Wisconsin CPA*, Dec. 1974, p. 6-8, 16.
- Chadwick, William J. Federal regulation of retirement plans: the quest for parity, by William J. Chadwick and David S. Foster. *Vanderbilt law review*, v. 28, May 1975, p. 641-709.
- Chapman, Benson J. H.R. 10 plans for directors under the 1974 act. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 209.
- Cheifeitz, A. J. Distribution provisions under pension reform act of 1974 (Employee retirement income security act of 1974). *Virginia accountant*, v. 27, March 1975, p. 23-32.
- Fischer, Robert L. New tax benefit - individual retirement plans under the '74 act, by Robert L. Fischer and Marc H. Berger. *Tax adviser*, v. 6, April 1975, p. 215-19.
- Goodman, Martin R. Professional corporations: a reappraisal, by Martin R. Goodman and William T. Knox. *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 5-22.
- Hoffman, Arthur S. H.R. 10 plans for director's fees yield high investment return, edited by Arthur S. Hoffman. (Federal taxation) *CPA (NYSS)*, v. 45, June 1975, p. 44.
- Hoffman, Arthur S. Proposed regulations would limit Keogh deduction, edited by Arthur S. Hoffman. (Federal taxation) *CPA (NYSS)*, v. 45, Aug. 1975, p. 60.
- Hoffman, Arthur S. Retirement plans for corporate directors, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, April 1975, p. 45.
- Irish, Leon E. Impact of the new pension law on H.R. 10 and Subchapter S retirement plans. (Taxation of compensation) *Journal of taxation*, v. 42, March 1975, p. 144-7.
- IRS takes away what Congress gave to HR 10 plans. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 85.
- IRS takes away what Congress gave to HR 10 plans. *Taxation for accountants*, v. 15, July 1975, p. 24.
- Isidore Goodman examines the new pension law. *Pension and profit-sharing tax journal*, v. 1, Winter (Dec.) 1974, p. 26-33.
- Kalish, Arthur. Professional corporations revisited (after the Employee retirement income security act of 1974), by Arthur Kalish and Patricia G. Lewis. *Tax lawyer*, v. 28, Spring 1975, p. 471-510.
- Kalish, Arthur. Professional corporations revisited (after the Employee retirement income security act of 1974), by Arthur Kalish and Patricia G. Lewis. *Tax adviser*, v. 6, June 1975, p. 326-45.
- Kanter, Alan N. Improved self-employment plans still do not measure up to professional corporation benefits. *Taxation for lawyers*, v. 3, March/April 1975, p. 268-71.
- Layne, Abner A. Think the new Keogh limit is \$7,500? Look again. *Medical economics*, v. 52, May 12, 1975, p. 94-5.
- Limited qualified plan to professionals possible but difficult. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 21.
- McKinney, James E. Section 401(j) - a new tool in comparing unlike retirement plans? *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 23-6.
- Nolan, John S. New pension legislation: self-employed persons and shareholder-employees of Subchapter S corporations - the new pension law. *Executive compensation journal*, Nov. 1974, p. 4-10.
- Raskin, George I. Coping with the new pension reform law. (World of finance) *American Bar Association journal*, v. 60, Dec. 1974, p. 1562, 1564.
- Schafer, Charles P. Professional corporations still advantageous despite increase in HR 10 plan deductions, by Charles P. Schafer and Gary H. Friedman. *Law office economics and management*, v. 16, Summer 1975, p. 298-309.
- Sires, Bruce D. Federal-state conflict - Keogh plan contributions under 74 act. (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 146.
- Smith, Ephraim P. Self-employed retirement plans under the new pension reform act, by Ephraim P. Smith and Thomas A. Ulrich. *National public accountant*, v. 20, June 1975, p. 27-30.
- Sollée, William L. Pension reform - H.R. 10 plans and individual retirement accounts. *Virginia accountant*, v. 27, March 1975, p. 7-11.
- Thies, Winthrop D. Keogh Plan v. qualified corporate plan: an analysis of the respective advantages. (Compensation) *Journal of taxation*, v. 42, Jan. 1975, p. 9-14.
- Williams, David N. Notes on estate tax - minimization for physicians. *Delaware CPA*, v. 1, Nov. 1974, p. 13, 44.
- Zalutsky, Morton H. Analysis of the post-ERISA advantages of incorporation for the professional. (Taxation of compensation) *Journal of taxation*, v. 42, April 1975, p. 240-7.
- Personal Holding Companies**
- See Also Taxation, United States-Foreign Personal Holding Companies
- Blanc, Ronald L. Current income tax developments of interest to the entertainment industry. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974, p. 1083-1113.) [750.2 S]
- Borini, Mario P. Personal holding company as an estate planning tool. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974, p. 143-79.) [750.2 S]
- Brennan, Edward V. Holding company - a creative estate planning tool. *Trusts & estates*, v. 114, Oct. 1975, p. 716-17, 764.
- Broenen, Darwin. Undistributed PHC income: the Sixth Circuit in H. Weter Mfg. Co. is historically sound, by Darwin Broenen and R. Jeffrey Preston. *Journal of corporate taxation*, v. 2, Spring 1975, p. 69-79.
- Davis, Guy F. Depressed securities market and personal holding company liquidations. (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 145.
- DISC and personal holding company status. (Federal taxation) *CPA journal*, v. 45, Jan. 1975, p. 39-40.
- Emory, Meade. Personal holding company tax and inter-company transactions with members of an affiliated group - new difficulty with an old misconception. (Note) *Tax law review*, v. 30, Winter 1975, p. 283-99.
- Flynn, Joseph M. Is an incorporated accounting practice a personal holding company? (Federal taxation) *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 34.
- Heckendorn, Philip R. PHC - filing date of consent dividend election. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 83-4.
- Herskowitz, Elliot. How tax considerations enhance opportunities in listed options. (Personal tax problems) *Journal of taxation*, v. 43, Oct. 1975, p. 212-14.
- Josephs, Stuart R. PHCs: avoiding tax with deficiency dividends. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 290.
- Kanter, Burton W. Assessing IRS attack on PCs in light of rev. rul. 75-67, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 42, May 1975, p. 318.
- Kanter, Burton W. Fine tuning to avoid personal holding company impact in a consolidated return group - a brief alert, by Burton W. Kanter and Richard M. Horwood. *Journal of corporate taxation*, v. 1, Winter 1975, p. 363-78.

- Linett, E. S. CPA professional service corp. may avoid PHC status, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 573-4.
- Lipnick, Elton S. Tax consequences of starting, operating, and liquidating a closely-held corporation, by Elton S. Lipnick and Jerome P. Lipnick. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 228-35.
- Milefsky, Norman R. How to use a personal holding company as an effective estate, financial planning tool. (Corporations, stockholders) *Journal of taxation*, v. 42, April 1975, p. 202-5.
- Neuwahl, Malcolm H. Incorporation of a portfolio consisting of marketable securities - a useful tax-planning technique. *University of Miami law review*, v. 28, Winter 1974, p. 395-438.
- One-man PCs get big tax break from the Service. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 43.
- Personal holding company may yield estate tax savings. (Estate planning) *CPA journal*, v. 45, Jan. 1975, p. 55-6.
- Pratt, James W. Understanding and avoiding the personal holding company tax: a tax planning model, by James W. Pratt and Gerald E. Whittenburg. *Taxes - the tax magazine*, v. 53, June 1975, p. 359-69.
- Professional corporation and the personal holding company problem. (Administration of accountants practice) *CPA (NYSS)*, v. 45, Sept. 1975, p. 72. (Excerpt from the *Notebook of John W. Benesch*, June 1975, p. 4-5.)
- Rizzo, Ronald S. Developing concepts affecting medical payment plans and salary reimbursement agreements. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974, p. 533-94.) [750.2 S]
- Ross, Jack R. P.h. co. threat ends in one area, edited by Jack R. Ross. (Federal taxation) *CPA (NYSS)*, v. 45, Nov. 1975, p. 45-6.
- Simmons, Sherwin P. Break to one-man P.C.'s not limited to doctors, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 43, Sept. 1975, p. 151.
- Simmons, Sherwin P. PHC danger to one-man professional corporations substantially eased by IRS, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 42, May 1975, p. 269.
- Sullivan, Anthony J. PHC may reduce individual's tax on dividends from depreciated stocks, edited by Mario P. Borini. (Tax clinic) *Tax adviser*, v. 6, Sept. 1975, p. 534-5.
- Zulick, Howell S. Using PHC to exceed 50% limitation on contributions. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 601-2.

Personal Injury Awards

See Taxation, United States-Damages

Personal Property

See Also Taxation, United States-Property

- Bagley, Ron N. How to maximize investment tax credits: planning under the cases and rulings. (Accounting) *Journal of taxation*, v. 43, Sept. 1975, p. 154-9, 162.
- Jones, Lawrence R. Leasing of personal property. *Nebraska CPA*, v. 10, Fall 1975, p. 13-15, 25.
- Klein, Paul E. Abandoned residence - deductibility of depreciation and maintenance expenses- current law and prospects for reform. (Tax workshop) *Journal of real estate taxation*, v. 2, Spring 1975, p. 355-9.
- Stickney, C. P. Guide to increasing the maximum available depreciation deductions under the ADR system, by C. P. Stickney and J. B. Wallace. *Taxation for accountants*, v. 15, July 1975, p. 42-8.

Personal Service Corporations

See Taxation, United States-Service Enterprises

Personnel Relocation Expenses

See Taxation, United States-Moving And Housing Expenses

Phantom Stock

See Taxation, United States - Shadow Stock Plans

Physicians

See Also Taxation, United States-Professional Men

- Benjamin, Leo J. Doctors incorporated? *Management accounting (NAA)*, v. 57, Nov. 1975, p. 37-9.
- Benton, Curtis D. How to keep your shirt despite a super tax audit. *Medical economics*, v. 52, March 17, 1975, p. 161, 163, 167.
- Farber, Lawrence. Go for growth without going for broke. *Medical economics*, v. 52, Sept. 1, 1975, p. 94-101, 104, 109-10.
- Gorlick, Sheldon H. Answers to your tax questions. *Medical economics*, v. 52, March 3, 1975, p. 169, 172, 174.
- Gorlick, Sheldon H. Beware of income-reporting traps on your tax return. *Medical economics*, v. 52, Feb. 17, 1975, p. 182-9.
- Gorlick, Sheldon H. Extra tax breaks when you make a big donation. *Medical economics*, v. 52, May 12, 1975, p. 126-7, 131.
- Gorlick, Sheldon H. How to wring all the benefits out of the new tax law. *Medical economics*, v. 52, May 12, 1975, p. 225, 229-30.
- Gorlick, Sheldon H. One thousand dollar tax mistake that put a doctor behind bars. *Medical economics*, v. 52, June 9, 1975, p. 146-52.
- Gorlick, Sheldon H. Tax records that will make the I.R.S. love you. *Medical economics*, v. 51, Dec. 23, 1974, p. 64-71.
- Hutton, William T. M.D. P.C. (P.H.C.?). (Recent cases and rulings) *Journal of corporate taxation*, v. 2, Summer 1975, p. 229-30.
- Keeping your retirement program on course. *Medical economics*, v. 52, March 31, 1975, p. 102-32, *passim*.
- Layne, Abner A. Think the new Keogh limit is \$7,500? Look again. *Medical economics*, v. 52, May 12, 1975, p. 94-5.
- Lemann, Thomas B. Doctor trust: principles for successful planning that emerge from analysis of the cases. *Estate planning*, v. 2, Autumn 1974, p. 2-8.
- Moya, Frank. Fundamentals of management for the physician. Springfield, Ill., Charles C. Thomas, c1974. 190 p. (Edited version of the proceedings of a management seminar, organized by the author and sponsored by Management International, Inc.) [250 Phy]
- Schutzer, A. I. How to bail out if your tax shelter bombs out. *Medical economics*, v. 52, June 23, 1975, p. 73-80.
- Simmons, Sherwin P. PHC danger to one-man professional corporations substantially eased by IRS, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 42, May 1975, p. 269.
- Williams, David N. Notes on estate tax - minimization for physicians. *Delaware CPA*, v. 1, Nov. 1974, p. 13, 44.

Plant Location

See Also Taxation, United States-Business Location

Political Contributions

See Also Taxation, United States - Campaign Funds

- Elder, Peter. Year-end tax law contains many significant items for individuals and corporations, edited by Peter Elder. (Accounting) *Journal of taxation*, v. 42, March 1975, p. 174-5.
- Hasselback, James R. Political contributions mean added tax benefits as a result of Tax reduction act of 1975, by James R. Hasselback and David T. Stewart. *Taxation for accountants*, v. 15, Aug. 1975, p. 110-12.

ACCOUNTANTS' INDEX 1975

Kaplan, Richard L. Taxation and political campaigns: interface resolved. *Taxes - the tax magazine*, v. 53, June 1975, p. 340-51.

Krier, E. Peter. Credit vs. deduction for political contributions - effect of Colorado incometaxes. (Taxes - of local interest) *Colorado CPA report*, v. 39, Winter 1975, p. 32-3.

Tax treatment of political contributions, candidates. *Taxation for lawyers*, v. 3, May-June 1975, p. 384-5.

Tax treatment of political contributions, candidates. *Taxation for accountants*, v. 14, March 1975, p. 180-1.

Political parties

Kaplan, Richard L. Taxation and political campaigns: interface resolved. *Taxes - the tax magazine*, v. 53, June 1975, p. 340-51.

Pollution control

Dorfman, Nancy S. Who will pay for pollution control? - the distribution by income of the burden of the national environmental protection program, 1972-1980, by Nancy S. Dorfman and Arthur Snow. *National tax journal*, v. 28, March 1975, p. 101-15.

Elder, Peter. Comparison of rapid amortization v. tax credit for pollution control facilities, edited by Peter Elder and H. L. Beckett. (Accounting) *Journal of taxation*, v. 43, Aug. 1975, p. 84.

Forster, Joel M. Comments on proposed regulations, edited by Joel M. Forster. (Taxation) *Journal of accountancy*, v. 139, May 1975, p. 44, 46-7.

Fox, H. Lawrence. Gross-savings test unjustified by regs. (Washington tax watch) *Journal of corporate taxation*, v. 2, Spring 1975, p. 91-4.

Fox, H. Lawrence. Industrial development bonds revisited. (Washington tax watch) *Journal of corporate taxation*, v. 2, Spring 1975, p. 85-91.

Fox, H. Lawrence. Industry and Internal Revenue Service differ on what constitutes pollution control for purposes of tax-exempt industrial development bond financing. (Washington tax watch) *Journal of corporate taxation*, v. 1, Summer 1974, p. 173-81.

Vaughan, Jack M. Environmental regulation and the federal income tax - incentives and disincentives. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 183-94.) [110 H]

Pooled funds

Jackson, James E. How to make a charitable gift of a remainder interest. *Practical accountant*, v. 8, March-April 1975, p. 65-8.

Powers of appointment

Greenside, Myron. Consider special powers of appointment. (Estate planning) *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 35-7.

Pre-Opening Expenses

See Taxation, United States-Organization Expenses

Prepaid Interest

See Taxation, United States-Interest

Prepayments

Deductibility of interest costs by a taxpayer holding tax-exempt obligations: a neutral principle of allocation. (Note) *Virginia law review*, v. 61, Feb. 1975, p. 211-35.

Disproportionate payments still not generally deductible despite recent case allowing them. *Taxation for accountants*, v. 15, Aug. 1975, p. 123-4.

Elder, Peter. IRS finally publishes its ruling on prepaid feed costs, edited by Peter Elder and H. L. Beckett. (Accounting) *Journal of taxation*, v. 43, July 1975, p. 30.

Emanuel, David. Scope of Section 1341. *Taxes - the tax magazine*, v. 53, Nov. 1975, p. 644-60.

TAXATION, UNITED STATES—Political Contributions— (Continued)

Fisher, Richard S. When income is taxable: the never ending battle for interest-free government loans. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 221-4.

Interest, rent pre-payments still not generally deductible, despite recent cases allowing them. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 75-6.

Machtinger, Sidney J. New attacks on tax shelters by the courts, the administration, and the Internal Revenue Service. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 623-67.) [750.2 S]

Prepaid lifetime care can be deductible medical expense. *Taxation for accountants*, v. 15, Nov. 1975, p. 308.

Ross, Jack R. Maxi-tax - do future services qualify? Edited by Jack R. Ross. (Federal taxation) *CPA (NYSS)*, v. 45, Nov. 1975, p. 43-5.

Schapiro, Donald. Prepayments and distortion of income under cash basis tax accounting. *Tax law review*, v. 30, Winter 1975, p. 117-53.

Some prepaid income may be deferred by accrual basis taxpayers: IRS views moderated. *Taxation for accountants*, v. 15, Aug. 1975, p. 74-5.

Pricing, Transfer

Burge, Marianne. Current trends in the taxation of multinational enterprises. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 746-55.

Gauthier, Andre. Canadian income tax considerations of inter-company charges for services and use of property. *Tax management international journal*, Dec. 1974, p. 3-19.

McDonald, Robert J. For the foreign manager in business in the U.S. - tax considerations. *Conference Board record*, v. 12, Feb. 1975, p. 55-8.

Priority For Tax Claims

See Taxation, United States-Liens

Privilege against self-incrimination

Caridi, Joan. Use of tax returns in non-tax prosecutions. (Notes) *Brooklyn law review*, v. 41, Winter 1975, p. 580-624.

Diss. William T. IRS access to accountants' workpapers. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 22-3.

Flippen, Edward L. Internal Revenue Service summons: an unreasonable expense burden on banks and an invasion of depositors' privacy? *American business law journal*, v. 12, Winter 1975, p. 249-79.

Harper, James R. To cooperate with the Service or not? Obligations and rights of the practitioner. (Effective tax procedures) *Journal of taxation*, v. 42, April 1975, p. 220-4.

Johnston, J. Richard. Present status of taxpayers' rights and privileges with respect to self-incrimination, searches and seizures, and privileged communications. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 1017-35.) [750.2 S]

Loubet, Jeffrey. Willful failure to supply information: the service's weapons v. taxpayers' rights. (Fraud & negligence) *Journal of taxation*, v. 42, March 1975, p. 154-6.

Mahon, Raymond T. Privileged communications and self-incrimination. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1251-87.) [751 N]

Privileged Communications

See Also Professional Ethics - Confidential Communications

Balter, Harry Graham. Accountants' papers held by taxpayer not barred by 5th. (Fraud & negligence) *Journal of taxation*, v. 43, Dec. 1975, p. 361-2.

Bender, Louis. Review of privileged communications as applied to tax fraud proceedings. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 237-72.) [750.2 T]

- Circuits disagree on fifth amendment as shield for client's books. (Technical notes and comments) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 217.
- Confidentiality of taxpayer data. (News & views) *CPA* (NYSS), v. 45, Nov. 1975, p. 13-14. (News release, National Society of Public Accountants, Sept. 5, 1975.)
- Crouter, Earl C. Attorney-client privilege has definite limitations when applied to tax cases. *Taxation for lawyers*, v. 3, March/April 1975, p. 297-9.
- Gershow, Ellen R. IRS prevented from seizing documents: attorney asserts client's fifth amendment privilege. (Cases noted) *University of Miami law review*, v. 29, Winter 1975, p. 372-6.
- Harper, James R. To cooperate with the Service or not? Obligations and rights of the practitioner. (Effective tax procedures) *Journal of taxation*, v. 42, April 1975, p. 220-4.
- Johnston, J. Richard. Present status of taxpayers' rights and privileges with respect to self-incrimination, searches and seizures, and privileged communications. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 1017-35.) [750.2 S]
- Landmark tax cases: Reisman v. Caplin: what is the status of an accountant retained by an attorney? *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 127.
- Mahon, Raymond T. Privileged communications and self-incrimination. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1251-87.) [751 N]
- Silver, Stephen E. Courts are upholding attorney-client privilege in anonymous payment situations. (Fraud & negligence) *Journal of taxation*, v. 43, Dec. 1975, p. 359-61.
- Weinstein, George. Accountant's possessions - it doesn't pay to have them. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 267-73.) [110 H]

Prizes

See Taxation, United States-Awards And Prizes

Professional corporations and associations

- American Bar Association. Section of Real Property, Probate and Trust Law. Committee on Tax and Estate Planning. Planning the estate of a professional. *Real property, probate and trust journal*, v. 10, Spring 1975, p. 1-43.
- Benjamin, Leo J. Doctors incorporated? *Management accounting* (NAA), v. 57, Nov. 1975, p. 37-9.
- Dougherty, J. Allen. Planning considerations in establishing the professional corporation.... (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 833-57.) [751 N]
- Goodman, Martin R. Professional corporations: a reappraisal, by Martin R. Goodman and William T. Knox. *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 5-22.
- Gorlick, Sheldon H. Does your professional corporation need repairs? *Medical economics*, v. 52, April 28, 1975, p. 84-9.
- Gorlick, Sheldon H. How to wring all the benefits out of the new tax law. *Medical economics*, v. 52, May 12, 1975, p. 225, 229-30.
- Gorlick, Sheldon H. Now it may pay to accumulate corporate profits. *Medical economics*, v. 52, May 12, 1975, p. 152.
- Hauter, John A. Why the demand for the professional corporation? By John A. Hauter and Charles K. Stewart. *Ohio CPA*, v. 33, Autumn 1974, p. 127-35.
- Hutton, William T. M.D., P.C. (P.H.C.?): (Recent cases and rulings) *Journal of corporate taxation*, v. 2, Summer 1975, p. 229-30.
- Kalish, Arthur. Professional corporations revisited (after the Employee retirement income security act of 1974), by Arthur Kalish and Patricia G. Lewis. *Tax adviser*, v. 6, June 1975, p. 326-45.
- Kalish, Arthur. Professional corporations revisited (after the Employee retirement income security act of 1974), by Arthur Kalish and Patricia G. Lewis. *Tax lawyer*, v. 28, Spring 1975, p. 471-510.

- Kanter, Alan N. Improved self-employment plans still do not measure up to professional corporation benefits. *Taxation for lawyers*, v. 3, March/April 1975, p. 268-71.
- Kanter, Burton W. Assessing IRS attack on PCs in light of rev. rul. 75-67, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 42, May 1975, p. 318.
- Linett, E. S. CPA professional service corp. may avoid PHC status, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 573-4.
- Mundee, C. Roy. Primer on the professional corporation. *Management accounting* (NAA), v. 56, Jan. 1975, p. 25-8.
- One-man PC gets big tax break from the Service. *Taxation for lawyers*, v. 14, May 1975, p. 300-1.
- One-man PCs get big tax break from the Service. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 43.
- Pattiz, Henry A. New considerations on whether to incorporate a business. *Law office economics and management*, v. 16, Summer 1975, p. 288-97.
- Professional corporation and the personal holding company problem. (Administration of accountants practice) *CPA* (NYSS), v. 45, Sept. 1975, p. 72. (Excerpt from the *Notebook of John W. Benesch*, June 1975, p. 4-5.)
- Reece, Ralph I. You can control your taxes. *Veterinary economics*, v. 16, March 1975, p. 39, 42.
- Reso, Jerome J. How to deal with the many problems of the incorporated professional. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 428-85.) [750.2 T]
- Ross, Jack R. P.h. co. threat ends in one area, edited by Jack R. Ross. (Federal taxation) *CPA* (NYSS), v. 45, Nov. 1975, p. 45-6.
- Schwartz, Barbara W. Meeting attacks on the professional corporation.... (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 859-79.) [751 N]
- Simmons, Sherwin P. Break to one-man P.C.'s not limited to doctors, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 43, Sept. 1975, p. 151.
- Simmons, Sherwin P. PHC danger to one-man professional corporations substantially eased by IRS, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 42, May 1975, p. 269.
- Simmons, Sherwin P. TC approves transfer to avoid HR 10 participation, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 43, July 1975, p. 10-11.
- Strauss, Edward K. Tax planning and the professional corporation. (Comments) *University of Pittsburgh law review*, v. 36, Fall 1974, p. 55-77.
- Thompson, Ray. Taxes and the tax-exempt Veterinary Medical Association. *Veterinary economics*, v. 16, March 1975, p. 44, 46.
- Wade, T. Donald. Professional corporations pay for the privilege of paying income taxes on a cash basis, by T. Donald Wade and Ernest Getz. (State/local tax clinic) *Michigan CPA*, v. 26, March-April 1975, p. 7-10.
- Weinstein, George. Tax aspects of professional corporations. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 246-59.) [110 H]
- Zalutsky, Morton H. Analysis of the post-ERISA advantages of incorporation for the professional. (Taxation of compensation) *Journal of taxation*, v. 42, April 1975, p. 240-7.

Professional fees

- Abbin, Byrle M. Significant recent developments concerning estate planning (part II). (Estate planning) *Tax adviser*, v. 6, April 1975, p. 220-8.
- Bachelor, Joseph E. Compensation of professionals in acquisitions, SEC registrations or other large fee one-shot transactions. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1047-72.) [751 N]
- Boffa, Robert C. Tax problems arising out of alleged improper conduct of corporate officers and directors. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 395-467.) [750.2 S]

ACCOUNTANTS' INDEX 1975

TAXATION, UNITED STATES—Professional fees—(Continued)

Effect of fees on status of public interest law firms. *Taxation for lawyers*, v. 3, May-June 1975, p. 373.

Englebrecht, Ted D. Tax-planning expenditures: to what extent may they be deducted by the taxpayer? By Ted D. Englebrecht and Dale L. Davison. *Taxation for accountants*, v. 14, Feb. 1975, p. 74-7.

Grishman, David B. Deductibility of legal expenses for federal income tax purposes. (In Southern California Tax Institute, 26th, University of Southern California Law Center. 1974. *Major tax planning for 1974*. New York, c1974. p. 875-941.) [750.2 S]

Kanter, Burton W. Non-recurring partnership management fee to be deducted despite IRS ban, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 43, Sept. 1975, p. 189.

Linnett, E. S. Fees paid pro rata to shareholders to guarantee loans are nondeductible dividends, edited by E. S. Linnett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 562-3.

Linnett, E. S. Unrealized appreciation relevant in allocating trust termination fees to exempt income, edited by E. S. Linnett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 572-3.

Mark, Bernard. Legal expenses of stock appraisal proceedings: watch out for the tax treatment. *Taxes - the tax magazine*, v. 53, March 1975, p. 181-4.

Ness, Theodore. Real estate as diversification for accumulated earnings tax purposes. (Close corporations) *Journal of corporate taxation*, v. 1, Winter 1975, p. 434-43.

Patent infringement; legal fees for suit are not deductible. *Taxation for accountants*, v. 15, Nov. 1975, p. 307.

Russell, C. W. Common mistakes in tax shelter investments. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 34-42.

Sexton, John J. Does the recent Pratt case provide a method of insuring guaranteed payment deductions? By John J. Sexton and William R. Charyk. (Partnerships & Subchapter S) *Journal of taxation*, v. 43, Aug. 1975, p. 66-70.

Simmons, Sherwin P. PHC danger to one-man professional corporations substantially eased by IRS, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 42, May 1975, p. 269.

Professional People

See Also Taxation, United States—Professional Corporations And Associations

Abbin, Byrle M. Professional person's estate: planning for the transfer of the partnership interest. *Estate planning*, v. 2, Winter 1975, p. 102-7.

American Bar Association. Section of Real Property, Probate and Trust Law. Committee on Tax and Estate Planning. Planning the estate of a professional. *Real property, probate and trust journal*, v. 10, Spring 1975, p. 1-43.

Ford, Allen. Travel expenses for a visiting professor. *Accounting review*, v. 50, April 1975, p. 338-44.

Training costs for professional requalification not deductible. *Taxation for accountants*, v. 15, Nov. 1975, p. 307-8.

Profit sharing

Blackman, Irving. Choosing pension or profit sharing plans: what to look for when selecting plans for a client. *Taxation for accountants*, v. 15, Sept. 1975, p. 148-52.

Byam, Clark R. Employee benefit plans: completing new Form 5301 poses some knotty problems. (Compensation) *Journal of taxation*, v. 43, Nov. 1975, p. 264-8.

Hoffman, Arthur S. Earnings and profits computation in profit-sharing plans, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, Feb. 1975, p. 37.

Hyde, Robert C. Unplanned estate distributions can significantly increase tax burden on estate and beneficiaries. *Taxation for lawyers*, v. 3, March/April 1975, p. 288-95.

Jones, John B. Comparative analysis of qualified and deferred compensation plans: non-equity type deferred compensation arrangements.... (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 957-81.) [751 N]

Kaplan, Jared. ESOP's fable, a tale of tax planning pitfalls and opportunities associated with employee stock ownership plans, complete with a choice of morals. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 898-912.

Marvin, Stephen W. How to advise individual clients on use of new tax-sheltered personal pension plans. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 208-16.

Miller, Ralph Gano. Stock bonus plans have enhanced utility in light of the pension reform laws, by Ralph Gano Miller and L. Frederick Williams. (Compensation) *Journal of taxation*, v. 42, Feb. 1975, p. 87-90.

Simmons, Sherwin P. IRS data on qualified plans released for first half '75, edited by Sherwin P. Simmons. (Compensation) *Journal of taxation*, v. 43, Nov. 1975, p. 263.

Simmons, Sherwin P. TC approves transfer to avoid HR 10 participation, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 43, July 1975, p. 10-11.

Strauss, Edward K. Tax planning and the professional corporation. (Comments) *University of Pittsburgh law review*, v. 36, Fall 1974, p. 55-77.

Turner, N. James. Qualified pension and profit sharing plans: integration with social security. (Comments) *University of Miami law review*, v. 29, Fall 1974, p. 119-38.

Wangard, Robert E. Selecting a qualified plan after ERISA: the alternatives, problems and costs. (Taxation of compensation) *Journal of taxation*, v. 43, Sept. 1975, p. 145-50.

Williams, L. Frederick. Stock bonus plans - an undiscovered possibility in the Internal Revenue Code for closely held corporations. *Journal of corporate taxation*, v. 1, Winter 1975, p. 409-18.

Profit sharing, Self-employed

Williams, David N. Notes on estate tax - minimization for physicians. *Delaware CPA*, v. 1, Nov. 1974, p. 13, 44.

Property

See Also Taxation, United States - Personal Property
Taxation, United States - Replacement Property

Anderson, Paul E. Tax considerations of the condominium sponsor and purchaser, by Paul E. Anderson and Thomas G. Cody. *St. John's law review*, v. 48, May 1974, p. 887-911.

Bagley, Ron N. How to maximize investment tax credits: planning under the cases and rulings. (Accounting) *Journal of taxation*, v. 43, Sept. 1975, p. 154-9, 162.

Berry, Brian J. L. Hedonic model of prices and assessments for single-family homes: does the assessor follow the market or the market follow the assessor? By Brian J. L. Berry and Robert S. Bednarz. *Land economics*, v. 51, Feb. 1975, p. 21-40.

Carp, Gerald I. Four techniques for minimizing gift taxes: comparative analysis, advantages & disadvantages. *Estate planning*, v. 2, Summer 1975, p. 222-5.

Changes in investment credit place increased emphasis on accountant's analysis planning. *Taxation for accountants*, v. 15, Aug. 1975, p. 72-4.

Colson, Earl M. Capital gains and losses: the federal income tax consequences of property transactions. Philadelphia, Committee on Continuing Education of the American Law Institute and the American Bar Association. c1975. 251 p. (Revision of Colson, Earl M. *Federal taxation of sales, exchanges, and other transfers*, 1971.) [754.3 C]

Construction planning needed due to investment credit change. (Management advisory services) *CPA (NYSS)*, v. 45, Sept. 1975, p. 77-9. (Reprinted from *Coopers & Lybrand newsletter*, May 1975.)

Cowing, Thomas G. Distributional impact of local public service consolidation: a case study, by Thomas G. Cowing and A. G. Holtmann. *Land economics*, v. 50, Nov. 1974, p. 348-63.

Davis, John A. Don't overtax yourself while projecting taxes. (Notes and comments) *Appraisal journal*, v. 43, July 1975, p. 446-9.

Depreciating newly acquired property subject to lease. *Taxation for accountants*, v. 15, Sept. 1975, p. 138-9.

- Faber, Peter L. Planning the estate of the investor with tax shelters. (In *Institute On Estate Planning*, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-9.) [750.2 1]
- Farber, Paul. Contributions of appreciated ordinary income property - more bang for the buck. (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 350.
- Feinschreiber, Robert. Investment credit for commercial real estate. *Journal of real estate taxation*, v. 2, Winter 1975, p. 189-99.
- Finck, Robert S. Gain on sale of personal residence may be deferred or exempt, if special rules are met. (Personal) *Taxation for accountants*, v. 14, April 1975, p. 222-5.
- Finerman, Ralph. Husband and wife's joint ownership of realty, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, Feb. 1975, p. 49.
- Fischer, Welton James. Tax advantages of real estate deals enhanced by tax-free exchange under Section 1031. *Taxation for accountants*, v. 14, Feb. 1975, p. 86-93.
- Ford, Allen. Rapid amortization of pollution-control equipment is not always the best taxmove, by Allen Ford and Price Brattin. (Accounting) *Taxation for accountants*, v. 14, April 1975, p. 234-7.
- Forster, Joel M. Estate and gift tax reform: a tax policy statement of the federal tax division. (Taxation) *Journal of accountancy*, v. 139, Feb. 1975, p. 90-5.
- Fuerst, J. S. Reducing property taxes: an evaluation of a collective action, by J.S. Fuerst and Andrew Ditton. (Reports and comments) *Land economics*, v. 51, Feb. 1975, p. 94-7.
- Gift before a sale can shift gain and save tax. *Taxation for accountants*, v. 15, July 1975, p. 28-9.
- Ginsburg, Martin D. Leaky tax shelter. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 719-41.
- Greif, Joseph. Tax implications of an exempt organization constructing and operating a building. *Tax adviser*, v. 6, June 1975, p. 354-61.
- Iacuzio, Nicholas L. Paint is a separate item under the component method of depreciation. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 606-7.
- Investment credit may depend on whether property is built. *Taxation for accountants*, v. 14, March 1975, p. 183.
- Investment credit may depend on whether property is built. *Taxation for lawyers*, v. 3, May-June 1975, p. 331.
- IRS changes its mind on what a structural component is. *Taxation for accountants*, v. 15, Aug. 1975, p. 99.
- Karr, David E. I'll trade you Boardwalk for two hotels and a house - and don't worry about paying taxes on it. *Laventhol & Horwath perspective*, v. 1, Spring 1975, p. 8-11.
- Kendall, Peter W. ABC's of Clifford trusts. *Practical accountant*, v. 8, July/Aug. 1975, p. 41-7.
- Klemperer, W. David. Forests and the property tax - a re-examination. (Notes and comments) *National tax journal*, v. 27, Dec. 1974, p. 645-51.
- Ladd, Helen F. Local education expenditures, fiscal capacity, and the composition of the property tax base. *National tax journal*, v. 28, June 1975, p. 145-58.
- Landmark tax cases: Crane - basis of property includes mortgage. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 187.
- Lawson, Gary B. Tax implications of using appreciated property in a property settlement. (Personal tax problems) *Journal of taxation*, v. 42, Jan. 1975, p. 58-60.
- Lee, Lawrence J. Section 1231 gains and losses. *Practical lawyer*, v. 21, Sept. 1, 1975, p. 25-42.
- Mann, Phillip L. New leveraged lease guidelines, by Phillip L. Mann and Henry W. Schmidt. *Tax adviser*, v. 6, July 1975, p. 390-6.
- McCaffrey, Carlyn S. Donee's agreement to pay gift tax does not make gift of appreciated land a taxable event, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 511-12.
- McCaffrey, Carlyn S. Property transferred from husband to wife but managed by husband taxed in husband's estate, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Spring 1975, p. 388-9.
- Miles, Catherine E. Business and personal taxes, by Catherine E. Miles and Joseph E. Lane. 1975 rev. ed. Boston, Allyn and Bacon, c1974. 1 v. (various pagings) [754 M]
- Out of line purchases result in tax troubles. (Practicing before the IRS) *Taxation for accountants*, v. 15, Aug. 1975, p. 128.
- Ownership rules for partners can block investment credit. *Taxation for accountants*, v. 15, Dec. 1975, p. 342-3.
- Pearson, Gary A. Primer on federal income taxation for coal land owners. (Note) *North Dakota law review*, v. 51, Winter 1974, p. 471-6.
- Penner, Daniel L. Use of gifts in estate planning: the basic rules which control sound planning of gifts. *Estate planning*, v. 2, Winter 1975, p. 97-101.
- Potts, N. Joseph. Cost-cutting without pain: local property taxes. *Broadcast financial journal*, v. 3, Dec.-Jan. 1975, p. 4-7.
- Siegel, Norman S. Effect of new tax law on investment credit, other corporate changes, personal tax plans, by Norman S. Siegel and C. Ellen MacNeil. (Accounting) *Journal of taxation*, v. 42, June 1975, p. 322-6.
- Stickney, C. P. Guide to increasing the maximum available depreciation deductions under the ADR system, by C. P. Stickney and J. B. Wallace. *Taxation for accountants*, v. 15, July 1975, p. 42-8.
- Upward, Donald W. Maximizing investment credit on used-property purchases. *Newspaper controller*, v. 28, July/Aug. 1975, p. 11.

Proprietorships

- Etnier, Don E. To be - or not to be - incorporate a sole proprietorship? (Guest column) *Wisconsin CPA*, Oct. 1975, p. 26-7.
- Finerman, Ralph. Valuing a proprietorship interest, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, June 1975, p. 80.
- Fulp, Richard V. Sole proprietorship in estate administration. *Trusts & estates*, v. 114, Oct. 1975, p. 712-14.

Pseudo Corporations

See Taxation, United States-Subchapter S Corporations

Public interest doctrine

- Effect of fees on status of public interest law firms. *Taxation for lawyers*, v. 3, May-June 1975, p. 373.

Public utilities

- Expense allowance for charitable contributions. (Progress of regulation) *Public utilities fortnightly*, v. 95, Feb. 13, 1975, p. 47-8.
- Horn, Ray. Sec. 1033 plus merger save taxes for cash-short utility, by Ray Horn and Eric Kuehfuss. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 738-9.
- Lerner, Eugene M. On utility financing. *Public utilities fortnightly*, v. 95, May 8, 1975, p. 30-4.
- Recent cases on tax reserves. (Trends and topics) *Public utilities fortnightly*, v. 94, Dec. 19, 1974, p. 49-50.
- Siegel, Norman S. Effect of new tax law on investment credit, other corporate changes, personal tax plans, by Norman S. Siegel and C. Ellen MacNeil. (Accounting) *Journal of taxation*, v. 42, June 1975, p. 322-6.

Purchase agreements

- Hartwig, Joseph D. Valuing an interest in a closely-held business for the purpose of buy/sell agreements and for death tax purposes. (In *Southern California Tax Institute*, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 215-75.) [750.2 S]
- Lee, Lawrence J. Partnership taxation in the estate situation. *Trusts & estates*, v. 114, March 1975, p. 154-7.
- Osborn, Malcolm E. Corporate-owned life insurance: recent developments in estate planning. (In *Institute On Federal Taxation*, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 293-325.) [751 N]

Traum, Sydney S. Buy-sell agreement for Subchapter S corporations. *Attorney - CPA*, Dec. 1974, p. 4, 10.

Purchases and sales

Abel, Leonard L. Both purchase and sale of a residence have substantial hidden tax implications, by Leonard L. Abel and Thomas H. Kennedy. *Taxation for accountants*, v. 15, Aug. 1975, p. 86-91.

Bierman, Jacquin D. Wife's installment sale to husband upheld by district court, edited by Jacquin D. Bierman. (Personal tax problems) *Journal of taxation*, v. 43, Sept. 1975, p. 184.

Childs, James F. Buying and selling the Subchapter S corporation. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 347-94.) [750.2 S]

Colson, Earl M. Capital gains and losses: the federal income tax consequences of property transactions. Philadelphia, Committee on Continuing Education of the American Law Institute and the American Bar Association. c1975. 251 p. (Revision of Colson, Earl M. *Federal taxation of sales, exchanges, and other transfers*, 1971.) [754.3 C]

Colson, Earl M. Taxation of deferred payment sales. *Practical lawyer*, v. 21, April 15, 1975, p. 23-44.

Doyle, Douglas W. Sec. 1034: new rules for the sale of old residence. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 737-8.

Finck, Robert S. Gain on sale of personal residence may be deferred or exempt, if special rules are met. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 59-62.

Golato, A. James. Tax reduction act of 1975: a brief review for individual taxpayers. (Viewpoint) *Tax adviser*, v. 6, Oct. 1975, p. 590-4.

Haley, Nedon A. Application of Section 1001 to deferred payment sales of property. *Tax lawyer*, v. 28, Winter 1975, p. 303-23.

Hanlon, T. Gerald. Moving expenses tied to job change may provide substantial deductions for taxpayer. (Personal) *Taxation for accountants*, v. 15, Oct. 1975, p. 226-32.

Holden, James P. Integrated transaction doctrine overcomes Sec. 269, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 43, Sept. 1975, p. 134.

Installment sale of a business is usually a sale of assets. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 137.

Kutner, Howard B. Unreportable income of a decedent is subject to double taxation but relief is available. *Taxation for accountants*, v. 15, Aug. 1975, p. 92-7.

Myers, Marshall N. Tax factors to consider in selling a closely held corporation. *Practical accountant*, v. 8, Jan.-Feb. 1975, p. 45-50.

Nash, Martin J. How to evaluate the tax consequences when a partner retires or sells his interest. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 28-32.

Out of line purchases result in tax troubles. (Practicing before the IRS) *Taxation for accountants*, v. 15, Aug. 1975, p. 128.

Parnell, Archie W. Sale of contracts: when capital gains treatment is available to the seller. (Accounting) *Journal of taxation*, v. 43, Oct. 1975, p. 200-3.

Qualifying for installment sale treatment in sale of realty or casual sale of personalty. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 41-3.

Ross, Jack R. Another Subchapter S corporation benefit, edited by Jack R. Ross. *CPA (NYSS)*, v. 45, Nov. 1975, p. 43.

Solomon, Stephen E. Installment sale - qualification, by Stephen E. Solomon and Gregory E. Kirkelie. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 669-874.) [750.2 S]

Tischer, James D. Installment method: sale of partnership interest where Sec. 1245 applies. (Tax clinic) *Tax adviser*, v. 6, Nov. 1975, p. 676.

Treasury wants to impose new imputed interest rates. *Taxation for accountants*, v. 15, Oct. 1975, p. 223.

Valid sale is the key to many tax shelters. *Taxation for accountants*, v. 14, March 1975, p. 138-9.

Williams, David N. Notes on estate tax - minimization for physicians. *Delaware CPA*, v. 1, Nov. 1974, p. 13, 44.

Put and call options

Gallagher, Michael C. Option trading markets offer unique tax savings opportunities for investors. (Personal tax problems) *Journal of taxation*, v. 42, May 1975, p. 258-60.

Kanter, Burton W. Options constitute newest tax shelter arrangement, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 42, Feb. 1975, p. 127-8.

Kennedy, James F. Selecting the off-beat investments: puts, calls, straddles, warrants, commodity futures and other exotica. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1093-1116.) [751 N]

Qualified Retirement Plans

See Taxation, United States - Retirement Plans, Qualified

Radio and television broadcasting

Miller, Robert J. Intangibles: investment credit and amortization - Disney case, by Robert J. Miller and Richard H. Nimmons. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 1115-37.) [750.2 S]

Railroad retirement act

Ress, Samuel S. Employment taxes - lump-sum payment for relinquished seniority rights. (Payroll taxes & controls) *CPA journal*, v. 45, April 1975, p. 66.

Ranches

Elder, Peter. IRS finally publishes its ruling on prepaid feed costs, edited by Peter Elder and H. L. Beckett. (Accounting) *Journal of taxation*, v. 43, July 1975, p. 30.

Haft, Robert J. Tax sheltered investments. 2nd ed. New York, Clark Boardman, c1974. 1 v. (looseleaf) (*Securities law series*, v. 4.) [753 H]

Jacobowitz, Melvin J. Practical guide to the evaluation of the suitability of a tax shelter investment. *Taxation for accountants*, v. 14, March 1975, p. 132-8.

Jacobowitz, Melvin J. Practical guide to the evaluation of the suitability of a tax shelter investment. *Taxation for lawyers*, v. 3, March/April 1975, p. 274-9.

Kelley, Donald H. Estate planning for the livestock raiser. *Trusts & estates*, v. 22, July 1975, p. 482-5, 510-11.

Kelley, Donald H. Planning the estate of the farm and ranch owner: solutions to recurring problems. (Estates, trusts & gifts) *Journal of taxation*, v. 43, Dec. 1975, p. 350-1, 354-6.

Lucas, William L. Agribusiness: operating as a corporation, by William L. Lucas and Arthur O. Wilkinson. *Tax adviser*, v. 6, Nov. 1975, p. 678-84.

Schapiro, Donald. Prepayments and distortion of income under cash basis tax accounting. *Tax law review*, v. 30, Winter 1975, p. 117-53.

Special rules applicable to farmers give wide scope to tax planning possibilities. *Taxation for accountants*, v. 14, Jan. 1975, p. 50-6.

Trainor, D. Bruce. What to look for in a tax shelter. *Practical accountant*, v. 8, March-April 1975, p. 56-61.

Real estate

Aronsohn, Alan J. B. Real estate - new tax laws in the making. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1619-36.) [751 N]

Davis, John A. Don't overtax yourself while projecting taxes. (Notes and comments) *Appraisal journal*, v. 43, July 1975, p. 446-9.

Finck, Robert S. Gain on sale of personal residence may be deferred or exempt, if special rules are met. (Personal) *Taxation for accountants*, v. 14, April 1975, p. 222-5.

Finerman, Ralph. Husband and wife's joint ownership of realty, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, Feb. 1975, p. 49.

Gerweck, John E. Effect of industrial growth on the local real estate tax: an expanded model, by John E. Gerweck and Donald J. Epp. (Reports and comments) *Land economics*, v. 50, Nov. 1974, p. 397-401.

Haft, Robert J. Tax sheltered investments. 2nd ed. New York, Clark Boardman, c1974. 1 v. (looseleaf) (*Securities law series*, v. 4.) [753 H]

Hagman, Donald G. Special capital and real estate windfall taxes (SCREWTS) in CANZEUS: a phenomenon, by Donald G. Hagman and Dean Mischynski. *National tax journal*, v. 28, Dec. 1975, p. 437-44.

Jacobowitz, Melvin J. Practical guide to the evaluation of the suitability of a tax shelter investment. *Taxation for lawyers*, v. 3, March/April 1975, p. 274-9.

Jacobowitz, Melvin J. Practical guide to the evaluation of the suitability of a tax shelter investment. *Taxation for accountants*, v. 14, March 1975, p. 132-8.

Kirkpatrick, Paul K. Real estate: how to separate the investors from the dealers. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 407-27.) [750.2 T]

Klein, Paul E. Real estate valuation: a better idea where neighborhood is in flux. (Tax workshop) *Journal of real estate taxation*, v. 2, Winter 1975, p. 212-14.

Klein, Paul E. Rules for deduction of real estate taxes produce strange results where accrual method lessee pays tax. (Tax workshop) *Journal of real estate taxation*, v. 2, Summer 1975, p. 482-5.

McKee, William S. Partnership allocations in real estate ventures: Crane, Kresser and Orrisch. *Tax law review*, v. 30, Fall 1974, p. 1-46.

Officers' salaries in real estate firms to get close look. *Taxation for lawyers*, v. 3, March/April 1975, p. 295-6.

Raby, William L. Charitable contribution of mortgaged, appreciated realty. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 608-9.

Real estate: some start-up expenses are non-deductible. *Taxation for accountants*, v. 14, Feb. 1975, p. 77.

Real property taxes - deductions and payment by lessees. (Federal taxation) *CPA journal*, v. 45, Jan. 1975, p. 40.

Thomas, Charles O. Deduction of construction period costs. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 24-6.

Trainor, D. Bruce. What to look for in a tax shelter. *Practical accountant*, v. 8, March-April 1975, p. 56-61.

Tucker, Stefan F. Tax aspects of real estate in trouble. *Real estate review*, v. 5, Fall 1975, p. 47-55.

Warnick, Gerald B. Current factors to consider in evaluating a real estate investment from a tax point of view. (Personal) *Taxation for accountants*, v. 14, May 1975, p. 272-6.

Warnick, Gerald B. Real estate industry - a look at current tax developments. *Arthur Andersen chronicle*, v. 35, Jan. 1975, p. 22-30.

Real estate corporations

Commercial and industrial condominiums: an overall analysis, by Charles A. Goldstein and others. *St. John's law review*, v. 48, May 1974, p. 817-58.

Schwartz, Sheldon. Liquidating a real estate corporation. (Real estate tax topics) *Real estate review*, v. 5, Fall 1975, p. 22-8.

Real estate dealers

Atwater, Pierce. Withholding on real estate salespersons. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 611-12.

McCaffrey, Carlyn S. Capital gains achieved by real estate dealers, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Spring 1975, p. 394-5.

Real estate brokers should report in-kind payments. *Taxation for accountants*, v. 14, Feb. 1975, p. 97.

Real estate development

Davison, Dale L. Tax alternative to community park expenditure capitalization, by Dale L. Davison, James A. Turner and Ted D. Englebrecht. *Journal of real estate taxation*, v. 2, Winter 1975, p. 175-88.

Haft, Robert J. Tax sheltered investments. 2nd ed. New York, Clark Boardman, c1974. 1 v. (looseleaf) (*Securities law series*, v. 4.) [753 H]

Klein, Susan Fayth. Investments by foreign persons in United States real estate. *Journal of real estate taxation*, v. 2, Spring 1975, p. 265-91.

National Retail Merchants Association. NRMA's comments relating to Revenue procedure 75-21 (leveraged leases). *Retail control*, v. 43, June-July 1975, p. 13-22.

Real estate: some start-up expenses are non-deductible. *Taxation for accountants*, v. 14, Feb. 1975, p. 77.

Real estate investment trusts

Auerbach, Barry S. REITs: tax considerations in troubled times, by Barry S. Auerbach and Burton M. Mirsky. *Tax adviser*, v. 6, Oct. 1975, p. 582-9.

Clark, Robert Charles. Federal income taxation of financial intermediaries. *Yale law journal*, v. 84, July 1975, p. 1603-82.

Drob, Jay. REIT distribution rules create a tax tangle. *Real estate review*, v. 4, Winter 1975, p. 60-3.

Kelley, William A. Depreciation and REIT's. (Real estate investment trusts) *Journal of real estate taxation*, v. 2, Summer 1975, p. 486-8.

Kelley, William A. Real estate investment trusts. *Journal of real estate taxation*, v. 2, Winter 1975, p. 215-18.

Kelley, William A. Real estate investment trusts. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1637-54.) [751 N]

Kelley, William A. Real estate investment trusts. *Journal of real estate taxation*, v. 2, Spring 1975, p. 360-3.

Linett, E. S. REIT: payments for subordination agreement are rents from real property, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 574.

McCaffrey, Carlyn S. Mortgages not held primarily for sale when sold to remedy a liquidity problem, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Spring 1975, p. 391-2.

McCaffrey, Carlyn S. REIT's corporate co-owner does not qualify as independent contractor absent adequate compensation, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 504-5.

McCaffrey, Carlyn S. REIT's investment advisor cannot also qualify as an independent contractor, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Spring 1975, p. 392-3.

Rouso, David P. REITs: capital gain realized in foreclosure sale. (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 146-7.

Shotkin, I. Frederick. Tax considerations in changing a REIT from qualified to non-qualified status. (Real estate) *Journal of taxation*, v. 42, June 1975, p. 354-7.

Westbrook, L. Curtis. Financing real estate investment trusts. *Management accounting* (NAA), v. 56, May 1975, p. 56-8.

Real estate investors

Alderman, C. Ted. Partnership v. co-ownership for investment real estate. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 23-4.

Aronsohn, Alan J. B. Real estate industry's position in the struggle for tax reform. *Journal of real estate taxation*, v. 2, Summer 1975, p. 416-24.

Commercial and industrial condominiums: an overall analysis, by Charles A. Goldstein and others. *St. John's law review*, v. 48, May 1974, p. 817-58.

Elder, Peter. TC spells out rules for capital gain on option sale, edited by Peter Elder and H. L. Beckett. (Accounting) *Journal of taxation*, v. 43, Aug. 1975, p. 83.

Fischer, Welton James. Tax advantages of real estate deals enhanced by tax-free exchange under Section 1031. *Taxation for accountants*, v. 14, Feb. 1975, p. 86-93.

ACCOUNTANTS' INDEX 1975

Kirkpatrick, Paul K. Real estate: how to separate the investors from the dealers. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 407-27.) [750.2 T]

McOuat, Wallace G. Tax planning for investment interest. *Journal of real estate taxation*, v. 2, Spring 1975, p. 325-37.

Milton, Jeffrey J. Rise and fall of public real estate tax shelters, by Jeffrey J. Milton and John J. Mooney. *Journal of real estate taxation*, v. 2, Summer 1975, p. 463-81.

Ness, Theodore. Real estate as diversification for accumulated earnings tax purposes. (Close corporations) *Journal of corporate taxation*, v. 1, Winter 1975, p. 434-43.

Real estate: some start-up expenses are non-deductible. *Taxation for accountants*, v. 14, Feb. 1975, p. 77.

Roulac, Stephen E. New economic conditions create new investment opportunities. *Appraisal journal*, v. 43, July 1975, p. 337-54.

When tax-exempt funds must pay taxes, based on interviews with Peter Fass and Robert Howard. (Real estate) *Institutional investor*, v. 9, Jan. 1975, p. 37.

Real estate partnerships

Alderman, C. Ted. Partnership v. co-ownership for investment real estate. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 23-4.

Karr, David E. I'll trade you Boardwalk for two hotels and a house - and don't worry about paying taxes on it. *Laventhol & Horwath perspective*, v. 1, Spring 1975, p. 8-11.

Klein, Susan Fayth. Investments by foreign persons in United States real estate. *Journal of real estate taxation*, v. 2, Spring 1975, p. 265-91.

McCaffrey, Carlyn S. Limited partnership owns land where title is in one partner - partners' basis includes loan for which one partner is liable, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 510-11.

McGuire, John A. What will be the effect of the decisions in LaCroix and Sandor on tax shelters? (Real estate) *Journal of taxation*, v. 42, Feb. 1975, p. 118-24.

Milton, Jeffrey J. Rise and fall of public real estate tax shelters, by Jeffrey J. Milton and John J. Mooney. *Journal of real estate taxation*, v. 2, Summer 1975, p. 463-81.

Shillingburg, J. Edward. Winding up real estate tax shelters: problems and solutions. *Journal of real estate taxation*, v. 2, Summer 1975, p. 405-15.

Van Camp, Brian. Securities regulation of real estate investments: the California model. *Ohio State law journal*, v. 35, 1974, p. 309-22.

Warnick, Gerald B. Current factors to consider in evaluating a real estate investment from a tax point of view. (Personal) *Taxation for accountants*, v. 14, May 1975, p. 272-6.

Warnick, Gerald B. Real estate industry - a look at current tax developments. *Arthur Andersen chronicle*, v. 35, Jan. 1975, p. 22-30.

Real estate syndicates

Warnick, Gerald B. Real estate industry - a look at current tax developments. *Arthur Andersen chronicle*, v. 35, Jan. 1975, p. 22-30.

Real estate transactions

Anderson, Paul E. Tax considerations of the condominium sponsor and purchaser, by Paul E. Anderson and Thomas G. Cody. *St. John's law review*, v. 48, May 1974, p. 887-911.

Dreier, Ronald. Real estate leasing transactions. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1655-81.) [751 N]

McGuire, John A. What will be the effect of the decisions in LaCroix and Sandor on tax shelters? (Real estate) *Journal of taxation*, v. 42, Feb. 1975, p. 118-24.

National Retail Merchants Association. NRMA's comments relating to Revenue procedure 75-21 (leveraged leases). *Retail control*, v. 43, June-July 1975, p. 13-22.

Twitely, Georges. Matter of form. *British tax review*, no. 6, Nov.-Dec. 1974, p. 335-9.

TAXATION, UNITED STATES—Real estate investors— (Continued)

Warnick, Gerald B. Real estate industry - a look at current tax developments. *Arthur Andersen chronicle*, v. 35, Jan. 1975, p. 22-30.

Reasonable Compensation

See Taxation, United States—Compensation For Services

Recapitalizations

Abbin, Byrle M. Estate planning in the U.S. under present economic conditions of inflation. *Arthur Andersen chronicle*, v. 35, July 1975, p. 36-53.

Amortizable bond premium in recapitalizations. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 292.

Eustice, James S. Going private: tender offer redemptions for cash or securities (part II). *Tax adviser*, v. 6, Dec. 1975, p. 719-29.

Krane, Howard G. Preserving the tax attributes of the financially troubled corporation. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 802-23.

Ness, Theodore. Real estate as diversification for accumulated earnings tax purposes. (Close corporations) *Journal of corporate taxation*, v. 1, Winter 1975, p. 434-43.

Toder, Jerome. Amortizable bond premium in recapitalizations. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 292.

Williams, Richard A. Using a recapitalization to reallocate equity interests and perpetuate closely held status. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 715-30.) [751 N]

Zivley, Walter P. Case study in family tax planning. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 324-66.) [750.2 T]

Recapture Provisions

See Taxation, United States—Depreciation And Depletion—
Recapture Rules
Taxation, United States—Investment Credit

Recapture rules

Morrison, William L. Tax problems in corporate acquisitions other than reorganizations - from the buyer's point of view. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 843-63.

Recoveries

See Also Taxation, United States, Under Subheadings:

Bad Debts;
Carry-Back And Carry-Over;
Refunds And Credits

Farber, Paul. Maximum tax: deductions recovered and nonresident aliens. (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 349.

Reduction

Borghese, Phyllis. Housing credit liberalized. (Tax talk) *National public accountant*, v. 20, Oct. 1975, p. 37.

FASB analyzing accounting implications of new tax law. (News report) *Journal of accountancy*, v. 139, May 1975, p. 12.

Flynn, Joseph M. Tax reduction act of 1975. (Federal taxation) *Massachusetts CPA review*, v. 49, July-Aug. 1975, p. 35-6.

Merriam, Kemper W. What the Tax reduction act of 1975 will mean to you, part one: changes affecting individuals. *Motel/ motor inn journal*, v. 38, June 1975, p. 20, 22, 24.

Minges, Peter W. Highlights of the Tax reduction act of 1975, by Peter W. Minges and Charles R. Scheper. (Tax forum) *Woman CPA*, v. 37, July 1975, p. 24-5.

- Nadler, Richard S. Analysis and text of the Tax reduction act of 1975, by Richard S. Nadler and Irwin S. Epstein with the assistance of Alec Brown. New York, Matthew Bender, c1975. 112 p. (For use in conjunction with other tax publications of Matthew Bender.) [*751.5 N]
- Siegel, Norman S. Effect of new tax law on investment credit, other corporate changes, personal tax plans, by Norman S. Siegel and C. Ellen MacNeil. (Accounting) *Journal of taxation*, v. 42, June 1975, p. 322-6.
- Skinner, Robert G. Problems involved in alternative proposals for integration or deduction in U.S. tax: implementation. *National tax journal*, v. 28, Sept. 1975, p. 368-72.

Refunds And Credits

See Also Taxation, United States, Under Subheadings:

Carry-Back And Carry-Over;
Overpayments

- Atwater, Pierce. Mitigation provisions: avoid them where possible. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 603-4.
- Brown, Bart A. Tax refund cases in the Court of Claims. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1305-14.) [751 N]
- Eager, J. Terry. Tax assessed and paid after normal limitation period - possible refund. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 423.
- Farber, Paul. Gas excise tax refunds may be gross income. (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 353.
- IRS is verifying spouses' social security numbers. (Tax practice) *Taxation for accountants*, v. 14, Feb. 1975, p. 128.
- Pierce, Samuel R. Tax refund litigation in district courts: choice of forum, trial procedures, and settlement techniques. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1289-1304.) [751 N]
- Refund can be lost by failure to file return on time. *Taxation for accountants*, v. 15, Dec. 1975, p. 377.
- Several forms exist for agreement with IRS. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 10-11.
- Timing must be right when filing refund claims. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 151-2.
- Timing must be right when filing refund claims. *Taxation for accountants*, v. 15, July 1975, p. 12-13.
- What to do when refund checks are stolen or lost. (Practicing before the IRS) *Taxation for accountants*, v. 15, Sept. 1975, p. 191.

Reimbursement agreement

- Rizzo, Ronald S. Developing concepts affecting medical payment plans and salary reimbursement agreements. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 533-94.) [750.2 S]
- Rizzo, Ronald S. Salary reimbursement agreements: how they are used today; drawbacks; future problems, by Ronald S. Rizzo and James F. Carey. (Taxation of compensation) *Journal of taxation*, v. 43, Aug. 1975, p. 72-6.

Reincorporations

- Bradley, James A. Liquidation of a corporation followed by a reincorporation may be a reorganization. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 94-5, 98-9.
- Bradley, James A. Liquidation of a corporation followed by a reincorporation may be a reorganization. *Taxation for accountants*, v. 15, Dec. 1975, p. 374-7.

Related party transactions

- Beller, Herbert N. More-than-80% requirement of Section 1239: identifying and avoiding its pitfalls. (Corporations, stockholders) *Journal of taxation*, v. 43, Oct. 1975, p. 194-8.

Related Taxpayers

See Also Taxation, United States, Under Subheadings:

Associated Companies;
Family Partnerships;
Family Transactions;
Husbands And Wives

- Beller, Herbert N. More-than-80% requirement of Section 1239: identifying and avoiding its pitfalls. (Corporations, stockholders) *Journal of taxation*, v. 43, Oct. 1975, p. 194-8.
- Cavagna, Joseph F. Related-parties rule of Section 267 can, but need not, upset a client's tax planning. *Taxation for accountants*, v. 15, Aug. 1975, p. 76-82.
- How the working child can save taxes for the family. *Taxation for accountants*, v. 15, Oct. 1975, p. 220-1.
- How the working child can save taxes for the family. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 170-2.

Rental income

- Anderson, Paul E. Tax considerations of the condominium sponsor and purchaser, by Paul E. Anderson and Thomas G. Cody. *St. John's law review*, v. 48, May 1974, p. 887-911.

Rental property

- Anderson, Paul E. Tax considerations of the condominium sponsor and purchaser, by Paul E. Anderson and Thomas G. Cody. *St. John's law review*, v. 48, May 1974, p. 887-911.
- Bravenec, L. L. Tax consequences when farm owner and operator are different taxpayers. (Taxation of farmers) *Journal of taxation*, v. 43, Nov. 1975, p. 296-300.
- Klein, Susan Fayth. Investments by foreign persons in United States real estate. *Journal of real estate taxation*, v. 2, Spring 1975, p. 265-91.
- Linett, E. S. REIT: payments for subordination agreement are rents from real property, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 574.
- McCaffrey, Carlyn S. Payment by lessee in satisfaction of its obligation to restore premises denied Section 1231 treatment, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 509-10.
- McCaffrey, Carlyn S. REIT's corporate co-owner does not qualify as independent contractor absent adequate compensation, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 504-5.
- McCaffrey, Carlyn S. Sale of residence three years after it was vacated qualifies for nonrecognition of gain within Section 1034, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 502-4.
- McCaffrey, Carlyn S. Section 183 applies when house rented for less than fair rental value, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 501-2.
- Salter, Lester H. What Sirbo Holdings decided: a postscript, by Lester H. Salter and James R. McGowan. *Journal of real estate taxation*, v. 2, Summer 1975, p. 459-62.
- Schlenger, Jacques T. Service issues three revenue rulings that rental properties held for the production of income do not qualify as a closely held business...under Section 6166(a), by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 3, Autumn 1975, p. 45-6.
- Special rules applicable to farmers give wide scope to tax planning possibilities. *Taxation for accountants*, v. 14, Jan. 1975, p. 50-6.
- Whitten, Robert H. Renting as an actively conducted business under Secs. 346 and 355: an economic concept. *Tax adviser*, v. 6, July 1975, p. 404-14.

Reorganizations

See Also Taxation, United States-Foreign Reorganizations

- Arthur, J. Robert. Earnings & profits: some planning opportunities. *International tax journal*, v. 1, Feb. 1975, p. 148-61.
- Battle, Frank V. Dividends, redemptions and stock purchases in connection with reorganizations. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 845-56.

- Bersch, Neil R. Tax consequences of reorganizations involving tender offers, by Neil R. Bersch and Stewart P. Shane. *Journal of corporate taxation*, v. 2, Spring 1975, p. 52-68.
- Bittker, Boris I. Federal income taxation of corporations and shareholders - forms. Boston, Warren, Gorham & Lamont, c1975. 1 v. (looseleaf) [7542 B]
- Bloom, Gilbert D. How to use a non-liquidating C reorg and avoid running afoul of the overlaps. (Corporations, stockholders) *Journal of taxation*, v. 42, June 1975, p. 358-65.
- Bradley, James A. Liquidation of a corporation followed by a reincorporation may be a reorganization. *Taxation for accountants*, v. 15, Dec. 1975, p. 374-7.
- Bradley, James A. Liquidation of a corporation followed by a reincorporation may be a reorganization. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 94-5, 98-9.
- Bradley, James A. Tax reform: statutory clarification of the F reorganization. *Taxes - the tax magazine*, v. 53, Aug. 1975, p. 490-4.
- Brown, R. D. Canada-United States tax relations problems. *Tax executive*, v. 28, Oct. 1975, p. 1-19.
- Bruce, Charles M. Liquidations and reorganizations: Madison Square Garden and Kass. *Tax law review*, v. 30, Spring 1975, p. 303-55.
- Childs, James F. Buying and selling the Subchapter S corporation. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 347-94.) [7502 S]
- Crumbley, D. Larry. How to choose the most advantageous way to combine or separate business interests. (Corporations) *Taxation for accountants*, v. 15, Oct. 1975, p. 244-8.
- Davis, Michael M. Tax problems of modification of previously entered-into tax-free reorganizations on account of breach of warranty. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 593-637.) [751 N]
- Elder, Peter. Sec. 337: liquidation-reincorporation tax trap may be avoided, edited by Peter Elder. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 209-10.
- Ellentuck, Albert B. Reorgs.: guidelines on escrowed stock. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 609.
- Freeman, Martin B. Use of voting trust in a B reorganization. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 452.
- Geller, Morton. How to utilize loss carryovers obtained in an acquisition. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 52-61.
- Helpert, Martin W. Deductions for reorganization expenses. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 607-8.
- Henke, Jeff. Substantially all requirement in triangle A mergers. *Tax adviser*, v. 6, May 1975, p. 270-5.
- Hoffman, Arthur S. F reorganization in consolidated returns - preserving tax years, edited by Arthur S. Hoffman. (Federal taxation) *CPA* (NYSS), v. 45, June 1975, p. 44-5.
- Hoffman, Arthur S. Liquidation may qualify as F reorganization permitting carrybacks, edited by Arthur S. Hoffman. *CPA journal*, v. 45, Feb. 1975, p. 38-9.
- Hollrah, James M. Taxation of crossborder concentrations in the EEC. *Texas international law journal*, v. 9, Fall 1974, p. 313-39.
- Kanter, Burton W. Tax Court may rule on B reorg. imputed interest, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 43, Nov. 1975, p. 319-20.
- Kaplan, Philip T. Buying a U.S. company. *Bulletin for international fiscal documentation*, v. 29, Jan. 1975, p. 3-18.
- Krane, Howard G. Preserving the tax attributes of the financially troubled corporation. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 802-23.
- Kruger, Daniel F. Reorganizations: continuity of interest problems. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 213-14.
- Liquidation of sub can qualify as F reorg says TC. (Corporations, stockholders) *Journal of taxation*, v. 42, Jan. 1975, p. 34.
- Macan, William A. Factors fatal to a tax-free acquisitive reorganization - special hidden bootproblems.... (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 549-91.) [751 N]
- McIntyre, J. Lawrence. Cashing in after the reorganization: federal securities law considerations. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 673-96.) [751 N]
- Milefsky, Norman R. How to use a personal holding company as an effective estate, financial planning tool. (Corporations, stockholders) *Journal of taxation*, v. 42, April 1975, p. 202-5.
- Nontaxable corporate acquisitions, by John H. McCord and others. *Practical lawyer*, v. 21, Jan. 15, 1975, p. 53-68.
- Seago, W. E. Upstream merger: liquidation of a subsidiary or an F reorganization? *Taxes - the tax magazine*, v. 53, Feb. 1975, p. 88-93.
- Sinrich, Norman. Scope of F reorganization expanded. (Corporate reorganizations) *Journal of corporate taxation*, v. 1, Summer 1974, p. 195-9.
- Swigart, James A. Corporate acquisitions: taxable or tax-free? *Management accounting* (NAA), v. 57, Nov. 1975, p. 40-2.
- Vernava, Anthony M. Corporate reorganizations: planning for the carryover of corporate net operating losses. (Corporations) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 182-7.
- Vienna, Anthony M. Effect of a multi-corporate F reorganization on loss carryovers and carrybacks. (Corporations, stockholders) *Journal of taxation*, v. 42, March 1975, p. 130-4.

Repairs And Replacements

See Also Taxation, United States - Replacement Property

- McCaffrey, Carlyn S. Payment by lessee in satisfaction of its obligation to restore premises denied Section 1231 treatment, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 509-10.
- Salter, Lester H. What Sirbo Holdings decided: a postscript, by Lester H. Salter and James R. McGowan. *Journal of real estate taxation*, v. 2, Summer 1975, p. 459-62.

Replacement Property

See Also Taxation, United States - Property Taxation, United States - Repairs And Replacements

- Finck, Robert S. Gain on sale of personal residence may be deferred or exempt, if special rules are met. (Personal) *Taxation for accountants*, v. 14, April 1975, p. 222-5.
- Parsons, Thomas C. Qualifying replacement under Sec. 1033(g) - an easy test? (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 79-80.
- Salz, Alan H. Sale of residence - Sec 1034(d) tax trap. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 80.

Reports And Information Retrieval Activity

See Also Computers - Effect On Tax Practice

Repossession Of Real Property

See Taxation, United States-Property Taxation, United States-Section 1038

Research and development

- Gifford, William C. Allocations of deductions to income. (International developments) *Journal of corporate taxation*, v. 1, Summer 1974, p. 200-4.
- Spradlin, Sidney F. Computer software costs and FASB standard no. 2 (10/74). (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 32-3.

Reserve Ratio Test

See Taxation, United States - Depreciation And

Depletion - Reserve Ratio Test

Reserves

- Ness, Theodore. Tax developments affecting closely-held corporations. (Close corporations) *Journal of corporate taxation*, v. 1, Summer 1974, p. 182-9.
- Recent cases on tax reserves. (Trends and topics) *Public utilities fortnightly*, v. 94, Dec. 19, 1974, p. 49-50.
- Reserve may be good accounting, but will it be deductible? Not often, says IRS. *Taxation for accountants*, v. 14, March 1975, p. 174-5.
- Tucker, Keith A. Earnings and profits and the Life insurance company income tax act of 1959 (part II). *Tax adviser*, v. 6, Oct. 1975, p. 595-600.
- When a loss is deductible, and how much can be deducted, depends on the nature of the loss. *Taxation for lawyers*, v. 3, March/April 1975, p. 319-22.
- When a loss is deductible, and how much can be deducted, depends on the nature of the loss. *Taxation for accountants*, v. 14, Feb. 1975, p. 119-22.

Residential Property

See Also Taxation, United States-Condominiums

Taxation, United States-Cooperative Apartments

Taxation, United States-Housing

- Abel, Leonard L. Both purchase and sale of a residence have substantial hidden tax implications, by Leonard L. Abel and Thomas H. Kennedy. *Taxation for accountants*, v. 15, Aug. 1975, p. 86-91.
- Doyle, Douglas W. Sec. 1034: new rules for the sale of old residence. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 737-8.
- Finck, Robert S. Gain on sale of personal residence may be deferred or exempt, if special rules are met. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 59-62.
- Hoffman, Arthur S. Tax free step-up in basis on sale of personal residence for taxpayers over 65, edited by Arthur S. Hoffman. (Federal taxation) *CPA (NYSS)*, v. 45, July 1975, p. 65-6.
- Linett, E. S. Assistance payments under National housing act not taxable, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 574.
- Linett, E. S. Sec. 1034(a): separate residences replaced by single residence upon marriage, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 570.
- McCaffrey, Carlyn S. Sale of residence three years after it was vacated qualifies for nonrecognition of gain within Section 1034, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 502-4.
- McCaffrey, Carlyn S. Section 183 applies when house rented for less than fair rental value, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 501-2.
- Scope of new residence credit explained by IRS. *Taxation for accountants*, v. 15, July 1975, p. 29.
- When can gain on sale of two homes be deferred? *Taxation for accountants*, v. 15, Dec. 1975, p. 366.

Restaurants

- Solomon, Kenneth I. Profitable restaurant management, by Kenneth I. Solomon and Norman Katz. Englewood Cliffs, N.J., Prentice-Hall, c1974. 235 p. [250 Res.]

Restricted property transfer plans

- Rosenberg, Alan S. Tax impact of Section 83 on planning for executive compensation. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1031-45.) [751 N.]
- Rothschild, V. Henry. Funding deferred compensation arrangements: what are the best alternatives today? By V. Henry Rothschild and Jack B. Salwen. (Taxation of compensation) *Journal of taxation*, v. 43, July 1975, p. 2-6.

Restricted Stock

See Taxation, United States - Stock, Restricted

Retail trade

- Glassberg, Carl L. Taxation of location incentives, by Carl L. Glassberg and Michael Ward. (Tax talk) *Retail control*, v. 44, Oct. 1975, p. 34-8.

Retirement

- Bierman, Jacquin D. IRS and FDIC moving on IRAs, edited by Jacquin D. Bierman. (Personal tax problems) *Journal of taxation*, v. 43, Sept. 1975, p. 184-5.
- Gorlick, Sheldon H. Beware of income-reporting traps on your tax return. *Medical economics*, v. 52, Feb. 17, 1975, p. 182-9.
- Harsham, Philip. Take your retirement money in a lump sum? *Medical economics*, v. 52, Jan. 6, 1975, p. 193, 197, 200-1.
- Hoffman, Arthur S. Retirement plans for corporate directors, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, April 1975, p. 45.
- Katz, Alan J. Some employees may now deduct contributions to their own retirement plans. *Taxation for accountants*, v. 15, July 1975, p. 26-8.
- Lazzeri, William E. Change in composition of a partnership offers many opportunities for tax planning. *Taxation for accountants*, v. 15, Nov. 1975, p. 260-8.
- Raby, William L. Social security crisis, by William L. Raby and Ronald A. Anderson. *Laventhol & Horwath perspective*, v. 1, Fall-Winter 1975, p. 2-9.
- Ress, Samuel S. Individual retirement plan - tax pitfalls. (Payroll taxes & controls) *CPA journal*, v. 45, May 1975, p. 68.
- Ress, Samuel S. Railroad retirement lump sum payments not taxable. (Payroll taxes & controls) *CPA journal*, v. 45, Feb. 1975, p. 46.
- Ress, Samuel S. Requirements for individual retirement accounts. (Payroll taxes & controls) *CPA journal*, v. 45, Feb. 1975, p. 47.
- Retirement income credit: significant tax savings lie beneath its complicated rules. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 57-9.
- Surridge, Stephen Z. Individual retirement account plans: a potentially attractive source of new bank deposits. *Magazine of bank administration*, v. 51, June 1975, p. 27-33.

Retirement Plans, Non-Qualified

See Also Retirement Plans, Non-Qualified

- Chadwick, William J. Federal regulation of retirement plans: the quest for parity, by William J. Chadwick and David S. Foster. *Vanderbilt law review*, v. 28, May 1975, p. 641-709.
- Hayner, James K. Taxing retirement trust contributions when made: United States v. Basye. (Notes) *Stanford law review*, v. 27, May 1975, p. 1249-74.
- How to get approval of individual retirement plan. *Taxation for accountants*, v. 14, April 1975, p. 249-50.
- Huggins, Rollin C. Estate planning for the corporate executive. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 872-85.
- Jones, John B. Comparative analysis of qualified and deferred compensation plans: non-equity type deferred compensation arrangements.... (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 957-81.) [751 N.]

Retirement Plans, Qualified

See Also Retirement Plans, Qualified

- Anderson, James D. Tax consequences of the various distribution options from a qualified corporate plan, by James D. Anderson and W. Keith Rollins. *Taxation for accountants*, v. 15, July 1975, p. 4-11.
- Becker, B. M. How to reduce the estate tax bite on qualified plans and corporate insurance, by B.M. Becker, J.C. Johnson and A.A. Aronson. *Taxation for lawyers*, v. 3, May-June 1975, p. 366-72.

ACCOUNTANTS' INDEX 1975

- Beinhart, Irving. Lump sum distributions. *Pension and profit-sharing tax journal*, v. 1, Spring (March) 1975, p. 105-20.
- Belated rules for the IRA boom. (Investments) *Business week*, Dec. 8, 1975, p. 26-7.
- Berger, Paul S. Effect of ERISA on multi-employer plans: participation, vesting, accrual of benefits, part 1, by Paul S. Berger and Stephen L. Hester. (Compensation) *Journal of taxation*, v. 42, Feb. 1975, p. 82-6.
- Bourque, Francis I. Individual retirement account: a new concept of individual savings. *Louisiana CPA*, v. 34, Winter 1974-75, p. 42-8.
- Byam, Clark R. Employee benefit plans: completing new Form 5301 poses some knotty problems. (Compensation) *Journal of taxation*, v. 43, Nov. 1975, p. 264-8.
- Cerny, John F. Retirement plans for the self-employed. *Wisconsin CPA*, Dec. 1974, p. 6-8, 16.
- Chadwick, William J. Federal regulation of retirement plans: the quest for parity, by William J. Chadwick and David S. Foster. *Vanderbilt law review*, v. 28, May 1975, p. 641-709.
- Chadwick, William J. Taxation of certain lump sum distributions. *Tax lawyer*, v. 28, Spring 1975, p. 555-70.
- Cheifetz, A. J. Distribution provisions under pension reform act of 1974 (Employee retirement income security act of 1974). *Virginia accountant*, v. 27, March 1975, p. 23-32.
- Childs, William C. 1974 Pension reform law treatment of participation, coverage and distributions. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 864-72.
- Dankner, Harold. ERISA and retirement plans in an acquisition or divestiture. *Tax adviser*, v. 6, Dec. 1975, p. 710-18.
- Exemptions from prohibited transaction rules possible. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 47-8.
- Finerman, Ralph. Current IRS positions on audit of federal estate tax returns, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, Oct. 1975, p. 81-2.
- Finerman, Ralph. Rollovers and estate planning, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, Feb. 1975, p. 49-50.
- Fox, H. Lawrence. New pension reform act. (Washington tax watch) *Journal of corporate taxation*, v. 1, Winter 1975, p. 419-33.
- Goodman, Martin R. Professional corporations: a reappraisal, by Martin R. Goodman and William T. Knox. *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 5-22.
- Grayck, Marcus D. Individual retirement account. (Compensation and fringe benefits) *Journal of corporate taxation*, v. 2, Spring 1975, p. 103-7.
- Haneberg, Ronald L. Individual retirement savings accounts - a meaningful alternative? (Employee benefit trends) *Trusts and estates*, v. 113, Dec. 1974, p. 833-5.
- Harsham, Philip. Take your retirement money in a lump sum? *Medical economics*, v. 52, Jan. 6, 1975, p. 193, 197, 200-1.
- Hay, Ola F. Individual retirement account. (Personal management) *Woman CPA*, v. 37, Oct. 1975, p. 14-15.
- Huggins, Rollin C. Estate planning for the corporate executive. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 872-85.
- Humphreys, W. R. Distribution of employer securities from qualified plan: income, estate tax results. (Taxation of compensation) *Journal of taxation*, v. 43, Dec. 1975, p. 322-6.
- Jones, John B. Comparative analysis of qualified and deferred compensation plans: non-equity type deferred compensation arrangements.... (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 957-81.) [751 N]
- Kalish, Arthur. Professional corporations revisited (after the Employee retirement income security act of 1974), by Arthur Kalish and Patricia G. Lewis. *Tax adviser*, v. 6, June 1975, p. 326-45.
- Kanter, Burton W. IRS wrong on application of separation-from-service rule, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 43, Dec. 1975, p. 382.
- Kelley, William A. Pension fund: portability? *Pennsylvania CPA spokesman*, v. 45, March 1975, p. 10-12.
- Knight, W. Donald. ESOPs offer employee benefits, corporate financing and control, estate planning. (Compensation) *Journal of taxation*, v. 43, Nov. 1975, p. 258-62.

TAXATION, UNITED STATES—Retirement Plans, Qualified- (Continued)

- Ledbetter, Thomas L. How to terminate a qualified pension plan: a step-by-step analysis of the procedures. (Compensation) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 188-90.
- Mach, Joseph D. Keogh plans and individual retirement accounts under the Pension reform act. *Massachusetts CPA review*, v. 49, July-Aug. 1975, p. 20-2, 24-6.
- Marvin, Stephen W. How to advise individual clients on use of new tax-sheltered personal pension plans. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 208-16.
- McGovern, Philip C. Transfer of lump sum distribution into individual plan can avoid immediate tax. *Taxation for accountants*, v. 15, Aug. 1975, p. 68-71.
- McGovern, Philip C. Transfer of lump-sum distribution into individual plan can avoid immediate tax. (Compensation) *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 86-9.
- McKinney, James E. Section 401(j) - a new tool in comparing unlike retirement plans? *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 23-6.
- Myers, Marshall. IRS internal procedure when qualified plan is submitted for prior approval. *Taxation for accountants*, v. 15, Nov. 1975, p. 296-9.
- Palmer, Ralph V. Individual retirement act (IRA). *Nebraska CPA*, v. 10, Spring 1975, p. 13-14.
- Savage, Carroll J. What estate planners should know about direct and indirect effects of new pension reform act. *Estate planning*, v. 2, Autumn 1974, p. 9-13.
- Smith, James E. Individual retirement plans: an expansion of tax-favored retirement plan opportunities. *Taxes - the tax magazine*, v. 53, July 1975, p. 404-16.
- Sollee, William L. Pension reform - H.R. 10 plans and individual retirement accounts. *Virginia accountant*, v. 27, March 1975, p. 7-11.
- Steinfeld, Gerhard. Hints for securing approval under Section 401(a): XXIII. (IRS qualification) *Pension world*, v. 11, May 1975, p. 77-8.
- Stevenson, Willis C. New individual retirement accounts: what they are and how they operate. (Compensation) *Journal of taxation*, v. 42, Feb. 1975, p. 91-5.
- Stoeber, Edward A. Pension reform act of 1974. *CLU journal*, v. 29, Jan. 1975, p. 19-30.
- Strauss, Edward K. Tax planning and the professional corporation. (Comments) *University of Pittsburgh law review*, v. 36, Fall 1974, p. 55-77.
- Tarver, Norman H. Where do we go with IRA? *Pension world*, v. 11, July 1975, p. 26, 28, 30, 32-3.
- Wangard, Robert E. Selecting a qualified plan after ERISA: the alternatives, problems and costs. (Taxation of compensation) *Journal of taxation*, v. 43, Sept. 1975, p. 145-50.
- Warren, Wesley B. Taxable income of qualified trusts. (Tax notes) *American Bar Association journal*, v. 61, Aug. 1975, p. 981-4.
- Wingfield, Walter H. Equity type compensation arrangements: a comparative analysis. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 983-1030.) [751 N]
- Wood, William A. IRA forms for banks, customers are issued by Internal Revenue. *Banking*, v. 67, Oct. 1975, p. 46-8, 232.

Revenue Bonds

See Also Taxation, United States-Municipal Bonds

Revenue procedure 64-4

Romak, Theodore. Change to LIFO - problems and pointers. *Tax adviser*, v. 6, Jan. 1975, p. 30-1.

Revenue procedure 64-19

Rosen, Howard D. How to select the proper formula clause to fit testator's desires and minimize taxes. *Estate planning*, v. 3, Autumn 1975, p. 20-8.

Revenue procedure 65-5

Romak, Theodore. Change to LIFO - problems and pointers. *Tax adviser*, v. 6, Jan. 1975, p. 30-1.

Revenue procedure 69-21

Spradlin, Sidney F. Computer software costs and FASB standard no. 2 (10/74). (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 32-3.

Revenue procedure 70-18

Hanlon, John F. Competent authority: settlement of international tax disputes. *Tax adviser*, v. 6, Jan. 1975, p. 4-8.

Revenue procedure 70-27

D'Arcy, Richard E. Strategies in using administrative procedures. *Ohio CPA*, v. 34, Spring 1975, p. 70-2, 74-9.

Diss, William T. Rev. proc. 70-27 (accounting practice change): recent developments. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 31-2.

Flynn, Joseph M. New rules for change in accounting practice. (Federal taxation) *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 33.

Rules for change of accounting method are clarified by IRS. *Taxation for accountants*, v. 15, July 1975, p. 50.

Revenue procedure 71-21

Some prepaid income may be deferred by accrual basis taxpayers: IRS views moderated. *Taxation for accountants*, v. 15, Aug. 1975, p. 74-5.

Revenue procedure 72-6

Myers, Marshall. IRS internal procedure when qualified plan is submitted for prior approval. *Taxation for accountants*, v. 15, Nov. 1975, p. 296-9.

Revenue procedure 72-13

Stiss, Sol B. Limited partnerships: the IRS attack on tax shelters. *Tax adviser*, v. 6, Nov. 1975, p. 659-70.

Stiss, Sol B. Limited partnerships: the IRS attack on tax shelters. *Ohio CPA*, v. 34, Summer 1975, p. 101-20.

Revenue procedure 72-18

Deductibility of interest costs by a taxpayer holding tax-exempt obligations: a neutral principle of allocation. (Note) *Virginia law review*, v. 61, Feb. 1975, p. 211-35.

Tannenbaum, Donald M. Interest expense: a threefold problem, by Donald M. Tannenbaum and Edward M. Kaplan. *Tax adviser*, v. 6, June 1975, p. 362-7.

Revenue procedure 72-24

Romak, Theodore. Change to LIFO - problems and pointers. *Tax adviser*, v. 6, Jan. 1975, p. 30-1.

Revenue procedure 72-29

Humer, Kenneth G. Effect of financial reporting and disclosure requirements of LIFO elections. *Tax adviser*, v. 6, Jan. 1975, p. 34-9.

Revenue procedure 72-51

Partnership - adoption of change to a fiscal year. (Federal taxation) *CPA journal*, v. 45, Jan. 1975, p. 38-9.

Revenue procedure 73-37

Humer, Kenneth G. Effect of financial reporting and disclosure requirements of LIFO elections. *Tax adviser*, v. 6, Jan. 1975, p. 34-9.

Revenue procedure 74-17

Mann, Lowell E. Rev. Proc. 74-17 diminishes chances of favorable ruling on limited partnership. (Partnerships and Subchapter S) *Journal of taxation*, v. 42, Jan. 1975, p. 16-20.

Sexton, John J. General rule for accounting methods. (Washington tax watch) *Journal of real estate taxation*, v. 2, Winter 1975, p. 235-8.

Sexton, John J. Shrinking tax shelter umbrella. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 715-32.

Stiss, Sol B. Limited partnerships: the IRS attack on tax shelters. *Ohio CPA*, v. 34, Summer 1975, p. 101-20.

Stiss, Sol B. Limited partnerships: the IRS attack on tax shelters. *Tax adviser*, v. 6, Nov. 1975, p. 659-70.

Revenue procedure 74-18

Humer, Kenneth G. Effect of financial reporting and disclosure requirements of LIFO elections. *Tax adviser*, v. 6, Jan. 1975, p. 34-9.

Revenue procedure 74-21

Waugh, Richard B. Challenge to rev. proc. 74-21. *Taxes - the tax magazine*, v. 53, April 1975, p. 212-16.

Revenue procedure 74-23

Bierman, Jacquin D. Scope of mileage allowance viewed by IRS and Tax Court, edited by Jacquin D. Bierman. (Personal tax problems) *Journal of taxation*, v. 42, March 1975, p. 170.

Mileage rate limited for fully depreciated cars. *Taxation for accountants*, v. 14, March 1975, p. 175.

Revenue procedure 75-3

Mileage rate limited for fully depreciated cars. *Taxation for accountants*, v. 14, March 1975, p. 175.

Revenue procedure 75-10

Elder, Peter. IRS gives in on proper disclosure of former FIFO figures when LIFO is elected, edited by Peter Elder. (Accounting) *Journal of taxation*, v. 42, March 1975, p. 175-6.

Revenue procedure 75-11

Ellentuck, Albert B. Reorgs.: guidelines on escrowed stock. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 609.

Revenue procedure 75-18

Flynn, Joseph M. New rules for change in accounting practice. (Federal taxation) *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 33.

Revenue procedure 75-21

Berlin, Alan D. Leveraged leasing transactions: an analysis of the Service's two recent rulings. (Accounting) *Journal of taxation*, v. 43, July 1975, p. 26-9.

Hoffman, Arthur S. Leveraged tax shelters under further attack, edited by Arthur S. Hoffman. (Federal taxation) *CPA (NYSS)*, v. 45, Aug. 1975, p. 57-8.

Javaras, George B. New leveraged lease guidelines, by George B. Javaras and George R. Nelson. *Taxes - the tax magazine*, v. 53, July 1975, p. 388-403.

Mann, Phillip L. New leveraged lease guidelines, by Phillip L. Mann and Henry W. Schmidt. *Tax adviser*, v. 6, July 1975, p. 390-6.

National Retail Merchants Association. NRMA's comments relating to Revenue procedure 75-21 (leveraged leases). *Retail control*, v. 43, June-July 1975, p. 13-22.

Zuckerman, Ira L. Leveraged leases run substantial risk of being treated as sales by IRS. *Taxation for accountants*, v. 15, July 1975, p. 38-40.

Revenue procedure 75-28

Berlin, Alan D. Leveraged leasing transactions: an analysis of the Service's two recent rulings. (Accounting) *Journal of taxation*, v. 43, July 1975, p. 26-9.

Javaras, George B. New leveraged lease guidelines, by George B. Javaras and George R. Nelson. *Taxes - the tax magazine*, v. 53, July 1975, p. 388-403.

Revenue procedure 75-33

Microfilm acceptable by IRS as company records. (Administration of accountants practice) *CPA (NYSS)*, v. 45, Nov. 1975, p. 64-6. (Excerpt from IRS Revenue procedure 75-33.)

Revenue procedure 75-40

Immaterial indirect costs may still be part of inventory. *Taxation for accountants*, v. 15, Nov. 1975, p. 284-5.

ACCOUNTANTS' INDEX 1975

TAXATION, UNITED STATES—Revenue procedure 75-42

Revenue procedure 75-42

Ress, Samuel S. Defined contribution plans, edited by Samuel S. Ress. (Payroll taxes & controls) *CPA journal*, v. 45, Dec. 1975, p. 69-70.

Revenue ruling 56-185

Liles, Kenneth H. Two circuit courts consider exemptions for hospitals, edited by Kenneth H. Liles. (Tax-exempt institutions) *Journal of taxation*, v. 42, Feb. 1975, p. 126.

Revenue ruling 59-60

Linowes, Harry M. Why and how of corporate buy-out agreements. (Estate planning) *Tax adviser*, v. 6, Nov. 1975, p. 654-8.

Martin, Spencer J. Factors used in valuation of closely-held stock. *National public accountant*, v. 20, May 1975, p. 12-16.

Starkey, Lawrence V. Valuation of closely-held corporation stock: book value v. capitalization of earnings. *Estate planning*, v. 2, Autumn 1974, p. 37-41.

Revenue ruling 59-296

Vienna, Anthony M. Effect of a multi-corporate F reorganization on loss carryovers and carrybacks. (Corporations, stockholders) *Journal of taxation*, v. 42, March 1975, p. 130-4.

Revenue ruling 61-214

Potential income recognition in 337 liquidation increases. *Taxation for accountants*, v. 15, July 1975, p. 56-7.

Revenue ruling 63-250

Myers, John Holt. IRS is limiting the scope of the exclusion for fellowship and scholarship grants, by John Holt Myers and Bruce R. Hopkins. (Personal tax problems) *Journal of taxation*, v. 42, April 1975, p. 212-16.

Revenue ruling 66-37

Heller, Kenneth. Stock redemptions: the mystery of the disappearing basis. *Tax adviser*, v. 6, Oct. 1975, p. 614-20.

Revenue ruling 66-89

Feinschreiber, Robert. Investment credit for controlled-temperature facilities. *Journal of real estate taxation*, v. 2, Spring 1975, p. 338-54.

Revenue ruling 66-174

Hoffman, Arthur S. Earnings and profits computation in profit-sharing plans, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, Feb. 1975, p. 37.

Revenue ruling 67-54

Horvitz, Selwyn A. Retention of control: the implication of the Byrum case. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 235-67.) [751 N]

Revenue ruling 67-463

Eliasberg, Kenneth C. Estate taxation of life insurance: a survey of recent developments. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 1-141.) [750.2 S]

Revenue ruling 68-405

Feinschreiber, Robert. Investment credit for controlled-temperature facilities. *Journal of real estate taxation*, v. 2, Spring 1975, p. 338-54.

Revenue ruling 68-419

Klein, Robert B. Time extension by issuer of stock warrants. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 23.

Revenue ruling 68-530

Feinschreiber, Robert. Investment credit for controlled-temperature facilities. *Journal of real estate taxation*, v. 2, Spring 1975, p. 338-54.

Revenue ruling 68-590

Zwick, Jude P. Industrial development bonds - accounting and tax treatment, by Jude P. Zwick and N. Richard Lange. *Arthur Andersen chronicle*, v. 3N, Jan. 1975, p. 36-46.

Revenue ruling 68-643

Elder, Peter. Do Tax Court decisions disallowing prepaid interest threaten cash basis method? Edited by Peter Elder and T. Milton Kupfer. (Accounting) *Journal of taxation*, v. 43, Dec. 1975, p. 368-9.

McGuire, John A. What will be the effect of the decisions in LaCroix and Sandor on tax shelters? (Real estate) *Journal of taxation*, v. 42, Feb. 1975, p. 118-24.

Sexton, John J. General rule for accounting methods. (Washington tax watch) *Journal of real estate taxation*, v. 2, Winter 1975, p. 235-8.

Revenue ruling 69-14

Feinschreiber, Robert. Investment credit for commercial real estate. *Journal of real estate taxation*, v. 2, Winter 1975, p. 189-99.

Revenue ruling 69-70

Farber, Paul. International tax aspects of grantor trusts. (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 351-2.

Revenue ruling 69-74

Ekman, Sheldon V. Private annuities revisited. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-11.) [750.2 I]

Reed, Charles H. Private annuity: indications for use, rules to be followed, tax advantages and risks. *Estate planning*, v. 2, Autumn 1974, p. 19-23.

Tanen, Jeffrey S. Private annuities: closed transactions? (Cases noted) *University of Miami law review*, v. 28, Winter 1974, p. 445-50.

Revenue ruling 69-486

Finerman, Ralph. Non-pro rata distributions to estate beneficiaries, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, Dec. 1975, p. 59-60.

Revenue ruling 69-545

Liles, Kenneth H. Two circuit courts consider exemptions for hospitals, edited by Kenneth H. Liles. (Tax-exempt institutions) *Journal of taxation*, v. 42, Feb. 1975, p. 126.

Revenue ruling 69-557

Feinschreiber, Robert. Investment credit for controlled-temperature facilities. *Journal of real estate taxation*, v. 2, Spring 1975, p. 338-54.

Revenue ruling 70-239

Goodman, Leonard. Special Section 351 problems caused by the incorporation of partnerships and Revenue ruling 70-239. *Journal of corporate taxation*, v. 1, Summer 1974, p. 134-8.

Olsen, H. Peter. Tax problems associated with the incorporation of a partnership: Revenue ruling 70-239. *Vanderbilt law review*, v. 28, March 1975, p. 349-62.

Revenue ruling 70-496

Heller, Kenneth. Stock redemptions: the mystery of the disappearing basis. *Tax adviser*, v. 6, Oct. 1975, p. 614-20.

Revenue ruling 70-531

Ness, Theodore. Real estate as diversification for accumulated earnings tax purposes. (Close corporations) *Journal of corporate taxation*, v. 1, Winter 1975, p. 434-43.

Reid, John J. To what extent will distributions in redemption of stock reduce earnings and profits? (Corporations, stockholders) *Journal of taxation*, v. 42, Jan. 1975, p. 29-33.

Revenue ruling 71-177

Spradlin, Sidney F. Computer software costs and FASB standard no. 2 (10/74). (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 32-3.

Revenue ruling 71-248

Spradlin, Sidney F. Computer software costs and FASB standard no. 2 (10/74). (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 32-3.

Revenue ruling 71-355

Finerman, Ralph. Service limits estate tax benefit of state gift taxes, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, July 1975, p. 58-9.

Revenue ruling 71-360

Card, Robert W. Group-term life insurance - dual contract plan. (Tax clinic) *Tax adviser*, v. 6, 1975, p. 21-2.

Revenue ruling 71-446

Chatterton, Harold W. Target benefit plans may provide new role for accountants in pension planning. *Practical accountant*, v. 8, Jan.-Feb. 1975, p. 36-40.

Revenue ruling 71-489

Feinschreiber, Robert. Investment credit for controlled-temperature facilities. *Journal of real estate taxation*, v. 2, Spring 1975, p. 338-54.

Revenue ruling 71-497

Bokor, Bruce H. Life insurance premiums paid in contemplation-of-death: a return to uncertainty. *University of Miami law review*, v. 29, Fall 1974, p. 31-46.

Eliasberg, Kenneth C. Estate taxation of life insurance: a survey of recent developments. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 1-141.) [750.2 S]

Revenue ruling 71-563

Heller, Kenneth. Stock redemptions: the mystery of the disappearing basis. *Tax adviser*, v. 6, Oct. 1975, p. 614-20.

Revenue ruling 73-2

Heller, Kenneth. Stock redemptions: the mystery of the disappearing basis. *Tax adviser*, v. 6, Oct. 1975, p. 614-20.

Revenue ruling 73-66

Humer, Kenneth G. Effect of financial reporting and disclosure requirements of LIFO elections. *Tax adviser*, v. 6, Jan. 1975, p. 34-9.

Revenue ruling 73-157

Garrou, John L. W. Installment sale to related party can still work despite IRS opposition. (Accounting) *Journal of taxation*, v. 42, Feb. 1975, p. 112-15.

Revenue ruling 73-160

Klein, Robert B. Time extension by issuer of stock warrants. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 23.

Revenue ruling 73-350

Hatab, John O. Taxation of foreign flag shipping: current developments. *International tax journal*, v. 1, Feb. 1975, p. 180-5.

Revenue ruling 73-433

Fox, H. Lawrence. Gross-savings test unjustified by regs. (Washington tax watch) *Journal of corporate taxation*, v. 2, Spring 1975, p. 91-4.

Revenue ruling 73-511

Forer, Henry D. Astonishing tax treatment of savings certificates. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 195-201.) [110 H]

Revenue ruling 73-536

Garrou, John L. W. Installment sale to related party can still work despite IRS opposition. (Accounting) *Journal of taxation*, v. 42, Feb. 1975, p. 112-15.

Revenue ruling 73-565

Ullakko, James E. Bank trust department fees: alternative allocation techniques. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 422-3.

Revenue ruling 73-579

Forer, Henry D. Astonishing tax treatment of savings certificates. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 195-201.) [110 H]

Revenue ruling 73-610

Payment of trustee's fees can nullify use of the charitable remainder trust device. (Technical notes and comments) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 250-1.

Revenue ruling 74-19

Payment of trustee's fees can nullify use of the charitable remainder trust device. (Technical notes and comments) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 250-1.

Revenue ruling 74-127

Krieger, Eugene I. Earnings and profits of Subchapter S corporations. (Tax accounting) *Journal of corporate taxation*, v. 1, Summer 1974, p. 205-11.

Revenue ruling 74-131

Kanter, Burton W. Fine tuning to avoid personal holding company impact in a consolidated return group - a brief alert, by Burton W. Kanter and Richard M. Horwood. *Journal of corporate taxation*, v. 1, Winter 1975, p. 363-78.

Revenue ruling 74-149

Payment of trustee's fees can nullify use of the charitable remainder trust device. (Technical notes and comments) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 250-1.

Revenue ruling 74-163

Packer, Solomon. Nonresident aliens: treaty-favored treatment for director fees. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 416-17.

Revenue ruling 74-170

Hatab, John O. Taxation of foreign flag shipping: current developments. *International tax journal*, v. 1, Feb. 1975, p. 180-5.

Kalish, Richard H. Sec. 883: U.S. tax trap for ship leasing. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 205-6.

Revenue ruling 74-230

Ravenscroft, Donald R. Foreign exchange rate changes, the indirect credit for foreign tax of controlled foreign corporations, and Revenue Ruling 74-230. (Notes) *Tax law review*, v. 30, Spring 1975, p. 419-49.

Revenue ruling 74-337

Iannacone, William. Distribution of installment obligations to related parties. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 207.

Revenue ruling 74-347

Hjorth, Roland L. Community property marital settlements: the problem and a proposal. *Washington law review*, v. 50, Feb. 1975, p. 231-75.

Revenue ruling 74-388

Ress, Samuel S. Employment taxes - private duty hospital attendant. (Payroll taxes & controls) *CPA journal*, v. 45, Jan. 1975, p. 49-51.

Revenue ruling 74-390

Lerner, Herbert J. Employment taxes: parent's officers not employees of subs. where no substantial services performed, edited by Herbert J. Lerner. (Tax clinic) *Tax adviser*, v. 6, Aug. 1975, p. 481.

Revenue ruling 74-396

Broenen, Darwin. Tax benefit rule and Sections 332, 334(b)(2) and 336. *Taxes - the tax magazine*, v. 53, April 1975, p. 231-6.

Revenue ruling 74-424

Dahlman, Roland. When are you dead for estate tax purposes? (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 421.

Revenue ruling 74-431

Romak, Theodore. Change to LIFO - problems and pointers. *Tax adviser*, v. 6, Jan. 1975, p. 30-1.

Revenue ruling 74-441

Lerner, Herbert J. Sec. 334(b)(2): multiple two-tier liquidations of purchased group qualify for stepped-up basis under consolidated regs. (Tax clinic) *Tax adviser*, v. 6, Aug. 1975, p. 485.

Revenue ruling 74-451

Feinschreiber, Robert. Investment credit for controlled-temperature facilities. *Journal of real estate taxation*, v. 2, Spring 1975, p. 338-54.

Revenue ruling 74-452

Feinschreiber, Robert. Investment credit for controlled-temperature facilities. *Journal of real estate taxation*, v. 2, Spring 1975, p. 338-54.

Revenue ruling 74-456

Krieger, Eugene I. IRS reconsiders its position on limited life of intangibles. (Tax accounting) *Journal of corporate taxation*, v. 1, 1975, p. 470-1.

Revenue ruling 74-471

Mirsky, Burton M. REITs: investment adviser as independent contractor. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 211-12.

Revenue ruling 74-503

Banoff, Sheldon I. How IRS new zero-basis approach will affect corporate tax planning. (Corporations) *Journal of taxation*, v. 42, Feb. 1975, p. 96-100.

Revenue ruling 74-525

Burge, Marianne. Foreign tax credit: ruling on Belgian tax may affect other foreign taxes. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 417-18.

Revenue ruling 74-531

Kanter, Burton W. Fine tuning to avoid personal holding company impact in a consolidated return group - a brief alert, by Burton W. Kanter and Richard M. Horwood. *Journal of corporate taxation*, v. 1, Winter 1975, p. 363-78.

Revenue ruling 74-550

Forman, Samuel. Deemed paid credit: application of losses of foreign corps. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 415-16.

Revenue ruling 74-554

McCaffrey, Carlyn S. Mortgages not held primarily for sale when sold to remedy a liquidity problem, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Spring 1975, p. 391-2.

Revenue ruling 74-561

Ress, Samuel S. Railroad retirement lump sum payments not taxable. (Payroll taxes & controls) *CPA journal*, v. 45, Feb. 1975, p. 46.

Revenue ruling 74-581

Ress, Samuel S. Government fees for representation of indigents. (Payroll taxes & controls) *CPA journal*, v. 45, Feb. 1975, p. 46-7.

Revenue ruling 74-586

Humer, Kenneth G. Effect of financial reporting and disclosure requirements of LIFO elections. *Tax adviser*, v. 6, Jan. 1975, p. 34-9.

Revenue ruling 74-592

Deduction for interest paid by guarantor is wasted. *Taxation for accountants*, v. 14, March 1975, p. 171.

Revenue ruling 75-1

Hoffman, Arthur S. Denial of investment credit in leasing deals, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, April 1975, p. 47-8.

Kanter, Burton W. No investment credit for most CATV partnerships, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 42, April 1975, p. 255-6.

Revenue ruling 75-2

Holden, James P. Executor-president violates termination of interest rules, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 42, March 1975, p. 134.

Revenue ruling 75-20

How to handle the new tax break for forfeited interest. *Taxation for lawyers*, v. 3, March/April 1975, p. 322.

Revenue ruling 75-21

Fox, H. Lawrence. Leveraged leasing. (Washington tax watch) *Journal of corporate taxation*, v. 2, Summer 1975, p. 199-205.

How to handle the new tax break for forfeited interest. *Taxation for lawyers*, v. 3, March/April 1975, p. 322.

Revenue ruling 75-45

Wrongful death damages are exempt from income tax. *Taxation for accountants*, v. 15, July 1975, p. 52.

Revenue ruling 75-63

Finerman, Ralph. Service limits estate tax benefit of state gift taxes, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, July 1975, p. 58-9.

Revenue ruling 75-67

Professional corporation and the personal holding company problem. (Administration of accountants practice) *CPA (NYSS)*, v. 45, Sept. 1975, p. 72. (Excerpt from the *Notebook of John W. Benesch*, June 1975, p. 4-5.)

Simmons, Sherwin P. PHC danger to one-man professional corporations substantially eased by IRS, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 42, May 1975, p. 269.

Revenue ruling 75-70

Schlenger, Jacques T. Retention of power by husband to veto wife's designation as beneficiary, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Spring 1975, p. 177-9.

Revenue ruling 75-71

Schlenger, Jacques T. Payment made by legatee, pursuant to executory contract entered into with other now deceased legatees, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Spring 1975, p. 179-80.

Revenue ruling 75-73

Schlenger, Jacques T. Property settlement trust providing for discretionary distributions of income. by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Spring 1975, p. 180-1.

Revenue ruling 75-74

Effect of fees on status of public interest law firms. *Taxation for lawyers*, v. 3, May-June 1975, p. 373.

Revenue ruling 75-84

Pearson, J. Thomas. Employee returning from abroad: source of moving expense reimbursement. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 417.

Revenue ruling 75-91

Linett, E. S. Sec. 1031: land acquired and factory built solely for exchange not business or investment property, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 570-1.

Revenue ruling 75-169

Local transportation costs must be substantiated too. *Taxation for accountants*, v. 15, July 1975, p. 51-2.

Revenue ruling 75-172

Term of loan controls tax treatment of related costs. *Taxation for accountants*, v. 15, July 1975, p. 52.

Revenue ruling 75-187

Medical expense can include meals and lodging - sometimes. *Taxation for accountants*, v. 15, July 1975, p. 48-50.

Revenue ruling 75-249

Linett, E. S. CPA professional service corp. may avoid PHC status, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 573-4.

Revenue ruling 75-250

Flynn, Joseph M. Is an incorporated accounting practice a personal holding company? (Federal taxation) *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 34.

Revenue ruling 75-267

Flynn, Joseph M. Taxation of capital gains of Clifford trust. (Federal taxation) *Massachusetts CPA review*, v. 49, Nov.-Dec. 1975, p. 29.

Revenue ruling 75-350

Finerman, Ralph. Effect of incompetency, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, Nov. 1975, p. 59-60.

Revenue ruling 75-360

Battle, Frank V. Dividends, redemptions and stock purchases in connection with reorganizations. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 845-56.

Revenue ruling 75-365

Schlenger, Jacques T. Service issues three revenue rulings that rental properties held for the production of income do not qualify as a closely held business...under Section 6166(a), by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 3, Autumn 1975, p. 45-6.

Revenue ruling 75-366

Schlenger, Jacques T. Service issues three revenue rulings that rental properties held for the production of income do not qualify as a closely held business...under Section 6166(a), by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 3, Autumn 1975, p. 45-6.

Revenue ruling 75-367

Schlenger, Jacques T. Service issues three revenue rulings that rental properties held for the production of income do not qualify as a closely held business...under Section 6166(a), by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 3, Autumn 1975, p. 45-6.

Revenue ruling 75-448

Educational benefit trust payments taxable to employee. *Taxation for accountants*, v. 15, Nov. 1975, p. 275.
Hardee, David W. New IRS ruling attempts to stifle tax benefits of educational benefit trusts. (Estates, trusts & gifts) *Journal of taxation*, v. 43, Dec. 1975, p. 348-9.
Huffaker, John B. District Ct. action questions validity of Rev. Rul. 75-448. (Estates, trusts & gifts) *Journal of taxation*, v. 43, Dec. 1975, p. 349.

Revenue Sharing

See Tax Sharing

Reversionary Trusts

See Taxation, United States-Short Term Trusts

Revision

American Institute Of Certified Public Accountants. Federal Taxation Division. Recommended tax law changes: recommendations for amendments to the Internal Revenue Code. New York, 1975. 141 p. [*751 A]
Aronsohn, Alan J. B. Real estate industry's position in the struggle for tax reform. *Journal of real estate taxation*, v. 2, Summer 1975, p. 416-24.
Barnett, Bernard. Charitable remainder trusts: 1974 sleeper tax change. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 290-1.
Bittker, Boris I. Tax reform and tax simplification. *University of Miami law review*, v. 29, Fall 1974, p. 1-20.
Bradley, James A. Tax reform: statutory clarification of the F reorganization. *Taxes - the tax magazine*, v. 53, Aug. 1975, p. 490-4.
Clarke, Owen L. Taxation of income from corporate shareholding: state and local view. *National tax journal*, v. 28, Sept. 1975, p. 373-6.
FASB analyzing accounting implications of new tax law. (News report) *Journal of accountancy*, v. 139, May 1975, p. 12.
Forster, Joel M. Congressional tax reform hearings. (Washington report) *Tax adviser*, v. 6, Sept. 1975, p. 552-7.
Forster, Joel M. Congressional tax reform hearings, edited by Joel M. Forster. (Taxation) *Journal of accountancy*, v. 140, Sept. 1975, p. 28, 30, 32, 34, 36, 38.
Forster, Joel M. Estate and gift tax reform: a tax policy statement of the Federal Tax Division. (Washington report) *Tax adviser*, v. 6, April 1975, p. 229-35.
Forster, Joel M. Nineteen seventy-four legislative wrap-up. (Washington report) *Tax adviser*, v. 6, Feb. 1975, p. 99-102.
Forster, Joel M. Tax Division's 1975 recommendations for amendments to the Internal Revenue Code, edited by Joel M. Forster. (Taxation) *Journal of accountancy*, v. 140, July 1975, p. 75-80.
Forster, Joel M. Tax Division's 1975 recommendations for amendments to the Internal Revenue Code, edited by Joel M. Forster. (Washington report) *Tax adviser*, v. 6, Aug. 1975, p. 487-93.
Forster, Joel M. Tax reform - foreign income. (Washington report) *Tax adviser*, v. 6, Nov. 1975, p. 688-94.
Forster, Joel M. Tax reform - regulation of return preparers. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 624-9.

- Forster, Joel M. Taxpayers' bill of rights. (Washington report) *Tax adviser*, v. 6, Dec. 1975, p. 730-2.
- Gallagher, Thomas J. Overview of the Corman tax reform proposals. *Taxes - the tax magazine*, v. 53, July 1975, p. 424-35.
- Galvin, Charles O. Reflection on tax reform: a tribute to John Chommie. *University of Miami law review*, v. 29, Fall 1974, p. 21-30.
- Gifford, William C. Tax reform bill of 1974. (International developments) *Journal of corporate taxation*, v. 2, Spring 1975, p. 108-13.
- Hall, John H. Our tax structure: some personal observations. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 1003-1016.) [750.2 S]
- Harriss, C. Lowell. Significance of estate and gift tax revision for estate planners. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-19.) [750.2 I]
- Harriss, C. Lowell. Tax equity and the need for capital: with special reference to income from corporate shareholdings. *National tax journal*, v. 28, Sept. 1975, p. 292-300.
- Jacobowitz, Melvin J. Climate darkening for tax shelter investments as potential for booby traps increase. (Personal) *Taxation for accountants*, v. 14, April 1975, p. 196-203.
- Jones, Reginald H. Why business must seek tax reform. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 49-55.
- Leontiades, Milton C. Case for dividend tax reform. *Conference Board record*, v. 12, April 1975, p. 48-54.
- McKessy, Steven W. Corporate and individual tax reform considered from a state and local viewpoint. *National tax journal*, v. 28, Sept. 1975, p. 377-81.
- Minges, Peter W. Highlights of the Tax reduction act of 1975, by Peter W. Minges and Charles R. Scheper. (Tax forum) *Woman CPA*, v. 37, July 1975, p. 24-5.
- Myers, John. Less talk, more action: a new approach to tax reform. *National public accountant*, v. 20, Sept. 1975, p. 10-12.
- Seidler, Lee J. Provisions and impacts of the Tax reduction act. *Accounting issues* (Bear Stearns & Co.), April 11, 1975, p. 1-18. (Reprint file, *A)
- Seidler, Lee J. What's happening in tax reform? By Lee J. Seidler and Corine Gibson. *Accounting issues* (Bear Stearns & Co.), Aug. 21, 1975, p. 1-8. (Reprint file, *A)
- Sexton, John J. General rule for accounting methods. (Washington tax watch) *Journal of real estate taxation*, v. 2, Winter 1975, p. 235-8.
- Skadden, Donald H. Accountant looks at tax reform. *University of Michigan business review*, v. 27, March 1975, p. 11-17.
- Swenson, James B. Nineteen seventy-five: facing the hard facts of tax reform. *Price Waterhouse review*, v. 20, no. 1, 1975, p. 2-7.
- Tax clean-up. (Letter from America) *Accountant* (Eng.), v. 171, Dec. 5, 1974, p. 754.
- Tax reform: AICPA cites capital formation issues. (News report) *Journal of accountancy*, v. 140, Sept. 1975, p. 13-14.
- Taxpayer bill of rights. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 25-6.
- Revocable trusts**
- Friedman, K. Bruce. Special types of property in revocable trusts. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-17.) [750.2 I]
- Horowitz, Jerome. Tax factors controlling the type of trust which best fits a particular client's needs. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 36-42.
- Lawrence, Donald L. Using the revocable trust and the irrevocable trust side-by-side. *Trusts & estates*, v. 114, Dec. 1975, p. 858-60.
- Schlesinger, Edward S. Seven case histories of irrevocable trusts. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-2.) [750.2 I]
- Schuyler, Daniel M. Revocable trusts - spouses, creditors and other predators. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-13.) [750.2 I]
- Royalties**
- Bischel, Jon Eric. Taxation of patents, trademarks, copyrights, and know-how. Boston, Warren, Gorham & Lamont, c1974. 1 v. (looseleaf) (Includes bibliographies, table of cases, table of statutes, and table of rulings.) [754 B]
- Blanc, Ronald L. Current income tax developments of interest to the entertainment industry. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 1083-1113.) [750.2 S]
- Rushing case**
- Ellentuck, Albert B. Installment method: use of Rushing approach. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 605-6.
- Sale and leaseback**
- Elder, Peter. TC ignores leasehold in allowing loss on sale, edited by Peter Elder and H. L. Beckett. (Accounting) *Journal of taxation*, v. 43, Aug. 1975, p. 83-4.
- Fischer, Welton James. Tax advantages of real estate deals enhanced by tax-free exchange under Section 1031. *Taxation for accountants*, v. 14, Feb. 1975, p. 86-93.
- Sale, leaseback stands up as two deals over IRS objections. *Taxation for accountants*, v. 15, Aug. 1975, p. 98.
- Sale, leaseback stands up as two deals over IRS objections. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 124-5.
- Sale and repurchase**
- Hoffman, Dale. Exempt interest: purchase and resale agreements. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 737.
- Sale Of Assets**
- See Taxation, United States-Purchases And Sales
- Sale or exchange of property**
- Carp, Gerald I. Four techniques for minimizing gift taxes: comparative analysis, advantages & disadvantages. *Estate planning*, v. 2, Summer 1975, p. 222-5.
- Cavitch, Zolman. How to evaluate practical effects of alternate ways for a corporation to liquidate. *Taxation for accountants*, v. 14, Jan. 1975, p. 4-10.
- Cavitch, Zolman. How to evaluate practical effects of alternate ways for a corporation to liquidate. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 198-204.
- Colson, Earl M. Capital gains and losses: the federal income tax consequences of property transactions. Philadelphia, Committee on Continuing Education of the American Law Institute and the American Bar Association. c1975. 251 p. (Revision of Colson, Earl M. *Federal taxation of sales, exchanges, and other transfers*, 1971.) [754.3 C]
- Colson, Earl M. Taxation of deferred payment sales. *Practical lawyer*, v. 21, April 15, 1975, p. 23-44.
- Faust, Leland H. Certain payments to related taxpayers must be made by March 15 to be deductible, by Leland H. Faust and Barry H. Sacks. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 52-7.
- Finck, Robert S. Gain on sale of personal residence may be deferred or exempt, if special rules are met. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 59-62.
- Fischer, Welton James. Tax advantages of real estate deals enhanced by tax-free exchange under Section 1031. *Taxation for lawyers*, v. 3, May-June 1975, p. 342-9.
- Freeland, James J. Income taxation of estates, beneficiaries: distribution and termination. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-5.) [750.2 I]
- Gift before a sale can shift gain and save tax. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 128.

- Goldstein, Gersham. Installment obligations and the estate plan. (In *Institute On Estate Planning*, 8th. University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-14.) [750.2 I]
- Hewitt, James O. Sub S status is not limited to active business, edited by James O. Hewitt and John S. Pennell. (Partnerships & Subchapter S) *Journal of taxation*, v. 43, Aug. 1975, p. 70.
- Hjorth, Roland L. Community property marital settlements: the problem and a proposal. *Washington law review*, v. 50, Feb. 1975, p. 231-75.
- Hoffman, Arthur S. Tax free step-up in basis on sale of personal residence for taxpayers over 65, edited by Arthur S. Hoffman. (Federal taxation) *CPA* (NYSS), v. 45, July 1975, p. 65-6.
- Huffaker, John B. Texas DC upholds amortizing life estate in community prop., edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 43, Aug. 1975, p. 109.
- Intra-family installment sales hold up if deal bona fide, but expect close IRS scrutiny. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 124.
- Linett, E. S. NOLs: Sec. 351 stock acquisition not purchase under Sec. 382, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 567-8.
- Linett, E. S. Sec. 1031: land acquired and factory built solely for exchange not business or investment property, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 570-1.
- McCaffrey, Carlyn S. Donee's agreement to pay gift tax does not make gift of appreciated land a taxable event, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 511-12.
- McCaffrey, Carlyn S. No gift tax imposed on transfer of remainder interests to children in exchange for cash and vendor's lien notes, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 505-7.
- McCaffrey, Carlyn S. Partial interest deduction allowed for payments made on land purchase loan from taxpayers' parents, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 507-8.
- Rhoads, John L. Tax considerations for a small business. *Management accounting* (NAA), v. 56, Jan. 1975, p. 20-4.
- Ridenour, Philip D. Some tax considerations in assuming mortgages. *Practical lawyer*, v. 21, March 1, 1975, p. 11-26.
- Sale, leaseback stands up as two deals over IRS objections. *Taxation for accountants*, v. 15, Aug. 1975, p. 98.
- Sale, leaseback stands up as two deals over IRS objections. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 124-5.
- Salter, Lester H. Tax treatment of payment to lessor in lieu of restoration: what Sirbo Holdings, Inc. will decide, by Lester H. Salter and James R. McGowan. *Journal of real estate taxation*, v. 2, Winter 1975, p. 145-62.
- Schenk, Deborah Huffman. Estate planning: toward reducing state death tax liability within the bounds of maximum beneficial federal estate tax treatment. *Brooklyn law review*, v. 41, Winter 1975, p. 503-40.
- Solomon, Stephen E. Installment sale - qualification, by Stephen E. Solomon and Gregory E. Kirkelie. (In *Southern California Tax Institute*, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974, p. 669-874.) [750.2 S]
- Stanger, Richard Bennett. Proposed Sec. 83 reg. do not adequately cover transfers of options for services. (Taxation of compensation) *Journal of taxation*, v. 42, May 1975, p. 266-8.
- Verification by IRS of gains and losses depends upon type of property involved. (Practicing before the IRS) *Taxation for accountants*, v. 15, Oct. 1975, p. 254-5.

Sale V. Lease

See Also Taxation, United States - Lease Or Purchase

Sales and use taxes

- Davies, David G. Equity effects of including housing services in a sales tax base, by David G. Davies and David E. Black. *National tax journal*, v. 28, March 1975, p. 135-7.
- Schenone, Osvaldo H. Dynamic analysis of taxation. *American economic review*, v. 65, March 1975, p. 101-14.
- Sullivan, Leonard J. Current Louisiana sales and use tax problems of oil and gas operators. (In *Tulane Tax Institute*, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974, p. 486-512.) [750.2 T]
- Vars, R. Charles. Equity trade-offs in sales taxation. (Notes and comments) *National tax journal*, v. 27, Dec. 1974, p. 657-8.

Salesmen

- Atwater, Pierce. Withholding on real estate salespersons. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 611-12.
- Occupation shown on return can affect IRS audit. (Tax practice) *Taxation for accountants*, v. 14, Feb. 1975, p. 127.
- Salesman's commission earned on purchase for self is income. *Taxation for accountants*, v. 15, Nov. 1975, p. 305-6.

Salvage Value

See Taxation, United States-Depreciation And Depreciation-Salvage Value

Sandor case

- McGuire, John A. What will be the effect of the decisions in LaCroix and Sandor on tax shelters? (Real estate) *Journal of taxation*, v. 42, Feb. 1975, p. 118-24.

Savings and loan associations

- Duemmler, Frank Lewis. Reorganization of savings and loan associations under Section 368 - a return to the continuity of interest test. (Notes & comments) *Washington and Lee law review*, v. 32, Winter 1975, p. 215-41.
- Ehni, Harry J. Validity of mortgage tax credit concepts. *Tax executive*, v. 27, Oct. 1974, p. 31-6.
- Forer, Henry D. Astonishing tax treatment of savings certificates. (In Haskins & Sells. *Selected papers 1974*. New York, c1975, p. 195-201.) [110 H]

Savings and thrift plans

- Burns, Roger J. Thrifty is as thrifty does, by Roger J. Burns and C. Allen Stiteler. *Pension world*, v. 11, Oct. 1975, p. 51-3.

Schools and colleges

- Ress, Samuel S. Government fees for representation of indigents. (Payroll taxes & controls) *CPA journal*, v. 45, Feb. 1975, p. 46-7.

Schools and colleges, Private

- Arnold, Walter G. Exempt organization program. *Massachusetts CPA review*, v. 48, Nov.-Dec. 1974, p. 10-12.

Section 21

- Fiscal-year corporations get new forms to reflect changes. *Taxation for accountants*, v. 15, July 1975, p. 37.

Section 38

- Pratt, James W. Investment credit: pass-through provisions more attractive as rate increases, by James W. Pratt and David W. Larue. (Accounting) *Taxation for accountants*, v. 14, May 1975, p. 304-7.

Section 43

- Willingham, Clark S. Prepaid feed deduction: how to cope with IRS' restrictive new ruling, by Clark S. Willingham and Cyril D. Kasimir. (Taxation of farmers) *Journal of taxation*, v. 43, Oct. 1975, p. 230-4.

Section 46

- Jones, Lawrence R. Leasing of personal property. *Nebraska CPA*, v. 10, Fall 1975, p. 13-15, 25.

Kanter, Burton W. No investment credit for most CATV partnerships, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 42, April 1975, p. 255-6.

Section 47

Change in business may mean investment credit recapture. *Taxation for accountants*, v. 15, Oct. 1975, p. 210.
Change in business may mean investment credit recapture. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 169-70.
Stevenson, Willis C. Effects on carrybacks and carryforwards of recaptured investment credit, by Willis C. Stevenson and Neal T. Smith. *Taxation for accountants*, v. 14, March 1975, p. 158-63.

Section 48

Bagley, Ron N. How to maximize investment tax credits: planning under the cases and rulings. (Accounting) *Journal of taxation*, v. 43, Sept. 1975, p. 154-9, 162.
Fox, H. Lawrence. Industry and Internal Revenue Service differ on what constitutes pollution control for purposes of tax-exempt industrial development bond financing. (Washington tax watch) *Journal of corporate taxation*, v. 1, Summer 1974, p. 173-81.

Section 61

Freeman, Brian M. Reporting of corrected transactions. *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 39-52.
Schriebman, Robert S. Income in respect of a decedent: what it is, how it works, planning for tax minimization. *Estate planning*, v. 2, Winter 1975, p. 82-91.
Simmons, Sherwin P. IRS proposes new rules to set guidelines for taxability of fringe benefits, edited by Sherwin P. Simmons. (Compensation) *Journal of taxation*, v. 43, Nov. 1975, p. 262-3.

Section 71

Bierman, Jacquin D. Prepayment proviso is no bar to alimony deduction, edited by Jacquin D. Bierman. (Personal tax problems) *Journal of taxation*, v. 42, April 1975, p. 216-17.
Delevett, J. Allen F. Federal income tax aspects of divorce and separation. (Tax notes) *American Bar Association journal*, v. 61, April 1975, p. 503-7.

Section 72

McGee, Robert W. T.D. 7352: new rules on application of sick pay exclusion to disability pension payments. *Taxes - the tax magazine*, v. 53, July 1975, p. 436-41.

Section 73

How the working child can save taxes for the family. *Taxation for accountants*, v. 15, Oct. 1975, p. 220-1.
How the working child can save taxes for the family. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 170-2.

Section 79

Athearn, James L. How to avoid overpaying on a group life plan that includes permanent life insurance. *Taxation for accountants*, v. 15, Aug. 1975, p. 113-17.
Roberts, James E. Section 79 - an update. *CLU journal*, v. 29, April 1975, p. 8-14.

Section 83

Cowan, Martin B. Receipt of a partnership interest for services. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1501-40.) [751 N]
Hofert, Jack. Tax traps in receiving stock for services. *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 27-31.

Rosenberg, Alan S. Tax impact of Section 83 on planning for executive compensation. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1031-45.) [751 N]
Rothschild, V. Henry. Funding deferred compensation arrangements: what are the best alternatives today? By V. Henry Rothschild and Jack B. Salwen. (Taxation of compensation) *Journal of taxation*, v. 43, July 1975, p. 2-6.
Simmons, Sherwin P. Sale of warrants brings ordinary income, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 42, March 1975, p. 147-8.
Stanger, Richard Bennett. Proposed Sec. 83 regs do not adequately cover transfers of options for services. (Taxation of compensation) *Journal of taxation*, v. 42, May 1975, p. 266-8.
Wolf, Henry C. Nonstatutory stock option taxation. *Tax executive*, v. 26, July 1974, p. 307-27.

Section 101

Bierman, Jacquin D. Insurance proceeds not taxed as grantor trust is ignored, edited by Jacquin D. Bierman. (Personal tax problems) *Journal of taxation*, v. 43, Sept. 1975, p. 185.
McGee, Robert W. T.D. 7352: new rules on application of sick pay exclusion to disability pension payments. *Taxes - the tax magazine*, v. 53, July 1975, p. 436-41.

Section 103

Arkuss, Neil P. Corporate finance: using tax-exempt government obligations to raise low interest capital. (Corporations) *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 100-6.
Elgart, Allen. Industrial development bonds: living with a Sec. 103(c)(6)(D) election, by Allen Elgart and Brian Cornell. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 420-1.
Fox, H. Lawrence. Industrial development bonds revisited. (Washington tax watch) *Journal of corporate taxation*, v. 2, Spring 1975, p. 85-91.
Fox, H. Lawrence. Industry and Internal Revenue Service differ on what constitutes pollution control for purposes of tax-exempt industrial development bond financing. (Washington tax watch) *Journal of corporate taxation*, v. 1, Summer 1974, p. 173-81.
Powers, Leslie A. State constitution - debt limitations - municipality's issuance of revenue bonds. (Recent developments) *Washington law review*, v. 50, Feb. 1975, p. 440-80.
Zwick, Jude P. Industrial development bonds - accounting and tax treatment, by Jude P. Zwick and N. Richard Lange. *Arthur Andersen chronicle*, v. 3N, Jan. 1975, p. 36-46.

Section 104

Damages: tax consequences depend on why they're paid. *Taxation for accountants*, v. 15, Oct. 1975, p. 202.
Dossett, James K. Careful drafting may produce higher net recovery in personal injury suits. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 4-8.
Reevaluation may make pension tax free. *Taxation for accountants*, v. 14, Feb. 1975, p. 106.
Wrongful death damages are exempt from income tax. *Taxation for accountants*, v. 15, July 1975, p. 52.

Section 105

Ellis, Brian C. Tax-free medical reimbursement plan can heavily favor shareholder-employees, by Brian C. Ellis and Michael J. Canan. *Taxation for accountants*, v. 14, March 1975, p. 184-6.
Ellis, Brian C. Tax-free medical reimbursement plan can heavily favor shareholder-employees, by Brian C. Ellis and Michael J. Canan. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 205-7.
Lump-sum settlements of sick pay can destroy tax break. *Taxation for accountants*, v. 14, May 1975, p. 309.
McGee, Robert W. T.D. 7352: new rules on application of sick pay exclusion to disability pension payments. *Taxes - the tax magazine*, v. 53, July 1975, p. 436-41.
Rizzo, Ronald S. Developing concepts affecting medical payment plans and salary reimbursement agreements. (In Southern California Tax Institute, 26th, University of

Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 533-94.) [750.2 S]

Section 112

Congress extends tax breaks for Viet Nam veterans. *Taxation for accountants*, v. 14, May 1975, p. 264-5.

Gordon, Howard W. Federal income tax significance of being a POW or MIA. *Taxes - the tax magazine*, v. 53, Sept. 1975, p. 551-60.

Section 115

Tucker, Stefan F. State immunity from federal taxation: the need for reexamination, by Stefan F. Tucker and Robert A. Rombro. *George Washington law review*, v. 43, Jan. 1975, p. 501-50.

Section 117

Hopkins, Bruce R. IRS takes a narrow view on what type of scholarship or fellowship is excludable, by Bruce R. Hopkins and John Holt Myers. *Taxation for lawyers*, v. 3, Jan-Feb. 1975, p. 238-42.

Myers, John Holt. IRS is limiting the scope of the exclusion for fellowship and scholarship grants, by John Holt Myers and Bruce R. Hopkins. (Personal tax problems) *Journal of taxation*, v. 42, April 1975, p. 212-16.

Section 118

Nonshareholder transfers may not be income to corporation. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 190-1.

Nonshareholder transfers may not be income to corporation. *Taxation for accountants*, v. 15, Oct. 1975, p. 248-9.

Section 121

Abel, Leonard L. Both purchase and sale of a residence have substantial hidden tax implications, by Leonard L. Abel and Thomas H. Kennedy. *Taxation for accountants*, v. 15, Aug. 1975, p. 86-91.

Finck, Robert S. Gain on sale of personal residence may be deferred or exempt, if special rules are met. (Personal) *Taxation for accountants*, v. 14, April 1975, p. 222-5.

Section 124

Denbo, Samuel. Gross income: exemptions under non-tax statutes. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 609-10.

Section 152

Delevett, J. Allen F. Federal income tax aspects of divorce and separation. (Tax notes) *American Bar Association journal*, v. 61, April 1975, p. 503-7.

Williams, Leonard W. Living together poses a variety of vexing tax questions for unmarried couples. *Taxation for accountants*, v. 15, Dec. 1975, p. 368-71.

Section 153

Hoffman, Arthur S. Informality in alimony arrangements is a trap, edited by Arthur S. Hoffman. *CPA journal*, v. 45, Feb. 1975, p. 39.

Section 162

Buell, E. Rick. Business start up costs: analyzing and planning for current deductibility. (Accounting) *Journal of taxation*, v. 43, Nov. 1975, p. 278-84.

Final Regs. issued prohibiting deduction for kickbacks, fines. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 92-3.

Fogel, James H. To the I.R.S., 'tis better to give than to lobby. *American Bar Association journal*, v. 61, Aug. 1975, p. 960-2, 964.

Ford, Allen. Deductibility of travel expenses for temporary work tied to meanings of home, temporary. *Taxation for accountants*, v. 15, Nov. 1975, p. 309-12.

Harrington, John H. Guaranteed payments: a fresh look at their deductibility, by John H. Harrington and Paul M. Kiffner. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 418-19.

Krey, Joan Friedman. No succor for the sucker: judicial denial of tax deductions for public policy reasons. (Notes) *University of Pittsburgh law review*, v. 36, Fall 1974, p. 174-85.

Payments to partner not always deductible by partners.

Taxation for accountants, v. 15, Aug. 1975, p. 108.

Profit motive is key to any business deductions. *Taxation for accountants*, v. 15, Oct. 1975, p. 238.

Zinman, James C. Educational expense: deduction, capital expenditure or credit. *Tax executive*, v. 27., Oct. 1974, p. 17-29.

Section 163

Bedell, Dennis P. Interest deduction: its current status. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1117-70.) [751 N]

Klein, Kenneth A. Interest expense must meet several conditions before a taxpayer will be allowed a deduction. *Taxation for accountants*, v. 14, Jan. 1975, p. 14-18.

McCaffrey, Carlyn S. Deductibility of interest payments depends on primary liability except in special situations, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 508-9.

Tannenbaum, Donald M. Interest expense: a threefold problem, by Donald M. Tannenbaum and Edward M. Kaplan. *Tax adviser*, v. 6, June 1975, p. 362-7.

Section 165

Disaster losses may be accelerated or postponed. *Taxation for accountants*, v. 14, March 1975, p. 151.

Krey, Joan Friedman. No succor for the sucker: judicial denial of tax deductions for public policy reasons. (Notes) *University of Pittsburgh law review*, v. 36, Fall 1974, p. 174-85.

Krieger, Eugene I. Earnings and profits of Subchapter S corporations. (Tax accounting) *Journal of corporate taxation*, v. 1, Summer 1974, p. 205-11.

Leibowicz, Barry. Distributions under Securities investor protection act may not be capital gain. (Personal tax problems) *Journal of taxation*, v. 42, March 1975, p. 166-9.

Tabachnick, Nelson. Theft losses: practical substitutes for failure to obtain a receipt from thief. (Accounting) *Taxation for accountants*, v. 15, Oct. 1975, p. 204-8.

Tax benefits can be salvaged from a worthless security. *Taxation for accountants*, v. 15, Aug. 1975, p. 102.

Tax benefits can be salvaged from a worthless security. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 99.

When a loss is deductible, and how much can be deducted, depends on the nature of the loss. *Taxation for lawyers*, v. 3, March/April 1975, p. 319-22.

When a loss is deductible, and how much can be deducted, depends on the nature of the loss. *Taxation for accountants*, v. 14, Feb. 1975, p. 119-22.

Section 166

Borini, Mario P. Written evidence of intercorporate business loan may convert bad debt into capital loss, edited by Mario P. Borini. (Tax clinic) *Tax adviser*, v. 6, Sept. 1975, p. 536-7.

When a loss is deductible, and how much can be deducted, depends on the nature of the loss. *Taxation for lawyers*, v. 3, March/April 1975, p. 319-22.

When a loss is deductible, and how much can be deducted, depends on the nature of the loss. *Taxation for accountants*, v. 14, Feb. 1975, p. 119-22.

Section 167

Glassberg, Carl L. Benefits of the ADR system and accelerated depreciation, by Carl L. Glassberg and Michael Ward. (Tax talk) *Retail control*, v. 43, Jan. 1975, p. 35-41.

Huffaker, John B. Discretionary beneficiary gets depreciation share. (Estates, trusts and gifts) *Journal of taxation*, v. 43, Oct. 1975, p. 226.

Jones, Lawrence R. Leasing of personal property. *Nebraska CPA*, v. 10, Fall 1975, p. 13-15, 25.

Krieger, Eugene I. Earnings and profits of Subchapter S corporations. (Tax accounting) *Journal of corporate taxation*, v. 1, Summer 1974, p. 205-11.

Milton, Jeffrey J. Resort condominium - a treacherous tax shelter. *Journal of real estate taxation*, v. 2, Winter 1975, p. 200-11.

Rosbach, Laurence B. Tax shelter investments in trust - advantages and disadvantages, by Laurence B. Rosbach and Peter L. Faber. *Trusts & estates*, v. 114, Feb. 1975, p. 70-3, 121-2.

Section 169

Elder, Peter. Comparison of rapid amortization v. tax credit for pollution control facilities, edited by Peter Elder and H. L. Beckett. (Accounting) *Journal of taxation*, v. 43, Aug. 1975, p. 84.

Ford, Allen. Rapid amortization of pollution-control equipment is not always the best taxmove, by Allen Ford and Price Brattin. (Accounting) *Taxation for accountants*, v. 14, April 1975, p. 234-7.

Vaughan, Jack M. Environmental regulation and the federal income tax - incentives and disincentives. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 183-94.) [110 H]

Section 170

Donor needs good intentions to ensure charitable deduction. *Taxation for accountants*, v. 15, Sept. 1975, p. 146.

Fogel, James H. To the I.R.S., 'tis better to give than to lobby. *American Bar Association journal*, v. 61, Aug. 1975, p. 960-2, 964.

Golub, Errol G. No contribution deduction for gift of cash surrender value in life insurance. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 30.

Iadarola, Angelo A. Private foundation: still viable in the post-'69 era, by Angelo A. Iadarola and Patricia L. Brown. *National public accountant*, v. 20, Feb. 1975, p. 18-19, 22-3.

Koch, Donald G. How to best utilize excess qualifying distributions of private foundations. (Tax-exempt institutions) *Journal of taxation*, v. 42, March 1975, p. 180-3.

Linett, E. S. Payment to old-age home as condition for admission is not charitable contribution, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 571-2.

Ross, Jack R. Using options to increase contributions deductions, edited by Jack R. Ross, John J. McCabe and Milton Pickman. (Federal taxation) *CPA journal*, v. 45, Dec. 1975, p. 38-40.

Section 171

Hoffman, Arthur S. Amortizable bond premium may result from exchange of old bonds for new, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, March 1975, p. 44-5.

Section 172

Branda, Christopher. Net operating losses and capital gains - some bizarre consequences of the alternative tax computation. *Tax lawyer*, v. 28, Spring 1975, p. 455-70.

Furber, Philip C. Chartist and beyond: the NOL carryover and the alternative capital gains tax. *Taxes - the tax magazine*, v. 53, Oct. 1975, p. 601-9.

Minimum tax reduction: proposed regulations. (Federal taxation) *CPA journal*, v. 45, Jan. 1975, p. 39.

Section 175

Bravenec, L. L. Recapture of farmer's land improvement deductions. *Journal of real estate taxation*, v. 2, Winter 1975, p. 163-74.

Section 179

Peck, J. F. Correcting distorted partnership income caused by Section 179 bonus depreciation. (Partnerships and subchapter S) *Journal of taxation*, v. 43, Oct. 1975, p. 221-3.

Section 182

Bravenec, L. L. Recapture of farmer's land improvement deductions. *Journal of real estate taxation*, v. 2, Winter 1975, p. 163-74.

Section 183

Deductions for activities not engaged in for profit. (Taxes in figures) *Taxation for accountants*, v. 14, March 1975, p. 173.

Fink, Sheldon I. Condominium taxation. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 742-63.

McCaffrey, Carlyn S. Section 183 applies when house rented for less than fair rental value, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 501-2.

Milton, Jeffrey J. Resort condominium - a treacherous tax shelter. *Journal of real estate taxation*, v. 2, Winter 1975, p. 200-11.

Profit motive is key to any business deductions. *Taxation for accountants*, v. 15, Oct. 1975, p. 238.

Simon, H. Paul. Deductions: tests for determining when an activity is a business rather than a hobby, by H. Paul Simon and James A. Burton. (Personal) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 132-5.

Simon, H. Paul. Deductions: tests for determining when an activity is a business rather than a hobby, by H. Paul Simon and James A. Burton. *Taxation for accountants*, v. 15, Dec. 1975, p. 332-4.

Section 201

Sanchez, R. Michael. Pension reform act of 1974: participation requirements (part 1), by R. Michael Sanchez, Douglas M. Cain and James Wood. *Tax adviser*, v. 6, July 1975, p. 397-403.

Section 203

Pensions -- part IV. *Broadcast financial journal*, v. 3, Nov. 1974, p. 12-13. (Reprinted from the newsletter published by Coopers & Lybrand.)

Section 212

Bierman, Jacquin D. Expenses of abandoned vacation home held for sale are deductible says district court, edited by Jacquin D. Bierman. (Personal tax problems) *Journal of taxation*, v. 42, March 1975, p. 169-70.

Buell, E. Rick. Business start up costs: analyzing and planning for current deductibility. (Accounting) *Journal of taxation*, v. 43, Nov. 1975, p. 278-84.

Davison, Dale L. Legislation needed to clarify which tax counsel costs are deductible, by Dale L. Davison and Ted D. Englebrecht. *Taxes - the tax magazine*, v. 53, Oct. 1975, p. 610-16.

Englebrecht, Ted D. Tax-planning expenditures: to what extent may they be deducted by the taxpayer? By Ted D. Englebrecht and Dale L. Davison. *Taxation for accountants*, v. 14, Feb. 1975, p. 74-7.

Grishman, David B. Deductibility of legal expenses for federal income tax purposes. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 875-941.) [750.2 S]

Section 213

Deductions: unusual medical remedies, aids for handicapped. *Taxation for accountants*, v. 15, Sept. 1975, p. 159.

Ellis, Brian C. Tax-free medical reimbursement plan can heavily favor shareholder-employees, by Brian C. Ellis and Michael J. Canan. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 205-7.

Ellis, Brian C. Tax-free medical reimbursement plan can heavily favor shareholder-employees, by Brian C. Ellis and Michael J. Canan. *Taxation for accountants*, v. 14, March 1975, p. 184-6.

Malloy, John M. How to meet the tough tests for deducting the cost of special schooling as amedical expense. (Personal) *Taxation for accountants*, v. 14, May 1975, p. 310-13.

Malloy, John M. How to meet the tough tests for deducting the cost of special schooling as amedical expense. *Taxation for lawyers*, v. 3, March/April 1975, p. 315-18.

Medical expense can include meals and lodging - sometimes. *Taxation for accountants*, v. 15, July 1975, p. 48-50.

Prepaid lifetime care can be deductible medical expense. *Taxation for accountants*, v. 15, Nov. 1975, p. 308.

Section 214

- Buttker, Boris I. Tax reform and tax simplification. *University of Miami law review*, v. 29, Fall 1974, p. 1-20.
- What expenses may be deductible as child-care costs? *Taxation for accountants*, v. 15, July 1975, p. 23-24.

Section 217

- Esser, Kurt. Many relocation costs are deductible under the moving-expense provisions. *Taxation for lawyers*, v. 3, May-June 1975, p. 352-5.
- Hanlon, T. Gerald. Moving expenses tied to job change may provide substantial deductions for taxpayer. (Personal) *Taxation for accountants*, v. 15, Oct. 1975, p. 226-32.

Section 219

- Fischer, Robert L. New tax benefit - individual retirement plans under the '74 act, by Robert L. Fischer and Marc H. Berger. *Tax adviser*, v. 6, April 1975, p. 215-19.
- How to get approval of individual retirement plan. *Taxation for accountants*, v. 14, April 1975, p. 249-50.
- Marvin, Stephen W. How to advise individual clients on use of new tax-sheltered personal pension plans. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 208-16.
- Roberts, James E. Retirement savings for individuals. (Tax notes) *American Bar Association journal*, v. 61, Jan. 1975, p. 109-111.
- Roberts, James E. Retirement savings for individuals. *CLU journal*, v. 29, Oct. 1975, p. 20-6.

Section 246

- Ross, Jack R. Interrelationship of net operating loss and dividends received deduction for corporations, edited by Jack R. Ross. (Federal taxation) *CPA (NYSS)*, v. 45, Sept. 1975, p. 48.

Section 248

- Helpert, Martin W. Deductions for reorganization expenses. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 607-8.

Section 262

- Medical expense can include meals and lodging - sometimes. *Taxation for accountants*, v. 15, July 1975, p. 48-50.

Section 263

- Jacobowitz, Melvin J. Practical guide to the evaluation of the suitability of a tax shelter investment. *Taxation for lawyers*, v. 3, March/April 1975, p. 274-9.

Section 264

- Elder, Peter. When interest deductible on life insurance, edited by Peter Elder and H. L. Beckett. (Accounting) *Journal of taxation*, v. 43, July 1975, p. 29-30.
- Reid, John B. Prevailing wince. (Life insurance taxation) *Best's review* (Life/health ed.), v. 75, Jan. 1975, p. 60, 62, 64-5.

Section 265

- Bierman, Jacquin D. Background: prior decisions in the Section 265(2) area. (Personal tax problems) *Journal of taxation*, v. 43, Dec. 1975, p. 338-9.
- Deductibility of interest costs by a taxpayer holding tax-exempt obligations: a neutral principle of allocation. (Note) *Virginia law review*, v. 61, Feb. 1975, p. 211-35.
- Huffaker, John B. Allotting appreciation for trust termination fee. (Estates, trusts and gifts) *Journal of taxation*, v. 43, Oct. 1975, p. 228.
- Ritholz, Jules. Tax Court's decision in Handy Button: a hopeful sign in the Section 265(2) area, by Jules Ritholz and Edward Tanenbaum. (Personal tax problems) *Journal of taxation*, v. 43, Dec. 1975, p. 336-7, 340.
- Tannenbaum, Donald M. Interest expense: a threefold problem, by Donald M. Tannenbaum and Edward M. Kaplan. *Tax adviser*, v. 6, June 1975, p. 362-7.

Section 266

- Alderman, C. Ted. Partnership v. co-ownership for investment real estate. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 23-4.
- Sec. 266 permits capitalization of interest and taxes paid. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 191.
- Sec. 266 permits capitalization of interest and taxes paid. *Taxation for accountants*, v. 15, July 1975, p. 11-12.

Section 267

- Cavagna, Joseph F. Related-parties rule of Section 267 can, but need not, upset a client's tax planning. *Taxation for accountants*, v. 15, Aug. 1975, p. 76-82.
- Faust, Leland H. Certain payments to related taxpayers must be made by March 15 to be deductible, by Leland H. Faust and Barry H. Sacks. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 252-7.
- Meyer, Dennis I. Avoiding adverse tax consequences in the operation of a closely held corporation. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974, p. 731-83.) [751 N]
- Randall, Boyd C. Family dissension and the attribution rules of Sections 267, 318 and 544, by Boyd C. Randall and Kirk A. Benson. *Taxes - the tax magazine*, v. 53, Sept. 1975, p. 534-9.
- Toll, Steven J. Interpretation of Section 1235(d): obtaining stock ownership in a patent transfer while receiving capital gains treatment. (Notes and comments) *Tax lawyer*, v. 28, Winter 1975, p. 399-408.

Section 269

- Elder, Peter. Using NOL carryback and carryovers, edited by Peter Elder. (Accounting) *Journal of taxation*, v. 42, March 1975, p. 176.
- Geller, Morton. How to utilize loss carryovers obtained in an acquisition. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 52-61.
- Geller, Morton. Utilization of loss carryovers following an acquisition. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974, p. 511-48.) [751 N]
- Holden, James P. Integrated transaction doctrine overcomes Sec. 269, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 43, Sept. 1975, p. 134.

Section 274

- Doctor's yacht sails smoothly through rough T&E waters. *Taxation for accountants*, v. 15, Nov. 1975, p. 267-8.
- Jordan, William F. Yachtsman must steer a hazardous course through rough waters to secure a tax deduction. *Taxation for accountants*, v. 15, Aug. 1975, p. 104-6.
- Kohla, Donald S. Dividend income from personal use of business assets. (Tax notes) *American Bar Association journal*, v. 60, Nov. 1974, p. 1431-2, 1434.
- Local transportation costs must be substantiated too. *Taxation for accountants*, v. 15, July 1975, p. 51-2.
- Two pieces of property do not a business make. (Technical notes and comments) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 237.
- Yacht deduction founders on shoals of Section 274. (Personal) *Taxation for accountants*, v. 14, April 1975, p. 203-4.
- Yacht deduction founders on shoals of Section 274. *Taxation for lawyers*, v. 3, May-June 1975, p. 339-40.

Section 277

- Fink, Sheldon I. Condominium taxation. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 742-63.
- Madison, Michael T. Modest proposal: how multi-use condominiums may avoid double taxation of outside income. *Journal of real estate taxation*, v. 2, Spring 1975, p. 292-319.

Section 302

- Ashendorf, Wesley. Sec. 302(b)(3): waiver of attribution rules by estate. (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 142.

- Boyd, James H. Family discord may negate attribution rules and allow capital gain treatment of a redemption. by James H. Boyd and Mary Jane Boyd. *Taxation for accountants*, v. 15, Dec. 1975, p. 362-5.
- Cathcart, Alan T. Section 302 redemptions: family fights and attribution. (Tax notes) *American Bar Association journal*, v. 61, Oct. 1975, p. 1272-5.
- Cohen, Arnold Jay. Receipts related to corporate equity: return on investment or exchange? *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 824-44.
- Eustice, James S. Going private: tender offer redemptions for cash or securities. *Journal of corporate taxation*, v. 2, Summer 1975, p. 137-72.
- Eustice, James S. Going private: tender offer redemptions for cash or securities (part I). *Tax adviser*, v. 6, Nov. 1975, p. 646-53.
- Finerman, Ralph. Pitfalls in stock redemption by an estate, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, Feb. 1975, p. 48-9.
- Heller, Kenneth. Stock redemptions: the mystery of the disappearing basis. *Tax adviser*, v. 6, Oct. 1975, p. 614-20.
- Holden, James P. Discord undercuts attribution rules on redemption, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 42, May 1975, p. 284-5.
- Holden, James P. Executor-president violates termination of interest rules, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 42, March 1975, p. 134.
- Kaplan, Jared. ESOP's fable, a tale of tax planning pitfalls and opportunities associated with employee stock ownership plans, complete with a choice of morals. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 898-912.
- Raby, William L. Income bonds - a tax panacea? (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 604-5.
- Schlenger, Jacques T. ABC's of redemptions and partial liquidations, by Jacques T. Schlenger and Harry D. Shapiro. *Practical accountant*, v. 8, March-April 1975, p. 16-24.
- Shapiro, Theodore. Going private: accounting and tax considerations. *CPA (NYSS)*, v. 45, Nov. 1975, p. 17-21.
- Swad, Randy Gene. Partial liquidation: a method for withdrawing corporate profits at capital gain rates. *Taxation for accountants*, v. 15, Sept. 1975, p. 132-6.
- Zarky, Hilbert P. Stock redemptions as an estate planning tool, by Hilbert P. Zarky and Stanley E. Maron. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 181-214.) [750.2 S]

Section 303

- Chan, Lionel. Planning a Sec. 303 redemption. *Tax adviser*, v. 7, Jan. 1976, p. 4-9.
- Curtis, Sally Morrow. Tax-free redemption of stock should be considered in estate plan of owner of close corporation, by Sally Morrow Curtis and Michael L. Moore. *Estate planning*, v. 2, Autumn 1974, p. 32-6.
- Ellerman, Keith L. ABC's of estate planning. *Practical accountant*, v. 8, May-June 1975, p. 56-66.
- Finerman, Ralph. Pitfalls in stock redemption by an estate, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, Feb. 1975, p. 48-9.
- Forster, Joel M. Estate and gift tax reform: a tax policy statement of the federal tax division. (Taxation) *Journal of accountancy*, v. 139, Feb. 1975, p. 90-5.
- Forster, Joel M. Estate and gift tax reform: a tax policy statement of the Federal Tax Division. (Washington report) *Tax adviser*, v. 6, April 1975, p. 229-35.
- Hyde, Robert C. Tax questions arising in settling an estate with incorporated farm property: a case history. *Estate planning*, v. 2, Spring 1975, p. 160-7.
- Jacoby, James J. Financing estate taxes through the joint use of Sections 303 and 6166. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 79-152.) [751 N]

- Kaplan, Jared. ESOP's fable, a tale of tax planning pitfalls and opportunities associated with employee stock ownership plans, complete with a choice of morals. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 898-912.
- Linowes, Harry M. Why and how of corporate buy-out agreements. (Estate planning) *Tax adviser*, v. 6, Nov. 1975, p. 654-8.
- Zarky, Hilbert P. Stock redemptions as an estate planning tool, by Hilbert P. Zarky and Stanley E. Maron. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 181-214.) [750.2 S]

Section 304

- Bloom, Gilbert D. How to use a non-liquidating C reorg and avoid running afoul of the overlaps. (Corporations, stockholders) *Journal of taxation*, v. 42, June 1975, p. 358-65.
- Cohen, Arnold Jay. Receipts related to corporate equity: return on investment or exchange? *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 824-44.
- Epstein, Stephen. Section 304: tax trap for the unwary, by Stephen Epstein and Raymond Showfety. *CPA journal*, v. 45, Dec. 1975, p. 27-9.
- Heller, Kenneth. Stock redemptions: the mystery of the disappearing basis. *Tax adviser*, v. 6, Oct. 1975, p. 614-20.
- Ritthaler, Gerald I. Conflict between Section 304 and 351: which will prevail? By Gerald I. Ritthaler and Charles J. Howie. *Practical accountant*, v. 8, July/Aug. 1975, p. 53-5.

Section 305

- Abbin, Byrle M. Estate planning in the U.S. under present economic conditions of inflation. *Arthur Andersen chronicle*, v. 35, July 1975, p. 36-53.
- Discounted preferred stock under the new Section 305 Treasury regulations: on confusing debt and equity. *Yale law journal*, v. 84, Dec. 1974, p. 324-54.
- Eustice, James S. Going private: tender offer redemptions for cash or securities (part I). *Tax adviser*, v. 6, Nov. 1975, p. 646-53.
- Lowe, Ronald E. Bailouts: their role in corporate planning. *Tax law review*, v. 30, Spring 1975, p. 357-418.
- Pehrson, Gordon O. Final 305 regs generally restrict stock dividend benefits but some openings remain. (Corporations, stockholders) *Journal of taxation*, v. 42, May 1975, p. 280-4.
- Worthless warrants may not result in any tax benefit. *Taxation for lawyers*, v. 3, March/April 1975, p. 286-7.

Section 306

- Linett, E. S. Sec. 306 stock: simultaneous disposition with pro rata portion of underlying common doesn't preclude tax avoidance, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 565-6.
- Lowe, Ronald E. Bailouts: their role in corporate planning. *Tax law review*, v. 30, Spring 1975, p. 357-418.
- McLean, James H. Close corporations must be careful when redeeming preferred stock, by James H. McLean and Ken Bost. *Taxes - the tax magazine*, v. 53, June 1975, p. 370-2.
- Sec. 306 stock: partial redemption of underlying common. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 292-3.
- Toder, Jerome. Sec. 306 stock: partial redemption of underlying common. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 292-3.
- Weiler, John J. Avoiding ordinary income when disposing of preferred stock received as a dividend, by John J. Weiler and Paul H. Waldman. *Taxation for accountants*, v. 15, Dec. 1975, p. 338-41.
- Weiler, John J. Avoiding ordinary income when disposing of preferred stock received as a dividend, by John J. Weiler and Paul H. Waldman. (Corporation-shareholder) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 166-9.

Section 311

- Hyde, Robert C. Tax questions arising in settling an estate with incorporated farm property: a case history. *Estate planning*, v. 2, Spring 1975, p. 160-7.

Section 312

Correct computation of earnings and profits requires many adjustments. *Taxation for accountants*, v. 15, July 1975, p. 54-6.

Edelstein, Haskell. Searching for some logic in the earnings and profits rules: some recent developments. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, cl974, p. 73-101.) [750.2 T]

Farber, Paul. Effect of redemption on E&P: IRS position may be backfiring. (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 352-3.

Zarky, Hilbert P. Stock redemptions as an estate planning tool, by Hilbert P. Zarky and Stanley E. Maron. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, cl974, p. 181-214.) [750.2 S]

Section 318

Cathcart, Alan T. Section 302 redemptions: family fights and attribution. (Tax notes) *American Bar Association journal*, v. 61, Oct. 1975, p. 1272-5.

Cohen, Arnold Jay. Receipts related to corporate equity: return on investment or exchange? *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 824-44.

Randall, Boyd C. Family dissension and the attribution rules of Sections 267, 318 and 544, by Boyd C. Randall and Kirk A. Benson. *Taxes - the tax magazine*, v. 53, Sept. 1975, p. 534-9.

Zuckerman, Ira L. Leveraged leases run substantial risk of being treated as sales by IRS. *Taxation for accountants*, v. 15, July 1975, p. 38-40.

Section 331

Schlenger, Jacques T. ABC's of complete liquidations, by Jacques T. Schlenger and Harry D. Shapiro. *Practical accountant*, v. 8, May-June 1975, p. 44-53.

Section 332

Broenen, Darwin. Tax benefit rule and Sections 332, 334(b)(2) and 336. *Taxes - the tax magazine*, v. 53, April 1975, p. 231-6.

Bruce, Charles M. Liquidations and reorganizations: Madison Square Garden and Kass. *Tax law review*, v. 30, Spring 1975, p. 303-55.

Hoffman, Arthur S. Liquidation may qualify as F reorganization permitting carrybacks, edited by Arthur S. Hoffman. *CPA journal*, v. 45, Feb. 1975, p. 38-9.

Hoffman, Arthur S. Recapture of deductions in subsidiary liquidations, edited by Arthur S. Hoffman. *CPA journal*, v. 45, Feb. 1975, p. 39-40.

Krieger, Eugene I. IRS extends tax-benefit rule to tax-free liquidations. (Tax accounting) *Journal of corporate taxation*, v. 1, Winter 1975, p. 466-73.

Linett, E. S. Partial liquidations of sub. and distribution of assets may qualify, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 566-7.

Schlenger, Jacques T. ABC's of complete liquidations, by Jacques T. Schlenger and Harry D. Shapiro. *Practical accountant*, v. 8, May-June 1975, p. 44-53.

Seago, W. E. Upstream merger: liquidation of a subsidiary or an F reorganization? *Taxes - the tax magazine*, v. 53, Feb. 1975, p. 88-93.

Shareholder resolution does not always set liquidation date. *Taxation for accountants*, v. 15, Sept. 1975, p. 137-8.

Shareholder resolution does not always set liquidation date. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 135-6.

Womack, Robert D. Sec. 334(b)(2) - planning and pitfalls for subsidiary's debt to parent. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 213.

Section 333

Battaglia, Jack M. Section 333 liquidation benefits: how to insure success in light of recent developments. (Corporations, stockholders) *Journal of taxation*, v. 43, July 1975, p. 34-7.

Borghese, Phyllis. One-month liquidation requirements not met. (Tax talk) *National public accountant*, v. 20, May 1975, p. 29.

Cavitch, Zolman. How to evaluate practical effects of alternate ways for a corporation to liquidate. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 198-204.

Hoffman, Arthur S. One-month liquidation trap, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, May 1975, p. 55-6.

Hoffman, Arthur S. Use of Section 333 to divide a business, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, April 1975, p. 48.

Horwood, Richard M. Recent decisions of the Tax Court accentuate problems of 333 liquidations. (Corporations, stockholders) *Journal of taxation*, v. 42, April 1975, p. 206-7, 210.

Horwood, Richard M. Section 333: when is it a safe exit? By Richard M. Horwood and Ronald Hindin. *Journal of corporate taxation*, v. 2, Spring 1975, p. 23-50.

How not to elect a calendar-month liquidation. (Tax blunder) *Practical accountant*, v. 8, May-June 1975, p. 68.

How not to liquidate under Section 333. (Tax burden) *Practical accountant*, v. 8, July/Aug. 1975, p. 35.

Hutton, William T. Unforgiving statute: Section 333. (Recent cases and rulings) *Journal of corporate taxation*, v. 2, Spring 1975, p. 125-7.

Katz, Lester. Sec. 333 liquidations - installment notes as securities. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 83.

Lipnick, Elton S. Tax consequences of starting, operating, and liquidating a closely-held corporation, by Elton S. Lipnick and Jerome P. Lipnick. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 228-35.

McCaffrey, Carlyn S. Two recent decisions highlight the tax importance of the manner in which complete and partial liquidations are accomplished, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 495-7.

Myers, Marshall N. Tax factors to consider in selling a closely held corporation. *Practical accountant*, v. 8, Jan.-Feb. 1975, p. 45-50.

Ness, Theodore. Tax developments affecting closely-held corporations. (Close corporations) *Journal of corporate taxation*, v. 1, Summer 1974, p. 182-9.

One-month liquidations need careful timing of negotiations. *Taxation for accountants*, v. 14, April 1975, p. 250.

One-month liquidations need careful timing of negotiations. *Taxation for lawyers*, v. 3, May-June 1975, p. 374-5.

Schlenger, Jacques T. ABC's of complete liquidations, by Jacques T. Schlenger and Harry D. Shapiro. *Practical accountant*, v. 8, May-June 1975, p. 44-53.

Storrier, Philip P. How to adapt corporate liquidation rules to the particular needs of a Sub S corporation. *Taxation for accountants*, v. 14, Feb. 1975, p. 94-7.

Storrier, Phillip P. Liquidating the subchapter S corporation. *Tax adviser*, v. 6, Dec. 1975, p. 742-50.

Section 334

Broenen, Darwin. Tax benefit rule and Sections 332, 334(b)(2) and 336. *Taxes - the tax magazine*, v. 53, April 1975, p. 231-6.

Bruce, Charles M. Liquidations and reorganizations: Madison Square Garden and Kass. *Tax law review*, v. 30, Spring 1975, p. 303-55.

Chapman, Benson J. LIFO and Sec. 334(b)(2) liquidations. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 208.

Farber, Paul. Sec. 341(f) consent may effectively preclude use of Sec. 334(b)(2). (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 350.

Hasday, Robert J. Bouncing basis rule: a proposed revision of Section 334(b). *Taxes - the tax magazine*, v. 53, Nov. 1975, p. 668-86.

Hoffman, Arthur S. Recapture of deductions in subsidiary liquidations, edited by Arthur S. Hoffman. *CPA journal*, v. 45, Feb. 1975, p. 39-40.

Krieger, Eugene I. IRS extends tax-benefit rule to tax-free liquidations. (Tax accounting) *Journal of corporate taxation*, v. 1, Winter 1975, p. 466-73.

- Lerner, Herbert J. Sec. 334(b)(2): multiple two-tier liquidations of purchased group qualify for stepped-up basis under consolidated regs. (Tax clinic) *Tax adviser*, v. 6, Aug. 1975, p. 485.
- Lippman, Russel A. Comparison of financial and tax accounting rules for business combinations, by Russel A. Lippman and Gerald W. LaFleur. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 943-1002.) [750.2 S]
- Morrison, William L. Tax problems in corporate acquisitions other than reorganizations - from the buyer's point of view. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 843-63.
- Womack, Robert D. Sec. 334(b)(2) - planning and pitfalls for subsidiary's debt to parent. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 213.
- Section 336**
- Broenen, Darwin. Tax benefit rule and Sections 332, 334(b)(2) and 336. *Taxes - the tax magazine*, v. 53, April 1975, p. 231-6.
- Epstein, Mark. Tax benefit rule in corporate liquidations. *Tax adviser*, v. 6, Aug. 1975, p. 454-61.
- Hoffman, Arthur S. Section 336 versus the taxable liquidation, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, May 1975, p. 54.
- Krieger, Eugene I. IRS extends tax-benefit rule to tax-free liquidations. (Tax accounting) *Journal of corporate taxation*, v. 1, Winter 1975, p. 466-73.
- Ness, Theodore. Real estate as diversification for accumulated earnings tax purposes. (Close corporations) *Journal of corporate taxation*, v. 1, Winter 1975, p. 434-43.
- Section 337**
- Barker, Norman B. Collapsible corporation provisions can turn capital gain into ordinary income. *Taxation for lawyers*, v. 3, March/April 1975, p. 280-4.
- Cavitch, Zolman. How to evaluate practical effects of alternate ways for a corporation to liquidate. *Taxation for accountants*, v. 14, Jan. 1975, p. 4-10.
- Cavitch, Zolman. How to evaluate practical effects of alternate ways for a corporation to liquidate. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 198-204.
- Elder, Peter. Sec. 337: liquidation-reincorporation tax trap may be avoided, edited by Peter Elder. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 209-10.
- Epstein, Mark. Tax benefit rule in corporate liquidations. *Tax adviser*, v. 6, Aug. 1975, p. 454-61.
- Farber, Paul. Sec. 337: call the stockholders before the fire is out (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 349.
- Fleming, J. Clifton. Judicial error under Section 337 resurrects Cumberland-Court holding uncertainties. *Journal of corporate taxation*, v. 2, Spring 1975, p. 5-22.
- Frei, Robert R. Tax problems in corporate acquisitions other than reorganizations - from the seller's point of view. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 821-42.
- Giljum, Joseph P. Guide to the attorney on the effective use of a Subchapter S election. *Taxation for lawyers*, v. 3, March/April 1975, p. 306-14.
- Holden, James P. Aborted 337 liquidation termed reorg. by tax court, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 42, March 1975, p. 134-5.
- How not to liquidate under Section 333. (Tax burden) *Practical accountant*, v. 8, July/Aug. 1975, p. 35.
- Hutton, William T. Section 337 liquidation as a dance of death. (Recent cases and rulings) *Journal of corporate taxation*, v. 2, Spring 1975, p. 121-5.
- Krieger, Eugene I. IRS extends tax-benefit rule to tax-free liquidations. (Tax accounting) *Journal of corporate taxation*, v. 1, Winter 1975, p. 466-73.
- Lipnick, Elton S. Tax consequences of starting, operating, and liquidating a closely-held corporation, by Elton S. Lipnick and Jerome P. Lipnick. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 228-35.
- Lucas, William L. Agribusiness: operating as a corporation, by William L. Lucas and Arthur O. Wilkonson. *Tax adviser*, v. 6, Nov. 1975, p. 678-84.
- Lynette, Andrew H. Corporate liquidating distributions - income to stockholder's estate? *Taxes - the tax magazine*, v. 53, Nov. 1975, p. 661-7.
- Myers, Marshall N. Tax factors to consider in selling a closely held corporation. *Practical accountant*, v. 8, Jan.-Feb. 1975, p. 45-50.
- Ness, Theodore. Real estate as diversification for accumulated earnings tax purposes. (Close corporations) *Journal of corporate taxation*, v. 1, Winter 1975, p. 434-43.
- One-month liquidations need careful timing of negotiations. *Taxation for accountants*, v. 14, April 1975, p. 250.
- Potential income recognition in 337 liquidation increases. *Taxation for accountants*, v. 15, July 1975, p. 56-7.
- Potential income recognition increases in 337 liquidation. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 76-7.
- Schlenger, Jacques T. ABC's of complete liquidations, by Jacques T. Schlenger and Harry D. Shapiro. *Practical accountant*, v. 8, May-June 1975, p. 44-53.
- Schwartz, Martin S. Selected tax losses from the corporate viewpoint. *Journal of corporate taxation*, v. 1, Winter 1975, p. 379-89.
- Schwartz, Sheldon. Liquidating a real estate corporation. (Real estate tax topics) *Real estate review*, v. 5, Fall 1975, p. 22-8.
- Shareholder resolution does not always set liquidation date. *Taxation for accountants*, v. 15, Sept. 1975, p. 137-8.
- Storrier, Phillip P. Liquidating the subchapter S corporation. *Tax adviser*, v. 6, Dec. 1975, p. 742-50.
- Section 341**
- Barker, Norman B. Collapsible corporation provisions can turn capital gain into ordinary income. (Corporation) *Taxation for accountants*, v. 14, April 1975, p. 212-16.
- Barker, Norman B. Collapsible corporation provisions can turn capital gain into ordinary income. *Taxation for lawyers*, v. 3, March/April 1975, p. 280-4.
- Blanc, Ronald L. Current income tax developments of interest to the entertainment industry. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 1083-1113.) [750.2 S]
- Farber, Paul. Sec. 341(f) consent may effectively preclude use of Sec. 334(b)(2). (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 350.
- Leading tax return preparer avoids collapsible label. *Taxation for accountants*, v. 14, March 1975, p. 179-80.
- Lefkowitz, Stephen R. From the thoughtful tax man. *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 53-6.
- Section 346**
- Bierman, Jacquin D. Not all business contractions qualify as partial liquidations under Section 346, by Jacquin D. Bierman and James P. Fuller. (Corporations, stockholders) *Journal of taxation*, v. 42, April 1975, p. 194-200.
- Linett, E. S. Partial liquidations of sub. and distribution of assets may qualify, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 566-7.
- Schlenger, Jacques T. ABC's of redemptions and partial liquidations, by Jacques T. Schlenger and Harry D. Shapiro. *Practical accountant*, v. 8, March-April 1975, p. 16-24.
- Swad, Randy Gene. Partial liquidation: a method for withdrawing corporate profits at capital gain rates. *Taxation for accountants*, v. 15, Sept. 1975, p. 132-6.
- Whitten, Robert H. Renting as an actively conducted business under Secs. 346 and 355: an economic concept. *Tax adviser*, v. 6, July 1975, p. 404-14.
- Section 351**
- Banoff, Sheldon I. How IRS new zero-basis approach will affect corporate tax planning. (Corporations) *Journal of taxation*, v. 42, Feb. 1975, p. 96-100.
- Bloom, Gilbert D. How to use a non-liquidating C reorg and avoid running afoul of the overlaps. (Corporations, stockholders) *Journal of taxation*, v. 42, June 1975, p. 358-65.

Burke, Frank M. Sec. 351 - problems, planning, and procedures. *Tax adviser*, v. 6, Feb. 1975, p. 103-12.

Ellentuck, Albert B. Debt as securities under Sec. 351. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 613.

Goodman, Leonard. Special Section 351 problems caused by the incorporation of partnerships and Revenue ruling 70-239. *Journal of corporate taxation*, v. 1, Summer 1974, p. 134-8.

Kahn, Douglas A. Definition of liabilities in Internal Revenue Code Sections 357 and 358(d), by Douglas A. Kahn and Dale A. Oesterle. *Michigan law review*, v. 73, Jan. 1975, p. 461-82.

Linett, E. S. NOLs: Sec. 351 stock acquisition not purchase under Sec. 382, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 567-8.

Lipnick, Elton S. Tax consequences of starting, operating, and liquidating a closely-held corporation, by Elton S. Lipnick and Jerome P. Lipnick. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 228-35.

Lucas, William L. Agribusiness: operating as a corporation, by William L. Lucas and Arthur O. Wilkonson. *Tax adviser*, v. 6, Nov. 1975, p. 678-84.

O'Connor, John K. Tax problems on transfers of assets to corporations: an overview. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 756-69.

Pinney, Charles A. Tax factors to consider in deciding whether a farming business should operate as a corporation. (Corporation) *Taxation for accountants*, v. 14, May 1975, p. 294-300.

Ritthaler, Gerald I. Conflict between Section 304 and 351: which will prevail? By Gerald I. Ritthaler and Charles J. Howie. *Practical accountant*, v. 8, July/Aug. 1975, p. 53-5.

Section 354

Sinrich, Norman. Reorganizations and going private - squeezing out minority shareholders. (Corporate reorganizations) *Journal of corporate taxation*, v. 1, Winter 1975, p. 449-56.

Section 355

How to make a tax-free corporate split-up taxable. (Tax blunder) *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 33.

Meyer, Robert. Active business requirement of 355 eased, but E & P bail-out provision tightened. (Corporations, stockholders) *Journal of taxation*, v. 43, Nov. 1975, p. 270-3.

Ness, Theodore. Receipt of cash in statutory split-off. (Closely held corporations) *Journal of corporate taxation*, v. 2, Spring 1975, p. 99-101.

Swad, Randy Gene. Partial liquidation: a method for withdrawing corporate profits at capital gain rates. *Taxation for accountants*, v. 15, Sept. 1975, p. 132-6.

Whitten, Robert H. Renting as an actively conducted business under Secs. 346 and 355: an economic concept. *Tax adviser*, v. 6, July 1975, p. 404-14.

Section 356

Cohen, Arnold Jay. Receipts related to corporate equity: return on investment or exchange? *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 824-44.

Hutton, William T. Section 356(a)(2): IRS rises to Wright bait. (Recent cases and rulings) *Journal of corporate taxation*, v. 2, Summer 1975, p. 227-9.

Section 357

Kahn, Douglas A. Definition of liabilities in Internal Revenue Code Sections 357 and 358(d), by Douglas A. Kahn and Dale A. Oesterle. *Michigan law review*, v. 73, Jan. 1975, p. 461-82.

Lipnick, Elton S. Tax consequences of starting, operating, and liquidating a closely-held corporation, by Elton S. Lipnick and Jerome P. Lipnick. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 228-35.

O'Connor, John K. Tax problems on transfers of assets to corporations: an overview. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 756-69.

Pinney, Charles A. Tax factors to consider in deciding whether a farming business should operate as a corporation. (Corporation) *Taxation for accountants*, v. 14, May 1975, p. 294-300.

Section 358

Kahn, Douglas A. Definition of liabilities in Internal Revenue Code Sections 357 and 358(d), by Douglas A. Kahn and Dale A. Oesterle. *Michigan law review*, v. 73, Jan. 1975, p. 461-82.

Section 361

Duemmler, Frank Lewis. Reorganization of savings and loan associations under Section 368 - a return to the continuity of interest test. (Notes & comments) *Washington and Lee law review*, v. 32, Winter 1975, p. 215-41.

Section 362

Banoff, Sheldon I. How IRS new zero-basis approach will affect corporate tax planning. (Corporations) *Journal of taxation*, v. 42, Feb. 1975, p. 96-100.

Section 368

Almond, Charles L. Original issue discount deduction in bonds-for-noncash property exchanges. (Notes) *Vanderbilt law review*, v. 27, Nov. 1974, p. 1179-1215.

Bersch, Neil R. Tax consequences of reorganizations involving tender offers, by Neil R. Bersch and Stewart P. Shane. *Journal of corporate taxation*, v. 2, Spring 1975, p. 52-68.

Bradley, James A. Tax reform: statutory clarification of the F reorganization. *Taxes - the tax magazine*, v. 53, Aug. 1975, p. 490-4.

Crumbley, D. Larry. How to choose the most advantageous way to combine or separate business interests. (Corporations) *Taxation for accountants*, v. 15, Oct. 1975, p. 244-8.

Duemmler, Frank Lewis. Reorganization of savings and loan associations under Section 368 - a return to the continuity of interest test. (Notes & comments) *Washington and Lee law review*, v. 32, Winter 1975, p. 215-41.

Elder, Peter. Sec. 337: liquidation-reincorporation tax trap may be avoided, edited by Peter Elder. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 209-10.

Henke, Jeff. Substantially all requirement in triangle A mergers. *Tax adviser*, v. 6, May 1975, p. 270-5.

Hoffman, Arthur S. Liquidation may qualify as F reorganization permitting carrybacks, edited by Arthur S. Hoffman. *CPA journal*, v. 45, Feb. 1975, p. 38-9.

Lippman, Russel A. Comparison of financial and tax accounting rules for business combinations, by Russel A. Lippman and Gerald W. LaFleur. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 943-1002.) [750.2 S]

Macan, William A. Factors fatal to a tax-free acquisitive reorganization - special hidden boot problems.... (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 549-91.) [751 N]

Ness, Theodore. Real estate as diversification for accumulated earnings tax purposes. (Close corporations) *Journal of corporate taxation*, v. 1, Winter 1975, p. 434-43.

Seago, W. E. Upstream merger: liquidation of a subsidiary or an F reorganization? *Taxes - the tax magazine*, v. 53, Feb. 1975, p. 88-93.

Sinrich, Norman. Reorganizations and going private - squeezing out minority shareholders. (Corporate reorganizations) *Journal of corporate taxation*, v. 1, Winter 1975, p. 449-56.

Sinrich, Norman. Scope of F reorganization expanded. (Corporate reorganizations) *Journal of corporate taxation*, v. 1, Summer 1974, p. 195-9.

Vienna, Anthony M. Effect of a multi-corporate F reorganization on loss carryovers and carrybacks. (Corporations, stockholders) *Journal of taxation*, v. 42, March 1975, p. 130-4.

Section 371

Krane, Howard G. Preserving the tax attributes of the financially troubled corporation. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 802-23.

Section 372

Krane, Howard G. Preserving the tax attributes of the financially troubled corporation. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 802-23.

Section 381

Bruce, Charles M. Liquidations and reorganizations: Madison Square Garden and Kass. *Tax law review*, v. 30, Spring 1975, p. 303-55.

Geller, Morton. How to utilize loss carryovers obtained in an acquisition. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 52-61.

Geller, Morton. Utilization of loss carryovers following an acquisition. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 511-48.) [751 N]

Holden, James P. CA-5 limits loss carryovers in acquisition, liquidation subs, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 43, Sept. 1975, p. 135.

Linett, E. S. Partial liquidations of sub. and distribution of assets may qualify, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 566-7.

Seago, W. E. Upstream merger: liquidation of a subsidiary or an F reorganization? *Taxes - the tax magazine*, v. 53, Feb. 1975, p. 88-93.

Vernava, Anthony M. Corporate reorganizations: planning for the carryover of corporate net operating losses. (Corporations) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 182-7.

Section 382

Geller, Morton. How to utilize loss carryovers obtained in an acquisition. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 52-61.

Geller, Morton. Utilization of loss carryovers following an acquisition. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 511-48.) [751 N]

Holden, James P. CA-5 limits loss carryovers in acquisition, liquidation subs, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 43, Sept. 1975, p. 135.

Krane, Howard G. Preserving the tax attributes of the financially troubled corporation. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 802-23.

Linett, E. S. NOLs: Sec. 351 stock acquisition not purchase under Sec. 382, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 567-8.

Lyons, Timothy B. NOLs: consolidated return regs. may defeat Sec. 382 (a). (Tax clinic) *Tax adviser*, v. 6, Nov. 1975, p. 674-5.

Section 385

Eustice, James S. Going private: tender offer redemptions for cash or securities (part II). *Tax adviser*, v. 6, Dec. 1975, p. 719-29.

Section 401

Anderson, James D. Tax consequences of the various distribution options from a qualified corporate plan, by James D. Anderson and W. Keith Rollins. *Taxation for accountants*, v. 15, July 1975, p. 4-11.

Bettinger, Cass. ESOT and the commercial banker. *Journal of commercial bank lending*, v. 57, April 1975, p. 31-7.

Goldberg, Steven S. Pension plans and executive compensation. New York, Practising Law Institute, c1974. 765 p. (*Tax law and practice: Practice handbook series*, no. 8.) [223.7 G]

McKinney, James E. Section 401(j) - a new tool in comparing unlike retirement plans? *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 23-6.

Menke, John D. Employee stock ownership trust: a new trend in employee benefits and corporate finance. *CLU journal*, v. 29, Jan. 1975, p. 31-6.

Rosen, Martin. Employer loans from a qualified plan - past, present, and future. *Pension and profit-sharing tax journal*, v. 1, Winter (Dec.) 1974, p. 58-62.

Steinfeld, Gerhard. Hints for securing approval under Section 401 (a): XXII. (IRS qualification) *Pension world*, v. 11, March 1975, p. 63-5.

Steinfeld, Gerhard. Hints for securing approval under Section 401(a): XXIII. (IRS qualification) *Pension world*, v. 11, May 1975, p. 77-8.

Todd, John O. Employee stock ownership trusts. *CLU journal*, v. 29, April 1975, p. 56-63.

Winkelman, Stephen A. Participation, coverage and vesting under the Pension reform act, by Stephen A. Winkelman and T. Grant Callery. *Trusts & estates*, v. 114, Jan. 1975, p. 4-7, 40-1.

Section 402

Chadwick, William J. Taxation of certain lump sum distributions. *Tax lawyer*, v. 28, Spring 1975, p. 555-70.

Finerman, Ralph. Rollovers and estate planning, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, Feb. 1975, p. 49-50.

Humphreys, W. R. Distribution of employer securities from qualified plan: income, estate tax results. (Taxation of compensation) *Journal of taxation*, v. 43, Dec. 1975, p. 322-6.

Kanter, Burton W. IRS wrong on application of separation-from-service rule, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 43, Dec. 1975, p. 382.

Kopple, Robert C. Analysis of lump-sum distributions after the pension reform legislation, by Robert C. Kopple and Eugene H. Veenhuis. (Compensation) *Journal of taxation*, v. 42, Jan. 1975, p. 2-7.

Kopple, Robert C. Treasury issues new rules and procedures for reporting lump-sum distributions, by Robert C. Kopple and Eugene H. Veenhuis. (Taxation of compensation) *Journal of taxation*, v. 42, March 1975, p. 142-3.

McGovern, Philip C. Transfer of lump sum distribution into individual plan can avoid immediate tax. *Taxation for accountants*, v. 15, Aug. 1975, p. 68-71.

Reilly, Thomas. Nineteen seventy-four pension law: double rollover of distributions. (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 140-1.

Rollins, W. Keith. ERISA: multiple distributions and distributions of annuity contracts. (Tax clinic) *Tax adviser*, v. 6, Aug. 1975, p. 483.

Section 404

Hardee, David W. New IRS ruling attempts to stifle tax benefits of educational benefit trusts. (Estates, trusts & gifts) *Journal of taxation*, v. 43, Dec. 1975, p. 348-9.

IRS takes away what Congress gave to HR 10 plans. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 85.

Krieger, Eugene I. Latrobe case limits requirements of Section 404(a). (Tax accounting) *Journal of corporate taxation*, v. 1, Winter 1975, p. 471-3.

Section 408

Marvin, Stephen W. How to advise individual clients on use of new tax-sheltered personal pension plans. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 208-16.

McGovern, Philip C. Transfer of lump sum distribution into individual plan can avoid immediate tax. *Taxation for accountants*, v. 15, Aug. 1975, p. 68-71.

McGovern, Philip C. Transfer of lump-sum distribution into individual plan can avoid immediate tax. (Compensation) *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 86-9.

Roberts, James E. Retirement savings for individuals. (Tax notes) *American Bar Association journal*, v. 61, Jan. 1975, p. 109-111.

Roberts, James E. Retirement savings for individuals. *CLU journal*, v. 29, Oct. 1975, p. 20-6.

Section 409

Marvin, Stephen W. How to advise individual clients on use of new tax-sheltered personal pension plans. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 208-16.

Roberts, James E. Retirement savings for individuals. (Tax notes) *American Bar Association journal*, v. 61, Jan. 1975, p. 109-111.

Section 410

Sanchez, R. Michael. Pension reform act of 1974: participation requirements (part II), by R. Michael Sanchez, Douglas M. Cain and James F. Wood. *Tax adviser*, v. 6, Aug. 1975, p. 462-8.

Section 411

Winkelman, Stephen A. Participation, coverage and vesting under the Pension reform act, by Stephen A. Winkelman and T. Grant Callery. *Trusts & estates*, v. 114, Jan. 1975, p. 4-7, 40-1.

Section 413

Almond, Charles L. Original issue discount deduction in bonds-for-noncash property exchanges. (Notes) *Vanderbilt law review*, v. 27, Nov. 1974, p. 1179-1215.

Section 415

Fischer, Robert L. Executive compensation today. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 886-97.

Grayck, Marcus D. Limitation of benefits. (Compensation and fringe benefits) *Journal of corporate taxation*, v. 1, Summer 1974, p. 190-4.

Irish, Leon E. Impact of the new pension law on H.R. 10 and Subchapter S retirement plans. (Taxation of compensation) *Journal of taxation*, v. 42, March 1975, p. 144-7.

IRS takes away what Congress gave to HR 10 plans. *Taxation for accountants*, v. 15, July 1975, p. 24.

Section 421

Asher, Howard B. How the close corporation can use stock option provisions to increase executive compensation. *Taxation for accountants*, v. 14, Feb. 1975, p. 78-82.

Hofert, Jack. Tax traps in receiving stock for services. *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 27-31.

Wolf, Henry C. Nonstatutory stock option taxation. *Tax executive*, v. 26, July 1974, p. 307-27.

Section 422

Hofert, Jack. Tax traps in receiving stock for services. *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 27-31.

Section 442

Linett, E. S. Stock options: approval by shareholders holding less than majority of stock insufficient, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 569-70.

Section 446

Correcting wrong accounting method requires IRS consent. *Taxation for accountants*, v. 15, Aug. 1975, p. 82-3.

Diss, William T. Rev. proc. 70-27 (accounting practice change): recent developments. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 31-2.

Fisher, Richard S. When income is taxable: the never ending battle for interest-free government loans. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 221-4.

Fisher, Richard S. When income is taxable: the never-ending battle for interest-free government loans. *Taxation for accountants*, v. 14, March 1975, p. 152-6.

Raby, William L. Conformity of tax and financial accounting, by William L. Raby and Robert F. Richter. *Journal of accountancy*, v. 139, March 1975, p. 42-8.

Schapiro, Donald. Prepayments and distortion of income under cash basis tax accounting. *Tax law review*, v. 30, Winter 1975, p. 117-53.

Sexton, John J. General rule for accounting methods. (Washington tax watch) *Journal of real estate taxation*, v. 2, Winter 1975, p. 235-8.

Zarrow, Stanton H. Tax Court's Burck decision: where does it leave us on the issue of prepaid interest? By Stanton H. Zarrow and David E. Gordon. (Accounting) *Journal of taxation*, v. 42, June 1975, p. 326-30.

Section 451

Fisher, Richard S. When income is taxable: the never-ending battle for interest-free government loans. *Taxation for accountants*, v. 14, March 1975, p. 152-6.

Fisher, Richard S. When income is taxable: the never ending battle for interest-free government loans. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 221-4.

Freeman, Brian M. Reporting of corrected transactions. *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 39-52.

Tax on most crop insurance proceeds can be deferred. *Taxation for accountants*, v. 14, April 1975, p. 241.

Section 453

Colson, Earl M. Taxation of deferred payment sales. *Practical lawyer*, v. 21, April 15, 1975, p. 23-44.

Eustice, James S. Going private: tender offer redemptions for cash or securities (part II). *Tax adviser*, v. 6, Dec. 1975, p. 719-29.

Helms, John A. Problems and opportunities when an installment sale is contemplated in an estate plan. *Estate planning*, v. 2, Autumn 1974, p. 14-18.

Iannacone, William. Distribution of installment obligations to related parties. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 207.

Intra-family installment sales hold up if deal is bona fide. *Taxation for accountants*, v. 15, Aug. 1975, p. 83-4.

Qualifying for installment sale treatment in sale of realty or casual sale of personally. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 41-3.

Ridenour, Philip D. Some tax considerations in assuming mortgages. *Practical lawyer*, v. 21, March 1, 1975, p. 11-26.

Ross, Jack R. Obtaining Section 453 treatment, edited by Jack R. Ross. (Federal taxation) *CPA* (NYSS), v. 45, Oct. 1975, p. 53-4.

Solomon, Stephen E. Installment sale - qualification, by Stephen E. Solomon and Gregory E. Kirkelie. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 669-874.) [750.2 S]

Thirty per cent rule of installment sales. (Taxes in figures) *Taxation for accountants*, v. 14, Jan. 1975, p. 11.

What constitutes a disposition of an installment obligation, thus precipitating tax liability? (Technical notes and comments) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 218-19.

Womack, Robert D. Sec. 453: sale and redemption of family corp. stock integrated. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 211.

Section 461

Bushman, James E. Contested liabilities: no necessity for claimants to sign trust agreement. (Tax clinic) *Tax adviser*, v. 6, Nov. 1975, p. 676-7.

Elder, Peter. Tax Court upholds deduction for contested liability trust, edited by Peter Elder. (Accounting) *Journal of taxation*, v. 42, June 1975, p. 330.

Payment of contested liability can speed up deduction. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 42-3.

Self insurers: mingling reserve for contested, uncontested claims imperils deductions. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 163-4.

Willingham, Clark S. Prepaid feed deduction: how to cope with IRS' restrictive new ruling, by Clark S. Willingham and Cyril D. Kasmir. (Taxation of farmers) *Journal of taxation*, v. 43, Oct. 1975, p. 230-4.

Section 463

Anderson, James D. Vacation pay: new election disadvantageous in some cases. (Tax clinic) *Tax adviser*, v. 6, Aug. 1975, p. 482-3.

Borini, Mario P. Vacation pay: Sec. 463 election vs. change in business practice or accounting method, edited by Mario P. Borini. (Tax clinic) *Tax adviser*, v. 6, Sept. 1975, p. 532-4.

Dillenschneider, J. J. From the thoughtful tax man. *Taxes - the tax magazine*, v. 53, April 1975, p. 245-7.

Ross, Jack R. Section 463 - accrual of vacation pay, edited by Jack R. Ross, John J. McCabe and Milton Pickman. (Federal taxation) *CPA journal*, v. 45, Dec. 1975, p. 37-8.

Section 471

Barrack, John B. How to determine correct price for goods valued under last-in-first-out method, by John B. Barrack and Lawrence W. McKoy. *Taxation for accountants*, v. 15, July 1975, p. 34-6.

Cox, C. Richard. Inventory valuation problems. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 102-36.) [750.2 T]

Diss, William T. Full absorption inventory costing regs. and LIFO. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 26-7.

Farmers can elect special inventory valuation methods. *Taxation for accountants*, v. 14, March 1975, p. 138.

Forster, Joel M. Full absorption inventory costing - the IRS issues TIR-1365, edited by Joel M. Forster. (Taxation) *Journal of accountancy*, v. 140, Aug. 1975, p. 92-6.

Forster, Joel M. Lifo questions and comments, edited by Joel M. Forster. (Taxation) *Journal of accountancy*, v. 139, June 1975, p. 96-101.

Humer, Kenneth G. Effect of financial reporting and disclosure requirements of LIFO elections. *Tax adviser*, v. 6, Jan. 1975, p. 34-9.

Section 472

Barrack, John B. How to determine correct price for goods valued under last-in-first-out method, by John B. Barrack and Lawrence W. McKoy. *Taxation for accountants*, v. 15, July 1975, p. 34-6.

Dalton, Mark F. An examination of some considerations relating to the adoption and use of the last-in, first-out (LIFO) inventory accounting method. (Notes) *Vanderbilt law review*, v. 28, April 1975, p. 521-60.

Forster, Joel M. Lifo questions and comments, edited by Joel M. Forster. (Taxation) *Journal of accountancy*, v. 139, June 1975, p. 96-101.

Humer, Kenneth G. Effect of financial reporting and disclosure requirements of LIFO elections. *Tax adviser*, v. 6, Jan. 1975, p. 34-9.

LIFO method of identifying closing inventory is more attractive during inflationary spiral. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 19-21.

Romak, Theodore. Change to LIFO - problems and pointers. *Tax adviser*, v. 6, Jan. 1975, p. 30-1.

Waugh, Richard B. Putting the conformity requirement of Section 472(c) and (e) into focus. *Taxes - the tax magazine*, v. 53, May 1975, p. 260-5.

Section 481

Krieger, Eugene I. Accrual of vacation pay. (Tax accounting) *Journal of corporate taxation*, v. 2, Spring 1975, p. 114-18.

Opatry, Donald C. Handling problems in inventory pricing and valuation. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 489-510.) [751 N]

Section 482

Adams, Matthew T. One aspect of the creation of income controversy: the possible application of Reg. 1.482-1(b)(1). (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 49-72.) [750.2 T]

Brown, R. D. Canada-United States tax relations problems. *Tax executive*, v. 28, Oct. 1975, p. 1-19.

Elder, Peter. Imputed interest and 482 loan rates going up to 7%, edited by Peter Elder and Milton Kupfer. (Accounting) *Journal of taxation*, v. 43, Oct. 1975, p. 203.

Elder, Peter. Rent must be allocated for use of shareholder assets, edited by Peter Elder and Milton Kupfer. (Accounting) *Journal of taxation*, v. 43, Oct. 1975, p. 203-4.

Fuller, James P. Dallas Ceramic Co., section 482 and customs law: a critical analysis. *International tax journal*, v. 1, May 1975, p. 249-64.

Gauthier, Andre. Canadian income tax considerations of inter-company charges for services and use of property. *Tax management international journal*, Dec. 1974, p. 3-19.

Hanlon, John F. Competent authority: settlement of international tax disputes. *Tax adviser*, v. 6, Jan. 1975, p. 4-8.

Hellerstein, Jerome R. Unitary business principle and multi-corporate enterprises: an examination of the major controversies. *Tax executive*, v. 27, July 1975, p. 313-29.

Holden, James P. Defending against 482 case possible but difficult, edited by James P. Holden and Norman S. Siegal. (Corporations, stockholders) *Journal of taxation*, v. 43, Dec. 1975, p. 346-7.

Machtinger, Sidney J. New attacks on tax shelters by the courts, the administration, and the Internal Revenue Service. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 623-67.) [750.2 S]

Meyer, Dennis I. Avoiding adverse tax consequences in the operation of a closely held corporation. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 731-83.) [751 N]

Murray, Robert J. Code Section 482, creation of income - death knell for the Tax Court's tracing concept. *Nebraska CPA*, v. 10, Fall 1975, p. 9-10, 24.

Neither party bound by allocation if both are before the court. (Accounting) *Journal of taxation*, v. 42, Jan. 1975, p. 36.

O'Connor, Walter F. Sec. 482: U.S. parent's guarantee of foreign sub's indebtedness. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 206-7.

O'Hare, James T. Loans without interest: how to avoid IRS assertion that the borrower realizes income. *Taxation for accountants*, v. 14, March 1975, p. 165-71.

O'Hare, James T. Taxation of interest-free loans. *Vanderbilt law review*, v. 27, Nov. 1974, p. 1085-1106.

Ross, Jack R. Creation of interest income under Code Section 482, edited by Jack R. Ross. (Federal taxation) *CPA (NYSS)*, v. 45, Sept. 1975, p. 46-8.

Ryan, Edward D. International tax problems and the financial officer. *Management accounting (NAA)*, v. 57, Oct. 1975, p. 49-51.

Schwartz, Barbara W. Meeting attacks on the professional corporation.... (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 859-79.) [751 N]

Treasury wants to impose new imputed interest rates. *Taxation for accountants*, v. 15, Oct. 1975, p. 223.

Section 483

Colson, Earl M. Taxation of deferred payment sales. *Practical lawyer*, v. 21, April 15, 1975, p. 23-44.

Kanter, Burton W. Tax Court may rule on B reorg. imputed interest, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 43, Nov. 1975, p. 319-20.

Qualifying for installment sale treatment in sale of realty or casual sale of personality. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 41-3.

Treasury wants to impose new imputed interest rates. *Taxation for accountants*, v. 15, Oct. 1975, p. 223.

Section 501

Arnold, Walter G. Exempt organization program. *Massachusetts CPA review*, v. 48, Nov.-Dec. 1974, p. 10-12.

Davison, Dale L. Tax alternative to community park expenditure capitalization, by Dale L. Davison, James A. Turner and Ted D. Englebrecht. *Journal of real estate taxation*, v. 2, Winter 1975, p. 175-88.

DioGuardi, Joseph J. Tax-exempt organizations - in a technical perspective. *Arthur Andersen chronicle*, v. 35, July 1975, p. 66-74.

Fink, Sheldon I. Condominium taxation. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 742-63.

Fogel, James H. To the I.R.S., 'tis better to give than to lobby. *American Bar Association journal*, v. 61, Aug. 1975, p. 960-2, 964.

Hill, R. Braxton. Tax-exempt organizations: basic rules. *Virginia accountant*, v. 27, June 1975, p. 19-21, 24-6.

Liles, Kenneth H. Two circuit courts consider exemptions for hospitals, edited by Kenneth H. Liles. (Tax-exempt institutions) *Journal of taxation*, v. 42, Feb. 1975, p. 126.

Linett, E. S. Churches operating discriminatory religious schools are not tax-exempt, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 568-9.

O'Sullivan, Maurice J. Supporting organization exception: one useful way to avoid private foundation status. *Trusts and estates*, v. 113, Dec. 1974, p. 804-6.

Thompson, Ray. Taxes and the tax-exempt Veterinary Medical Association. *Veterinary economics*, v. 16, March 1975, p. 44, 46.

Section 503

Rosen, Martin. Employer loans from a qualified plan - past, present, and future. *Pension and profit-sharing tax journal*, v. 1, Winter (Dec.) 1974, p. 58-62.

Simmons, Sherwin P. IRS delays penalty on some prohibited transactions, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 42, March 1975, p. 148-9.

Section 509

Paluska, David L. Transforming a private foundation to a supporting organization: why and how. (Tax-exempt institutions) *Journal of taxation*, v. 42, April 1975, p. 248-50.

Section 511

Bednerik, Jon C. Tax return preparers subject of legislative action. (Washington outlook) *National public accountant*, v. 20, Oct. 1975, p. 6-7.

Section 512

Walsh, G. V. Exempt orgs.: unrelated trade or business income from partnership interests. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 612.

Warren, Wesley B. Taxable income of qualified trusts. (Tax notes) *American Bar Association journal*, v. 61, Aug. 1975, p. 981-4.

Section 513

Warren, Wesley B. Taxable income of qualified trusts. (Tax notes) *American Bar Association journal*, v. 61, Aug. 1975, p. 981-4.

Section 521

Lore, Martin M. Government's admissions overcome revocation ruling, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, March 1975, p. 186-7.

Section 531

Bardahl formula for accumulated earnings. (Taxes in figures) *Taxation for accountants*, v. 15, Sept. 1975, p. 187.

Borden, Neal D. Supreme Court's Ivan Allen holding based on economic reality may cause 531 problems, by Neal D. Borden and Robert K. Briskin. (Corporations, stockholders) *Journal of taxation*, v. 43, Sept. 1975, p. 130-4.

Farber, Paul. Sec. 531: capital loss may create silver lining. (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 350-1.

Flynn, Joseph M. Appreciated securities and Section 531 tax. (Federal taxation) *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 33-4.

Holden, James P. Minority stockholder's veto triggers 531 penalty tax, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 43, Nov. 1975, p. 273-4.

Holzman, Robert S. Accumulated earnings tax: how accountants can help to head off the Section 531 penalty. *Taxation for accountants*, v. 14, Jan. 1975, p. 28-33.

IRS releases guidelines for applying the 531 penalty tax on corporate earnings. *Taxation for lawyers*, v. 3, March/April 1975, p. 285-6.

Linch, Luther W. Defending against the accumulated earnings tax. *Tax adviser*, v. 6, Sept. 1975, p. 518-25.

Public corporations exempt from 531 tax; but tax applies even if E & P drops. (Corporations) *Journal of taxation*, v. 42, Feb. 1975, p. 101.

Schweitzer, Donald L. Rebutting the accumulated earnings penalty tax requires financial data and documented plans. *Taxation for accountants*, v. 15, Dec. 1975, p. 324-9.

Walsh, Gerald S. Accumulated earnings tax: new case poses greater danger that tax will be imposed. (Corporation-stockholders) *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 120-3.

Section 535

Farber, Paul. Sec. 531: capital loss may create silver lining. (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 350-1.

Section 542

Emory, Meade. Personal holding company tax and inter-company transactions with members of an affiliated group - new difficulty with an old misconception. (Note) *Tax law review*, v. 30, Winter 1975, p. 283-99.

Heckendorn, Philip R. PHC - filing date of consent dividend election. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 83-4.

Kanter, Burton W. Fine tuning to avoid personal holding company impact in a consolidated return group - a brief alert, by Burton W. Kanter and Richard M. Horwood. *Journal of corporate taxation*, v. 1, Winter 1975, p. 363-78.

Section 543

Flynn, Joseph M. Is an incorporated accounting practice a personal holding company? (Federal taxation) *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 34.

Hutton, William T. M.D., P.C. (P.H.C.?). (Recent cases and rulings) *Journal of corporate taxation*, v. 2, Summer 1975, p. 229-30.

Linett, E. S. CPA professional service corp. may avoid PHC status, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 573-4.

One-man PC gets big tax break from the Service. *Taxation for accountants*, v. 14, May 1975, p. 300-1.

One-man PCs get big tax break from the Service. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 43.

Professional corporation and the personal holding company problem. (Administration of accountants practice) *CPA (NYSS)*, v. 45, Sept. 1975, p. 72. (Excerpt from the *Notebook of John W. Benesch*, June 1975, p. 4-5.)

Ross, Jack R. P.h. co. threat ends in one area, edited by Jack R. Ross. (Federal taxation) *CPA (NYSS)*, v. 45, Nov. 1975, p. 45-6.

Simmons, Sherwin P. PHC danger to one-man professional corporations substantially eased by IRS, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 42, May 1975, p. 269.

Section 547

Josephs, Stuart R. PHCs: avoiding tax with deficiency dividends. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 290.

Section 561

Stricof, Richard J. Presto one dividend distribution, two deductions. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 288-9.

Section 562

Emory, Meade. Personal holding company tax and inter-company transactions with members of an affiliated group - new difficulty with an old misconception. (Note) *Tax law review*, v. 30, Winter 1975, p. 283-99.

Section 631

Gregory, William H. Timber offers major tax-shelter opportunities despite the hazards of such an investment. *Taxation for accountants*, v. 14, Feb. 1975, p. 104-6.

Section 636

French, J. J. Recent developments in oil and gas operations. (In *Tulane Tax Institute*, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 136-62.) [750.2 T]

Section 642

Payment of trustee's fees can nullify use of the charitable remainder trust device. (Technical notes and comments) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 250-1.

Section 663

Freeland, James J. Income taxation of estates, beneficiaries: distribution and termination. (In *Institute On Estate Planning*, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-5.) [750.2 I]

Section 664

Berwind, Michael W. Charitable remainder trusts under Section 664. (Tax notes) *American Bar Association journal*, v. 61, May 1975 p. 635-7.

Section 677

Duhl, Stuart. Net gift technique: a current analysis of the requirements for its successful use, by Stuart Duhl and Arnold Jay Cohen. (Estates, trusts & gifts) *Journal of taxation*, v. 42, March 1975, p. 158-63.

Schoaf, Thomas L. Three court-tested techniques for shifting tax burden to the recipients of gifts. *Taxation for accountants*, v. 15, Sept. 1975, p. 140-4.

Section 678

Horowitz, Jerome. Trust planning requires thorough analysis of gift and income tax considerations. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 68-74.

Section 682

Basi, Bart A. Internal revenue code and its impact on divorce settlements, by Bart A. Basi and Elliott W. Weinstein. *Taxes - the tax magazine*, v. 53, March 1975, p. 132-53.

Section 691

Appreciated employer securities acquired from decedent. (Taxes in figures) *Taxation for accountants*, v. 15, Aug. 1975, p. 100.

Helms, John A. Problems and opportunities when an installment sale is contemplated in an estate plan. *Estate planning*, v. 2, Autumn 1974, p. 14-18.

Jenkins, Marletta M. Income in respect of decedent - deducting estate tax on capital gains. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 78.

Levey, Marc M. Analysis of the impact of Quick on estate planning where there is IRD, by Marc M. Levey and Francis B. Brogan. (Estates, trusts & gifts) *Journal of taxation*, v. 42, May 1975, p. 293-7.

Levey, Marc M. Planning for advantageous use of pre-death sale in new climate created by Quick decision, by Marc M. Levey and Francis B. Brogan. *Estate planning*, v. 2, Spring 1975, p. 168-70.

Lynette, Andrew H. Corporate liquidating distributions - income to stockholder's estate? *Taxes - the tax magazine*, v. 53, Nov. 1975, p. 661-7.

Schlenger, Jacques T. Deductions under Section 691 for estate tax attributable to income in respect of a decedent consisting of long-term capital gain income, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 3, Autumn 1975, p. 43-4.

Schriebman, Robert S. Income in respect of a decedent: what it is, how it works, planning for tax minimization. *Estate planning*, v. 2, Winter 1975, p. 82-91.

Somers, H. Peter. Current problems affecting income in respect of a decedent. (In *Institute On Estate Planning*, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-3.) [750.2 I]

Section 692

Congress extends tax breaks for Viet Nam veterans. *Taxation for accountants*, v. 14, May 1975, p. 264-5.

Section 702

Disproportionate profits, losses and capital interests, special allocations, guaranteed payments, timing problems, cash flow: a panel discussion, by Ruth G. Schapiro and others. (In *Institute On Federal Taxation*, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1541-77.) [751 N]

Jacobowitz, Melvin J. Practical guide to the evaluation of the suitability of a tax shelter investment. *Taxation for lawyers*, v. 3, March/April 1975, p. 274-9.

McGuire, John A. What will be the effect of the decisions in LaCroix and Sander on tax shelters? (Real estate) *Journal of taxation*, v. 42, Feb. 1975, p. 118-24.

Saunders, Charles L. Basis and allocation problems in dealing with limited partnership. (In *Tulane Tax Institute*, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 182-236.) [750.2 T]

Section 703

Alderman, C. Ted. Partnership v. co-ownership for investment real estate. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 23-4.

Section 704

Alderman, C. Ted. Partnership v. co-ownership for investment real estate. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 23-4.

Disproportionate profits, losses and capital interests, special allocations, guaranteed payments, timing problems, cash flow: a panel discussion, by Ruth G. Schapiro and others. (In *Institute On Federal Taxation*, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1541-77.) [751 N]

Saunders, Charles L. Basis and allocation problems in dealing with limited partnership. (In *Tulane Tax Institute*, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 182-236.) [750.2 T]

Sexton, John J. Shrinking tax shelter umbrella. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 715-32.

Ullman, Samuel C. Allocation of partnership loss items to specific partners may lead to unexpected tax. *Taxation for lawyers*, v. 3, May-June 1975, p. 376-82.

Section 706

Sexton, John J. Shrinking tax shelter umbrella. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 715-32.

Section 707

Disproportionate profits, losses and capital interests, special allocations, guaranteed payments, timing problems, cash flow: a panel discussion, by Ruth G. Schapiro and others. (In *Institute On Federal Taxation*, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1541-77.) [751 N]

Guaranteed partnership payments not always deductible. (Partnerships and Subchapter S) *Journal of taxation*, v. 42, Jan. 1975, p. 25.

Guaranteed payment to partner resembles that made to non-partner. *Taxation for accountants*, v. 14, May 1975, p. 307-8.

Harrington, John H. Guaranteed payments: a fresh look at their deductibility, by John H. Harrington and Paul M. Kiffner. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 418-19.

Hoffman, Arthur S. Partnership fees - deductibility of guaranteed payments is not guaranteed, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, March 1975, p. 41-2.

Payments to partner not always deductible by partner. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 84-5.

Payments to partner not always deductible by partners. *Taxation for accountants*, v. 15, Aug. 1975, p. 108.

Ross, Jack R. Deductibility of fees for organizing limited partnership, edited by Jack R. Ross. (Federal taxation) *CPA (NYSS)*, v. 45, Sept. 1975, p. 46.

- Sexton, John J. Does the recent Pratt case provide a method of insuring guaranteed payment deductions? By John J. Sexton and William R. Charyk. (Partnerships & Subchapter S) *Journal of taxation*, v. 43, Aug. 1975, p. 66-70.
- Stiss, Sol B. Limited partnerships: the IRS attack on tax shelters. *Tax adviser*, v. 6, Nov. 1975, p. 659-70.

Section 708

- Hamovit, Jerry M. Termination of a partnership, by Jerry M. Hamovit and Joel Silver. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1579-91.) [751 N]

Section 721

- Cowan, Martin B. Receipt of a partnership interest for services. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1501-40.) [751 N]

Section 734

- Alderman, C. Ted. Partnership v. co-ownership for investment real estate. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 23-4.

Section 736

- Barrie, John P. Liquidation of a partner's interest. (Tax notes) *American Bar Association journal*, v. 61, June 1975, p. 762-4.
- Goodman, Leonard. Special Section 351 problems caused by the incorporation of partnerships and Revenue ruling 70-239. *Journal of corporate taxation*, v. 1, Summer 1974, p. 134-8.
- Nash, Martin J. How to evaluate the tax consequences when a partner retires or sells his interest. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 28-32.

Section 743

- Greenberg, Marvin. Does the Sec. 743 adjustment have to be reflected in the partnership return? (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 603.

Section 751

- Anderson, Robert L. Collapsible partnerships: the complexities of Section 751, by Robert L. Anderson and Herschel M. Bloom. *Journal of real estate taxation*, v. 2, Summer 1975, p. 425-49.
- Applebaum, Michael S. Collapsible-partnership danger increases with use of partnerships as tax shelters. (Partnerships and Subchapter S) *Journal of taxation*, v. 42, May 1975, p. 272-7.
- Barrie, John P. Liquidation of a partner's interest. (Tax notes) *American Bar Association journal*, v. 61, June 1975, p. 762-4.
- Lazzeri, William E. Change in composition of a partnership offers many opportunities for tax planning. *Taxation for accountants*, v. 15, Nov. 1975, p. 260-8.
- Nash, Martin J. How to evaluate the tax consequences when a partner retires or sells his interest. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 28-32.

Section 752

- Ginsburg, Martin D. Leaky tax shelter. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 719-41.
- Moore, Michael L. Discharge of partnership indebtedness: stackhouse muddies the water, by Michael L. Moore and Kenneth Heller. *Tax adviser*, v. 6, March 1975, p. 134-8.

Section 754

- Alderman, C. Ted. Partnership v. co-ownership for investment real estate. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 23-4.
- Caso, Ronald G. Analysis of the optional-basis-adjustment rules for partners and partnerships, by Ronald G. Caso and Stephen J. Epstein. (Partnerships & Subchapter S) *Journal of taxation*, v. 42, April 1975, p. 234-8.
- Farber, Paul. Partnerships: hazards of termination by the 50% rule. (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 348.
- Ginsburg, Martin D. Leaky tax shelter. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 719-41.

- Lazzeri, William E. Change in composition of a partnership offers many opportunities for tax planning. *Taxation for accountants*, v. 15, Nov. 1975, p. 260-8.
- Moss, Richard M. Partnerships: planning for benefits under Sec. 754. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 210-11.

Section 761

- Barrie, John P. Liquidation of a partner's interest. (Tax notes) *American Bar Association journal*, v. 61, June 1975, p. 762-4.

Section 801

- Guadiana, James A. Federal income taxation of life insurance companies: the life insurance reserve. *Tax law review*, v. 30, Winter 1975, p. 173-96.

Section 804

- Whitmer, Arthur. Prepaid interest on policy loans - a key issue for life companies. (Tax clinic) *Tax adviser*, v. 6, Aug. 1975, p. 481-2.

Section 818

- Tucker, Keith A. Earnings and profits and the Life insurance company income tax act of 1959 (part II). *Tax adviser*, v. 6, Oct. 1975, p. 595-600.

Section 822

- Lenrow, Gerald I. Abnormal losses: when are capital losses deductible against ordinary income? By Gerald I. Lenrow and Emanuel Halpern. (Insurance taxation) *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 62-6.

Section 832

- Lenrow, Gerald I. Abnormal losses: when are capital losses deductible against ordinary income? By Gerald I. Lenrow and Emanuel Halpern. (Insurance taxation) *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 62-6.

Section 856

- Kelley, William A. Real estate investment trusts. *Journal of real estate taxation*, v. 2, Spring 1975, p. 360-3.
- Linett, E. S. REIT: payments for subordination agreement are rents from real property, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 574.
- McCaffrey, Carlyn S. REIT's investment advisor cannot also qualify as an independent contractor, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Spring 1975, p. 392-3.

Section 857

- Kelley, William A. Real estate investment trusts. *Journal of real estate taxation*, v. 2, Spring 1975, p. 360-3.

Section 861

- Seghers, Paul D. Challenge of Treasury's proposed reg. 1.861-8. *Tax executive*, v. 28, Oct. 1975, p. 21-32.

Section 862

- Seghers, Paul D. Challenge of Treasury's proposed reg. 1.861-8. *Tax executive*, v. 28, Oct. 1975, p. 21-32.
- Sigman, James J. Foreign tax credit: disqualifying disposition of option stock as foreign source income. (Tax clinic) *Tax adviser*, v. 6, Nov. 1975, p. 673.

Section 871

- Nonresident alien status is not always a passport to tax saving. *Taxation for accountants*, v. 15, Sept. 1975, p. 186-7.

Section 877

- Cohen, Steven J. Expatriation by U.S. citizen to avoid tax. (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 143.
- Nonresident alien status is not always a passport to tax saving. *Taxation for accountants*, v. 15, Sept. 1975, p. 186-7.
- Nonresident alien status is not always a passport to tax saving. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 136.

Roberts, Sidney I. No avoidance of capital gains tax by renouncing citizenship, edited by Sidney I. Roberts, Sanford H. Goldberg and Herbert H. Alpert. (International trade) *Journal of taxation*, v. 43, Nov. 1975, p. 269.

Section 883

Kalish, Richard H. Sec. 883: U.S. tax trap for ship leasing. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 205-6.

Meyers, Warrin C. Effect of the TRA on the use of a foreign corporation to shelter shipping income. (International trade) *Journal of taxation*, v. 43, Aug. 1975, p. 90-5, 98.

Section 901

Burge, Marianne. Foreign tax credit: ruling on Belgian tax may affect other foreign taxes. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 417-18.

Section 902

Arthur, J. Robert. Earnings & profits: some planning opportunities. *International tax journal*, v. 1, Feb. 1975, p. 148-61.

Fuller, James P. Deemed paid foreign tax credit. *International tax journal*, v. 1, Feb. 1975, p. 105-22.

Mihalov, Joseph. Full absorption method and the deemed paid foreign tax credit. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 81.

Section 907

Sherfy, Raphael. Recent changes and new considerations in the international tax area. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 857-71.

Section 911

Halbreich, Marc E. Allocating moving expenses to income earned abroad. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 213.

Hughes, Robert B. Foreign tax credit: U.S. citizen resident in Canada. (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 144.

Lipson, David E. U.K.: still a tax haven for American expatriates? By David E. Lipson and Lynn D. Lotka. *Tax adviser*, v. 6, May 1975, p. 262-9.

Ross, Jack R. Maxi-tax - do future services qualify? Edited by Jack R. Ross. (Federal taxation) *CPA (NYSS)*, v. 45, Nov. 1975, p. 43-5.

Section 931

Gordon, Howard W. Federal income tax significance of being a POW or MIA. *Taxes - the tax magazine*, v. 53, Sept. 1975, p. 551-60.

Section 951

Joyce, Thomas B. Coping with the investment-in-U.S.-property limitation under Subpart F for CFC's. (International trade) *Journal of taxation*, v. 43, July 1975, p. 40-6.

Ravenscroft, Donald R. Foreign exchange rate changes, the indirect credit for foreign tax of controlled foreign corporations, and Revenue Ruling 74-230. (Notes) *Tax law review*, v. 30, Spring 1975, p. 419-49.

Section 954

Mentz, J. Roger. Using the 30-70 rule for tax planning. *International tax journal*, v. 1, Feb. 1975, p. 162-71.

Olsen, Leonard R. Affirmative use of the branch rule. *International tax journal*, v. 1, Feb. 1975, p. 172-9.

Section 956

Joyce, Thomas B. Coping with the investment-in-U.S.-property limitation under Subpart F for CFC's. (International trade) *Journal of taxation*, v. 43, July 1975, p. 40-6.

Section 957

Broude, John S. Controlled foreign corporations. (Recent developments) *Texas international law journal*, v. 9, Fall 1974, p. 377-82.

Section 963

Fuller, James P. Deemed paid foreign tax credit. *International tax journal*, v. 1, Feb. 1975, p. 105-22.

Sherfy, Raphael. Recent changes and new considerations in the international tax area. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 857-71.

Ullman, Leo S. Effect of Tax reduction act of 1975 on CFCs: continued erosion of tax haven operations. (International trade) *Journal of taxation*, v. 42, June 1975, p. 368-70.

Section 964

Arthur, J. Robert. Earnings & profits: some planning opportunities. *International tax journal*, v. 1, Feb. 1975, p. 148-61.

Section 995

Farber, Paul. DISC: contributions and unallowable deductions. (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 352.

Section 1001

Haley, Nedom A. Application of Section 1001 to deferred payment sales of property. *Tax lawyer*, v. 28, Winter 1975, p. 303-23.

Landmark tax cases: Crane - basis of property includes mortgage. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 187.

Section 1012

Pensions -- part IV. *Broadcast financial journal*, v. 3, Nov. 1974, p. 12-13. (Reprinted from the newsletter published by Coopers & Lybrand.)

Section 1014

Kelley, Donald H. Planning the estate of the farm and ranch owner: solutions to recurring problems. (Estates, trusts & gifts) *Journal of taxation*, v. 43, Dec. 1975, p. 350-1, 354-6.

Schriebman, Robert S. Income in respect of a decedent: what it is, how it works, planning for tax minimization. *Estate planning*, v. 2, Winter 1975, p. 82-91.

Section 1016

Depreciation deductions cannot be saved. *Taxation for accountants*, v. 15, Aug. 1975, p. 124.

Depreciation deductions cannot be saved. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 89.

Section 1031

Fischer, Welton James. Tax advantages of real estate deals enhanced by tax-free exchange under Section 1031. *Taxation for accountants*, v. 14, Feb. 1975, p. 86-93.

Fischer, Welton James. Tax advantages of real estate deals enhanced by tax-free exchange under Section 1031. *Taxation for lawyers*, v. 3, May-June 1975, p. 342-9.

Linett, E. S. Sec. 1031: land acquired and factory built solely for exchange not business or investment property, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 570-1.

Ridenour, Philip D. Some tax considerations in assuming mortgages. *Practical lawyer*, v. 21, March 1, 1975, p. 11-26.

Sale, leaseback stands up as two deals over IRS objections. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 124-5.

Sale, leaseback stands up as two deals over IRS objections. *Taxation for accountants*, v. 15, Aug. 1975, p. 98.

Tax-free exchange for one may be another's expense. *Taxation for accountants*, v. 15, Oct. 1975, p. 208.

Tax-free exchange for one may be another's expense. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 162.

Tax-free exchange requires close attention to form. *Taxation for accountants*, v. 15, Dec. 1975, p. 330-1.

Section 1032

Banoff, Sheldon I. How IRS new zero-basis approach will affect corporate tax planning. (Corporations) *Journal of taxation*, v. 42, Feb. 1975, p. 96-100.

Section 1033

Clurman, Herman. Condemnation severance damages may be tax-deferred under 1033 if they are identified. (Real estate) *Journal of taxation*, v. 43, Aug. 1975, p. 100-3.

Hoffman, Arthur S. Preserving the right to defer gain under Section 1033, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, March 1975, p. 42-3.

Horn, Ray. Sec. 1033 plus merger save taxes for cash-short utility. by Ray Horn and Eric Kuehfluss. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 738-9.

Parsons, Thomas C. Qualifying replacement under Sec. 1033(g) - an easy test? (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 79-80.

Tax benefit in condemnation not lost even though replacement is in corporation. (Technical notes and comments) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 243.

Section 1034

Abel, Leonard L. Both purchase and sale of a residence have substantial hidden tax implications. by Leonard L. Abel and Thomas H. Kennedy. *Taxation for accountants*, v. 15, Aug. 1975, p. 86-91.

Doyle, Douglas W. Sec. 1034: new rules for the sale of old residence. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 737-8.

Finck, Robert S. Gain on sale of personal residence may be deferred or exempt, if special rules are met. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 59-62.

Finck, Robert S. Gain on sale of personal residence may be deferred or exempt, if special rules are met. (Personal) *Taxation for accountants*, v. 14, April 1975, p. 222-5.

Hanlon, T. Gerald. Moving expenses tied to job change may provide substantial deductions for taxpayer. (Personal) *Taxation for accountants*, v. 15, Oct. 1975, p. 226-32.

Linett, E. S. Sec. 1034(a): separate residences replaced by single residence upon marriage, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 570.

McCaffrey, Carlyn S. Sale of residence three years after it was vacated qualifies for nonrecognition of gain within Section 1034. by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 502-4.

Pittman, C. Ray. Sec. 1034: state income tax considerations. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 736-7.

Salz, Alan H. Sale of residence - Sec 1034(d) tax trap. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 80.

Start of holding period is not always acquisition date. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 59.

Start of holding period is not always acquisition date. *Taxation for lawyers*, v. 3, March/April 1975, p. 271-2.

When can gain on sale of two homes be deferred? *Taxation for accountants*, v. 15, Dec. 1975, p. 366.

Section 1038

Colson, Earl M. Taxation of deferred payment sales. *Practical lawyer*, v. 21, April 15, 1975, p. 23-44.

Schwartz, Martin S. Selected tax losses from the corporate viewpoint. *Journal of corporate taxation*, v. 1, Winter 1975, p. 379-89.

Section 1201

Furber, Philip C. Chartier and beyond: the NOL carryover and the alternative capital gains tax. *Taxes - the tax magazine*, v. 53, Oct. 1975, p. 601-9.

Lenihan, Stephen J. Chartier revisited - alternative tax and the net operating loss. *CPA (NYSS)*, v. 45, Nov. 1975, p. 29-32.

Nagel, Henry G. Planning to avoid wastage of NOL carryovers: a lesson from Chartier Realty. (Corporations, stockholders) *Journal of taxation*, v. 42, Jan. 1975, p. 26-9.

Section 1202

Schlenger, Jacques T. Deductions under Section 691 for estate tax attributable to income in respect of a decedent consisting of long-term capital gain income. by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 3, Autumn 1975, p. 43-4.

Section 1211

When a loss is deductible, and how much can be deducted, depends on the nature of the loss. *Taxation for accountants*, v. 14, Feb. 1975, p. 119-22.

When a loss is deductible, and how much can be deducted, depends on the nature of the loss. *Taxation for lawyers*, v. 3, March/April 1975, p. 319-22.

Section 1212

When a loss is deductible, and how much can be deducted, depends on the nature of the loss. *Taxation for accountants*, v. 14, Feb. 1975, p. 119-22.

When a loss is deductible, and how much can be deducted, depends on the nature of the loss. *Taxation for lawyers*, v. 3, March/April 1975, p. 319-22.

Section 1221

Fleming, J. Clifton. Judicial error under Section 337 resurrects Cumberland-Court holding uncertainties. *Journal of corporate taxation*, v. 2, Spring 1975, p. 5-22.

Gregory, William H. Timber offers major tax-shelter opportunities despite the hazards of such an investment. *Taxation for accountants*, v. 14, Feb. 1975, p. 104-6.

Wohl, L. B. Disposition of business capital asset may yield ordinary income or loss. by L. B. Wohl and J. R. Weed. *Taxation for accountants*, v. 15, Aug. 1975, p. 118-20.

Section 1222

Leibowicz, Barry. Distributions under Securities investor protection act may not be capital gain. (Personal tax problems) *Journal of taxation*, v. 42, March 1975, p. 166-9.

Section 1231

IRS bows: gain from container deposits can be capital gain. *Taxation for accountants*, v. 14, May 1975, p. 277.

Javaras, George B. Corporate capital gains and losses - the Corn Products doctrine. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 770-94.

Jones, John B. Amortization and nonamortization of intangibles in the sports world. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 777-88.

Kelley, Donald H. Planning the estate of the farm and ranch owner: solutions to recurring problems. (Estates, trusts & gifts) *Journal of taxation*, v. 43, Dec. 1975, p. 350-1, 354-6.

Lee, Lawrence J. Section 1231 gains and losses. *Practical lawyer*, v. 21, Sept. 1, 1975, p. 25-42.

McCaffrey, Carlyn S. Payment by lessee in satisfaction of its obligation to restore premises denied Section 1231 treatment. by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 509-10.

Salter, Lester H. Tax treatment of payment to lessor in lieu of restoration: what Sirbo Holdings, Inc., will decide, by Lester H. Salter and James R. McGowan. *Journal of real estate taxation*, v. 2, Winter 1975, p. 145-62.

Schwartz, Martin S. Selected tax losses from the corporate viewpoint. *Journal of corporate taxation*, v. 1, Winter 1975, p. 379-89.

Schwartz, Sheldon. Section 1231 revisited. (Real estate tax topics) *Real estate review*, v. 4, Winter 1975, p. 19-21.

Start of holding period is not always acquisition date. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 59.

Start of holding period is not always acquisition date. *Taxation for lawyers*, v. 3, March/April 1975, p. 271-2.

Section 1232

Borini, Mario P. Written evidence of intercorporate business loan may convert bad debt into capital loss, edited by Mario P. Borini. (Tax clinic) *Tax adviser*, v. 6, Sept. 1975, p. 536-7.

Discounted preferred stock under the new Section 305 Treasury regulations: on confusing debt and equity. *Yale law journal*, v. 84, Dec. 1974, p. 324-54.

Dunkle, John. Original issue discount: is National Alfalfa dead under post-69 act law? (Tax clinic) *Tax adviser*, v. 6, Sept. 1975, p. 535-6.

Eustice, James S. Going private: tender offer redemptions for cash or securities (part II). *Tax adviser*, v. 6, Dec. 1975, p. 719-29.

Section 1235

- No capital gain on transfer of patent when rights are retained. *Taxation for accountants*, v. 15, Nov. 1975, p. 285.
- Rodgers, Lionel A. Transfer of patent rights. (Tax notes) *American Bar Association journal*, v. 61, March 1975, p. 374-7.
- Toll, Steven J. Interpretation of Section 1235(d): obtaining stock ownership in a patent transfer while receiving capital gains treatment. (Notes and comments) *Tax lawyer*, v. 28, Winter 1975, p. 399-408.

Section 1236

- Lewis, Frederick E. Double-edged sword of Sec. 1236. (Tax clinic) *Tax adviser*, v. 6, Nov. 1975, p. 675-6.

Section 1237

- Fink, Sheldon I. Condominium taxation. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 742-63.

Section 1239

- Beller, Herbert N. More-than-80% requirement of Section 1239: identifying and avoiding its pitfalls. (Corporations, stockholders) *Journal of taxation*, v. 43, Oct. 1975, p. 194-8.
- Holden, James P. CA-9 limits effect of Sec. 1239 on intercorporate sales, edited by James P. Holden and Norman S. Siegal. (Corporations, stockholders) *Journal of taxation*, v. 43, July 1975, p. 37.
- Meyer, Dennis I. Avoiding adverse tax consequences in the operation of a closely held corporation. (In *Institute On Federal Taxation*, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 731-83.) [751 N]

Section 1244

- Bell, Theodore M. Corporate plan can change investor's potential capital loss into ordinary loss at no cost. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 14-17.
- Glassberg, Carl L. Getting ordinary loss deductions instead of capital losses. (Tax talk) *Retail control*, v. 42, Aug. 1974, p. 34-5.
- Goodman, Leonard. Special Section 351 problems caused by the incorporation of partnerships and Revenue ruling 70-239. *Journal of corporate taxation*, v. 1, Summer 1974, p. 134-8.
- Lipnick, Elton S. Tax consequences of starting, operating, and liquidating a closely-held corporation. by Elton S. Lipnick and Jerome P. Lipnick. *Taxation for lawyers*, v. 3, Jan-Feb. 1975, p. 228-35.
- Mundee, C. Roy. Primer on the professional corporation. *Management accounting* (NAA), v. 56, Jan. 1975, p. 25-8.
- Murphy, J. J. Section 1244 tax break can convert capital loss into fully deductible, ordinary loss. *Taxation for accountants*, v. 15, Nov. 1975, p. 276-80.
- Pinney, Charles A. Tax factors to consider in deciding whether a farming business should operate as a corporation. (Corporation) *Taxation for accountants*, v. 14, May 1975, p. 294-300.
- Rhoads, John L. Tax considerations for a small business. *Management accounting* (NAA), v. 56, Jan. 1975, p. 20-4.

Section 1245

- Tischer, James D. Installment method: sale of partnership interest where Sec. 1245 applies. (Tax clinic) *Tax adviser*, v. 6, Nov. 1975, p. 676.

Section 1250

- Martin, Wendell H. Tax shelter and the real estate analyst. *Appraisal journal*, v. 43, Jan. 1975, p. 17-28.
- Milton, Jeffrey J. Resort condominium - a treacherous tax shelter. *Journal of real estate taxation*, v. 2, Winter 1975, p. 200-11.

Section 1251

- Bittker, Boris I. Tax reform and tax simplification. *University of Miami law review*, v. 29, Fall 1974, p. 1-20.
- Bravenec, L. L. Farm recapture provisions and tax planning for corporations. *Journal of corporate taxation*, v. 1, Winter 1975, p. 391-408.

- Bravenec, L. L. Recapture of farmer's land improvement deductions. *Journal of real estate taxation*, v. 2, Winter 1975, p. 163-74.
- Freeman, Brian M. Planning income realization under Section 1251. *Taxes - the tax magazine*, v. 53, Sept. 1975, p. 540-50.
- Lee, Lawrence J. Section 1231 gains and losses. *Practical lawyer*, v. 21, Sept. 1, 1975, p. 25-42.

Section 1252

- Bravenec, L. L. Farm recapture provisions and tax planning for corporations. *Journal of corporate taxation*, v. 1, Winter 1975, p. 391-408.
- Bravenec, L. L. Recapture of farmer's land improvement deductions. *Journal of real estate taxation*, v. 2, Winter 1975, p. 163-74.

Section 1253

- Capital gain on franchises - seller must clear two hurdles. *Taxation for accountants*, v. 14, March 1975, p. 181-2.
- How to help your client get capital gain on the transfer of his franchised business. *Taxation for lawyers*, v. 3, May-June 1975, p. 350.

Section 1312

- Atwater, Pierce. Mitigation provisions: avoid them where possible. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 603-4.

Section 1321

- Banks, Douglas. Employee or independent contractor? Recent rulings, cases focus on control element, by Douglas Banks and John Brescher. *Taxation for accountants*, v. 15, Nov. 1975, p. 286-7, 290-2.

Section 1341

- Emanuel, David. Scope of Section 1341. *Taxes - the tax magazine*, v. 53, Nov. 1975, p. 644-60.

Section 1348

- Farber, Paul. Maximum tax: deductions recovered and nonresident aliens. (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 349.
- Fischer, Robert L. Executive compensation today. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 886-97.
- Pusey, Michael. Limited partners and the maxi-tax - rev. rul. 74-231 and Basye. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 78-9.
- Ross, Jack R. Maxi-tax - do future services qualify? Edited by Jack R. Ross. (Federal taxation) *CPA* (NYSS), v. 45, Nov. 1975, p. 43-5.
- Russell, C. W. Common mistakes in tax shelter investments. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 34-42.

Section 1371

- Accurate counting of shareholders is essential if a Sub S election is to be maintained. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 106-8.
- Accurate counting of shareholders is essential if a Sub S election is to be maintained. *Taxation for accountants*, v. 15, July 1975, p. 30-2.
- Giljum, Joseph P. Guide to the attorney on the effective use of a Subchapter S election. *Taxation for lawyers*, v. 3, March/April 1975, p. 306-14.

Section 1372

- Anderson, James D. Ownership of a DISC by a Subchap. S corp. (Tax clinic) *Tax adviser*, v. 6, Aug. 1975, p. 480-1.
- Crumbley, D. Larry. Recent decisions have refined some of the requirements for a Subchapter S election, by D. Larry Crumbley and P. Michael Davis. *Taxation for accountants*, v. 14, Jan. 1975, p. 44-9.
- Giljum, Joseph P. Guide to the attorney on the effective use of a Subchapter S election. *Taxation for lawyers*, v. 3, March/April 1975, p. 306-14.

Hewitt, James O. Sub S corporations' gains are passive investment income, edited by James O. Hewitt and John S. Pennell. (Partnerships & Subchapter S) *Journal of taxation*, v. 42, April 1975, p. 238-9.

No constructive dividend if benefit to owner is indirect. *Taxation for accountants*, v. 15, Aug. 1975, p. 107-8.

Ross, Jack R. Another Subchapter S corporation benefit, edited by Jack R. Ross. *CPA* (NYSS), v. 45, Nov. 1975, p. 43.

Wrong type of income can destroy Subchapter S status. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 145.

Section 1374

Only loans to Sub S corp. count for NOL deductions. *Taxation for accountants*, v. 14, May 1975, p. 308-9.

Section 1375

Correct computation of earnings and profits requires many adjustments. *Taxation for accountants*, v. 15, July 1975, p. 54-6.

Germani, Robert A. Statutory merger of two subchapter S corps. - status of previously taxed income. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 77-8.

Giljum, Joseph P. Guide to the attorney on the effective use of a Subchapter S election. *Taxation for lawyers*, v. 3, March/April 1975, p. 306-14.

Storrier, Philip P. How to adapt corporate liquidation rules to the particular needs of a Sub S corporation. *Taxation for accountants*, v. 14, Feb. 1975, p. 94-7.

Section 1378

Giljum, Joseph P. Guide to the attorney on the effective use of a Subchapter S election. *Taxation for lawyers*, v. 3, March/April 1975, p. 306-14.

Section 1402

Self employment tax not imposed on gambling wins. *Taxation for accountants*, v. 15, Dec. 1975, p. 337.

Stone, Barry J. Self-employment income vs. earned income. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 612-13.

Section 1504

Anderson, James D. Ownership of a DISC by a Subchap. S corp. (Tax clinic) *Tax adviser*, v. 6, Aug. 1975, p. 480-1.

Section 1551

Bonovitz, Sheldon M. Brother-sister controlled groups under Section 1563: the 80 percent ownership test. *Tax lawyer*, v. 28, Spring 1975, p. 511-31.

Section 1561

Bryan, W. Burton. \$50,000 surtax exemption: maximizing benefit for controlled group. (Tax clinic) *Tax adviser*, v. 6, Aug. 1975, p. 485-6.

Section 1563

Bonovitz, Sheldon M. Brother-sister controlled groups under Section 1563: the 80 percent ownership test. *Tax lawyer*, v. 28, Spring 1975, p. 511-31.

Section 2011

Estate reaps double tax benefit from posthumous payment of state gift tax. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 82-4.

Schlenger, Jacques T. Double benefit derived from posthumously paid state gift taxes, which are allowed as both a deduction from decedent's estate under Section 2053 and as a credit for state death taxes paid under Section 2011, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Summer 1975, p. 231-2.

Section 2012

Finerman, Ralph. Gift tax credit as applied to reciprocal trusts, edited by Ralph Finerman. (Estate planning) *CPA* (NYSS), v. 45, Aug. 1975, p. 54-5.

Gift includable in estate may result in an extra credit being available. (Technical notes and comments) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 236-7.

Huffaker, John B. TC holds state gift tax was deductible by estate. (Estates, trusts and gifts) *Journal of taxation*, v. 43, Oct. 1975, p. 226-7.

Section 2032

Finerman, Ralph. Alternate valuation - important tax planning option, edited by Ralph Finerman. (Estate planning) *CPA* (NYSS), v. 45, Sept. 1975, p. 75-6.

Fisher, Jacob. Human drama in death & taxes: the best laid schemes o' mice and men. *Trusts & estates*, v. 114, May 1975, p. 298-9, 360.

Schnee, Edward J. When alternate valuation date should be used if value of gross estate has increased. *Estate planning*, v. 2, Winter 1975, p. 74-81.

Section 2033

Uncashed joint Social Security check is not an estate asset. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 64.

Section 2035

Anglea, Bernice A. Current rules for including life insurance in decedent's estate and how to plan around them, by Bernice A. Anglea and Nina R. Chomsky. *Taxation for accountants*, v. 14, Jan. 1975, p. 22-7.

Brower, Pieter. Estate tax - transfers in contemplation of death - flight insurance: Berman v. United States. (Recent cases) *Missouri law review*, v. 39, Summer 1974, p. 455-61.

Eliasberg, Kenneth C. Estate taxation of life insurance: a survey of recent developments. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 1-141.) [750.2 S]

Huffaker, John B. State gift tax paid on 2035 gift is includable in estate, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 42, May 1975, p. 298.

Section 2036

Federal estate tax: application of the Section 2042 incidents of ownership concept to the insured fiduciary's estate. (Notes) *Iowa law review*, v. 60, June 1975, p. 1319-64.

Finerman, Ralph. Husband and wife's joint ownership of realty, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, Feb. 1975, p. 49.

Horvitz, Selwyn A. Retention of control: the implication of the Byrum case. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 235-67.) [751 N]

McCaffrey, Carlyn S. Property transferred from husband to wife but managed by husband taxed in husband's estate, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Spring 1975, p. 388-9.

Penner, Daniel L. Use of gifts in estate planning: the basic rules which control sound planning of gifts. *Estate planning*, v. 2, Winter 1975, p. 97-101.

Section 2038

Federal estate tax: application of the Section 2042 incidents of ownership concept to the insured fiduciary's estate. (Notes) *Iowa law review*, v. 60, June 1975, p. 1319-64.

Section 2039

Huggins, Rollin C. Estate planning for the corporate executive. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 872-85.

Hyde, Robert C. Unplanned estate distributions can significantly increase tax burden on estate and beneficiaries. *Taxation for lawyers*, v. 3, March/April 1975, p. 288-95.

Savage, Carroll J. What estate planners should know about direct and indirect effects of new pension reform act. *Estate planning*, v. 2, Autumn 1974, p. 9-13.

Taxation of survivor annuity benefits. (Estate planning) *CPA journal*, v. 45, Jan. 1975, p. 57-8.

Williams, David N. Notes on estate tax - minimization for physicians. *Delaware CPA*, v. 1, Nov. 1974, p. 13, 44.

Section 2040

Finerman, Ralph. Husband and wife's joint ownership of realty, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, Feb. 1975, p. 49.

Section 2041

Federal estate tax: application of the Section 2042 incidents of ownership concept to the insured fiduciary's estate. (Notes) *Iowa law review*, v. 60, June 1975, p. 1319-64.

Section 2042

Anglea, Berneice A. Current rules for including life insurance in decedent's estate and how to plan around them, by Berneice A. Anglea and Nina R. Chomsky. *Taxation for accountants*, v. 14, Jan. 1975, p. 22-7.

Eliasberg, Kenneth C. Estate taxation of life insurance: a survey of recent developments. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974, p. 1-141.) [750.2 S]

Federal estate tax: application of the Section 2042 incidents of ownership concept to the insured fiduciary's estate. (Notes) *Iowa law review*, v. 60, June 1975, p. 1319-64.

Huffaker, John B. Life insurance proceeds: courts split on incidents-of-ownership criteria, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 43, Nov. 1975, p. 315-16.

Saks, Howard J. Split-dollar life insurance is still a useful planning device despite shadowcast by final Regs. (Insurance trends and topics) *Estate planning*, v. 3, Autumn 1975, p. 61-3.

Schlenger, Jacques T. Inexorable sweep of Section 2042(2) causes life insurance proceeds to be includable in estate of decedent-insured, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 3, Autumn 1975, p. 38-40.

Schlenger, Jacques T. Retention of power by husband to veto wife's designation as beneficiary, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Spring 1975, p. 177-9.

Sullivan, Anne H. Incidents of ownership in a grantee fiduciary: Terriberry v. United States. (Notes and comments) *Tax lawyer*, v. 28, Spring 1975, p. 607-22.

Section 2053

Finerman, Ralph. Tax Court overrules IRS on state death taxes, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, Oct. 1975, p. 82.

Huffaker, John B. CA-2 might limit effect of shifting premium payments. (Estates, trusts and gifts) *Journal of taxation*, v. 43, Oct. 1975, p. 227-8.

Huffaker, John B. Courts differ on tests for deductions under 2053, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 43, Dec. 1975, p. 356.

Huffaker, John B. No interest deduction for estate tax installments. (Estates, trusts and gifts) *Journal of taxation*, v. 43, Oct. 1975, p. 227.

Huffaker, John B. State gift tax paid on 2035 gift is includable in estate, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 42, May 1975, p. 298.

Huffaker, John B. TC holds state gift tax was deductible by estate. (Estates, trusts and gifts) *Journal of taxation*, v. 43, Oct. 1975, p. 226-7.

Lehman, Richard S. Estate selling expenses can give double tax benefit through use of an inter vivos trust. *Estate planning*, v. 2, Summer 1975, p. 212-15.

Not all interest payments made by estate are deductible. *Taxation for lawyers*, v. 4 Sept./Oct. 1975, p. 118-19.

Schlenger, Jacques T. Double benefit derived from posthumously paid state gift taxes, which are allowed as both a deduction from decedent's estate under Section 2053 and as a credit for state death taxes paid under Section 2011, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Summer 1975, p. 231-2.

Schlenger, Jacques T. Selling expenses incurred by estate, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Spring 1975, p. 172-3.

Schlenger, Jacques T. Tax Court determination of amount of sales commission, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Spring 1975, p. 175-7.

Section 2055

Gebhardt, Lawrence J. How to best use the over-age-80 provisions allowing a triple estate tax deduction. (Estates, trusts and gifts) *Journal of taxation*, v. 43, Oct. 1975, p. 224-6.

Section 2056

Newman, Lawrence. Need for disclaimer legislation - an analysis of the background and current law, by Lawrence Newman and Albert Kalter. *Tax lawyer*, v. 28, Spring 1975, p. 571-600.

Rosen, Howard D. Overview of marital deduction formula clauses. *University of Miami law review*, v. 29, Fall 1974, p. 47-69.

Schlenger, Jacques T. Marital share gift conditioned on wife's filing of written election to accept the bequest held to qualify for marital deduction; right of election seen as similar to that granted by statute to disinherited spouse, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Summer 1975, p. 236-8.

Section 2107

Palmer, Michael W. Estate, death and inheritance tax problems of Americans living abroad and expatriates. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974, p. 277-306.) [750.2 S]

Section 2204

Executor's liability can be shortened but not estate's. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 152-3.

Lore, Martin M. Executor's duties may not end with tax discharge, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 43, Dec. 1975, p. 376-7.

Section 2207

English, Thomas E. Taxation: apportionment of estate taxes: the constitutionality of Section 2207 of the Internal Revenue Code of 1954. (Notes and comments) *Oklahoma law review*, v. 28, Summer 1975, p. 678-84.

Section 2502

Duhl, Stuart. Net gift technique: a current analysis of the requirements for its successful use, by Stuart Duhl and Arnold Jay Cohen. (Estates, trusts & gifts) *Journal of taxation*, v. 42, March 1975, p. 158-63.

Section 2503

Debt can be used to spread a gift to minimize gift tax. *Taxation for accountants*, v. 14, May 1975, p. 313-14.

Gift includable in estate may result in an extra credit being available. (Technical notes and comments) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 236-7.

Hutchings, Peter W. Contemporary thoughts on gifts to minors. *CLU journal*, v. 29, April 1975, p. 30-4.

Penner, Daniel L. Use of gifts in estate planning: the basic rules which control sound planning of gifts. *Estate planning*, v. 2, Winter 1975, p. 97-101.

Tax Court extends present interest concept for gift tax. (Estates, trusts & gifts) *Journal of taxation*, v. 42, Feb. 1975, p. 80-1.

Section 2504

Paying a gift tax can avoid future valuation problems. *Taxation for lawyers*, v. 3, March/April 1975, p. 299.

Section 2513

Gift includable in estate may result in an extra credit being available. (Technical notes and comments) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 236-7.

No estate tax due on non-donor spouse who elects to split gifts. (Technical notes and comments) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 249.

Section 2515

Finerman, Ralph. Husband and wife's joint ownership of realty, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, Feb. 1975, p. 49.

Section 2516

Barrett, John D. Community property states - property settlement liability to divorce. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 81-2.

Section 2521

Penner, Daniel L. Use of gifts in estate planning: the basic rules which control sound planning of gifts. *Estate planning*, v. 2, Winter 1975, p. 97-101.

Section 3121

Markwalder, Alice Schlee. Employee or not? - the dilemma of certain minor children and spouses, by Alice Schlee Markwalder and Dale L. Davison. *Atlanta economic review*, v. 25, May-June 1975, p. 21-3.

Section 4062

Rizzo, Ronald S. Plural employee plans under ERISA. *Trusts & estates*, v. 114, Sept. 1975, p. 602-4, 673-6.

Section 4063

Rizzo, Ronald S. Plural employee plans under ERISA. *Trusts & estates*, v. 114, Sept. 1975, p. 602-4, 673-6.

Section 4064

Rizzo, Ronald S. Plural employee plans under ERISA. *Trusts & estates*, v. 114, Sept. 1975, p. 602-4, 673-6.

Section 4481

IRS checking on compliance with highway use tax. (Practicing before the IRS) *Taxation for accountants*, v. 15, Sept. 1975, p. 191.

Section 4940

Post-death estate planning avoids sec. 4940 excise tax. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 293-4.

Toder, Jerome. Post-death estate planning avoids Sec. 4940 excise tax. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 293-4.

Section 4941

Ress, Samuel S. Past service pension not self-dealing. (Payroll taxes & controls) *CPA journal*, v. 45, Feb. 1975, p. 46.

Section 4942

Koch, Donald G. How to best utilize excess qualifying distributions of private foundations. (Tax-exempt institutions) *Journal of taxation*, v. 42, March 1975, p. 180-3.

Section 4943

Kauder, Louis M. Excess and permitted business holdings of private foundations: a critique of the Treasury's construction of Section 4943. (Note) *Tax law review*, v. 30, Fall 1974, p. 101-13.

Section 4975

Marvin, Stephen W. How to advise individual clients on use of new tax-sheltered personal pension plans. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 208-16.

Simmons, Sherwin P. When will financial advisor be fiduciary? Edited by Sherwin P. Simmons. (Compensation) *Journal of taxation*, v. 43, Nov. 1975, p. 268.

Section 6013

Bierman, Jacquin D. Recent decisions clarify the scope of the innocent spouse provisions of Section 6013(e), edited by Jacquin D. Bierman. (Personal tax problems) *Journal of taxation*, v. 43, July 1975, p. 52-3.

Borghese, Phyllis. Innocent spouse rule not applicable in community property states. (Tax talk) *National public accountant*, v. 20, May 1975, p. 28.

Farber, Paul. Maximum tax: deductions recovered and nonresident aliens. (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 349.

Tax liability for spouse's fraud is still a possibility. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 63-4.

Section 6073

Huber, Robert A. Farmers and fishermen: weather, prices and estimated tax payments. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 419-20.

Section 6103

Peters, William E. Voluntary RAR compliance program - a new approach. (Nebraska taxation) *Nebraska CPA*, v. 10, Fall 1975, p. 7.

Ress, Samuel S. Disclosures by IRS to U.S. Labor Department re: deferred compensation plans. (Payroll taxes & controls) *CPA journal*, v. 45, Feb. 1975, p. 47.

Whitaker, Meade. Ruling letters and technical advice: the disclosure crossroads. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 712-18.

Whitaker, Meade. Taxpayer privacy vs. freedom of information: proposals to amend Sec. 6103. *Tax adviser*, v. 6, April 1975, p. 198-204.

Section 6154

Shaub, Larry N. Minimum required payment of estimated federal income tax. *Management accounting (NAA)*, v. 57, Aug. 1975, p. 39-42.

Section 6161

Hoffman, Arthur S. Liquidity problems - no funds to pay taxes? Edited by Arthur S. Hoffman. (Federal taxation) *CPA (NYSS)*, v. 45, July 1975, p. 66.

Hyde, Robert C. Tax questions arising in settling an estate with incorporated farm property: a case history. *Estate planning*, v. 2, Spring 1975, p. 160-7.

Joseph, Myron L. Several routes are available to obtaining an extension to file and pay federal estate tax. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 22-6.

Section 6166

Chan, Lionel. Planning a Sec. 303 redemption. *Tax adviser*, v. 7, Jan. 1976, p. 4-9.

Extension of time for payment. (Estate planning) *CPA journal*, v. 45, Jan. 1975, p. 56.

Finerman, Ralph. Extension of time for payment follow-up, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, May 1975, p. 83.

Forster, Joel M. Estate and gift tax reform: a tax policy statement of the federal tax division. (Taxation) *Journal of accountancy*, v. 139, Feb. 1975, p. 90-5.

Forster, Joel M. Estate and gift tax reform: a tax policy statement of the Federal Tax Division. (Washington report) *Tax adviser*, v. 6, April 1975, p. 229-35.

Huffaker, John B. No interest deduction for estate tax installments. (Estates, trusts and gifts) *Journal of taxation*, v. 43, Oct. 1975, p. 227.

Hyde, Robert C. Tax questions arising in settling an estate with incorporated farm property: a case history. *Estate planning*, v. 2, Spring 1975, p. 160-7.

Jacoby, James J. Financing estate taxes through the joint use of Sections 303 and 6166. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 79-152.) [751 N]

Joseph, Myron L. Several routes are available to obtaining an extension to file and pay federal estate tax. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 22-6.

Schlenger, Jacques T. Service issues three revenue rulings that rental properties held for the production of income do not qualify as a closely held business...under Section 6166(a), by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 3, Autumn 1975, p. 45-6.

Section 6334

Plumb, William T. Recommendations of the Commission on the bankruptcy laws - exempt and immuneproperty. *Virginia law review*, v. 61, Feb. 1975, p. 1-153.

Section 6511

When a loss is deductible, and how much can be deducted, depends on the nature of the loss. *Taxation for lawyers*, v. 3, March/April 1975, p. 319-22.

When a loss is deductible, and how much can be deducted, depends on the nature of the loss. *Taxation for accountants*, v. 14, Feb. 1975, p. 119-22.

Section 6621

Phillips, Lawrence M. Interest rates increased. (Federal taxation) *Wisconsin CPA*, June 1975, p. 14.

Waters, B. Quinn. New interest rates for deficiencies, refunds tied to prime lending rate; howit works. *Taxation for accountants*, v. 15, Oct. 1975, p. 214-18.

Section 6653

Fraud penalty computation. (Taxes in figures) *Taxation for accountants*, v. 14, April 1975, p. 221.

Section 6654

Ross, Jack R. Deferring estimated tax payments under Section 6654(d)(3), edited by Jack R. Ross. (Federal taxation) *CPA (NYSS)*, v. 45, Oct. 1975, p. 56-8.

Section 6655

Shaub, Larry N. Minimum required payment of estimated federal income tax. *Management accounting (NAA)*, v. 57, Aug. 1975, p. 39-42.

Section 6672

Hertz, Jerome S. Personal liabilities of the unsuspecting executive for penalties under Section 6672 and other nightmares. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1171-94.) [751 N]

How IRS deals with failures to pay withheld taxes from employees. (Practicing before the IRS) *Taxation for accountants*, v. 15, July 1975, p. 63.

Section 6851

Fite, John McQuagge. Narcotics offenders and the Internal revenue code: sheathing the Section 6851 sword. *Vanderbilt law review*, v. 28, March 1975, p. 363-97.

Jeopardy terminations under Section 6851: the taxpayer's rights and remedies. (Notes) *Iowa law review*, v. 60, February 1975, p. 644-73.

Lynch, John Kennedy. Actions IRS will take when it foresees potential threat to collection of taxdue. (Procedure) *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 90-2.

Section 6861

Lynch, John Kennedy. Actions IRS will take when it foresees potential threat to collection of taxdue. (Procedure) *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 90-2.

Section 6901

Newton, William H. Collection of federal taxes by transferee liability: how it works; who can be caught. (Effective tax procedures) *Journal of taxation*, v. 43, Aug. 1975, p. 112-17.

Section 7121

Closing agreements can fix tax liability finally and forever. *Taxation for accountants*, v. 15, Oct. 1975, p. 202-3.

Closing agreements can fix tax liability finally and forever. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 159-62.

Finerman, Ralph. Estate tax closing letter is not a final closing agreement, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, March 1975, p. 68.

Section 7203

Loubet, Jeffrey. Willful failure to supply information: the service's weapons v. taxpayers' rights. (Fraud & negligence) *Journal of taxation*, v. 42, March 1975, p. 154-6.

Section 7213

Crouter, Earl C. Attorney-client privilege has definite limitations when applied to tax cases. *Taxation for lawyers*, v. 3, March/April 1975, p. 297-9.

Section 7215

Rubenstein, Edwin A. IRS steps up use of criminal penalties for non-payment of payroll taxes, by Edwin A. Rubenstein and Charles M. Lax. (Fraud and negligence) *Journal of taxation*, v. 43, Oct. 1975, p. 208-10.

Section 7216

Larkin, Mark D. IRS - CPA - SEC differences. (Federal taxes) *California CPA quarterly*, v. 42, Dec. 1974, p. 40.

Lore, Martin M. IRS broadens its return information disclosure rules, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, April 1975, p. 224.

Section 7421

Fite, John McQuagge. Narcotics offenders and the Internal revenue code: sheathing the Section 6851 sword. *Vanderbilt law review*, v. 28, March 1975, p. 363-97.

Section 7508

Congress extends tax breaks for Viet Nam veterans. *Taxation for accountants*, v. 14, May 1975, p. 264-5.

Section 7602

Bender, Louis. Review of privileged communications as applied to tax fraud proceedings. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 237-72.) [750.2 T]

Graham, Barbara A. Limits of the Section 7602 John Doe summons, by Barbara A. Graham and Edward A. Tanzman. (Notes and comments) *Tax lawyer*, v. Winter 1975, p. 377-98.

Section 7623

IRS has wide discretion on payment of informer's fees. *Taxation for accountants*, v. 14, May 1975, p. 269-70.

IRS has wide discretion on payment of informer's fees. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 9-10.

Securities

Appreciated employer securities acquired from decedent. (Taxes in figures) *Taxation for accountants*, v. 15, Aug. 1975, p. 100.

Borden, Neal D. Supreme Court's Ivan Allen holding based on economic reality may cause 531 problems, by Neal D. Borden and Robert K. Briskin. (Corporations, stockholders) *Journal of taxation*, v. 43, Sept. 1975, p. 130-4.

Ellentuck, Albert B. Debt as securities under Sec. 351. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 613.

Flynn, Joseph M. Appreciated securities and Section 531 tax. (Federal taxation) *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 33-4.

Kanter, Burton W. No allocation of expenses to exchange member's securities, edited by Burton W. Kanter and John H. Pennell. (Shop talk) *Journal of taxation*, v. 43, Nov. 1975, p. 320-1.

Leibowitz, Martin L. Integrating tax effects into bond portfolio management. *Bankers magazine*, v. 158, Spring 1975, p. 92-100.

Lewis, Frederick E. Double-edged sword of Sec. 1236. (Tax clinic) *Tax adviser*, v. 6, Nov. 1975, p. 675-6.

Neuwahl, Malcolm H. Incorporation of a portfolio consisting of marketable securities - a useful tax-planning technique. *University of Miami law review*, v. 28, Winter 1974, p. 395-438.

Seidler, Lee J. Dropping withholding tax could increase foreign purchases of American securities, by Lee J. Seidler and Corine Gibson. *Accounting issues* (Bear Stearns & Co.), Oct. 15, 1975, p. 4-6. (Reprint file, *A)

Supreme Court values securities at market price; can trigger accumulated earnings tax. *Taxation for accountants*, v. 15, Sept. 1975, p. 153.

Verification by IRS of gains and losses depends upon type of property involved. (Practicing before the IRS) *Taxation for accountants*, v. 15, Oct. 1975, p. 254-5.

Wohl, L. B. Disposition of business capital asset may yield ordinary income or loss, by L. B. Wohl and J. R. Weed. *Taxation for accountants*, v. 15, Aug. 1975, p. 118-20.

Securities transactions

Shlens, Edmund. New developments in bank federal income taxation, by Edmund Shlens and Tai S. Shin. *Taxes - the tax magazine*, v. 53, Oct. 1975, p. 617-27.

Tax benefits can be salvaged from a worthless security. *Taxation for accountants*, v. 15, Aug. 1975, p. 102.

Tax benefits can be salvaged from a worthless security. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 99.

Security deposits

IRS rules on tax treatment of tenants security deposits. *Taxation for accountants*, v. 15, Oct. 1975, p. 243.

Self-dealing

Ress, Samuel S. Past service pension not self-dealing. (Payroll taxes & controls) *CPA journal*, v. 45, Feb. 1975, p. 46.

Self-employed

Hanlon, T. Gerald. Moving expenses tied to job change may provide substantial deductions for taxpayer. (Personal) *Taxation for accountants*, v. 15, Oct. 1975, p. 226-32.

Identification number rules for qualified plans. (Tax practice) *Taxation for accountants*, v. 14, Feb. 1975, p. 128.

Kanter, Alan N. Improved self-employment plans still do not measure up to professional corporation benefits. *Taxation for lawyers*, v. 3, March/April 1975, p. 268-71.

Ress, Samuel S. Self-employment taxes. (Payroll taxes & controls) *CPA (NYSS)*, v. 45, Oct. 1975, p. 68.

Self employment tax not imposed on gambling wins. *Taxation for accountants*, v. 15, Dec. 1975, p. 337.

Stoeber, Edward A. Pension reform act of 1974. *CLU journal*, v. 29, Jan. 1975, p. 19-30.

Stone, Barry J. Self-employment income vs. earned income. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 612-13.

Separation Agreements

See Taxation, United States - Divorce Settlements And Separation Agreements

Service contracts

One-man PC gets big tax break from the Service. *Taxation for accountants*, v. 14, May 1975, p. 300-1.

Ross, Jack R. Maxi-tax - do future services qualify? Edited by Jack R. Ross. (Federal taxation) *CPA (NYSS)*, v. 45, Nov. 1975, p. 43-5.

Service enterprises

Kanter, Burton W. Assessing IRS attack on PCs in light of rev. rul. 75-67, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 42, May 1975, p. 318.

Ross, Jack R. P.h. co. threat ends in one area, edited by Jack R. Ross. (Federal taxation) *CPA (NYSS)*, v. 45, Nov. 1975, p. 45-6.

Shadow stock plans

Crumbly, D. Larry. Non-qualified compensation arrangements more valuable under today's uncertain conditions. *Taxation for accountants*, v. 15, July 1975, p. 20-3.

Ships and shipping

Kalish, Richard H. Sec. 883: U.S. tax trap for ship leasing. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 205-6.

Meyers, Warrin C. Effect of the TRA on the use of a foreign corporation to shelter shipping income. (International trade) *Journal of taxation*, v. 43, Aug. 1975, p. 90-5, 98.

Sherfy, Raphael. Recent changes and new considerations in the international tax area. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 857-71.

Short sales

Freeman, Brian M. Recognition of gain on yearend stock sales. *Tax law review*, v. 30, Winter 1975, p. 197-282.

Schneider, Jerry A. Substantial investment and tax advantages are available for option purchasers and writers. *Taxation for accountants*, v. 14, March 1975, p. 176-9.

Short Term Trusts

See Also Taxation, United States-Clifford Trusts, In Previous Indexes

Block, Julian. Tax-saving short-term trusts. *Veterinary economics*, v. 16, Aug. 1975, p. 21-3.

Estes, Carl. Using trusts in family tax planning. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York: c1974. p. 367-85.) [750.2 T]

Flynn, Joseph M. Taxation of capital gains of Clifford trust. (Federal taxation) *Massachusetts CPA review*, v. 49, Nov.-Dec. 1975, p. 29.

Gorlick, Sheldon H. Three ways to make your kids' college funds soar. *Medical economics*, v. 52, Feb. 17, 1975, p. 174, 177, 179, 181.

Horowitz, Jerome. Tax factors controlling the type of trust which best fits a particular client's needs. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 36-42.

Kendall, Peter W. ABC's of Clifford trusts. *Practical accountant*, v. 8, July/Aug. 1975, p. 41-7.

Lemann, Thomas B. Doctor trust: principles for successful planning that emerge from analysis of the cases. *Estate planning*, v. 2, Autumn 1974, p. 2-8.

Mesrop, Alden. Salvaging the tax benefits from a transfer that is found to be an incomplete gift. (Estate planning) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 176-81.

O'Hare, James T. Loans without interest: how to avoid IRS assertion that the borrower realizes income. *Taxation for accountants*, v. 14, March 1975, p. 165-71.

Reynolds, Sherin V. Educational trusts. *Connecticut CPA*, v. 39, Dec. 1975, p. 16-17.

Sacher, Charles P. How attorneys can more effectively advise and assist in family tax planning. (Personal) *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 110-18.

Sick pay

Barr, Greg. FICA: excluding sick pay from taxable wages. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 741.

Lump-sum settlements of sick pay can destroy tax break. *Taxation for accountants*, v. 14, May 1975, p. 309.

Ress, Samuel S. New sick-pay exclusion regulations. (Payroll taxes & controls) *CPA (NYSS)*, v. 45, Aug. 1975, p. 40.

Ress, Samuel S. Sick pay reporting - form W-2 may be used. (Payroll taxes & controls) *CPA journal*, v. 45, Feb. 1975, p. 47.

Simplification

Hall, John H. Our tax structure: some personal observations. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 1003-1016.) [750.2 S]

Sirbo Holdings case

- McCaffrey, Carlyn S. Payment by lessee in satisfaction of its obligation to restore premises denied Section 1231 treatment, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Summer 1975, p. 509-10.
- Salter, Lester H. What Sirbo Holdings decided: a postscript, by Lester H. Salter and James R. McGowan. *Journal of real estate taxation*, v. 2, Summer 1975, p. 459-62.

Small Business

See Also Taxation, United States-Subchapter S Corporations

- Genfan, Herb. How to start your own craft business, by Herb Genfan and Lyn Taetzsch. New York, Watson-Guptill Publications, c1974. 203 p. [250 Han 2]
- Hoffman, Arthur S. Subchapter S losses and shareholder loans, edited by Arthur S. Hoffman. (Federal taxation) *CPA (NYSS)*, v. 45, July 1975, p. 65-6.
- Lipnick, Elton S. Tax consequences of starting, operating, and liquidating a closely-held corporation, by Elton S. Lipnick and Jerome P. Lipnick. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 228-35.
- Rhoads, John L. Tax considerations for a small business. *Management accounting (NAA)*, v. 56, Jan. 1975, p. 20-4.
- Senate given AICPA statement on tax problems of small business. (News report) *Journal of accountancy*, v. 139, April 1975, p. 14, 20.

Small Tax Division

See United States. - Tax Court. Small Tax Case Division.

Social security

- Commerce Clearing House. 1975 federal graduated withholding tax tables, in effect Jan. 1, 1975. Chicago, c1974. 36 p. (*Payroll management guide*, no. 126, Dec. 20, 1974. Extra ed.) [*754.11 C]
- Harris, C. Lowell. Social security: problems of the longer run. *Trusts & estates*, v. 114, Dec. 1975, p. 850-3.
- How to handle payroll taxes for employees shared by parent and its subsidiary. *Taxation for accountants*, v. 14, Feb. 1975, p. 123-4.
- Okner, Benjamin A. Social security payroll tax: some alternatives for reform. *Journal of finance*, v. 30, May 1975, p. 567-78.
- Popkin, William D. Household services and child care in the income tax and social security laws. *Indiana law journal*, v. 50, Winter 1975, p. 238-57.
- Ress, Samuel S. Employment taxes. (Payroll taxes & controls) *CPA (NYSS)*, v. 45, Oct. 1975, p. 68-70.
- Ress, Samuel S. Federal employment tax regulations amended. (Payroll taxes & controls) *CPA (NYSS)*, v. 45, Nov. 1975, p. 55-6.
- Ress, Samuel S. Social Security tax ruling. (Payroll taxes & controls) *CPA journal*, v. 45, May 1975, p. 66-7.
- Third parties who finance payroll liable for taxes. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 164-5.
- Third parties who finance payroll liable for taxes. *Taxation for accountants*, v. 15, Oct. 1975, p. 232-3.
- Turner, N. James. Qualified pension and profit sharing plans: integration with social security. (Comments) *University of Miami law review*, v. 29, Fall 1974, p. 119-38.
- Uncashed joint Social Security check is not an estate asset. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 64.

Software

See Taxation, United States-Computer Software

Spin-offs, split-offs, and split-ups

- Crumbley, D. Larry. How to choose the most advantageous way to combine or separate business interests. (Corporations) *Taxation for accountants*, v. 15, Oct. 1975, p. 244-8.

- Hoffman, Arthur S. Use of Section 333 to divide a business, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, April 1975, p. 48.
- Meyer, Robert. Active business requirement of 355 eased, but E & P bail-out provision tightened. (Corporations, stockholders) *Journal of taxation*, v. 43, Nov. 1975, p. 270-3.
- Whitten, Robert H. Renting as an actively conducted business under Secs. 346 and 355: an economic concept. *Tax adviser*, v. 6, July 1975, p. 404-14.

Sports organizations

- Cunnane, Thomas F. District Court in Laird approves depreciation of football players' contracts. (Accounting) *Journal of taxation*, v. 42, June 1975, p. 332-3.
- Jones, John B. Amortization and nonamortization of intangibles in the sports world. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 777-88.
- Koch, Richard A. Professional sports team as a tax shelter - a case study: the Utah Stars. *Utah law review*, v. 1974, Fall 1974, p. 556-71.
- Krise, Shirley A. Certain tax implications of professional sports. *CPA journal*, v. 45, April 1975, p. 27-31.
- Krise, Shirley A. Tax aspects of sports enterprises. *World (PMM & Co.)*, v. 9, Spring 1975, p. 3-7.
- Weill, Jay R. Depreciation of player contracts - the government is ahead at the half. *Taxes - the tax magazine*, v. 53, Oct. 1975, p. 581-91.
- Weiss, Marvin. Human resource accounting and its tax implications. (Letters to the editor) *CPA (NYSS)*, v. 45, July 1975, p. 7-8.

Spray Trusts

See Taxation, United States-Sprinkling Trusts

Sprinkling trusts

- Hyde, Robert C. Unplanned estate distributions can significantly increase tax burden on estate and beneficiaries. *Taxation for lawyers*, v. 3, March/April 1975, p. 288-95.

Start-Up Costs

See Taxation, United States-Organization Expenses

States

See Also Taxation, Under Name Of State

- Taxation, United States-Intergovernmental Allocating state income tax deductions on federal returns. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 21.
- Billings, C. David. Differential tax incidence of state educational grant-in-aid programs in Iowa: a correction, by C. David Billings and Andy Sherbo. (Notes and comments) *National tax journal*, v. 27, Dec. 1974, p. 663-7.
- Botkin, Sanford. Separation of corporate operations to minimize state taxes. (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 142.
- Clarke, Owen L. Taxation of income from corporate shareholding: state and local view. *National tax journal*, v. 28, Sept. 1975, p. 373-6.
- Commerce Clearing House. State tax handbook, as of October 1, 1973. Chicago, c1974. 670 p. [*758 C]
- Crowson, Robert F. Summary of recent developments. (New England taxation) *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 32, 41.
- Davies, David G. Equity effects of including housing services in a sales tax base, by David G. Davies and David E. Black. *National tax journal*, v. 28, March 1975, p. 135-7.
- Estate reaps double tax benefit from posthumous payment of state gift tax. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 82-4.
- Finerman, Ralph. Computing the tax consequences of a change of domicile from New York to Florida, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, Oct. 1975, p. 78-81.

- Finerman, Ralph. Service limits estate tax benefit of state gift taxes, edited by Ralph Finerman. (Estate planning) *CPA* (NYSS), v. 45, July 1975, p. 58-9.
- Finerman, Ralph. Tax Court overrules IRS on state death taxes, edited by Ralph Finerman. (Estate planning) *CPA* (NYSS), v. 45, Oct. 1975, p. 82.
- Foeller, William H. Differential tax incidence of state educational grant-in-aid programs in Iowa: a reply to a correction. (Notes and comments) *National tax journal*, v. 27, Dec. 1974, p. 669-70.
- Freeman, Brian M. State power to tax trust income on basis of settlor's or grantor's residence or domicile. *Taxes - the tax magazine*, v. 53, April 1975, p. 237-44.
- Ginsburg, Joseph. Corporation tax treatment of net operating loss carrybacks and carryovers, edited by Joseph Ginsburg. (State taxation) *CPA* (NYSS), v. 45, Aug. 1975, p. 62-4.
- Ginsburg, Joseph. Multistate tax commission upheld in litigation, edited by Joseph Ginsburg. (State taxation) *CPA journal*, v. 45, May 1975, p. 58.
- Ginsburg, Joseph. New Jersey - commuter taxes in the light of the recent Austin case, edited by Joseph Ginsburg and Arthur I. Gordon. (State taxation) *CPA* (NYSS), v. 45, July 1975, p. 73-4.
- Huffaker, John B. TC holds state gift tax was deductible by estate. (Estates, trusts and gifts) *Journal of taxation*, v. 43, Oct. 1975, p. 226-7.
- Judson, C. James. Impact of state taxation on small banks, part 1. *Magazine of bank administration*, v. 51, May 1975, p. 14-17.
- Judson, C. James. Impact of state taxation on small banks, part 2. *Magazine of bank administration*, v. 51, June 1975, p. 37-9.
- Keating, Thomas. Allocation of corporate state income and franchise taxes, by Thomas Keating and Francis G. Peiffer. *Federal accountant*, v. 24, Sept. 1975, p. 46-51.
- Pittman, C. Ray. Sec. 1034: state income tax considerations. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 736-7.
- Tucker, Stefan F. State immunity from federal taxation: the need for reexamination, by Stefan F. Tucker and Robert A. Rombro. *George Washington law review*, v. 43, Jan. 1975, p. 501-50.
- Wasylenko, Michael. Estimating the elasticity of state personal income taxes. *National tax journal*, v. 28, March 1975, p. 139-42.

Statute of limitations

- Closing agreements can fix tax liability finally and forever. *Taxation for accountants*, v. 15, Oct. 1975, p. 202-3.
- Closing agreements can fix tax liability finally and forever. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 159-62.
- Eager, J. Terry. Tax assessed and paid after normal limitation period - possible refund. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 423.
- Finerman, Ralph. Running of the statute of limitations may impose surprise gift tax, edited by Ralph Finerman. (Estate planning) *CPA* (NYSS), v. 45, Sept. 1975, p. 74.
- Hoffman, Arthur S. Six-year statute of limitations, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, March 1975, p. 42.
- Limitations waivers properly used can help tax settlements. *Taxation for accountants*, v. 14, Feb. 1975, p. 82.
- Limitations waivers properly used can help tax settlements. *Taxation for lawyers*, v. 3, March/April 1975, p. 296.

Step-transaction doctrine

- Battle, Frank V. Dividends, redemptions and stock purchases in connection with reorganizations. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 845-56.
- Bradley, James A. Liquidation of a corporation followed by a reincorporation may be a reorganization. *Taxation for accountants*, v. 15, Dec. 1975, p. 374-7.
- Bradley, James A. Liquidation of a corporation followed by a reincorporation may be a reorganization. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 94-5, 98-9.
- Lowe, Ronald E. Bailouts: their role in corporate planning. *Tax law review*, v. 30, Spring 1975, p. 357-418.

Stock

- Abbin, Byrle M. Estate planning in the U.S. under present economic conditions of inflation. *Arthur Andersen chronicle*, v. 35, July 1975, p. 36-53.
- Banks, Warren E. Measuring the value of corporate stock. *California Western law review*, v. 11, Fall 1974, p. 1-59.
- Banoff, Sheldon I. How IRS new zero-basis approach will affect corporate tax planning. (Corporations) *Journal of taxation*, v. 42, Feb. 1975, p. 96-100.
- Bell, Theodore M. Corporate plan can change investor's potential capital loss into ordinary loss at no cost. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 14-17.
- Commerce Clearing House. Stock values and dividends for 1975 tax purposes: market values, par values and dividends of listed or regularly quoted stocks for 1975 federal, state and local tax purposes; including special supplement on the Pennsylvania tax status of bonds. Chicago, c1975. 168 p. plus 16 p. [*724 C]
- Freeman, Brian M. Recognition of gain on yearend stock sales. *Tax law review*, v. 30, Winter 1975, p. 197-282.
- Frei, Robert R. Tax problems in corporate acquisitions other than reorganizations - from the seller's point of view. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 821-42.
- Gebhardt, Lawrence J. When are loss deductions available on the voluntary surrender of stock? (Accounting) *Journal of taxation*, v. 43, July 1975, p. 22-6.
- Hartwig, Joseph D. Valuing an interest in a closely-held business for the purpose of buy/sell agreements and for death tax purposes. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 215-75.) [750.2 S]
- Hoffman, Arthur S. Confusing ruling on aggregating stock ownership in foreign-domestic groups, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, April 1975, p. 47.
- Holden, James P. Aborted 337 liquidation termed reorg. by tax court, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 42, March 1975, p. 134-5.
- Linett, E. S. Sec. 306 stock: simultaneous disposition with pro rata portion of underlying common doesn't preclude tax avoidance, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 565-6.
- Milefsky, Norman R. How to use a personal holding company as an effective estate, financial planning tool. (Corporations, stockholders) *Journal of taxation*, v. 42, April 1975, p. 202-5.
- Sec. 306 stock: partial redemption of underlying common. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 292-3.
- Wiley, Thomas W. Valuing large holdings of publicly traded stock: the blockage problem. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-8.) [750.2 I]

Stock Bailouts

See Also Bailouts

- Lowe, Ronald E. Bailouts: their role in corporate planning. *Tax law review*, v. 30, Spring 1975, p. 357-418.

Stock bonus

- Byam, Clark R. Employee benefit plans: completing new Form 5301 poses some knotty problems. (Compensation) *Journal of taxation*, v. 43, Nov. 1975, p. 264-8.
- Hofert, Jack. Employee stock ownership trusts. *Taxes - the tax magazine*, v. 53, May 1975, p. 305-13.
- Huggins, Rollin C. Estate planning for the corporate executive. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 872-85.
- Kaplan, Jared. ESOP's fable, a tale of tax planning pitfalls and opportunities associated with employee stock ownership plans, complete with a choice of morals. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 898-912.
- Miller, Ralph Gano. Buying closely held stock with tax-deductible dollars. *CLU journal*, v. 29, Jan. 1975, p. 8-16.

- Miller, Ralph Gano. Stock bonus plans have enhanced utility in light of the pension reform laws, by Ralph Gano Miller and L. Frederick Williams. (Compensation) *Journal of taxation*, v. 42, Feb. 1975, p. 87-90.
- Simmons, Sherwin P. TC says amended stock bonus plan may qualify retroactively, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 43, Sept. 1975, p. 151-2.
- Williams, L. Frederick. Stock bonus plans - an undiscovered possibility in the Internal Revenue Code for closely held corporations. *Journal of corporate taxation*, v. 1, Winter 1975, p. 409-18.
- Wolff, Michael S. Is there an ESOP in your future? *Retail control*, v. 43, June-July 1975, p. 2-12.
- Woodward, Robert G. Employee stock ownership trusts: tax advantages for estate planning in close corporations. (Notes) *Yale law journal*, v. 84, June 1975, p. 1519-39.
- Stock, Common**
- Pehrson, Gordon O. Final 305 regs generally restrict stock dividend benefits but some openings remain. (Corporations, stockholders) *Journal of taxation*, v. 42, May 1975, p. 280-4.
- Stock, Convertible**
- Pehrson, Gordon O. Final 305 regs generally restrict stock dividend benefits but some openings remain. (Corporations, stockholders) *Journal of taxation*, v. 42, May 1975, p. 280-4.
- Stock, Escrow**
- Ellentuck, Albert B. Reorgs.: guidelines on escrowed stock. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 609.
- Solomon, Stephen E. Installment sale - qualification, by Stephen E. Solomon and Gregory E. Kirkelie. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 669-874.) [750.2 S]
- Stock options**
- Asher, Howard B. How the close corporation can use stock option provisions to increase executive compensation. *Taxation for accountants*, v. 14, Feb. 1975, p. 78-82.
- Crumbley, D. Larry. Non-qualified compensation arrangements more valuable under today's uncertain conditions. *Taxation for accountants*, v. 15, July 1975, p. 20-3.
- Fischer, Robert L. Executive compensation today. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 886-97.
- Goldberg, Steven S. Pension plans and executive compensation. New York: Practising Law Institute, c1974. 765 p. (*Tax law and practice: Practice handbook series*, no. 8.) [223.7 G]
- Hofert, Jack. Tax traps in receiving stock for services. *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 27-31.
- Hoffman, Arthur S. Exercise of stock options reduces earnings and profits, edited by Arthur S. Hoffman. *CPA journal*, v. 45, Feb. 1975, p. 37-8.
- Huggins, Rollin C. Estate planning for the corporate executive. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 872-85.
- Kanter, Burton W. Options constitute newest tax shelter arrangement, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 42, Feb. 1975, p. 127-8.
- Kennedy, James F. Selecting the off-beat investments: puts, calls, straddles, warrants, commodity futures and other exotica. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1093-1116.) [751 N]
- Linett, E. S. Stock options: approval by shareholders holding less than majority of stock insufficient, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 569-70.
- Lurie, Alvin D. Opinion of counsel: considerations involved in company financing of shares purchased under stock options, and switching from statutory to nonstatutory options. *Journal of corporate taxation*, v. 1, Summer 1974, p. 127-33.
- McLaughlin, David J. Money and taxes: you and your shadow. *Financial executive*, v. 43, May 1975, p. 32, 37-42.
- Ross, Jack R. Using options to increase contributions deductions, edited by Jack R. Ross, John J. McCabe and Milton Pickman. (Federal taxation) *CPA journal*, v. 45, Dec. 1975, p. 38-40.
- Schechter, David S. Executive compensation: current techniques involve cash, stock, or a combination of both. *Taxation for accountants*, v. 15, Dec. 1975, p. 354-8.
- Sigman, James J. Foreign tax credit: disqualifying disposition of option stock as foreign source income. (Tax clinic) *Tax adviser*, v. 6, Nov. 1975, p. 673.
- Todd, John O. Employee stock ownership trusts. *CLU journal*, v. 29, April 1975, p. 56-63.
- Wingfield, Walter H. Equity type compensation arrangements: a comparative analysis. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 983-1030.) [751 N]
- Wolf, Henry C. Nonstatutory stock option taxation. *Tax executive*, v. 26, July 1974, p. 307-27.
- Stock, Preferred**
- Abbin, Byrle M. Estate planning in the U.S. under present economic conditions of inflation. *Arthur Andersen chronicle*, v. 35, July 1975, p. 36-53.
- Discounted preferred stock under the new Section 305 Treasury regulations: on confusing debt and equity. *Yale law journal*, v. 84, Dec. 1974, p. 324-54.
- McLean, James H. Close corporations must be careful when redeeming preferred stock, by James H. McLean and Ken Bost. *Taxes - the tax magazine*, v. 53, June 1975, p. 370-2.
- Weiler, John J. Avoiding ordinary income when disposing of preferred stock received as a dividend, by John J. Weiler and Paul H. Waldman. *Taxation for accountants*, v. 15, Dec. 1975, p. 338-41.
- Weiler, John J. Avoiding ordinary income when disposing of preferred stock received as a dividend, by John J. Weiler and Paul H. Waldman. (Corporation-shareholder) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 166-9.
- Stock purchase**
- Asher, Howard B. How the close corporation can use stock option provisions to increase executive compensation. *Taxation for accountants*, v. 14, Feb. 1975, p. 78-82.
- Battle, Frank V. Dividends, redemptions and stock purchases in connection with reorganizations. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 845-56.
- Boisford, Herbert S. Employee stock ownership plans. (Tax clinic) *Tax adviser*, v. 6, 1975, p. 32.
- Canan, Michael J. Employee stock ownership plans. (Tax notes) *American Bar Association journal*, v. 61, July 1975, p. 880-3.
- Crumbley, D. Larry. Non-qualified compensation arrangements more valuable under today's uncertain conditions. *Taxation for accountants*, v. 15, July 1975, p. 20-3.
- Ellerman, Keith L. ABC's of estate planning. *Practical accountant*, v. 8, May-June 1975, p. 56-66.
- Epstein, Stephen. Section 304: tax trap for the unwary, by Stephen Epstein and Raymond Showfety. *CPA journal*, v. 45, Dec. 1975, p. 27-9.
- Finerman, Ralph. Use of ESOP in estate planning, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, July 1975, p. 57-8.
- Glassberg, Carl L. Employee benefit plans and the ESOP, by Carl L. Glassberg and Michael Ward. (Tax talk) *Retail control*, v. 44, Sept. 1975, p. 28-31.
- Hewitt, James O. Tax Court invalidates sale of subchapter S stock, edited by James O. Hewitt and John S. Pennell. (Partnerships & Subchapter S) *Journal of taxation*, v. 43, July 1975, p. 20-1.
- Hoffman, Arthur S. Employee stock and the Corn Products doctrine, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, April 1975, p. 46-7.
- Morrison, William L. Tax problems in corporate acquisitions other than reorganizations - from the buyer's point of view. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 843-63.
- Wassner, Neil A. Employee stock ownership plans: an idea whose time has arrived? *Viewpoint* (Main Lafrentz & Co.), 1st ed., 1975, p. 22-5.

- Wohl, L. B. Disposition of business capital asset may yield ordinary income or loss, by L. B. Wohl and J. R. Weed. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 33-5.
- Woodward, Robert G. Employee stock ownership trusts: tax advantages for estate planning in close corporations. (Notes) *Yale law journal*, v. 84, June 1975, p. 1519-39.

Stock redemptions

- Abbin, Byrle M. Significant recent developments concerning estate planning (part III). (Estate planning) *Tax adviser*, v. 6, May 1975, p. 277-87.
- Barton, Robert M. Methods of terminating stockholder interests in closely held corporations. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974, p. 811-31.) [751 N]
- Battle, Frank V. Dividends, redemptions and stock purchases in connection with reorganizations. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 845-56.
- Bierman, Jacquin D. Not all business contractions qualify as partial liquidations under Section 346, by Jacquin D. Bierman and James P. Fuller. (Corporations, stockholders) *Journal of taxation*, v. 42, April 1975, p. 194-200.
- Bitker, Boris I. Federal income taxation of corporations and shareholders - forms. Boston, Warren, Gorham & Lamont, c1975. 1 v. (looseleaf) [754.2 B]
- Bloom, Gilbert D. How to use a non-liquidating C reorg and avoid running afoul of the overlaps. (Corporations, stockholders) *Journal of taxation*, v. 42, June 1975, p. 358-65.
- Boyd, James H. Family discord may negate attribution rules and allow capital gain treatment of a redemption, by James H. Boyd and Mary Jane Boyd. *Taxation for accountants*, v. 15, Dec. 1975, p. 362-5.
- Cathcart, Alan T. Section 302 redemptions: family fights and attribution. (Tax notes) *American Bar Association journal*, v. 61, Oct. 1975, p. 1272-5.
- Chan, Lionel. Planning a Sec. 303 redemption. *Tax adviser*, v. 7, Jan. 1976, p. 4-9.
- Cohen, Arnold Jay. Receipts related to corporate equity: return on investment or exchange? *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 824-44.
- Curtis, Sally Morrow. Tax-free redemption of stock should be considered in estate plan of owner of close corporation, by Sally Morrow Curtis and Michael L. Moore. *Estate planning*, v. 2, Autumn 1974, p. 32-6.
- Eustice, James S. Going private: tender offer redemptions for cash or securities. *Journal of corporate taxation*, v. 2, Summer 1975, p. 137-72.
- Eustice, James S. Going private: tender offer redemptions for cash or securities (part II). *Tax adviser*, v. 6, Dec. 1975, p. 719-29.
- Farber, Paul. Effect of redemption on E&P: IRS position may be backfiring. (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 352-3.
- Finerman, Ralph. Pitfalls in stock redemption by an estate, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, Feb. 1975, p. 48-9.
- Frei, Robert R. Tax problems in corporate acquisitions other than reorganizations - from the seller's point of view. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 821-42.
- Goldstein, Gersham. Tax articles on corporate redemptions, by Gersham Goldstein and Boris I. Bitker. *Journal of corporate taxation*, v. 1, Summer 1974, p. 158-72.
- Heller, Kenneth. Stock redemptions: the mystery of the disappearing basis. *Tax adviser*, v. 6, Oct. 1975, p. 614-20.
- Holden, James P. Discord undercuts attribution rules on redemption, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 42, May 1975, p. 284-5.
- Holden, James P. Executor-president violates termination of interest rules, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 42, March 1975, p. 134.
- Holden, James P. Illegal redemption taxable under claim of right, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 42, May 1975, p. 285.
- Holloway, Ronald E. Closely held corporations - pre-termination planning. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974, p. 785-809.) [751 N]
- Huey, William R. Stock redemption tax traps. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-4.) [750.2 I]
- Huffaker, John B. Circuits split over treatment of death benefit as tax-free gift, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 43, July 1975, p. 48.
- Hundley, Thomas C. Taxation - accumulated earnings tax - decrease in accumulated earnings and profits in a taxable year because of redemptions of stock from tax-exempt charities does not preclude imposition of the accumulated earnings tax. (Recent cases) *Vanderbilt law review*, v. 28, May 1975, p. 921-30.
- Integrated plan yields capital gain on stock redemption. *Taxation for accountants*, v. 15, Dec. 1975, p. 371-2.
- Jacoby, James J. Financing estate taxes through the joint use of Sections 303 and 6166. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974, p. 79-152.) [751 N]
- Linowes, Harry M. Why and how of corporate buy-out agreements. (Estate planning) *Tax adviser*, v. 6, Nov. 1975, p. 654-8.
- Lipnick, Elton S. Tax consequences of starting, operating, and liquidating a closely-held corporation, by Elton S. Lipnick and Jerome P. Lipnick. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 228-35.
- Miller, Ralph Gano. Buying closely held stock with tax-deductible dollars. *CLU journal*, v. 29, Jan. 1975, p. 8-16.
- Ness, Theodore. Redemption of stock on death with appreciated property. (Closely held corporations) *Journal of corporate taxation*, v. 2, Spring 1975, p. 95-7.
- Ness, Theodore. Tax developments affecting closely-held corporations. (Close corporations) *Journal of corporate taxation*, v. 1, Summer 1974, p. 182-9.
- Ness, Theodore. Waiver of attribution by estate or trust on stock redemption. (Closely held corporations) *Journal of corporate taxation*, v. 2, Spring 1975, p. 97-9.
- Pehrson, Gordon O. Final 305 regs generally restrict stock dividend benefits but some openings remain. (Corporations, stockholders) *Journal of taxation*, v. 42, May 1975, p. 280-4.
- Reid, John J. To what extent will distributions in redemption of stock reduce earnings and profits? (Corporations, stockholders) *Journal of taxation*, v. 42, Jan. 1975, p. 29-33.
- Schlenger, Jacques T. ABC's of redemptions and partial liquidations, by Jacques T. Schlenger and Harry D. Shapiro. *Practical accountant*, v. 8, March-April 1975, p. 16-24.
- Sec. 306 stock: partial redemption of underlying common. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 292-3.
- Simpson, Murray S. Post-mortem planning to reduce the estate tax burden, by Murray S. Simpson and Ronald D. Larson. *Trusts & estates*, v. 114, Feb. 1975, p. 74-7, 120.
- Toder, Jerome. Sec. 306 stock: partial redemption of underlying common. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 292-3.
- Womack, Robert D. Sec. 453: sale and redemption of family corporation stock integrated. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 211.
- Zarky, Hilbert P. Stock redemptions as an estate planning tool, by Hilbert P. Zarky and Stanley E. Maron. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974, p. 181-214.) [750.2 S]

Stock repurchase

- Eustice, James S. Going private: tender offer redemptions for cash or securities. *Journal of corporate taxation*, v. 2, Summer 1975, p. 137-72.
- Eustice, James S. Going private: tender offer redemptions for cash or securities (part I). *Tax adviser*, v. 6, Nov. 1975, p. 646-53.

Gunther, Samuel P. Accounting and tax aspects of securities reacquisitions. *CPA journal*, v. 45, Dec. 1975, p. 18-22.

Kanter, Burton W. Fine tuning to avoid personal holding company impact in a consolidated return group - a brief alert, by Burton W. Kanter and Richard M. Horwood. *Journal of corporate taxation*, v. 1, Winter 1975, p. 363-78.

Sinrich, Norman. Reorganizations and going private - squeezing out minority shareholders. (Corporate reorganizations) *Journal of corporate taxation*, v. 1, Winter 1975, p. 449-56.

Stock, Restricted

Feld, Alan L. Current techniques for valuing minority stock interests or stock with restrictions. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 244-9.

Goldberg, Steven S. Pension plans and executive compensation. New York, Practising Law Institute, c1974, 765 p. (*Tax law and practice: Practice handbook series*, no. 8.) [223.7 G]

Hofert, Jack. Tax traps in receiving stock for services. *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 27-31.

Schechter, David S. Executive compensation: current techniques involve cash, stock, or a combination of both. *Taxation for accountants*, v. 15, Dec. 1975, p. 354-8.

Stock transfers

Banoff, Sheldon I. How IRS new zero-basis approach will affect corporate tax planning. (Corporations) *Journal of taxation*, v. 42, Feb. 1975, p. 96-100.

Bloom, Gilbert D. How to use a non-liquidating C reorg and avoid running afoul of the overlaps. (Corporations, stockholders) *Journal of taxation*, v. 42, June 1975, p. 358-65.

Finerman, Ralph. Depressed stocks make gifts attractive, edited by Ralph Finerman. (Estate planning) *CPA journal*, v. 45, Feb. 1975, p. 50.

Gift before a sale can shift gain and save tax. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 128.

Olsen, H. Peter. Tax problems associated with the incorporation of a partnership: Revenue ruling 70-239. *Vanderbilt law review*, v. 28, March 1975, p. 349-62.

Stock warrants

Crumbly, D. Larry. Non-qualified compensation arrangements more valuable under today's uncertain conditions. *Taxation for accountants*, v. 15, July 1975, p. 20-3.

Simmons, Sherwin P. Sale of warrants brings ordinary income, edited by Sherwin P. Simmons. (Taxation of compensation) *Journal of taxation*, v. 42, March 1975, p. 147-8.

Stock, Worthless

Tax benefits can be salvaged from a worthless security. *Taxation for accountants*, v. 15, Aug. 1975, p. 102.

Tax benefits can be salvaged from a worthless security. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 99.

Stockholder loans

Kantor, Edwin L. Random notes on loans to stockholders. *Delaware CPA*, v. 1, Nov. 1974, p. 14-15, 44.

Stockholders

See Also Taxation, United States—Minority Stockholders

Accurate counting of shareholders is essential if a Sub S election is to be maintained. *Taxation for accountants*, v. 15, July 1975, p. 30-2.

Accurate counting of shareholders is essential if a Sub S election is to be maintained. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 106-8.

Barton, Robert M. Methods of terminating stockholder interests in closely held corporations. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974, p. 811-31.) [751 N]

Bierman, Jacquin D. Not all business contractions qualify as partial liquidations under Section 346, by Jacquin D. Bierman and James P. Fuller. (Corporations, stockholders) *Journal of taxation*, v. 42, April 1975, p. 194-200.

Bierman, Jacquin D. TC says payment to protect job is deductible by shareholder, edited by Jacquin D. Bierman. (Personal tax problems) *Journal of taxation*, v. 43, July 1975, p. 53.

Blum, Walter J. Taxing the corporate shareholder - some old problems reconsidered. *Taxes - the tax magazine*, v. 53, April 1975, p. 217-30.

Eustice, James S. Going private: tender offer redemptions for cash or securities. *Journal of corporate taxation*, v. 2, Summer 1975, p. 137-72.

Gebhardt, Lawrence J. When are loss deductions available on the voluntary surrender of stock? (Accounting) *Journal of taxation*, v. 43, July 1975, p. 22-6.

Holden, James P. Free services to sister corp. not dividend to mutual owner, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 43, Sept. 1975, p. 135.

Horwood, Richard M. Recent decisions of the Tax Court accentuate problems of 333 liquidations. (Corporations, stockholders) *Journal of taxation*, v. 42, April 1975, p. 206-7, 210.

Horwood, Richard M. Section 333: when is it a safe exit? By Richard M. Horwood and Ronald Hindin. *Journal of corporate taxation*, v. 2, Spring 1975, p. 23-50.

How to make a tax-free corporate split-up taxable. (Tax blunder) *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 33.

Hutton, William T. Subchapter S: four into two won't go. (Recent cases and rulings) *Journal of corporate taxation*, v. 2, Summer 1975, p. 225-7.

Hutton, William T. Subchapter S: use of operating losses. (Recent cases and rulings) *Journal of corporate taxation*, v. 2, Summer 1975, p. 230-2.

Ingenious Subch. S tax-saving plan killed by Tax Court. *Taxation for accountants*, v. 15, July 1975, p. 32.

Johnson, Philip G. Some taxpayers who should have stayed in bed. *Nebraska CPA*, v. 9, Spring 1974, p. 11-12, 22.

Joyce, Thomas B. Coping with the investment-in-U.S.-property limitation under Subpart F for CFC's. (International trade) *Journal of taxation*, v. 43, July 1975, p. 40-6.

Linett, E. S. Fees paid pro rata to shareholders to guarantee loans are nondeductible dividends, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 562-3.

Linowes, Harry M. Why and how of corporate buy-out agreements. (Estate planning) *Tax adviser*, v. 6, Nov. 1975, p. 654-8.

Lynette, Andrew H. Corporate liquidating distributions - income to stockholder's estate? *Taxes - the tax magazine*, v. 53, Nov. 1975, p. 661-7.

Milefsky, Norman R. How to use a personal holding company as an effective estate, financial planning tool. (Corporations, stockholders) *Journal of taxation*, v. 42, April 1975, p. 202-5.

Nolan, John S. New pension legislation: self-employed persons and shareholder-employees of Subchapter S corporations - the new pension law. *Executive compensation journal*, Nov. 1974, p. 4-10.

Payments for shareholder's benefit usually are dividends. *Taxation for accountants*, v. 15, Dec. 1975, p. 373.

Rizzo, Ronald S. Developing concepts affecting medical payment plans and salary reimbursement agreements. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974, p. 533-94.) [750.2 S]

Roberts, Sidney I. IRS eases way to advance 367 rulings on CFC reorgs, edited by Sidney I. Roberts, Sanford H. Goldberg and Herbert H. Alpert. (International trade) *Journal of taxation*, v. 42, June 1975, p. 370-1.

Sanden, B. Kenneth. Dividend tax reform: obtaining relief from double taxation, by B. Kenneth Sanden and Charles T. Crawford. *Financial executive*, v. 43, Sept. 1975, p. 18-23.

Shareholder resolution does not always set liquidation date. *Taxation for accountants*, v. 15, Sept. 1975, p. 137-8.

Sullivan, Anthony J. PHC may reduce individual's tax on dividends from depreciated stocks, edited by Mario P. Borini. (Tax clinic) *Tax adviser*, v. 6, Sept. 1975, p. 534-5.

- Ullman, Leo S. Effect of Tax reduction act of 1975 on CFCs: continued erosion of tax haven operations. (International trade) *Journal of taxation*, v. 42, June 1975, p. 368-70.
- Straddle options**
- Kennedy, James F. Selecting the off-beat investments: puts, calls, straddles, warrants, commodity futures and other exotica. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1093-1116.) [751 N]
- Straw corporations**
- Adler, David G. Who is taxpayer: corporate title holder vs. beneficial owner. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 610-11.
- Tucker, Stefan F. Tax shelters: an analysis of recent IRS moves to limit their recognition and their benefits. (Personal) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 138-45.
- Strike Insurance**
- See Taxation, United States—Insurance, Strike
- Subchapter J**
- O'Sullivan, Maurice J. Distributable net income: timing estate distribution to obtain the best tax treatment. *Estate planning*, v. 3, Autumn 1975, p. 7-12.
- Subchapter K**
- Nash, Martin J. How to evaluate the tax consequences when a partner retires or sells his interest. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 28-32.
- Saunders, Charles L. Basis and allocation problems in dealing with limited partnership. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 182-236.) [750.2 T]
- Subchapter L**
- Bixler, John M. Is the answer to the Chartier principle dilemma contained in Subchapter L? Edited by John M. Bixler and F. Brook Voght. (Corporations, stockholders) *Journal of taxation*, v. 43, Dec. 1975, p. 344-6.
- Subchapter S corporations**
- Accounting method change is costly to Sub. S shareholder. *Taxation for accountants*, v. 15, Aug. 1975, p. 97-8.
- Accurate counting of shareholders is essential if a Sub S election is to be maintained. *Taxation for accountants*, v. 15, July 1975, p. 30-2.
- Accurate counting of shareholders is essential if a Sub S election is to be maintained. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 106-8.
- Anderson, James D. Ownership of a DISC by a Subchap. S corp. (Tax clinic) *Tax adviser*, v. 6, Aug. 1975, p. 480-1.
- Beck, Leif C. Pension reform act: its effect on law firms. *Law office economics and management*, v. 15, Winter 1975, p. 476-84.
- Berlin, Marvin N. Subchap. S: offsetting nonbusiness expenses with dividends. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 607.
- Bravencel, L. L. Farm recapture provisions and tax planning for corporations. *Journal of corporate taxation*, v. 1, Winter 1975, p. 391-408.
- Childs, James F. Buying and selling the Subchapter S corporation. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 347-94.) [750.2 S]
- Commerce Clearing House. Corporation, partnership, fiduciary filled-in tax return forms. 1975 ed. Chicago, c1974. 104 p. (*Standard federal tax reports*, v. 61, no. 56, Dec. 17, 1974. Extra ed.) [*751.3 C]
- Connor, John T. Subchap. S losses - is reduction in basis invariable? (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 141.
- Correct computation of earnings and profits requires many adjustments. *Taxation for accountants*, v. 15, July 1975, p. 54-6.
- Crumbley, D. Larry. Organizing, operating, and terminating subchapter S corporations: taxation and accounting, by D. Larry Crumbley and P. Michael Davis. rev. ed. Tucson, Lawyers and Judges Pub. Co., c1974. 384 p. [754.2 C]
- Crumbley, D. Larry. Recent decisions have refined some of the requirements for a Subchapter S election, by D. Larry Crumbley and P. Michael Davis. *Taxation for accountants*, v. 14, Jan. 1975, p. 44-9.
- Daly, Eugene P. Operation of Subchapter S corporations. *Taxes - the tax magazine*, v. 53, Aug. 1975, p. 495-505.
- Farber, Paul. Subchap. S: subsequent election as insurance against invalid one. (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 347-8.
- Floyd, Thomas A. Conflict between consolidated return and subchap. S regs. (Tax clinic) *Tax adviser*, v. 6, March 1975, p. 144-5.
- Foth, Edward C. Considerations in choosing between Subchapter S and partnership. *National public accountant*, v. 20, July 1975, p. 12-17.
- Frei, Robert R. Tax problems in corporate acquisitions other than reorganizations - from the seller's point of view. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 821-42.
- Germani, Robert A. Statutory merger of two subchapter S corps. - status of previously taxed income. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 77-8.
- Giljum, Joseph P. Guide to the attorney on the effective use of a Subchapter S election. *Taxation for lawyers*, v. 3, March/April 1975, p. 306-14.
- Goodman, Leonard. Special Section 351 problems caused by the incorporation of partnerships and Revenue ruling 70-239. *Journal of corporate taxation*, v. 1, Summer 1974, p. 134-8.
- Herskowitz, Elliot. How tax considerations enhance opportunities in listed options. (Personal tax problems) *Journal of taxation*, v. 43, Oct. 1975, p. 212-14.
- Hewitt, James O. DC says voting trust is not Sub S stockholder, edited by James O. Hewitt and John S. Pennell. (Partnerships and Subchapter S) *Journal of taxation*, v. 43, Oct. 1975, p. 222-3.
- Hewitt, James O. Sub S corporations' gains are passive investment income, edited by James O. Hewitt and John S. Pennell. (Partnerships & Subchapter S) *Journal of taxation*, v. 42, April 1975, p. 238-9.
- Hewitt, James O. Sub S election fails because of spouses' individual holdings, edited by James O. Hewitt and John S. Pennell. (Partnerships & Subchapter S) *Journal of taxation*, v. 43, July 1975, p. 20.
- Hewitt, James O. Sub S status is not limited to active business, edited by James O. Hewitt and John S. Pennell. (Partnerships & Subchapter S) *Journal of taxation*, v. 43, Aug. 1975, p. 70.
- Hewitt, James O. Tax Court invalidates sale of subchapter S stock, edited by James O. Hewitt and John S. Pennell. (Partnerships & Subchapter S) *Journal of taxation*, v. 43, July 1975, p. 20-1.
- Hoffman, Arthur S. Earnings and profits as a measure in subchapter S distributions, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, April 1975, p. 45-6.
- Hoffman, Arthur S. Subchapter S losses and shareholder loans, edited by Arthur S. Hoffman. (Federal taxation) *CPA (NYSS)*, v. 45, July 1975, p. 65-6.
- How incorporation under sub S can bring double tax trouble. (Tax blunder) *Practical accountant*, v. 8, March-April 1975, p. 62.
- Hutton, William T. Subchapter S: four into two won't go. (Recent cases and rulings) *Journal of corporate taxation*, v. 2, Summer 1975, p. 225-7.
- Hutton, William T. Subchapter S: use of operating losses. (Recent cases and rulings) *Journal of corporate taxation*, v. 2, Summer 1975, p. 230-2.
- Ingenious Subch. S tax-saving plan killed by Tax Court. *Taxation for accountants*, v. 15, July 1975, p. 32.
- Johnson, Philip G. Some taxpayers who should have stayed in bed. *Nebraska CPA*, v. 9, Spring 1974, p. 11-12, 22.
- Johnson, Philip G. Some thoughts on Subchapter S. *Nebraska CPA*, v. 10, Spring 1975, p. 15-16.

ACCOUNTANTS' INDEX 1975

- Krieger, Eugene I. Earnings and profits of Subchapter S corporations. (Tax accounting) *Journal of corporate taxation*, v. 1, Summer 1974, p. 205-11.
- Kuhn, William. When and how to use Subchapter S. *Practical lawyer*, v. 21, June 1, 1975, p. 25-40.
- Kutner, Howard B. Unreportable income of a decedent is subject to double taxation but relief is available. *Taxation for accountants*, v. 15, Aug. 1975, p. 92-7.
- Lipnick, Elton S. Tax consequences of starting, operating, and liquidating a closely-held corporation, by Elton S. Lipnick and Jerome P. Lipnick. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 228-35.
- Lucas, William L. Agribusiness: operating as a corporation, by William L. Lucas and Arthur O. Wilkonson. *Tax adviser*, v. 6, Nov. 1975, p. 678-84.
- Malloy, John M. Careful debt planning can save Subchapter S net operating loss passthrough, by John M. Malloy and Eugene Willis. *Taxes - the tax magazine*, v. 53, June 1975, p. 373-8.
- Mundee, C. Roy. Primer on the professional corporation. *Management accounting (NAA)*, v. 56, Jan. 1975, p. 25-8.
- Ness, Theodore. Tax developments affecting closely-held corporations. (Close corporations) *Journal of corporate taxation*, v. 1, Summer 1974, p. 182-9.
- No constructive dividend if benefit to owner is indirect. *Taxation for accountants*, v. 15, Aug. 1975, p. 107-8.
- Nolan, John S. New pension legislation: self-employed persons and shareholder-employees of Subchapter S corporations - the new pension law. *Executive compensation journal*, Nov. 1974, p. 4-10.
- Only loans to Sub S corp. count for NOL deductions. *Taxation for accountants*, v. 14, May 1975, p. 308-9.
- Pinney, Charles A. Tax factors to consider in deciding whether a farming business should operate as a corporation. (Corporation) *Taxation for accountants*, v. 14, May 1975, p. 294-300.
- Rogoff, Martin A. Subchapter S and selected problems in close corporation planning. *Maine law review*, v. 26, no. 1, 1974, p. 1-35. (Reprint file, *M)
- Ross, Jack R. Another Subchapter S corporation benefit, edited by Jack R. Ross. *CPA (NYSS)*, v. 45, Nov. 1975, p. 43.
- Senate given AICPA statement on tax problems of small business. (News report) *Journal of accountancy*, v. 139, April 1975, p. 14, 20.
- Shann, Robert A. Interpretation: unscrambling Subchapter S. *Pension world*, v. 11, May 1975, p. 48, 50-2.
- Steer, Paul J. Subchap. S repayment of debt created to absorb NOLs. (Tax clinic) *Tax adviser*, v. 6, Nov. 1975, p. 675.
- Storrier, Philip P. How to adapt corporate liquidation rules to the particular needs of a Sub S corporation. *Taxation for accountants*, v. 14, Feb. 1975, p. 94-7.
- Storrier, Phillip P. Liquidating the subchapter S corporation. *Tax adviser*, v. 6, Dec. 1975, p. 742-50.
- Subchapter S shareholder. (Estate planning) *CPA journal*, v. 45, Jan. 1975, p. 56-7.
- Traum, Sydney S. Buy-sell agreement for Subchapter S corporations. *Attorney - CPA*, Dec. 1974, p. 4, 10.
- Wrong type of income can destroy Subchapter S status. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 145.
- Wrong type of income can destroy Subchapter S status. *Taxation for accountants*, v. 15, Aug. 1975, p. 106-7.

Subpart F

- See Also Taxation, United States-Foreign Corporations, Controlled
- Aversa, Andre A. Adventures of international taxation. *Touche Ross tempo*, v. 21, no. 1, 1975, p. 21-3.
- Burge, Marianne. International tax planning under the 1975 Tax reduction act. *International tax journal*, v. 1, Summer (Aug.) 1975, p. 295-300, 383-4.
- Forster, Joel M. Tax reform - foreign income. (Taxation) *Journal of accountancy*, v. 140, Nov. 1975, p. 34-48, *passim*.
- Forster, Joel M. Tax reform - foreign income. (Washington report) *Tax adviser*, v. 6, Nov. 1975, p. 688-94.

TAXATION, UNITED STATES-Subchapter S corporations- (Continued)

- Gifford, William C. Tax reduction act of 1975 and the petroleum industry. (International developments) *Journal of corporate taxation*, v. 2, Summer 1975, p. 214-18.
- Heyde, Robert D. New concept in subpart F - foreign base company shipping income. *Taxes - the tax magazine*, v. 53, Oct. 1975, p. 592-600.
- Joyce, Thomas B. Coping with the investment-in-U.S.-property limitation under Subpart F for CFC's. (International trade) *Journal of taxation*, v. 43, July 1975, p. 40-6.
- Mentz, J. Roger. Using the 30-70 rule for tax planning. *International tax journal*, v. 1, Feb. 1975, p. 162-71.
- Olsen, Leonard R. Affirmative use of the branch rule. *International tax journal*, v. 1, Feb. 1975, p. 172-9.
- Sorensen, Eric W. Foreign tax credit and the U.S. taxation of foreign source income of corporations. *Tax management international journal*, July 1975, p. 3-25.
- Ullman, Leo S. Effect of Tax reduction act of 1975 on CFCs: continued erosion of tax haven operations. (International trade) *Journal of taxation*, v. 42, June 1975, p. 368-70.

Subsidiaries

- See Taxation, United States Under Subheadings:
Foreign Subsidiaries
Holding Companies And Subsidiaries

Subsidies

- See Tax Subsidies

Surcharge

- See Taxation, United States - Import Tax Surcharge
Taxation, United States-Income Tax Surcharge

Surtax

- Bryan, W. Burton. \$50,000 surtax exemption: maximizing benefit for controlled group. (Tax clinic) *Tax adviser*, v. 6, Aug. 1975, p. 485-6.
- Rung, David. Multiple surtax exemptions: regs. and Code at odds on transitional rules. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 736.

Swap Funds

- See Taxation, United States-Mutual Funds
Taxation, United States-Investment Companies

Tax benefit rule

- Broenen, Darwin. Tax benefit rule and Sections 332, 334(b)(2) and 336. *Taxes - the tax magazine*, v. 53, April 1975, p. 231-6.
- Epstein, Mark. Tax benefit rule in corporate liquidations. *Tax adviser*, v. 6, Aug. 1975, p. 454-61.
- Morrison, William L. Tax problems in corporate acquisitions other than reorganizations - from the buyer's point of view. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 843-63.
- Potential income recognition in 337 liquidation increases. *Taxation for accountants*, v. 15, July 1975, p. 56-7.

Tax-Exempt Organizations

- See Taxation, United States-Exempt Organizations
Also Under Specific Subheadings, E.G.
Cooperatives

Tax-Free Exchange Funds

- See Taxation, United States-Investment Companies
Taxation, United States-Mutual Funds

Tax-Free Exchanges

See Taxation, United States—Exchanges And Transfers

Tax Liens

See Taxation, United States—Liens

Tax Limitation

See Tax Limitation

Tax Option Corporations

See Taxation, United States—Subchapter S Corporations

Tax reduction act of 1975

Abel, Leonard L. Both purchase and sale of a residence have substantial hidden tax implications, by Leonard L. Abel and Thomas H. Kennedy. *Taxation for accountants*, v. 15, Aug. 1975, p. 86-91.

Bennett, R. Calvin. Tax reduction act severely cuts depletion allowance, tax credit on foreign operations, by R. Calvin Bennett and Joel Heath. (Taxation of oil & gas) *Journal of taxation*, v. 42, June 1975, p. 337, 339-44.

Burge, Marianne. International tax planning under the 1975 Tax reduction act. *International tax journal*, v. 1, Summer (Aug.) 1975, p. 295-300, 383-4.

Changes in investment credit place increased emphasis on accountant's analysis planning. *Taxation for accountants*, v. 15, Aug. 1975, p. 72-4.

Construction planning needed due to investment credit change. (Management advisory services) *CPA (NYSS)*, v. 45, Sept. 1975, p. 77-9. (Reprinted from *Coopers & Lybrand newsletter*, May 1975.)

DISC benefits, tax havens abroad are touched by new law. *Commerce today*, v. 5, April 14, 1975, p. 21.

Elder, Peter. Tax act of 1975 makes far-reaching changes affecting individuals, corporations, edited by Peter Elder and H. L. Beckett. (Accounting) *Journal of taxation*, v. 42, May 1975, p. 304-5.

FASB analyzing accounting implications of new tax law. (News report) *Journal of accountancy*, v. 139, May 1975, p. 12.

Fiscal-year corporations get new forms to reflect changes. *Taxation for accountants*, v. 15, July 1975, p. 37.

Flynn, Joseph M. Tax reduction act of 1975. (Federal taxation) *Massachusetts CPA review*, v. 49, July-Aug. 1975, p. 35-6.

Form 1040, 1040A advance proofs reflect changes in tax law. *Taxation for accountants*, v. 15, Oct. 1975, p. 221-2.

Future tax planning in many areas affected by provisions of Tax reduction act of 1975. (Accounting) *Taxation for accountants*, v. 14, May 1975, p. 260-4.

Future tax planning in many areas affected by provisions of Tax reduction act of 1975. *Taxation for lawyers*, v. 3, May-June 1975, p. 326-9.

Gifford, William C. Tax reduction act of 1975 and the petroleum industry. (International developments) *Journal of corporate taxation*, v. 2, Summer 1975, p. 214-18.

Glassberg, Carl L. Tax reduction act and the investment credit, by Carl L. Glassberg and Michael Ward. (Tax talk) *Retail control*, v. 43, June-July 1975, p. 36-9.

Godfrey, David. Year end tax planning in light of 1975 federal legislative changes. *Connecticut CPA*, v. 39, Dec. 1975, p. 6-8.

Golato, A. James. Tax reduction act of 1975: a brief review for individual taxpayers. (Viewpoint) *Tax adviser*, v. 6, Oct. 1975, p. 590-4.

Gorlick, Sheldon H. How to wring all the benefits out of the new tax law. *Medical economics*, v. 52, May 12, 1975, p. 225, 229-30.

Hasselback, James R. Political contributions mean added tax benefits as a result of Tax reduction act of 1975, by James R. Hasselback and David T. Stewart. *Taxation for accountants*, v. 15, Aug. 1975, p. 110-12.

How special tax rebate will work. (Taxes in figures) *Taxation for accountants*, v. 14, May 1975, p. 278.

Hymans, Max. Changes due to the current inflationary recession. (Debits & credits) *National public accountant*, v. 20, June 1975, p. 4-5.

Investment credit for progress expenditures using phase-in rule. (Taxes in figures) *Taxation for accountants*, v. 15, Oct. 1975, p. 250-1.

Merriam, Kemper W. What the Tax reduction act of 1975 will mean to you, part one: changes affecting individuals. *Motel/ motor inn journal*, v. 38, June 1975, p. 20, 22, 24.

Merriam, Kemper W. What the Tax reduction act of 1975 will mean to you, part two: changes affecting businesses. *Motel/ motor inn journal*, v. 38, July 1975, p. 39-40.

Meyers, Warrin C. Effect of the TRA on the use of a foreign corporation to shelter shipping income. (International trade) *Journal of taxation*, v. 43, Aug. 1975, p. 90-5, 98.

Minges, Peter W. Highlights of the Tax reduction act of 1975, by Peter W. Minges and Charles R. Scheper. (Tax forum) *Woman CPA*, v. 37, July 1975, p. 24-5.

Nadler, Richard S. Analysis and text of the Tax reduction act of 1975, by Richard S. Nadler and Irwin S. Epstein with the assistance of Alec Brown. New York, Matthew Bender, c1975. 112 p. (For use in conjunction with other tax publications of Matthew Bender.) [*751.5 N]

New withholding tables require review of exemptions. *Taxation for accountants*, v. 15, July 1975, p. 19.

Seidler, Lee J. Impacts of percentage depletion repeal on oil and gas companies. *Accounting issues* (Bear Stearns & Co.), April 29, 1975, p. 1-5. (Reprint file. *A)

Seidler, Lee J. Provisions and impacts of the Tax reduction act. *Accounting issues* (Bear Stearns & Co.), April 11, 1975, p. 1-18. (Reprint file. *A)

Seidler, Lee J. Provisions and impacts of the Tax reduction act: supplement 1 of? will timber lose DISC treatment? a case of total confusion. *Accounting issues* (Bear Stearns & Co.), April 15, 1975, p. 1-2. (Reprint file. *A)

Sherfy, Raphael. Recent changes and new considerations in the international tax area. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 857-71.

Siegel, Norman S. Effect of new tax law on investment credit, other corporate changes, personal tax plans, by Norman S. Siegel and C. Ellen MacNeil. (Accounting) *Journal of taxation*, v. 42, June 1975, p. 322-6.

Ullman, Leo S. Effect of Tax reduction act of 1975 on CFCs: continued erosion of tax haven operations. (International trade) *Journal of taxation*, v. 42, June 1975, p. 368-70.

Tax reform act of 1969

Barnett, Bernard. Charitable remainder trusts: 1974 sleeper tax change. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 290-1.

Burke, Henry G. Charitable giving and estate planning. *Tax lawyer*, v. 28, Winter 1975, p. 289-302.

Chadwick, William J. Federal regulation of retirement plans: the quest for parity, by William J. Chadwick and David S. Foster. *Vanderbilt law review*, v. 28, May 1975, p. 641-709.

Smith, James E. Optimizing the multiple corporation elections available after the transitional period expires. *Virginia accountant*, v. 27, Dec. 1974, p. 19-28.

Teachers

Ress, Samuel S. Government fees for representation of indigents. (Payroll taxes & controls) *CPA journal*, v. 45, Feb. 1975, p. 46-7.

Television properties

Kanter, Burton W. No investment credit for most CATV partnerships, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 42, April 1975, p. 255-6.

Ten-Year Trusts

See Taxation, United States—Short Term Trusts

Tenancy

See Also Taxation, United States—Joint Ownership
In 1965-1966 Index

Co-ownership without services does not create partnership. *Taxation for accountants*, v. 15, Dec. 1975, p. 359.

Holdsworth, David K. How to undo a joint tenancy, thus escape numerous tax and non-tax complications. *Estate planning*, v. 2, Spring 1975, p. 142-6.

Termination of tax year

Hasselback, James R. How to change a tax year: permission of the IRS is not always needed. (Accounting) *Taxation for accountants*, v. 14, May 1975, p. 282-8.

How to compute taxes for an abbreviated tax year. *Taxation for accountants*, v. 15, Nov. 1975, p. 292, 294.

Jeopardy terminations under Section 6851: the taxpayer's rights and remedies. (Notes) *Iowa law review*, v. 60, February 1975, p. 644-73.

Theft losses

Schwartz, Martin S. Selected tax losses from the corporate viewpoint. *Journal of corporate taxation*, v. 1, Winter 1975, p. 379-89.

Tabachnick, Nelson. Theft losses: practical substitutes for failure to obtain a receipt from the thief. (Accounting) *Taxation for accountants*, v. 15, Oct. 1975, p. 204-8.

When a loss is deductible, and how much can be deducted, depends on the nature of the loss. *Taxation for lawyers*, v. 3, March/April 1975, p. 319-22.

When a loss is deductible, and how much can be deducted, depends on the nature of the loss. *Taxation for accountants*, v. 14, Feb. 1975, p. 119-22.

Thin incorporations

Klein, Kenneth A. Interest expense must meet several conditions before a taxpayer will be allowed a deduction. *Taxation for accountants*, v. 14, Jan. 1975, p. 14-18.

Lipnick, Elton S. Tax consequences of starting, operating, and liquidating a closely-held corporation, by Elton S. Lipnick and Jerome P. Lipnick. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 228-35.

Thrift Plans

See Taxation, United States—Savings And Thrift Plans

Miller, Ralph Gano. Stock bonus plans have enhanced utility in light of the pension reform laws, by Ralph Gano Miller and L. Frederick Williams. (Compensation) *Journal of taxation*, v. 42, Feb. 1975, p. 87-90.

Throwback rule

Davis, P. Michael. Practical guide to preparing a fiduciary income tax return, by P. Michael Davis and Frederick W. Whiteside. 4th ed. Tucson, Ariz., Lawyers and Judges Pub. Co. c1974. 112 p. [*751.3 D]

Horowitz, Jerome. Trust planning requires thorough analysis of gift and income tax considerations. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 68-74.

Hyde, Robert C. Unplanned estate distributions can significantly increase tax burden on estate and beneficiaries. *Taxation for lawyers*, v. 3, March/April 1975, p. 288-95.

Timberlands

Gregory, William H. Timber offers major tax-shelter opportunities despite the hazards of such an investment. *Taxation for accountants*, v. 14, Feb. 1975, p. 104-6.

Tips

Bierman, Jacquin D. Tips are taxable but tokens are not tips, says DC, edited by Jacquin D. Bierman. (Personal tax problems) *Journal of taxation*, v. 42, May 1975, p. 260-1.

Hasselback, James R. Reporting tip income. *Ohio CPA*, v. 34, Summer 1975, p. 128-32.

Kanter, Burton W. Intelligence division assumes taking tokens a crime, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 43, Dec. 1975, p. 382-3.

Reminder from IRS: a tip is a tip is a taxable tip. *Taxation for accountants*, v. 14, May 1975, p. 268-9.

Reminder from IRS: a tip is a tip is a taxable tip. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 11.

Ress, Samuel S. Federal taxation of tips, edited by Samuel S. Ress. (Payroll taxes & controls) *CPA (NYSS)*, v. 45, Sept. 1975, p. 65-6.

Tourist Courts And Motels

See Taxation, United States - Motels

Trade-marks and trade-names

Bischel, Jon Eric. Taxation of patents, trademarks, copyrights, and know-how. Boston, Warren, Gorham & Lamont, c1974. 1 v. (looseleaf) (Includes bibliographies, table of cases, table of statutes, and table of rulings.) [754 B]

Colson, Earl M. Capital gains and losses: the federal income tax consequences of property transactions. Philadelphia, Committee on Continuing Education of the American Law Institute and the American Bar Association. c1975. 251 p. (Revision of Colson, Earl M. *Federal taxation of sales, exchanges, and other transfers*, 1971.) [754.3 C]

Trade or business concept

Ford, Allen. Travel expenses for a visiting professor. *Accounting review*, v. 50, April 1975, p. 338-44.

Trading Stamps

See Taxation, United States—Premium Merchandising

Transferees

Newton, William H. Collection of federal taxes by transferee liability; how it works; who can be caught. (Effective tax procedures) *Journal of taxation*, v. 43, Aug. 1975, p. 112-17.

Transportation

Local transportation costs must be substantiated too. *Taxation for accountants*, v. 15, July 1975, p. 51-2.

Traveling And Entertainment Expenses

See Also Taxation, United States—Food And Lodging

Boehm, R. T. Travel expenses not always deductible when attending seminars. *Law office economics and management*, v. 15, Winter 1975, p. 545-7.

Borghese, Phyllis. Tax Court disallows yacht entertainment expenses. *National public accountant*, v. 20, Aug. 1975, p. 35. Doctor's yacht sails smoothly through rough T&E waters. *Taxation for accountants*, v. 15, Nov. 1975, p. 267-8.

Elder, Peter. Airplane exempt from facility rule; deductible, edited by Peter Elder. (Accounting) *Journal of taxation*, v. 42, June 1975, p. 334-5.

Ford, Allen. Deductibility of travel expenses for temporary work tied to meanings of home, temporary. *Taxation for accountants*, v. 15, Nov. 1975, p. 309-12.

Ford, Allen. Travel expenses for a visiting professor. *Accounting review*, v. 50, April 1975, p. 338-44.

Hanlon, T. Gerald. Job-related expenses: new opportunities for employee deductions. (In Haskins & Sells. *Selected papers 1973*. New York, c1974, p. 190-204.) [110 H]

Hanlon, T. Gerald. Job-related expenses: new opportunities for employee deductions. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974, p. 386-406.) [750.2 T]

IRS traveling expense rates increased. *Law office economics and management*, v. 15, Winter 1975, p. 548.

It's getting harder and harder to deduct commuting expenses. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 56.

Jordan, William F. Yachtsman must steer a hazardous course through rough waters to secure a tax deduction. *Taxation for accountants*, v. 15, Aug. 1975, p. 104-6.

Lannin, Donald R. Is that overseas trip tax-deductible? *Medical economics*, v. 52, Jan. 20, 1975, p. 114-16, 119.

Local transportation costs must be substantiated too. *Taxation for accountants*, v. 15, July 1975, p. 51-2.

Rose, Jerald L. Attend now, deduct later, tax saving tips can be part of convention promotion during this period of stagflation. *Transcript* (Harris, Kerr, Forster & Co.), v. 31, Dec. 1974, p. 6-8.

Transportation facilities need not be entertainment property. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 62-3.

Transportation facilities need not be entertainment property. *Taxation for accountants*, v. 14, May 1975, p. 276-7.

Yacht deduction founders on shoals of Section 274. *Taxation for lawyers*, v. 3, May-June 1975, p. 339-40.

Yacht deduction founders on shoals of Section 274. (Personal) *Taxation for accountants*, v. 14, April 1975, p. 203-4.

Treble Damages

See Taxation, United States—Damages

Trust funds

Botsford, Herbert S. Employee stock ownership plans. (Tax clinic) *Tax adviser*, v. 6, 1975, p. 32.

IRS gives kiss of death to constitutional trust. *Taxation for accountants*, v. 15, Aug. 1975, p. 84.

Schnee, Edward J. Allocation of trust deductions to nontaxable income: a clarification. (Tax clinic) *Tax adviser*, v. 6, Feb. 1975, p. 85.

Trust-leaseback

Bierman, Jacques D. Trust-leaseback upset in independent trustee situation. (Personal tax problems) *Journal of taxation*, v. 43, Oct. 1975, p. 217.

Trusts

Horowitz, Jerome. Trust planning requires thorough analysis of gift and income tax considerations. *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 68-74.

Penner, Daniel L. Use of gifts in estate planning: the basic rules which control sound planning of gifts. *Estate planning*, v. 2, Winter 1975, p. 97-101.

Systma, Frederick A. How to increase flexibility of testamentary trusts to carry out decedent's objectives. *Estate planning*, v. 2, Summer 1975, p. 194-201.

Tuition Tax Credit Plan

See Taxation, United States—Education Expense

Turnover Tax

See Taxation, United States - Gross Receipts Tax

Undistributed profits

Bardahl formula for accumulated earnings. (Taxes in figures) *Taxation for accountants*, v. 15, Sept. 1975, p. 187.

Basi, Bart A. Accumulated earnings vs. economic stabilization, by Bart A. and Richard P. Beck. *Management accounting* (NAA), v. 57, Dec. 1975, p. 18-20.

Bittker, Boris I. Federal income taxation of corporations and shareholders - forms. Boston, Warren, Gorham & Lamont, c1975. 1 v. (looseleaf) [754.2 B]

Flynn, Joseph M. Appreciated securities and Section 531 tax. (Federal taxation) *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 33-4.

Gibson, Charles H. IRS audit techniques - accumulated earnings tax. *CPA journal*, v. 45, April 1975, p. 23-5.

Holden, James P. Minority stockholder's veto triggers 531 penalty tax, edited by James P. Holden and Norman S. Siegel. (Corporations, stockholders) *Journal of taxation*, v. 43, Nov. 1975, p. 273-4.

Hundley, Thomas C. Taxation - accumulated earnings tax - decrease in accumulated earnings and profits in a taxable year because of redemptions of stock from tax-exempt charities does not preclude imposition of the accumulated earnings tax. (Recent cases) *Vanderbilt law review*, v. 28, May 1975, p. 921-30.

Linch, Luther W. Defending against the accumulated earnings tax. *Tax adviser*, v. 6, Sept. 1975, p. 518-25.

Marti, Mary Mercedes. Credit for taxes on undistributed corporate profits. *International tax journal*, v. 1, Feb. 1975, p. 123-40.

Meyer, Dennis I. Avoiding adverse tax consequences in the operation of a closely held corporation. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 731-83.) [751 N]

Spencer, Martin M. Wanted: a new conservatism in income reporting. *Michigan CPA*, v. 26, Nov.-Dec. 1974, p. 34-5, 37, 39.

Supreme Court tax decision focuses on realistic financial condition. (News & views) *CPA* (NYSS), v. 45, Oct. 1975, p. 9-10. (Reprint from *News summary* (Main Laffrentz & Co.), Aug. 1975.)

Supreme Court values securities at market price; can trigger accumulated earnings tax. *Taxation for accountants*, v. 15, Sept. 1975, p. 153.

Unincorporated Businesses

See Also Taxation, United States, Under Specific Type,

E.G., Partnerships;
Proprietorships

Etnier, Don E. To be - or not to be - incorporate a sole proprietorship? (Guest column) *Wisconsin CPA*, Oct. 1975, p. 26-7.

Unitrusts

Abbin, Byrle M. Significant recent developments concerning estate planning (part II). (Estate planning) *Tax adviser*, v. 6, April 1975, p. 220-8.

Barnett, Bernard. Charitable remainder trusts: 1974 sleeper tax change. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 290-1.

Berwind, Michael W. Charitable remainder trusts under Section 664. (Tax notes) *American Bar Association journal*, v. 61, May 1975 p. 635-7.

Jackson, James E. How to make a charitable gift of a remainder interest. *Practical accountant*, v. 8, March-April 1975, p. 65-8.

University Presses

See Taxation, United States—Publishers

Unknown Quantities

See Taxation, United States—Variables

Unreasonable Accumulation Of Surplus

See Taxation, United States—Undistributed Profits

Unrelated business income

DioGuardi, Joseph J. Tax-exempt organizations - in a technical perspective. *Arthur Andersen chronicle*, v. 35, July 1975, p. 66-74.

Kannry, Glenn S. How hospitals can minimize their potential exposure to the unrelated business income tax. (Tax-exempt institutions) *Journal of taxation*, v. 43, Sept. 1975, p. 166-70.

ACCOUNTANTS' INDEX 1975

Piper, Ronald E. Hospitals and unrelated trade or business income. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 237-45.) [110 H]

Walsh, G. V. Exempt orgs.: unrelated trade or business income from partnership interests. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 612.

When tax-exempt funds must pay taxes, based on interviews with Peter Fass and Robert Howard. (Real estate) *Institutional investor*, v. 9, Jan. 1975, p. 37.

Vacation homes

Bierman, Jacquin D. Expenses of abandoned vacation home held for sale are deductible says district court, edited by Jacquin D. Bierman. (Personal tax problems) *Journal of taxation*, v. 42, March 1975, p. 169-70.

McCaffrey, Carlyn S. Taxpayer permitted deduction for maintenance expenses on former vacation home listed for sale, by Carlyn S. McCaffrey and Linda B. Hirschson. (Recent cases and rulings) *Journal of real estate taxation*, v. 2, Spring 1975, p. 385-7.

Vacation pay

Anderson, James D. Vacation pay: new election disadvantageous in some cases. (Tax clinic) *Tax adviser*, v. 6, Aug. 1975, p. 482-3.

Borini, Mario P. Vacation pay: Sec. 463 election vs. change in business practice or accounting method, edited by Mario P. Borini. (Tax clinic) *Tax adviser*, v. 6, Sept. 1975, p. 532-4.

Elder, Peter. Year-end tax law contains many significant items for individuals and corporations, edited by Peter Elder. (Accounting) *Journal of taxation*, v. 42, March 1975, p. 174-5.

Ross, Jack R. Section 463 - accrual of vacation pay, edited by Jack R. Ross, John J. McCabe and Milton Pickman. (Federal taxation) *CPA journal*, v. 45, Dec. 1975, p. 37-8.

Valuation factors

Barrack, John B. How to determine correct price for goods valued under last-in-first-out method, by John B. Barrack and Lawrence W. McKoy. *Taxation for accountants*, v. 15, July 1975, p. 34-6.

Bierman, Jacquin D. Guidelines for valuing music scores issued by TC, edited by Jacquin D. Bierman. (Personal tax problems) *Journal of taxation*, v. 43, Sept. 1975, p. 185-6.

Borden, Neal D. Supreme Court's Ivan Allen holding based on economic reality may cause 531 problems, by Neal D. Borden and Robert K. Briskin. (Corporations, stockholders) *Journal of taxation*, v. 43, Sept. 1975, p. 130-4.

CA-7 applies mortality tables to value life estate of terminally ill taxpayer. (Estates, trusts & gifts) *Journal of taxation*, v. 42, Jan. 1975, p. 46-7.

Cavitch, Zolman. How to evaluate practical effects of alternate ways for a corporation to liquidate. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 198-204.

Cox, C. Richard. Inventory valuation problems. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 102-36.) [750.2 T]

Dant, Thomas W. Courts increasing amount of discount for a minority interest in a business. (Estates, trusts & gifts) *Journal of taxation*, v. 43, Aug. 1975, p. 104-9.

Davis, John A. Don't overtax yourself while projecting taxes. (Notes and comments) *Appraisal journal*, v. 43, July 1975, p. 446-9.

Deductibility of interest costs by a taxpayer holding tax-exempt obligations: a neutral principle of allocation. (Note) *Virginia law review*, v. 61, Feb. 1975, p. 211-35.

Feld, Alan L. Current techniques for valuing minority stock interests or stock with restrictions. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 244-9.

Finerman, Ralph. Alternate valuation - important tax planning option, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, Sept. 1975, p. 75-6.

Hartwig, Joseph D. Valuing an interest in a closely-held business for the purpose of buy/sell agreements and for death tax purposes. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974.

TAXATION, UNITED STATES—Unrelated business income- (Continued)

Major tax planning for 1974. New York, c1974. p. 215-75.) [750.2 S]

Klein, Paul E. Real estate valuation: a better idea where neighborhood is in flux. (Tax workshop) *Journal of real estate taxation*, v. 2, Winter 1975, p. 212-14.

Martin, Spencer J. Factors used in valuation of closely-held stock. (Management services) *CPA (NYSS)*, v. 45, July 1975, p. 61-2. (Excerpt from *National public accountant*, May 1975, p. 13-14.)

Opatrny, Donald C. Handling problems in inventory pricing and valuation. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 489-510.) [751 N]

Schenk, Deborah Huffman. Estate planning: toward reducing state death tax liability within the bounds of maximum beneficial federal estate tax treatment. *Brooklyn law review*, v. 41, Winter 1975, p. 503-40.

Schnee, Edward J. When alternate valuation date should be used if value of gross estate has increased. *Estate planning*, v. 2, Winter 1975, p. 74-81.

Wiley, Thomas W. Valuing large holdings of publicly traded stock: the blockage problem. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-8.) [750.2 I]

Value-added tax

American Bar Association. Section of Taxation. Special Committee on the Value-Added Tax. Technical problems in designing a broad-based value-added tax for the United States. *Tax lawyer*, v. 28, Winter 1975, p. 193-220.

Veterinarians

Reece, Ralph I. You can control your taxes. *Veterinary economics*, v. 16, March 1975, p. 39, 42.

Thompson, Ray. Taxes and the tax-exempt Veterinary Medical Association. *Veterinary economics*, v. 16, March 1975, p. 44, 46.

Voting stock

Hewitt, James O. DC says voting trust is not Sub S stockholder, edited by James O. Hewitt and John S. Pennell. (Partnerships and Subchapter S) *Journal of taxation*, v. 43, Oct. 1975, p. 222-3.

Wagering

See Taxation, United States-Gambling

Warrants

Klein, Robert B. Time extension by issuer of stock warrants. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 23.

Worthless warrants may not result in any tax benefit. *Taxation for lawyers*, v. 3, March/April 1975, p. 286-7.

Wash sales

Herskowitz, Elliot. How tax considerations enhance opportunities in listed options. (Personal tax problems) *Journal of taxation*, v. 43, Oct. 1975, p. 212-14.

Welfare payments

Ross, Jack R. Federal welfare recipient employment incentive tax credit, edited by Jack R. Ross. (Federal taxation) *CPA (NYSS)*, v. 45, Oct. 1975, p. 54-5.

Western hemisphere trade corporations

Weinschreiber, Robert. DISC versus WHTC - a quantitative comparison. *International tax journal*, v. 2, Fall (Nov.) 1975, p. 80-8.

Maas, Roland. WHTCs and the consolidated foreign tax credit. *International tax journal*, v. 1, Feb. 1975, p. 141-7.

Oatway, Francis C. Doing business abroad - selecting the entity. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 225-36.) [110 H]

Ryan, Edward D. International tax problems and the financial officer. *Management accounting (NAA)*, v. 57, Oct. 1975, p. 49-51.

Whipsaw Problems

See Taxation, United States - Inconsistencies

Widow's Election

See Taxation, United States-Community Property

Widows Of Employees

See Taxation, United States-Employee Benefits

Wills

Finerman, Ralph. Unexercised right to take against will not includable in estate, edited by Ralph Finerman. (Estate planning) *CPA* (NYSS), v. 45, Aug. 1975, p. 55-6.

Huffaker, John B. Will contest settlement can cut prior transfer credit, edited by John B. Huffaker. (Estates, trusts & gifts) *Journal of taxation*, v. 42, April 1975, p. 252.

Johnson, J. Rodney. Single-trust marital deduction will. *Practical lawyer*, v. 21, June 1, 1975, p. 71-8.

Mortland, Jean A. Joint and mutual wills. (New fiduciary decisions) *Estate planning*, v. 2, Summer 1975, p. 246-7.

Withholding

Atwater, Pierce. Withholding on real estate salespersons. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 611-12.

Banks, Douglas. Employee or independent contractor? Recent rulings, cases focus on control element, by Douglas Banks and John Brescher. *Taxation for accountants*, v. 15, Nov. 1975, p. 286-7, 290-2.

Borghese, Phyllis. FICA and FUTA not deductible until compensation is paid. (Tax talk) *National public accountant*, v. 20, Oct. 1975, p. 37.

Brown, Richard K. Deductibility of state unemployment and disability withheld tax - recent rulings wrong? (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 422.

Commerce Clearing House. 1975 federal graduated withholding tax tables, in effect Jan. 1, 1975. Chicago, c1974. 36 p. (*Payroll management guide*, no. 126, Dec. 20, 1974. Extra ed.) [*754.11 C]

Deferral potential in rules for payroll tax deposits. *Taxation for accountants*, v. 14, April 1975, p. 239-40.

Farber, Paul. Nonresident aliens: tax withheld vs. tax imposed on services performed as independent contractors. (Tax clinic) *Tax adviser*, v. 6, June 1975, p. 350.

How IRS deals with failures to pay withheld taxes from employees. (Practicing before the IRS) *Taxation for accountants*, v. 15, July 1975, p. 63.

Mayer, Martin A. Agents or employees - the payroll tax maze, by Martin A. Mayer and Bruce F. Hubbell. *Best's review* (Property-liability ed.), v. 75, Feb. 1975, p. 32, 34, 77-9.

New withholding tables require review of exemptions. *Taxation for accountants*, v. 15, July 1975, p. 19.

Now is the time to check withholding exemptions. *Taxation for accountants*, v. 15, Dec. 1975, p. 359-60.

O'Connor, Walter F. Withholding by U.S. employers of aliens: new IRS procedures. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 212.

Ress, Samuel S. Employment taxes. (Payroll taxes & controls) *CPA* (NYSS), v. 45, Oct. 1975, p. 68-70.

Ress, Samuel S. Federal employment tax regulations amended. (Payroll taxes & controls) *CPA* (NYSS), v. 45, Nov. 1975, p. 55-6.

Ress, Samuel S. Federal income tax withholding, edited by Samuel S. Ress. (Payroll taxes & controls) *CPA* (NYSS), v. 45, July 1975, p. 47-8.

Ress, Samuel S. Federal income tax withholding rates reduced. (Payroll taxes & controls) *CPA* (NYSS), v. 45, June 1975, p. 57.

Ress, Samuel S. Interest on overpaid withholding tax. (Payroll taxes & controls) *CPA* (NYSS), v. 45, Oct. 1975, p. 70.

Ress, Samuel S. Sick pay reporting - form W-2 may be used. (Payroll taxes & controls) *CPA journal*, v. 45, Feb. 1975, p. 47.

Rubenstein, Edwin A. IRS steps up use of criminal penalties for non-payment of payroll taxes, by Edwin A. Rubenstein and Charles M. Lax. (Fraud and negligence) *Journal of taxation*, v. 43, Oct. 1975, p. 208-10.

Seidler, Lee J. Dropping withholding tax could increase foreign purchases of American securities, by Lee J. Seidler and Corine Gibson. *Accounting issues* (Bear Stearns & Co.), Oct. 15, 1975, p. 4-6. (Reprint file, *A)

Third parties who finance payroll liable for taxes. *Taxation for accountants*, v. 15, Oct. 1975, p. 232-3.

Third parties who finance payroll liable for taxes. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 164-5.

Work-In-Process Inventories

See Taxation, United States-Inventories, Work-In-Process

Worthless Stock

See Taxation, United States-Stock, Worthless

TAXATION, VENEZUELA

Hughes, Thomas L. Synopsis of legislation enacted by Venezuela in 1974 of interest to foreign investors. *Tax management international journal*, March 1975, p. 15-20.

TAXATION, VIRGINIA

Nineteenth annual survey ... law, 1973-1974: taxation. *Virginia law review*, v. 60, Dec. 1974, p. 1607-14.

TAXATION, WASHINGTON**Estates and trusts**

Price, John R. Transmission of wealth at death in a community property jurisdiction. *Washington law review*, v. 50, Feb. 1975, p. 277-340.

TAXATION, WASHINGTON (STATE)

Borsuk, Michael L. Washington - company held taxable although it had only one employee and no place of business in state, edited by Michael L. Borsuk and Joseph Ginsburg. (State taxation) *CPA* (NYSS), v. 45, June 1975, p. 52.

TAXATION, WESTERN EUROPE

See Taxation, Europe

Also Taxation, Under Name Of Country

TAXATION, WISCONSIN

Commerce Clearing House. Guidebook to Wisconsin taxes. Chicago, c1975. 207 p. [*758.1 W]

Mitchell, George A. Tax law changes in the cards. (Wisconsin taxation) *Wisconsin CPA*, June 1975, p. 15-16.

Corporations

Mitchell, George A. Department of Revenue legislation. *Wisconsin CPA*, March 1975, p. 6-7.

Income

Powers, Leonard R. Wisconsin apportionment: when can a taxpayer utilize its benefits? (Wisconsin tax topics) *Wisconsin CPA*, March 1975, p. 10-11.

Individual

Mitchell, George A. Department of Revenue legislation. *Wisconsin CPA*, March 1975, p. 6-7.

Powers, Leonard R. Wisconsin taxation and the transient American. (Wisconsin tax topics) *Wisconsin CPA*, June 1975, p. 7.

Sales and use taxes

Berzowski, Michael M. Sales and use tax appellate procedures. (Wisconsin tax topics) *Wisconsin CPA*, Dec. 1974, p. 18-19.

Mitchell, George A. Department of Revenue legislation. *Wisconsin CPA*, March 1975, p. 6-7.

TAXES

Cherry, John H. Agenda for taxation reform. *Chartered accountant in Australia*, v. 46, Sept. 1975, p. 19-24.

McLure, Charles E. Simplified exposition of the Harberger model, I: tax incidence, by Charles E. McLure and Wayne R. Thirsk. *National tax journal*, v. 28, March 1975, p. 1-27.

Accounting

Accounting division comments on FASB's oil, gas proposal. (News report) *Journal of accountancy*, v. 140, July 1975, p. 9-10.

Beresford, Dennis R. FASB proposes that deferred taxes for oil and gas intangible drilling costs be recorded, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) *Financial executive*, v. 43, June 1975, p. 10.

Bullock, Clayton L. Reconciling economic depreciation with tax allocation. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 79-88.) [110 H]

Dearden, John. Financial accounting and reporting, by John Dearden and John Shank. Englewood Cliffs, N.J., Prentice-Hall, c1975. 626 p. [150 D]

Doyle, Douglas W. Sec. 1034: new rules for the sale of old residence. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 737-8.

DuCray, Dean T. Tax disclosure under the SEC's ASR no. 149. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 85-9.) [110 H]

Dyce, R. G. V. Published accounts - are New Zealand standards good enough? *Accountants' journal* (N.Z.), v. 53, Dec. 1974, p. 169-72.

FASB proposes accounting changes for oil, gas costs. (News report) *Journal of accountancy*, v. 139, June 1975, p. 9-10.

Financial Accounting Standards Board. Accounting for foreign currency translation - dated February 21, 1974. Stamford, Conn., 1974. 4 v. (704, 298 p.) (*Public record*, Discussion Memorandum. Pt. 1: Position papers submitted in respect of Discussion Memorandum. - Pt. 2: Transcript of public hearing held June 10-11, 1974.) [*111.1 F]

Financial Accounting Standards Board. Accounting for income taxes - oil and gas producing companies: an amendment of APB opinions no. 11 and 23. Stamford, Conn., 1975. 11 p. (*Exposure draft*, April 25, 1975). Proposed statement of financial accounting standards.) [*111.1 F]

Financial Accounting Standards Board. Reporting the effects of general price-level changes in financial statements-dated February 15, 1974. Stamford, Conn., 1974. 2 v. (*Public record*, v. 2, Discussion Memorandum. Pt. 1, Section A: Position papers submitted in respect of Discussion Memorandum. - Section B: Transcript of public hearing held April 23-24, 1974.) [*111.1 F]

Fisher, Richard S. When income is taxable: the never-ending battle for interest-free government loans. *Taxation for accountants*, v. 14, March 1975, p. 152-6.

Fisher, Richard S. When income is taxable: the never ending battle for interest-free government loans. *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 221-4.

Flynn, Joseph M. New rules for change in accounting practice. (Federal taxation) *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 33.

Forster, Joel M. Estate and gift tax reform: a tax policy statement of the federal tax division. (Taxation) *Journal of accountancy*, v. 139, Feb. 1975, p. 90-5.

Freeman, Brian M. Reporting of corrected transactions. *Taxes - the tax magazine*, v. 53, Jan. 1975, p. 39-52.

Fuentes, Carol A. Survey of real estate accounting and reporting practices. (Real estate accounting) *Journal of real estate taxation*, v. 2, Spring 1975, p. 366-70.

Gilles, L. H. Property disposals on statements of changes in financial position. (Auditing and reporting) *CPA* (NYSS), v. 45, Sept. 1975, p. 57-9.

Hellerstein, Jerome R. Unitary business principle and multi-corporate enterprises: an examination of the major controversies. *Tax executive*, v. 27, July 1975, p. 313-29.

Henke, Emerson O. Introduction to accounting: a conceptual approach. New York, Petrocelli-Charter, c1974. 453 p. [110 H]

Hoffman, Arthur S. Increasing DISC tax deferral using marginal costing rules, edited by Arthur S. Hoffman. (Federal taxation) *CPA* (NYSS), v. 45, July 1975, p. 67-9.

Hoffman, Arthur S. Installment basis election used to back-stop cost recovery method, edited by Arthur S. Hoffman. (Federal taxation) *CPA* (NYSS), v. 45, Aug. 1975, p. 58.

Johnson, Rodney. Corporate motives in repurchases of discounted bonds, by Rodney Johnson and Richard Klein. *Financial management*, v. 3, Autumn 1974, p. 44-9.

Kaplan, Richard L. Effective corporate tax rates. *Journal of corporate taxation*, v. 2, Summer 1975, p. 187-98.

Kaplan, Richard L. Issue is corporate tax breaks, not their tax rates. *Business and society review*, Summer 1975, p. 39-45.

Keating, Thomas. Allocation of corporate state income and franchise taxes, by Thomas Keating and Francis G. Peiffer. *Federal accountant*, v. 24, Sept. 1975, p. 46-51.

Krempa, Robert W. Bank loan losses - tax accounting and financial reporting. (Federal taxation) *Massachusetts CPA review*, v. 49, Sept.-Oct. 1975, p. 34, 37.

Krieger, Eugene I. Accrual of vacation pay. (Tax accounting) *Journal of corporate taxation*, v. 2, Spring 1975, p. 114-18.

Krieger, Eugene I. Earnings and profits of Subchapter S corporations. (Tax accounting) *Journal of corporate taxation*, v. 1, Summer 1974, p. 205-11.

Krieger, Eugene I. Intangible drilling and development costs - deferred tax accounting now required on financial statements. (Tax accounting) *Journal of corporate taxation*, v. 2, Summer 1975, p. 224.

Lippman, Russel A. Comparison of financial and tax accounting rules for business combinations, by Russel A. Lippman and Gerald W. LaFleur. (In Southern California Tax Institute, 26th. University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 943-1002.) [750.2 S]

Mullis, Harold W. Risk of noncollection and the all events test, by Harold W. Mullis and Ronald S. Naveen. (Tax notes) *American Bar Association journal*, v. 61, Feb. 1975, p. 243-4.

New statements of standard accounting practice. *Certified accountant* (Eng.), Sept. 1975, p. 484.

Partnership - adoption of change to a fiscal year. (Federal taxation) *CPA journal*, v. 45, Jan. 1975, p. 38-9.

Ross, Jack R. Deferring estimated tax payments under Section 6654(d)(3), edited by Jack R. Ross. (Federal taxation) *CPA* (NYSS), v. 45, Oct. 1975, p. 56-8.

Seidler, Lee J. FASB opts for modified retroactive application of deferred tax accounting. *Accounting issues* (Bear Stearns & Co.), April 29, 1975, p. 6. (Reprint file, *A)

Seidler, Lee J. Impacts of percentage depletion repeal on oil and gas companies. *Accounting issues* (Bear Stearns & Co.), April 29, 1975, p. 1-5. (Reprint file, *A)

Sheridan, Bart. New breakthrough in tax-sheltering college funds? *Medical economics*, v. 52, March 17, 1975, p. 127, 134, 139, 142, 146.

Some prepaid income may be deferred by accrual basis taxpayers: IRS views moderated. *Taxation for accountants*, v. 15, Aug. 1975, p. 74-5.

Wakeford, Herbert W. Tax considerations in evaluating financial statements. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 181-9.) [110 H]

- Williams, Edward E. Discounting deferred tax liabilities: some clarifying comments, by Edward E. Williams and M. Chapman Findlay. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 121-33.
- Wright, Robert F. Liquidity. *Arthur Andersen chronicle*, v. 35, Oct. 1975, p. 24-30.

Australia

- Davenport, W. A. H. DS4 accounting for company income tax. *Chartered accountant in Australia*, v. 45, Nov. 1974, p. 11-15.
- Davenport, W. A. H. DS4 accounting for company income tax. (Statement of accounting standards) *Australian accountant*, v. 44, Nov. 1974, p. 623-7.
- Grant, S. M. Tax-effect accounting 1974 style. (Points from published accounts) *Chartered accountant in Australia*, v. 45, June 1975, p. 37-40.

Canada

- Moore, David J. Tax allocation: is the deferral method still appropriate? (Research) *CA magazine* (Can.), v. 106, April 1975, p. 53-5.
- Seed, Nicholas J. S. Making the least of your losses. (Taxation) *CA magazine* (Can.), v. 106, May 1975, p. 67-70.
- Silver, Sheldon. Tax deferrals - I, by Sheldon Silver and Stanley Taube. (Estate planning in Canada) *Canadian tax journal*, v. 23, May-June 1975, p. 231-6.

Great Britain

- Accounting for tax relief on increases in stock values. *Certified accountant* (Eng.), Feb. 1975, p. 85-6.
- Accounting Standards Steering Committee. Accounting for deferred taxation: statement of standard accounting practice. *Accountant* (Eng.), v. 173, Sept. 18, 1975, p. 317-20.
- Finnie, J. Deferred tax - a new dimension. *Accountant* (Eng.), v. 172, March 13, 1975, p. 339-40.
- Hardy, Brian. Deferred taxes for oil-producing companies. *Accountant* (Eng.), v. 173, Sept. 11, 1975, p. 284-6.
- Sherwood, Kenneth A. Accounting treatment of tax deferred by reason of increased stocks. *Accountant* (Eng.), v. 172, March 20, 1975, p. 371-2.
- Statement of standard accounting practice no. 11: accounting for deferred taxation. *Accountancy* (Eng.), v. 86, Oct. 1975, p. 34, 36, 38, 40.
- Wainman, D. P. Deferring North Sea oil taxation. *Accountant* (Eng.), v. 173, Aug. 7, 1975, p. 150-4.

India

- Santhanam, R. Rejection of accounts by tax authorities. *Chartered accountant* (India), v. 23, Feb. 1975, p. 356-61, 363-5, 367-71.

Israel

- Institute Of Certified Public Accountants In Israel. Professional recommendations and guidelines. Tel Aviv, Israel, c1974. 104 p. (Translated from the Hebrew original.) [*117 I]

New Zealand

- New Zealand Society Of Accountants. Council. Exposure draft of Statement of standard accounting practice no. 11: accounting for income taxes: deferred taxation. *Accountants' journal* (N.Z.), v. 54, June 1975, p. 175-9.

Collection and delinquency

- Congress raises interest rate across the board from 6% to 9%. *Taxation for accountants*, v. 14, Feb. 1975, p. 93.
- Davidian, John E. Condominium unit real estate tax assessment problems. *St. John's law review*, v. 48, May 1974, p. 923-32.
- Fite, John McQuagge. Narcotics offenders and the Internal revenue code: sheathing the Section 6851 sword. *Vanderbilt law review*, v. 28, March 1975, p. 363-97.
- Hertz, Jerome S. Personal liabilities of the unsuspecting executive for penalties under Section 6672 and other nightmares. (In Institute On Federal Taxation, 32nd, New

York University, 1973. *Proceedings*. New York, c1974. p. 1171-94.) [751 N]

- Hoffman, Arthur S. Liquidity problems - no funds to pay taxes? Edited by Arthur S. Hoffman. (Federal taxation) *CPA* (NYSS), v. 45, July 1975, p. 66.
- Hoffman, Arthur S. Six-year statute of limitations, edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, March 1975, p. 42.
- IRS releases handbook on collection and enforcement. *Taxation for accountants*, v. 14, May 1975, p. 265.
- Jeopardy terminations under Section 6851: the taxpayer's rights and remedies. (Notes) *Iowa law review*, v. 60, February 1975, p. 644-73.
- Kanter, Burton W. Treasury's right to refuse flower bonds challenged, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 43, Dec. 1975, p. 383.
- Limitations waivers properly used can help tax settlements. *Taxation for accountants*, v. 14, Feb. 1975, p. 82.
- Limitations waivers properly used can help tax settlements. *Taxation for lawyers*, v. 3, March/April 1975, p. 296.
- Lynch, John Kennedy. Actions IRS will take when it foresees potential threat to collection of tax due. (Procedure) *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 90-2.
- Miles, Catherine E. Business and personal taxes, by Catherine E. Miles and Joseph E. Lane. 1975 rev. ed. Boston, Allyn and Bacon, c1974. 1 v. (various pagings) [754 M]
- Pfeffer, Stanley H. New York - interest on individuals' underpayments and overpayments, edited by Stanley H. Pfeffer. (Local taxation) *CPA journal*, v. 45, March 1975, p. 52-3.
- Phillips, Lawrence M. 100% penalty assessment. (Federal taxation) *Wisconsin CPA*, Dec. 1974, p. 21.
- Plumb, William T. Recommendations of the Commission on the bankruptcy laws - exempt and immuneproperty. *Virginia law review*, v. 61, Feb. 1975, p. 1-153.
- Ress, Samuel S. Federal income tax withholding, edited by Samuel S. Ress. (Payroll taxes & controls) *CPA* (NYSS), v. 45, July 1975, p. 47-8.
- Silver, Stephen E. Courts are upholding attorney-client privilege in anonymous payment situations. (Fraud & negligence) *Journal of taxation*, v. 43, Dec. 1975, p. 359-61.
- Tax collections in 1974 were up 13%. Revenue Service says. *Taxation for accountants*, v. 15, Aug. 1975, p. 71.
- Waters, B. Quinn. New interest rates for deficiencies, refunds tied to prime lending rate: how it works. *Taxation for accountants*, v. 15, Oct. 1975, p. 214-18.

Great Britain

- Carmichael, Keith. Avoid interest on unpaid tax (Taxation) *Accountancy* (Eng.), v. 86, Nov. 1975, p. 80, 82, 84, 86, 88.
- Dealing with back duty: ICA course on neglected area. *Accountant* (Eng.), v. 171, Dec. 12, 1974, p. 779-81.
- Finance (no. 2) act 1975: due dates for payment of tax. *Accountant* (Eng.), v. 173, Oct. 23, 1975, p. 465.
- Macnair, H. S. A. Finance (no. 2) act 1975 - 1: on the nail. *Accountant* (Eng.), v. 173, Aug. 28, 1975, p. 231-2.
- Mainprice, Hugh. Estimated assessments for VAT. *Accountant* (Eng.), v. 173, Nov. 20, 1975, p. 576-7.
- Shock, J. W. Payment of tax and interest. *British tax review*, no. 4, 1975, p. 206-12.

Sweden

- Vogel, Joachim. Taxation and public opinion in Sweden: an interpretation of recent survey data. *National tax journal*, v. 27, Dec. 1974, p. 499-513.

TAXING problems of partnerships. *Accountant* (Eng.), v. 172, Jan. 30, 1975, p. 153-4.

TAXPAYER bill of rights. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 25-6.

ACCOUNTANTS' INDEX 1975

TAXPAYER'S actions may alert IRS to possibility of fraud. (Practicing before the IRS) *Taxation for accountants*, v. 15, July 1975, p. 63-4.

TAYLOR, ALAN.

Let's give the internal auditor full responsibility. *Internal auditor*, v. 32, Jan.-Feb. 1975, p. 60-2.

TAYLOR, B. W.

Davis, K. R. Cash budget simulation for independent insurance agents, by K. R. Davis, B. W. Taylor and E. J. Leverett. *Best's review* (Property/liability ed.), v. 76, June 1975, p. 26, 28, 30.

TAYLOR, BERNARD.

Strategies for planning. *Long range planning*, v. 8, Aug. 1975, p. 27-40.

TAYLOR, BERNARD W.

Davis, K. Roscoe. Systems design through gaming, by K. Roscoe Davis and Bernard W. Taylor. *Journal of systems management*, v. 26, Sept. 1975, p. 36-42.

TAYLOR, CHARLES A.

Political financial reporting. *Colorado CPA report*, v. 39, Fall 1974, p. 2-3.

TAYLOR, CHRISTOPHER A.

Puckett, Richard H. What's happening to floating rate notes? By Richard H. Puckett and Christopher A. Taylor. *Bankers magazine*, v. 158, Summer 1975, p. 57-61.

TAYLOR, FREDERICK W.

Nelson, Daniel. Scientific management, systematic management, and labor, 1880-1915. *Business history review*, v. 48, Winter 1974, p. 479-500.

TAYLOR, JAMES W.

Purchase intention question in new product development: a field test, by James W. Taylor, John J. Houlihan and Alan C. Gabriel. *Journal of marketing*, v. 39, Jan. 1975, p. 90-2.

TAYLOR, JOHN L.

Taxation and pensions. *Accountant's magazine* (Scot.), v. 79, Jan. 1975, p. 35-6.

TAYLOR, K.

Social accounting - whose responsibility? *Management accounting* (Eng.), v. 53, Nov. 1975, p. 361-2, 364.

TAYLOR, LESTER D.

Demand for electricity: a survey. *Bell journal of economics*, v. 6, Spring 1975, p. 74-110.

TAYLOR, MARTIN E.

Hermanson, Roger H. CPAs' views on mandatory quality review by outsiders, by Roger H. Hermanson, Stephen E. Loeb and Martin E. Taylor (Administration of accountants practice) *CPA journal*, v. 45, April 1975, p. 82-4.

Loeb, Stephen E. Quality review - an interprofessional comparison, by Stephen E. Loeb, Roger H. Hermanson and Martin E. Taylor. *Federal accountant*, v. 24, Sept. 1975, p. 62-5.

TAYLOR, P. J.

Nature and determinants of income: some further comments. *Journal of business finance & accounting* (Eng.), v. 2, Summer 1975, p. 233-7.

TAXPAYER'S actions may alert IRS to possibility of fraud.

TAYLOR, PHILIP J.

Professional ethics ... the restatement of the code. *Pennsylvania CPA spokesman*, v. 45, Dec. 1974, p. 12-13, 16-18.

TAYLOR, R. WILLIAM.

Impact of association management as a profession. *Association management*, v. 27, Aug. 1975, p. 36-40.

TAYLOR, RAYMOND H.

Using self-insurance to reduce the cost of employee benefits. *Newspaper controller*, v. 28, Nov. 1974, p. 10.

TAYLOR, ROBERT M.

Redford, David W. Minimize power expense through lighting conversions, by David W. Redford and Robert M. Taylor. *Journal of property management*, v. 39, Nov.-Dec. 1974, p. 270-2.

TAYLOR, RONALD N.

Perception of problem constraints. *Management science*, v. 22, Sept. 1975, p. 22-9.

Psychological determinants of bounded rationality: implications for decision-making strategies. *Decision sciences*, v. 6, July 1975, p. 409-29.

TAYLOR, TAMSIN.

Checklist for the corporate gadfly. *Business and society review*, Winter 1974-75, no. 12, p. 72-9.

TAYLOR, THAYER C.

Why some GE salesmen tell it to a computer. *Sales management*, v. 115, Aug. 18, 1975, p. 4-7.

Why the survey is all-important for you. *Sales management*, v. 114, April 21, 1975, Entire issue.

TAYLOR, WALTON.

Note on Mao's growth stock-investment opportunities approach. *Journal of finance*, v. 29, Dec. 1974, p. 1573-6.

TAYLOR, WILLARD B.

Chown, John. Foreign currency borrowings by United Kingdom, United States and Canadian companies, by John F. Chown and Willard B. Taylor. *British tax review*, no. 4, 1975, p. 233-43.

TC rules insurance proceeds are not corporate dividends. *Taxation for accountants*, v. 15, Nov. 1975, p. 299.

TEACHERS

See Also Accounting-Teaching

Bazley, John D. Comparison of published accounting research and qualities of accounting faculty and doctoral programs, by John D. Bazley and Loren A. Nikolai. (Education research) *Accounting review*, v. 50, July 1975, p. 605-15.

Holbert, Neil Bruce. When businessmen teach. *Business horizons*, v. 18, Aug. 1975, p. 77-84.

Jauch, Lawrence R. Evaluation of university professors' research performance, by Lawrence R. Jauch and William F. Glueck. *Management science*, v. 22, Sept. 1975, p. 66-75.

Strickland, Lucy D. Discriminatory dismissal of public school teachers on the basis of national teacher examination scores. (Fourth Circuit review) *Washington and Lee law review*, v. 32, Spring 1975, p. 432-8.

TEACHING

See Accounting Courses
Accounting-Teaching
Education
Examinations

Tax Courses
Teachers
Visual Aids

TEACHING MACHINES

See Programmed Learning

TEACHING records management, by Mark Langemo and others. *Information & records management*, v. 9, May 1975, p. 18, 20, 22.

TEACHING the sales approach. *Burroughs clearing house*, v. 59, Aug. 1975, p. 20-1.

TEAGLE, WINTON.

Regulated transportation: does it work? *Motor freight controller*, April 1975, p. 3-5.

TEAGUE, BURTON W.

Compensating prodigal sons. *Conference Board record*, v. 12, July 1975, p. 25-8.

Extra pay for executive culture shock. *Conference Board record*, v. 12, Jan. 1975, p. 18-21.

I.L.O.'s world watch on labor standards. *Conference Board record*, v. 12, Nov. 1975, p. 26-30.

Rescuing the drowning executive stock option. *Conference Board record*, v. 12, Feb. 1975, p. 40-4.

TEAGUE, FREDERICK A.

Bahr, Gary R. ERISA and total benefits: a bird's-eye view, by Gary R. Bahr and Frederick A. Teague. *Financial executive*, v. 43, June 1975, p. 38-42.

TECHNICAL methods and procedures of the American Association of Blood Banks.

American Association Of Blood Banks. Technical methods and procedures of the American Association of Blood Banks. 6th ed. Washington, c1974. 374 p. [250 Blo]

TECHNICAL PROGRESS

Belfi, John R. Transferring technology in a multinational service industry. *Arthur Andersen chronicle*, v. 35, Jan. 1975, p. 16-21.

Bylinsky, Gene. ERTS puts the whole earth under a microscope. *Fortune*, v. 91, Feb. 1975, p. 116-22, 126, 128, 130.

Cleveland, Harlan. Macroproblem of modernization. (Viewpoint) *Conference Board record*, v. 12, Feb. 1975, p. 6-9.

Crawford, John M. Easy method for distributing technical information. (Case report) *Association management*, v. 27, Jan. 1975, p. 54-5.

Herbert, Theodore T. Influence of organization and technology on job satisfaction. *Akron business and economic review*, v. 5, Winter 1974, p. 28-33.

Industrial applications growing as computer use goes worldwide. *Commerce today*, v. 5, April 14, 1975, p. 10-12.

Merriwether, Jacob D. Distribution efficiency and worldwide productivity, by Jacob D. Merriwether, Gunnar K. Sletmo and Orville K. Goodin. *Columbia journal of world business*, v. 9, Winter 1974, p. 87-93.

Morse, Chandler. Making science and technology for LDCs. *Columbia journal of world business*, v. 10, Spring 1975, p. 51-7.

Ozawa, Terutomo. Japanese technology: a new element in international competition. *Akron business and economic review*, v. 6, Summer 1975, p. 10-16.

Smith, Bruce A. Technological innovation in electric power generation: 1950-1970. *Land economics*, v. 50, Nov. 1974, p. 336-47.

Weaver, Paul H. Behind the great scrubber fracas. *Fortune*, v. 91, Feb. 1975, p. 106-10, 112, 114.

TECHNICAL WORK

Crawford, John M. Easy method for distributing technical information. (Case report) *Association management*, v. 27, Jan. 1975, p. 54-5.

TECHNOLOGICAL COMPANIES

See Also Research And Development

TECHNOLOGICAL FORECASTING

Fahy, Edward. Urgent need for technology assessment. *Management (Irish)*, v. 21, Oct. 1974, p. 63-5.

Hansen, Arthur G. Science and the university - the developing dilemmas. *Computers and people*, v. 24, Oct. 1975, p. 16-18.

Hedrick, Roger K. Study of technological planning and forecasting techniques and their role in public planning. *Business and public administration student review*, v. 10, Spring 1974, p. 9-24.

Morgenstern, Walter W. Delphi method and its application to pharmaceutical research. *Business and public administration student review*, v. 10, Spring 1974, p. 25-34.

Morris, G. K. Forecasting the impact of social change. *Long range planning*, v. 8, June 1975, p. 64-71.

Pocock, Bert M. Futurology and planning. *Long range planning*, v. 8, Feb. 1975, p. 64-9.

Torkelson, Juanita. Cross-impact analysis applied to forecasts in urban development. *Business and public administration student review*, v. 10, Spring 1974, p. 35-48.

TECHNOLOGY gains seen crucial to growing U.S. maritime role. *Commerce today*, v. 5, May 12, 1975, p. 8-10.

TECK, ALAN.

Using computers for foreign exchange tax planning. *International tax journal*, v. 2, Fall (Nov.) 1975, p. 5-27.

TEENER, MICHAEL.

Microcomputers: where the action really is, by Michael Teener and William Liles. *Modern data*, v. 8, Feb. 1975, p. 49-53.

TEETERS, LEONE M.

How follow-through promotion pays off for a Seattle inn, by Leone M. Teeters and Smiley Hatcher. *Motel/ motor inn journal*, v. 38, Sept. 1975, p. 14-17, 20, 22.

TEITELL, CONRAD.

How to work with charitable remainder annuity trusts. *Trusts & estates*, v. 114, Dec. 1975, p. 862-5, 907-11.

TELECOMMUNICATIONS

See Also Data Processing-Transmission Systems

Bergin, Denis. Things that go bleep in the night. *Management (Irish)*, v. 22, Jan. 1975, p. 53-4, 57.

Cryptography and data communications. *Infosystems*, v. 22, July 1975, p. 28-30.

Gray, James P. IBM's Systems Network Architecture, by James P. Gray and Charles R. Blair. *Datamation*, v. 21, April 1975, p. 51-6.

Industrial applications growing as computer use goes worldwide. *Commerce today*, v. 5, April 14, 1975, p. 10-12.

Killoran, K. Cost effectiveness of radiotelephones. *Management (Irish)*, v. 22, Jan. 1975, p. 58-9.

Larkin, Edward P. Seeds of future shock. *Public utilities fortnightly*, v. 95, April 10, 1975, p. 21-4.

Lieberman, Mark A. Making complex WATS calculations the easy way. *Data communications*, v. 3, Nov.-Dec. 1974, p. 33-8.

Nigam, Avadhesh K. Analysis for a satellite communications system. *Interfaces*, v. 5, part 2, Feb. 1975, p. 37-47.

Rogoff, Mortimer. Case for electronic mail. (Data communications) *Modern data*, v. 7, Dec. 1974, p. 34-7.

Telecommunications - the vibrant sector of datacomm. *Infosystems*, v. 22, March 1975, p. 33-4.

Tenkhoff, P. A. Common carriers' uncommon offerings, by P. A. Tenkhoff and J. C. Collard. *Datamation*, v. 21, April 1975, p. 44-7.

Welch, Jonathan B. Workable alternatives to regulation. *Public utilities fortnightly*, v. 96, Oct. 23, 1975, p. 36-9.

Wewer, William. Recent federal actions affecting long distance telecommunications: a survey of issues concerning the microwave specialized common carrier industry. (Notes) *George Washington law review*, v. 43, March 1975, p. 878-913.

Yasaki, Edward K. Toward the automated office. *Datamation*, v. 21, Feb. 1975, p. 59-62.

Government regulation

Big one: the Justice Department takes on AT&T in a fight to the finish. *Modern data*, v. 8, Jan. 1975, p. 26-7.

Five-dollar phone, and other fears. *Modern data*, v. 8, Feb. 1975, p. 28-9.

TELECOMMUNICATIONS - the vibrant sector of datacomm. *Infosystems*, v. 22, March 1975, p. 33-4.

TELEPHONE

Costs

Killoran, K. Cost effectiveness of radiotelephones. *Management (Irish)*, v. 22, Jan. 1975, p. 58-9.

TELEPHONE AND TELEGRAPH

Baer, Walter S. Impact of competition on an independent telephone company, by Walter S. Baer and Bridger M. Mitchell. *Public utilities fortnightly*, v. 96, Oct. 23, 1975, p. 23-9.

Forsyth, J. D. Rationing capital in a telephone company, by J.D. Forsyth and D.J. Laughunn. *Financial management*, v. 3, Autumn 1974, p. 36-43.

Hallingby, Paul. Case for keeping American Telephone intact. *Public utilities fortnightly*, v. 95, Jan. 16, 1975, p. 15-19.

Ostergren, C. N. Is the Averch-Johnson theory tenable? *Public utilities fortnightly*, v. 95, Jan. 30, 1975, p. 28-32.

Schuchat, Theodor. Ma Bell's brood. *Pension & welfare news*, v. 10, Dec. 1974, p. 20-1, 34.

Wewer, William. Recent federal actions affecting long distance telecommunications: a survey of issues concerning the microwave specialized common carrier industry. (Notes) *George Washington law review*, v. 43, March 1975, p. 878-913.

Accounting

Hopkins, Bobbie. Accounting methods for telephone company acquisitions. *Public utilities fortnightly*, v. 96, Oct. 23, 1975, p. 30-5.

Data processing

Lieberman, Mark A. Making complex WATS calculations the easy way. *Data communications*, v. 3, Nov.-Dec. 1974, p. 33-8.

Finance

Baer, Walter S. Impact of competition on an independent telephone company, by Walter S. Baer and Bridger M. Mitchell. *Public utilities fortnightly*, v. 96, Oct. 23, 1975, p. 23-9.

Simpson, Thomas B. Financing capital requirements for telephone companies, by Thomas B. Simpson and Joseph G. Spears. *Public utilities fortnightly*, v. 95, March 13, 1975, p. 32-40.

Financial management

Walsh, W. Waste not? Scope for economies. *Accountant (Eng.)*, v. 172, March 13, 1975, p. 335-6.

Government regulation

Big one: the Justice Department takes on AT&T in a fight to the finish. *Modern data*, v. 8, Jan. 1975, p. 26-7.

Commission rate case procedure annulled. (Review of current cases) *Public utilities fortnightly*, v. 95, Jan. 16, 1975, p. 47-8.

Five-dollar phone, and other fears. *Modern data*, v. 8, Feb. 1975, p. 28-9.

Separations procedure for telephone companies. (Progress of regulation) *Public utilities fortnightly*, v. 96, Oct. 23, 1975, p. 49-50.

Simpson, Thomas B. Financing capital requirements for telephone companies, by Thomas B. Simpson and Joseph G. Spears. *Public utilities fortnightly*, v. 95, March 13, 1975, p. 32-40.

Welch, Jonathan B. Workable alternatives to regulation. *Public utilities fortnightly*, v. 96, Oct. 23, 1975, p. 36-9.

Rates

Baer, Walter S. Impact of competition on an independent telephone company, by Walter S. Baer and Bridger M. Mitchell. *Public utilities fortnightly*, v. 96, Oct. 23, 1975, p. 23-9.

Commission considers cost of service in telephone rate case. (Review of current cases) *Public utilities fortnightly*, v. 96, Oct. 23, 1975, p. 51.

No rate rebates for past inadequate service. *Public utilities fortnightly*, v. 96, Aug. 28, 1975, p. 52.

Separations procedure for telephone companies. (Progress of regulation) *Public utilities fortnightly*, v. 96, Oct. 23, 1975, p. 49-50.

Valuation of reproduction cost new is key to telephone rate hike. (Review of current cases) *Public utilities fortnightly*, v. 96, Oct. 23, 1975, p. 51-3.

Valuation

Hopkins, Bobbie. Accounting methods for telephone company acquisitions. *Public utilities fortnightly*, v. 96, Oct. 23, 1975, p. 30-5.

Valuation of reproduction cost new is key to telephone rate hike. (Review of current cases) *Public utilities fortnightly*, v. 96, Oct. 23, 1975, p. 51-3.

TELEPHONE EQUIPMENT MANUFACTURERS

See Communication Equipment Manufacturers

TELEVISION

See Community Antenna Television Companies
Radio And Television

TELEX CORPORATION.

Ashman, Allan. Antitrust law ... relevant market. (What's new in the law) *American Bar Association journal*, v. 61, April 1975, p. 494-5.

Computer Industry Association. Telex vs. IBM decision: the Appellate Court reversal. *Computers and people*, v. 24, April 1975, p. 11-13.

Spiegel, John W. Telex v. IBM: monopoly pricing under section 2 of the Sherman act. (Notes) *Yale law journal*, v. 84, Jan. 1975, p. 558-83.

Wessel, Milton R. Real meaning of Telex. *Datamation*, v. 21, July 1975, p. 52, 54-6.

TELFER, JOHN.

Some problems of schemes of arrangement between companies and their creditors. *Australian accountant*, v. 45, Aug. 1975, p. 385-8, 391.

TELLER, ARIELA.

Beja, Avraham. Relevant policies for Markovian queueing systems with many types of service, by Avraham Beja and Ariela Teller. *Management science*, v. 21, May 1975, p. 1049-54.

TEMPELAAR, A. F.

Standards have their dangers. *Accountant* (Eng.), v. 172, May 22, 1975, p. 665-6.

TEN-YEAR dream becomes reality. *Veterinary economics*, v. 16, May 1975, p. 42-4, 48, 50-2.

1136 TENANTS' CORPORATION.

Chazen, Charles. Unaudited financial statements beware of hidden dangers. *California CPA quarterly*, v. 42, Dec. 1974, p. 8-12.

Cheatham, Carole Bartlett. Auditing standards: action or reaction? *National public accountant*, v. 20, May 1975, p. 8-11.

Erard, Irene C. Unaudited financial statements. *Management accounting* (NAA), v. 57, Aug. 1975, p. 45-8.

Minnich, Marlene K. Legal responsibility - unaudited statements. *Ohio CPA*, v. 34, Winter 1975, p. 11-26.

TENDER OFFERS

See Take-Over Bids

TENKHOFF, P. A.

Common carriers' uncommon offerings, by P. A. Tenkhoff and J. C. Collard. *Datamation*, v. 21, April 1975, p. 44-7.

TENNISON, LYNN.

Computerized people mover at Dallas-Fort Worth airport. *Computers and people*, v. 24, April 1975, p. 20-3.

TENTS

See Canvas Products

TEPER-SINGER, LYNN.

Sensitivity training meets camp directors' needs. *Camping*, v. 47, Feb. 1975, p. 13-14.

TEPLOW, LEO.

Regulator and the regulated. *Conference Board record*, v. 12, April 1975, p. 26-31.

TEPPER, IRWIN.

Pension plan liabilities and corporate financial strategies, by Irwin Tepper and A. R. P. Affleck. *Journal of finance*, v. 29, Dec. 1974, p. 1549-64.

TERM of loan controls tax treatment of related costs. *Taxation for accountants*, v. 15, July 1975, p. 52.

TERMINOLOGY

See Also Taxation, United States-Terminology

Accountants' International Study Group. Comparative glossary of accounting terms in Canada, the United Kingdom and the United States: a selection of terms with different meanings in three nations. New York, American Institute of Certified Public Accountants, c1975. 73 p. [*117 A]

Institute Of Cost And Management Accountants. Terminology of management and financial accountability. 3rd ed. London, c1974. 95 p. [*114 I]

TERMINOLOGY of management and financial accountability.

Institute Of Cost And Management Accountants. Terminology of management and financial accountability. 3rd ed. London, c1974. 95 p. [*114 I]

TERNER, E.

Integration of the C.P.A. in the control of government corporations. *Israel C. P. A.*, June 1974, p. 14-21.

ACCOUNTANTS' INDEX 1975

TERRY, HERBERT.

Nemec, Joseph. New trends in product testing, by Joseph Nemec and Herbert Terry. *Business horizons*, v. 19, Oct. 1975, p. 31-6.

TERRY, P. T.

Organizational implications for long range planning. *Long range planning*, v. 8, Feb. 1975, p. 26-30.

TERRY, RONALD.

Valuation of banks in acquisitions, by Ronald Terry and Merrill C. Sexton. *Bankers magazine*, v. 158, Summer 1975, p. 86-9.

TERSINE, RICHARD J.

Altimus, Cyrus A. Competitive bidding strategy: a probabilistic approach, by Cyrus A. Altimus and Richard J. Tersine. *Atlanta economic review*, v. 25, July-Aug. 1975, p. 16-19.

Forecasting: prelude to managerial planning. *Managerial planning*, v. 24, July-Aug. 1975, p. 11-17, 23.

TESAR, GEORGE.

Role of marketing in the introduction of technologically new products: the case of the electric car, by George Tesar, Gerald G. Udell and G.M. Naidu. *Journal of the Academy of Marketing Science*, v. 2, Fall 1974, p. 642-50.

TESAR, JENNY.

Banker as patron of the arts, 1974. *Banking*, v. 66, Dec. 1974, p. 28-31, 40, 42, 44.

TEST COSTING

See Estimating

TESTA, CHARLES J.

How do you choose a data base management system? Carefully By Charles J. Testa and Sheldon J. Laube. *Infosystems*, v. 22, Jan. 1975, p. 36-9.

TESTIMONY

See Evidence
Taxation, United States-Expert Witnesses

TESTING AND SAMPLING

See Also Inventories-Verification
Statistics
Work Sampling

American Institute Of Certified Public Accountants. Continuing Professional Education Division. Field manual for statistical sampling. New York, 1974. 165 p. (*Auditor's approach to statistical sampling*, v. 6) [*170 A]

Bedingfield, James P. Current state of statistical sampling and auditing. *Journal of accountancy*, v. 140, Dec. 1975, p. 48-55.

Copeland, Ronald M. Statistical sampling: an uncertain defense against legal liability, by Ronald M. Copeland and Ted D. Englebrecht. *CPA* (NYSS), v. 45, Nov. 1975, p. 23-7.

Corless, John C. Comment on assessing prior distributions for applying Bayesian statistics in auditing: a reply. (Correspondence) *Accounting review*, v. 50, Jan. 1975, p. 158-9.

Daniel, Wayne W. Statistical sampling and the appraiser. *Appraisal journal*, v. 43, Jan. 1975, p. 90-104.

Dirickx, Yvo M. I. On the optimality of myopic policies in sequential decision problems, by Yvo M. I. Dirickx and L. Peter Jennergren. *Management science*, v. 21, Jan. 1975, p. 550-6.

Gurry, E. J. Regression analysis as an audit technique, by E.J. Gurry and D.W. Santi. *Australian accountant*, v. 45, April 1975, p. 132-8.

Haug, Richard L. Statistical sampling benefits for LIFO valuation. (MAS speak out) *Michigan CPA*, v. 27, Sept.-Oct. 1975, p. 6-7.

- Holmes, Arthur W. Auditing standards and procedures, by Arthur W. Holmes and Wayne S. Overmyer. 8th ed. Homewood, Ill., Richard D. Irwin, c1975. 985 p. [170 H]
- Jenkins, Omer C. Practical application of acceptance sampling for estimation of account balances, by Omer C. Jenkins and Carlton D. Stolle. *Singapore accountant*, v. 9, 1974, p. 50-60.
- Johnson, Paul D. Statistical analysis for management decision-making. *Air force comptroller*, v. 9, July 1975, p. 37.
- Kaplan, Robert S. Statistical sampling in auditing with auxiliary information estimators. *Journal of accounting research*, v. 2, Autumn 1973, p. 238-58.
- Kaplan, Robert S. Stochastic model for auditing. *Journal of accounting research*, v. 11, Spring 1973, p. 38-46.
- Kratchman, Stanley H. Comparison of alternative income concepts: a reply, by Stanley H. Kratchman, Robert E. Malcom and Richard D. Twark. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 865-8.
- Leslie, D. A. Monetary-unit sampling in auditing. *International journal of government auditing*, v. 2, April 1975, p. 5-7.
- Liao, Mawsen. Model sampling: a stochastic cost-volume-profit analysis. *Accounting review*, v. 50, Oct. 1975, p. 780-90.
- Liao, Shu S. Comparison of alternative income concepts: a comment. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 860-4.
- Ling, Robert F. IDA: an approach to interactive data analysis in teaching and research, by Robert F. Ling and Harry V. Roberts. *Journal of business* (U. of Chicago), v. 48, July 1975, p. 411-51.
- Percy, J. P. Case for statistical sampling in auditing. *Accountant's magazine* (Scot.), v. 79, April 1975, p. 138-41.
- Reinhardt, Paul G. Empirical investigation of grocery prices paid by high- and low-income households. (Notes) *Quarterly review of economics and business*, v. 14, Winter 1974, p. 113-16.
- Richards, Larry E. Distribution-free significance tests for choosing among prediction equations. *Decision sciences*, v. 6, April 1975, p. 270-3.
- Roberts, Donald M. Sample size determination for attributes. (Accounting & auditing) *Journal of accountancy*, v. 139, June 1975, p. 46-7.
- Schatz, Harvey E. Work sampling for profit improvement. (MAS speak out) *Michigan CPA*, v. 26, May-June 1975, p. 27-8.
- Scott, William R. Bayesian approach to asset valuation and audit size. (Research reports) *Journal of accounting research*, v. 2, Autumn 1973, p. 304-30.
- Sekhar, R. C. Effective audits and statistical aids. *Chartered accountant* (India), v. 23, Nov. 1974, p. 205-8.
- Singon, Ricardo L. Multidimensional scaling analysis of store image and shopping behavior. *Journal of retailing*, v. 51, Summer 1975, p. 38-52.
- Sully, J. M. Statistical sampling in auditing. *Accountant* (Eng.), v. 173, Oct. 2, 1975, p. 376-7.
- Summers, George W. Coefficient of concordance and the Q-sort technique. *Decision sciences*, v. 6, Jan. 1975, p. 37-41.
- Ward, Bart H. Assessing prior distributions for applying Bayesian statistics in auditing: a comment. (Correspondence) *Accounting review*, v. 50, Jan. 1975, p. 155-7.
- Warren, Carl S. Forget the silent minority - audit where audit is due. *CA magazine* (Can.), v. 106, Feb. 1975, p. 26-30.
- Warren, Carl S. Interpreting and evaluating attribute sampling. *Internal auditor*, v. 32, July-Aug. 1975, p. 45, 48-56.
- Data processing**
- Lane, Glenn A. Recognizing HEWCAS opportunities. *Footnote*, Special issue, 1975, p. 11-13.
- Wilkerson, William F. HEWCAS and dollar-unit sampling. *Footnote*, Special issue, 1975, p. 43-8.
- TESTS**
- See Accounting Testing Program Examinations Testing And Sampling
- TEUTSCH, ERIKA.**
- More social accounting for criminal justice corrections. *Accounting forum*, v. 44, May-Dec. 1974, p. 25-34.
- TEXTILE BAGS**
- See Bags
- TEXTILE MAINTENANCE INDUSTRY**
- See Cleaning And Dyeing Diaper Service Laundries Linen Supply Business
- TEXTILES**
- Chapman, Stanley D. Textile factory before Arkwright: a typology of factory development. *Business history review*, v. 48, Winter 1974, p. 451-78.
- Salisbury, Stephen R. Financing an industry in transition: double knits. *Journal of commercial bank lending*, v. 57, Feb. 1975, p. 29-50.
- Budgeting**
- Srinivasaraghavan, S. Budgeting in a textile mill. (Students' section) *Management accountant* (India), v. 10, Jan. 2, 1975, p. 61-4.
- Philippines**
- Rodrigo, Corazon D. Towards self-sufficiency - the cotton production program in the Philippines. *SGV group journal* (P.I.), no. 1 - 1975, p. 36-41.
- THACHER, CHARLES G.**
- Financial counseling as an executive benefit. *Risk management*, v. 22, April 1975, p. 33-4, 36, 38.
- THACKRAY, JOHN.**
- Financing forecast: queuing up for 1975. *Institutional investor*, v. 9, Jan. 1975, p. 74-7, 97-9.
- How corporations are biting the bullet on dividends. *Institutional investor*, v. 9, Feb. 1975, p. 39-43.
- Why foreigners are buying into Wall Street firms. *Institutional investor*, v. 8, Dec. 1974, p. 65-6, 69.
- THAIN, ERIC.**
- CA in a diversified industrial holding company. (Students' section) *Accountant's magazine* (Scot.), v. 79, Jan. 1975, p. 39-41.
- THAIN, RICHARD J.**
- Campus recruiting: too much corporate bungling. *Harvard business review*, v. 53, March-April 1975, p. 12, 14.
- THAKKAR, RASHMI B.**
- Comment: dynamics of corporate debt management, decision rules, and some empirical evidence. *Journal of financial and quantitative analysis*, v. 9, Dec. 1974, p. 1065-6.
- THAKKER, A.**
- Cost accounting in banking industry. (Students' section) *Management accountant* (India), v. 9, Nov. 1974, p. 859-64.
- THAMS, ROBERT.**
- Nystrom, Harry. Experiment in price generalization and discrimination, by Harry Nystrom, Hans Tamsons and Robert Thams. *Journal of marketing research*, v. 12, May 1975, p. 177-81.
- THARP, RALPH.**
- Set your office fees by a time clock? We do *Medical economics*, v. 52, Sept. 1, 1975, p. 74-6.

THAT formal post qualification education is a waste of time and money.

THAT formal post qualification education is a waste of time and money, by Ca(sa)ndra. *South African chartered accountant*, v. 11, Feb. 1975, p. 67.

THATCHER, RALPH H.

Designing a productivity control process. *Business horizons*, v. 18, Dec. 1975, p. 62-8.

THAT'S a lot of GAAP (The numbers game) *Forbes*, v. 116, Aug. 1, 1975, p. 31-2.

THEATERS

See Also Moving Picture Theaters

Frederiksen, Christian P. Management can be creative, too, by Christian P. Frederiksen and Diane Lansing. *Touche Ross tempo*, v. 21, no. 2, 1975, p. 47-9.

Stevens, Gerald N. Accounting for local community theater groups. *Management accounting* (NAA), v. 56, Jan. 1975, p. 16-19.

THEATRICAL PRODUCTIONS

Stevens, Gerald N. Accounting for local community theater groups. *Management accounting* (NAA), v. 56, Jan. 1975, p. 16-19.

THEFT

See Also Taxation, United States-Theft Losses

Faria, Anthony J. Shoplifting methods, detection, prevention & apprehension. *Retail control*, v. 43, March 1975, p. 44-60.

Kiener, Robert. Paid to steal. *Hospitality* (Food and lodging), v. 13, Dec. 1974, p. L29-L31.

Neville, Henry C. White-collar crime: more serious than we realize. *Credit and financial management*, v. 77, Jan. 1975, p. 30-2.

Rausch, Barbara I. It only happens to the other person. (Small business) *Woman CPA*, v. 37, Jan. 1975, p. 20-1.

Russell, Harold F. Facing the problem. *Internal auditor*, v. 32, July-Aug. 1975, p. 13-22.

Why do employees steal? *Practical accountant*, v. 8, March-April 1975, p. 70.

THEISS, WILLIAM R.

Payment of interest on tax and insurance reserves. (Appraisal docket) *Appraisal journal*, v. 43, Jan. 1975, p. 136-9.

THELEMAN, R. E.

Dial COM for efficiency. *Information & records management*, v. 9, March 1975, p. 76-7, 93.

THELEN, DUANE L.

Wrenholt, Thomas. Equal employment opportunity, by Thomas Wrenholt and Duane L. Thelen. *Nebraska CPA*, v. 9, Spring 1974, p. 9-10, 23.

THERAPY begins with the room. *Modern healthcare*, v. 4, Nov. 1975, p. 16s-16u.

THERE are defenses against OSHA citations. (News and trends) *Automation*, v. 22, Aug. 1975, p. 6.

THEY got burned in condominiums. *Dun's review*, v. 105, June 1975, p. 58-61, 99.

ACCOUNTANTS' INDEX 1975

THIES, JAMES B.

Hospital personnel and computer-based systems: a study of attitudes and perceptions. *Hospital administration*, v. 20, Winter 1975, p. 17-26.

THIES, WINTHROP D.

Keogh Plan v. qualified corporate plan: an analysis of the respective advantages. (Compensation) *Journal of taxation*, v. 42, Jan. 1975, p. 9-14.

THIMMAIAH, G.

Tax rental arrangement in India. *Bulletin for international fiscal documentation*, v. 29, Nov. 1975, p. 450-9.

Uniform income tax arrangement in Australia. *Bulletin for international fiscal documentation*, v. 29, April 1975, p. 136-46.

THIN INCORPORATIONS

See Taxation, United States-Thin Incorporations

THINGS look good for POS in '75. (News in perspective) *Datamation*, v. 21, April 1975, p. 113, 116-17.

THINGS look up for underground storage. *Information & records management*, v. 9, March 1975, p. 20-1.

THIRD parties who finance payroll liable for taxes. *Taxation for accountants*, v. 15, Oct. 1975, p. 232-3.

THIRD parties who finance payroll liable for taxes. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 164-5.

THIRSK, WAYNE R.

McLure, Charles E. Simplified exposition of the Harberger model, 1: tax incidence, by Charles E. McLure and Wayne R. Thirsk. *National tax journal*, v. 28, March 1975, p. 1-27.

THIRTEEN-MONTH YEAR

See Calendar

THIRTY per cent rule of installment sales. (Taxes in figures) *Taxation for accountants*, v. 14, Jan. 1975, p. 11.

THOMAS, ADIN B.

Stock control. *Accountants digest* (Eng.), no. 1, Autumn 1973, p. 1-19.

THOMAS, ARTHUR L.

Allocation fallacy and financial analysis. *Financial analysts journal*, v. 31, Sept.-Oct. 1975, p. 37-41, 68.

FASB and the allocation fallacy. *Journal of accountancy*, v. 140, Nov. 1975, p. 65-8.

THOMAS, CHARLES O.

Deduction of construction period costs. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 24-6.

THOMAS, DANA L.

Explosive ESOTs: these novel financing vehicles begin to create controversy. *Barron's*, v. 55, July 28, 1975, p. 5, 10. (Reprint file, *B.)

THOMAS, EMMETT.

Group insurance benefits: carriers vs. the blues. *Risk management*, v. 21, Dec. 1974, p. 20-2, 24.

THOMAS, J.

Bierman, Harold. Ruin considerations: optimal working capital and capital structure, by H. Bierman, K. Chopra and J. Thomas. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 119-28.

THOMAS, JACK E.

Strong forces moving toward continuing education. *Wisconsin CPA*, Dec. 1974, p. 19-20.

THOMAS, JEAN McKAMY.

Upchurch, Ben L. Answers that work, by Ben L. Upchurch and Jean McKamy Thomas. *Journal of college placement*, v. 35, Winter 1975, p. 67-69.

THOMAS, JOSEPH.

Bayesian models for new product pricing, by Joseph Thomas and Prem Chhabria. *Decision sciences*, v. 6, Jan. 1975, p. 51-64.

THOMAS, L. RUTH.

Professional certification, the certified records manager program. *Records management journal*, v. 13, Spring 1975, p. 26-7.

THOMAS, LONDON.

Why and how to invest in foreign securities. *Trusts & estates*, v. 114, March 1975, p. 158-60, 169.

THOMAS, R. D.

CICA research - responding to a challenge. (Accounting principles and practice) *Cost and management (Canada)*, v. 48, Nov.-Dec. 1974, p. 45-9.

THOMAS, WILLIAM C.

Essay on politics for health workers. *Hospital administration*, v. 20, Winter 1975, p. 53-64.

THOMASON, CHARLES Y.

Aft, Lawrence S. Scheduling 7-day weeks poses equity problems, by Lawrence S. Aft, John R. Watt and Charles Y. Thomason. *Hospitals*, v. 49, Sept. 1, 1975, p. 93-6.

THOMPSON, DAVID.

Accounting for the party system. *Accountancy (Eng.)*, v. 86, Jan. 1975, p. 30-3.

Free public transport - can it work? *Accountancy (Eng.)*, v. 86, Nov. 1975, p. 26-8, 30.

THOMPSON, DAVID M.

Punitive damages in defamation actions brought by public figures chill first amendment rights and are unconstitutional unless narrowly and necessarily promoting compelling state interest. (Recent cases) *Vanderbilt law review*, v. 28, May 1975, p. 887-98.

THOMPSON, DON R.

ABC's of small arms appraising. *Valuation*, v. 21, Oct. 1974, p. 20-31.

THOMPSON, DUANE E.

Aplin, John C. Feedback: key to survey-based change, by John C. Aplin and Duane E. Thompson. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 524-30.

THOMPSON, HOWARD E.

Inventory management and capital budgeting: a pedagogical note. *Decision sciences*, v. 6, April 1975, p. 383-98.

THOMPSON, JAMES P.

Hepp, Gerald W. Unaudited financial statements revisited (again). *Michigan CPA*, v. 26, March-April 1975, p. 32-3.

In opposition to the March 1974 exposure draft guide on unaudited financial statements. (Focus on accounting & auditing) *Michigan CPA*, v. 26, Jan.-Feb. 1975, p. 17-20.

THOMPSON, JOAN W.

Lynn, Edward S. Introduction to fund accounting, by Edward S. Lynn and Joan W. Thompson. Reston, Va., Reston Pub. Co., c1974. 134 p. [341 L]

THOMPSON, MAYO J.

Monopoly, competition, and free enterprise: toward an economic point of no return? *George Washington law review*, v. 42, Aug. 1974, p. 901-20.

THOMPSON, NOEL H.

Coping with continuances. *Practical lawyer*, v. 21, March 1, 1975, p. 73-8.

THOMPSON, PATRICIA C.

Forgery detection through handwriting analysis. *Magazine of bank administration*, v. 51, Feb. 1975, p. 22-4.

THOMPSON, PAUL.

Secrecy or disclosure in management compensation? by Paul Thompson and John Pronsky. *Business horizons*, v. 18, June 1975, p. 67-74.

THOMPSON, RAY.

Taxes and the tax-exempt Veterinary Medical Association. *Veterinary economics*, v. 16, March 1975, p. 44, 46.

THOMPSON, ROBERT C.

Interim reports - on the rebound. *Financial executive*, v. 43, Jan. 1975, p. 40-2, 44, 46.

THOMSEN, NEAL.

Education for DP users. *Data management*, v. 13, March 1975, p. 24-8.

THOMSON, DONALD G.

Facilities management route to tomorrow? *Data management*, v. 13, Nov. 1975, p. 29-31. (Speech given April 15, 1975, at Data Processing Management Association's Dallas Chapter.)

THOREAU, HENRY DAVID.

Kasyan, Lorraine. Philosopher's accounts. *Arthur Young journal*, Spring 1975, p. 32-7.

THORELLI, HANS B.

Consumer view of inflation and the economy. *Business horizons*, v. 17, Dec. 1974, p. 25-31.

Globe is twisting left. (Ideational items) *Business horizons*, v. 18, Feb. 1975, p. 53-6.

THORNE, JACK F.

Deductions for use of home as an office. *National public accountant*, v. 20, Aug. 1975, p. 12-15.

THORNE, ROBERT S.

Role of trust real estate in account administration. *Journal of property management*, v. 39, Nov.-Dec. 1974, p. 251-6.

THORNE RIDDELL & CO.

Smith, Lancelot J. Merger in Canada, by Lancelot J. Smith and Lionel P. Kent. *Viewpoint (Main Lafrentz & Co.)*, 2nd ed., 1974, p. 54-9.

THORNTON, CLIFF.

THORNTON, CLIFF.

Outline of the profession in Canada. *Accountant* (Eng.), v. 172, Feb. 13, 1975, p. 206-7.

THORNTON, DANIEL B.

Effect of income taxes on capital investment analysis. (Education) *CA magazine* (Can.), v. 106, Jan. 1975, p. 60-3.

THORNTON, ROBERT L.

Antitrust and the political process. *Atlanta economic review*, v. 25, July-Aug. 1975, p. 12-15.

THOSE do-it-yourself retirement plans create a new market for banks. *Banking*, v. 67, Jan. 1975, p. 33, 99-100.

THRALL, CHARLES A.

Furstenberg, Frank F. Counting the jobless: the impact of job rationing on the measurement of unemployment, by Frank F. Furstenberg and Charles A. Thrall. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 45-59.

THRASHER, GARY.

Banker looks at footnotes. *Nebraska CPA*, v. 10, Spring 1975, p. 17, 21-2.

Titard, Pierre L. Reaction to: Banker looks at footnotes. *Nebraska CPA*, v. 10, Spring 1975, p. 23.

THRIFT PLANS

See Savings And Thrift Plans
Taxation, United States - Savings And Thrift Plans

THROUGH the ages. *Accounting historian*, v. 2, Fall 1975, p. 2.

THRUWAYS

See Roads And Highways

THUESEN, GERALD J.

Sullivan, William G. Cost evaluation model for radiology departments, by William G. Sullivan and Gerald J. Thuesen. *Engineering economist*, v. 20, Winter 1975, p. 79-97.

THURMAN, DONALD K.

Blumenfeld, Warren S. Use of personnel selection techniques in Atlanta, by Warren S. Blumenfeld, Donald K. Thurman and Ralph A. Peterson. *Atlanta economic review*, v. 25, July-Aug. 1975, p. 48-51.

THYGERSON, KENNETH J.

Clean out the deadwood, by Kenneth J. Thygerson and Dennis Jacobse. (Business & real estate) *Savings & loan news*, v. 95, Dec. 1974, p. 26-7.

TIBBITS, G. E.

Interfirm comparisons, some fallacies. *Accountants' journal* (N.Z.), v. 54, May 1975, p. 133-4.

TILE

See Clay Products

TILLERY, WINSTON.

Safety and health provisions before and after OSHA. (Research summaries) *Monthly labor review*, v. 98, Sept. 1975, p. 40-3.

ACCOUNTANTS' INDEX 1975

TILLEY, FRANK N.

Metsch, Jonathan M. Planning integrated comprehensive services, by Jonathan M. Metsch and Frank N. Tilley. *Hospitals*, v. 49, June 16, 1975, p. 63-6.

TILLEY, IAN.

Critique of historical record accounting. *Accounting and business research* (Eng.), v. 5, Summer 1975, p. 185-97.

TILLEY, WILLIAM H.

U.S. airlines hit some storm clouds. *Viewpoint* (Main Lafrentz & Co.), 2nd ed., 1974, p. 38-45.

TILZER, IRA L.

What the IRS looks for in determining whether to prosecute a taxpayer for criminal tax fraud. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 52-7.

TIMBER

See Depreciation, Depletion And Obsolescence-Timberlands
Forests And Forestry
Lumber Industry
Timberlands

TIMBERLAKE, A. K.

Accounting principles may be significantly different by 1984. *Management accounting* (Eng.), v. 53, May 1975, p. 169-71.

TIMBERLANDS

See Also Depreciation, Depletion And Obsolescence - Timberlands
Forest And Forestry
Lumber Industry
Trees

Steffen, Edward J. Timber (Fresh look at real estate) *Pension world*, v. 11, April 1975, p. 45.

Taxation

See Taxation, United States-Timberlands

TIMBRELL, D. Y.

Canada's investment tax credit. *Canadian tax journal*, v. 23, Sept.-Oct. 1975, p. 458-63.

TIME AND MOTION STUDY

See Also Work Measurement

Freshwater, John F. Improving food service productivity, by John F. Freshwater and Errol R. Bragg. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 12-18.

TIME on their hands: once there were 200 time-sharing companies. Now there are only 50. *Forbes*, v. 116, Sept. 1, 1975, p. 53.

TIME SHARING

See Computers - Time Sharing Systems

TIME to speak. *Accountant* (Eng.), v. 172, May 15, 1975, p. 613-14.

TIMEKEEPING

See Also Accountants' Office-Accounting And Timekeeping

- Tharp, Ralph. Set your office fees by a time clock? We do
Medical economics, v. 52, Sept. 1, 1975, p. 74-6.
- TIMESHARING** speeds entertainment ticketing. (Users report)
Infosystems, v. 22, Oct. 1975, p. 56-8.
- TIMING** must be right when filing refund claims. *Taxation for accountants*, v. 15, July 1975, p. 12-13.
- TIMING** must be right when filing refund claims. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 151-2.
- TIMMINS, WILLIAM M.**
Utah's IPA center - report on cooperative recruitment and selection. *Public personnel management*, v. 4, May-June 1975, p. 156-9.
- TIMMONS, ROBERT C.**
Pure comparative negligence in Florida: a new adventure in the common law, by Robert C. Timmons and Douglas K. Silvis. *University of Miami law review*, v. 28, Summer 1974, p. 737-813.
- TINARI, FRANK D.**
Introducing the educational opportunity fund student to the business curriculum: the experience at Seton Hall University, by Frank D. Tinari and George Garrison. *Journal of business* (Seton Hall), v. 13, May 1975, p. 23-32.
- TINDALL, ROBERT E.**
Mitsubishi Group: world's largest multinational enterprise? *MSU business topics*, v. 22, Spring 1974, p. 27-34.
- TINIC, SEHA M.**
West, Richard R. Corporate finance and the changing stock market, by Richard R. West and Seha M. Tinic. *Financial management*, v. 3, Autumn 1974, p. 14-23.
- TINKLER, MICHAEL B.**
Ronneberger, Al. Managing by monitor, by Al Ronneberger and Michael B. Tinkler. *CA magazine* (Can.), v. 107, July 1975, p. 32-7.
- TIOLECO, ALFONSO S.**
Velasco, Emmanuel T. Application of information theory on the analysis of financial statements: an ongoing research project, by Emmanuel T. Velasco and Alfonso S. Tioleco. *Accountants' journal* (P.I.), no. 1, 1975, p. 20-5.
- TIPGOS, MANUEL A.**
Structuring a management information system for strategic planning. *Managerial planning*, v. 23, Jan.-Feb. 1975, p. 10-16.
- TIRE MANUFACTURERS**
Ball, Robert. Michelin man rolls into Akron's backyard. *Fortune*, v. 90, Dec. 1974, p. 138-43, 186, 188.
- TIRO, PERLITA C.**
Financial analysis of investment opportunities, some dos & don'ts. *SGV group journal* (P.I.), no. 3, 1974, p. 30-43.
- TISCHER, JAMES D.**
Installment method: sale of partnership interest where Sec. 1245 applies. (Tax clinic) *Tax adviser*, v. 6, Nov. 1975, p. 676.
- TITARD, PIERRE L.**
Reaction to: Banker looks at footnotes. *Nebraska CPA*, v. 10, Spring 1975, p. 23.
- TITLE COMPANIES**
See Insurance Companies, Title
- TJERSLAND, TORY N.**
PDS is a better way. *Governmental finance*, v. 4, Feb. 1975, p. 10-19.
- TO** capitalize or not to capitalize, that is the question. (Numbers game) *Forbes*, v. 115, Jan. 15, 1975, p. 42-3.
- TOAN, ARTHUR B.**
AICPA testifies before SEC on social reporting. (News report) *Journal of accountancy*, v. 139, June 1975, p. 12, 15-16.
- TOAN, ROBERT W.**
Repeal of DISC: prospects and consequences. *International tax journal*, v. 1, Summer (Aug.) 1975, p. 342-8.
- TOBA, YOSHIIHIDE.**
General theory of evidence as the conceptual foundation in auditing theory. *Accounting review*, v. 50, Jan. 1975, p. 7-24.
- TOBIN, JAMES.**
Sprenkle, Case M. Overdue note on some ancient but popular literature. *Journal of finance*, v. 29, Dec. 1974, p. 1577-80.
- TOCCO, ANTHONY L.**
Accounting, the accountant, and the management information system, by Anthony L. Tocco and Donald P. Bedel. *National public accountant*, v. 20, Oct. 1975, p. 32-4.
- TODD, JOHN O.**
Employee stock ownership trusts. *CLU journal*, v. 29, April 1975, p. 56-63.
- TODER, JEROME.**
Amortizable bond premium in recapitalizations. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 292.
Post-death estate planning avoids Sec. 4940 excise tax. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 293-4.
Sec. 306 stock: partial redemption of underlying common. (Tax clinic) *Tax adviser*, v. 6, May 1975, p. 292-3.
- TOKYO STOCK EXCHANGE.**
Deakin, Edward B. Effect of published earnings information on Tokyo Stock Exchange trading, by Edward B. Deakin, Gyles R. Norwood and Charles H. Smith. *International journal of accounting, education and research*, v. 10, Fall 1974, p. 123-36.
- TOLER, LOOMIS H.**
Additional D.B.A. program. (Letters) *Journal of accountancy*, v. 139, May 1975, p. 32.
- TOLL, STEVEN J.**
Interpretation of Section 1235(d): obtaining stock ownership in a patent transfer while receiving capital gains treatment. (Notes and comments) *Tax lawyer*, v. 28, Winter 1975, p. 399-408.
- TOLLEY, B. STUART.**
Identifying users through a segmentation study. *Journal of marketing*, v. 39, April 1975, p. 69-71.

TOMASCH, MARK R.

- Can you expect a raise in 1975? *Automation*, v. 22, March 1975, p. 70-4.
- Flexible hours - coming factor in your job? *Automation*, v. 22, June 1975, p. 61-5.
- Minority engineers - too few, too late? *Automation*, v. 22, July 1975, p. 36-9.
- Production materials - temporary improvement in 1975. *Automation*, v. 23, Jan. 1975, p. 65-9.
- Trying to win the bicycle production race. *Automation*, v. 21, Dec. 1974, p. 34-9.

TOMEIO, RICHARD W.

- Fiduciary responsibility under ERISA. *Connecticut CPA*, v. 39, Sept. 1975, p. 10-12.

TOMESKI, EDWARD A.

- Computer industry's social responsibilities - another approach. *Computers and people*, v. 24, May 1975, p. 13-15, 31.
- Computer industry's social responsibility: a self-appraisal. *Computers and people*, v. 24, March 1975, p. 6-12, 21.

TOMKINS, CYRIL

- Amey, Lloyd. Tomkins on residual income. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 55-68.
- Another look at residual income. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 39-53.

TONDEL, LYMAN M.

- Watergate: the public lawyer and the bar as seen from the perspective of the ABA ethics committee. *Business lawyer*, v. 30, Jan. 1975, p. 295-8.

TOOL MANUFACTURERS

See Also Machine Tools

TOOMAN, LEE D.

- Starting the internal audit of foreign operations. *Internal auditor*, v. 32, Nov./Dec. 1975, p. 56-62.

TOOTELIAN, DENNIS H.

- Attitudinal and cognitive readiness: key dimensions for consumer legislation. (Marketing notes and communications) *Journal of marketing*, v. 39, July 1975, p. 61-4.
- Potential impact of cooling-off laws on direct-to-home selling. *Journal of retailing*, v. 51, Spring 1975, p. 61-70, 114.

TOP executive compensation.

- Fox, Harland. Top executive compensation. New York, Conference Board, c1974. 64 p. (*Conference Board report*, no. 640.) [*223.7 F]

TOP sales and marketing executives get more, but do salesmen get enough? *Sales management*, v. 115, Oct. 6, 1975, p. 50-6.TOP stocks: leading analysts make their selections in thirty-four industry groups, compiled by Solveig Jansson. *Institutional investor*, v. 9, Jan. 1975, p. 56-63, 99, 101-2.TOP (100) hundred corporate giants in India (ranked according to their net assets during 1972-73). *Finance and society* (India), v. 1, March 1975, p. 122-4.

TOREGAS, CONSTANTINE.

- Reply to Rao's note on the location of emergency service facilities, by Constantine Torgas, Charles ReVelle and Ralph Swain. (Technical notes) *Operations research*, v. 22, Nov.-Dec. 1974, p. 1262-7.

TOREN, MELVIN S.

- Consolidated returns: deemed-dividend election proposed regs. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 739.

TORKELSON, JUANITA.

- Cross-impact analysis applied to forecasts in urban development. *Business and public administration student review*, v. 10, Spring 1974, p. 35-48.

TORNEDON, ROGER L.

- Foreign divestments: too many mistakes, by Roger L. Tornedon and J.J. Boddewyn. *Columbia journal of world business*, v. 9, Fall 1974, p. 87-104.

TORTO, RAYMOND G.

- Lombra, Raymond E. Monetary policy and the modeling of money stock determination, by Raymond E. Lombra and Raymond G. Torto. *Quarterly review of economics and business*, v. 15, Summer 1975, p. 71-9.

TOSI, HENRY L.

- Human effects of budgeting systems on management. *MSU business topics*, v. 22, Autumn 1974, p. 53-63.

TOUCHE ROSS INTERNATIONAL.

- How to speak the language of consulting. *Touche Ross tempo*, v. 21, no. 1, 1975, p. 24-9.
- Palmer, Russell E. What is Touche Ross International? An interview with Russell E. Palmer. *Touche Ross tempo*, v. 21, no. 1, 1975, p. 4-8.

TOURIST COURTS AND MOTELS

See Motels

TOURIST INDUSTRY

- Geurts, Michael D. Comparing the Box-Jenkins approach with the exponentially smoothed forecasting model application to Hawaii tourists, by Michael D. Geurts and I. B. Ibrahim. *Journal of marketing research*, v. 12, May 1975, p. 182-8.
- Sherry, John E. H. Regulation of travel and tourism industries: a brief overview. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 19-20.
- Watkins, Edward. Overbooking: a bad name for the lodging industry. *Hospitality* (Food and lodging), v. 13, Dec. 1974, p. L45-L47.

Egypt

- El-Boulaki, M. Kamal. Egyptian hotel and tourism laws. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 27-30.

TOWARD creative systems design.

- Lucas, Henry C. Toward creative systems design. New York, Columbia University Press, c1974. 147 p. [201.8 L]

TOWARDS an audit of costs? *Journal UEC*, v. 10, April 1975, p. 125-30.

TOWER, IVOR E.

- Study of tribal sub-groups: the accountants. *Australian accountant*, v. 45, June 1975, p. 308-10.

TOWLES, MARTIN F.

- Dollar-value life and its effect on profits, by Martin F. Towles and Karl H. Silex. *Management accounting* (NAA), v. 57, July 1975, p. 27-9.

TOWNS

See Municipalities

TOWNSEND, PHILLIP L.

Stobaugh, Robert B. Price forecasting and strategic planning: the case of petrochemicals, by Robert B. Stobaugh and Phillip L. Townsend. *Journal of marketing research*, v. 12, Feb. 1975, p. 19-29.

TOY, NORMAN.

Comparative international study of growth, profitability, and risk as determinants of corporate debt ratios in the manufacturing sector, by Norman Toy and others. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 875-86.

TOY MANUFACTURERS

Robinson, Jane. Who's making money out of Christmas? *Accountancy* (Eng.), v. 85, Dec. 1974, p. 34-6, 39-41.

TOYNBEE, ARNOLD J.

Baladouni, Vahe. It is up to us --- Arnold J. Toynbee. *Accounting historian*, v. 2, Fall 1975, p. 1-2.

TOYODA, YOSHIAKI.

Simplified algorithm for obtaining approximate solutions to zero-one programming problems. *Management science*, v. 21, Aug. 1975, p. 1417-27.

TOZZI, PAT J.

New York City - general corporation tax, edited by Pat J. Tozzi. (Local taxation) *CPA journal*, v. 45, May 1975, p. 62-5.

Newark - payroll tax extended, edited by Pat J. Tozzi. (Local taxation) *CPA journal*, v. 45, May 1975, p. 61.

TRACTORS AND TRAILERS

See Also Trailer Parks

TRADE ACT OF 1974

McCarthy, James E. Trade act of 1974. *Conference Board record*, v. 12, March 1975, p. 18-23.

TRADE AGREEMENTS

See Also Collective Bargaining
Industrial Relations
Trade Unions

Basche, James R. Evolving corporate policy and organization for east-west trade. New York, Conference Board, c1974. 61 p. (*Conference Board report*, no. 635.) [*938 B]

Fraser, Gordon O. Agriculture's stake in world trade negotiations. *Cooperative accountant*, v. 28, Summer 1975, p. 44-51.

Nash, Gerard. Trade practices act 1974. (Legal) *Australian accountant*, v. 45, Jan.-Feb. 1975, p. 31-4, 37.

TRADE ASSOCIATIONS

See Also Trade Unions
Also Under Name Of Special Trade Association

Sarett, Morton R. Organizing a foreign counterpart organization. *Association management*, v. 27, Feb. 1975, p. 54-5.

Accounting

Barry, Joseph K. Financial management handbook for associations, by Joseph K. Barry and Charles Mundt. rev. ed. Washington, Chamber of Commerce of the United States, c1973. 95 p. [*250 Soc 2]

Financial management

Barry, Joseph K. Financial management handbook for associations, by Joseph K. Barry and Charles Mundt. rev. ed. Washington, Chamber of Commerce of the United States, c1973. 95 p. [*250 Soc 2]

Law

Heckman, Jerome H. New pressure for associations to act in the public interest. *Association management*, v. 27, Feb. 1975, p. 28-31.

Management

Hacker, Steven. How to manage your membership promotion list. *Association management*, v. 27, Feb. 1975, p. 63-4.

Story, William S. New film opportunity for associations. *Associations management*, v. 27, Feb. 1975, p. 66-7.

Upton, Howard. How to avoid atrophy in your association. *Association management*, v. 27, Feb. 1975, p. 33-6.

Walker, John H. How we used the phone to gain support for our endowment fund. *Association management*, v. 27, Feb. 1975, p. 68-9.

Wheeler, Romney. From day one to 2001 - a public relations challenge. *Public utilities fortnightly*, v. 95, Feb. 13, 1975, p. 34-7.

TRADE-MARKS AND TRADE-NAMES

Legal developments in marketing. *Journal of marketing*, v. 39, Jan. 1975, p. 93-104.

Pattishall, Beverly W. Use rationale and the trademark registration treaty. *American Bar Association journal*, v. 61, Jan. 1975, p. 83-7.

Law

Hanak, Elmer William. Quality assurance function of trade-marks. *Fordham law review*, v. 43, Dec. 1974, p. 363-78.

Taxation

See Taxation, United States - Trade-Marks And Trade-Names

TRADE SECRETS

O'Reilly, James T. Government disclosure of private secrets under the Freedom of information act. *Business lawyer*, v. 30, July 1975, p. 1125-47.

Robinson, Stanley D. Recent antitrust developments: 1974. *Columbia law review*, v. 75, March 1975, p. 243-81.

Stern, Richard H. Reexamination of preemption of state trade secret law after Kewanee. *George Washington law review*, v. 42, Aug. 1974, p. 927-90.

TRADE UNIONS

See Also Funds-Welfare

Bargaining obligations of successor employers. (Notes) *Harvard law review*, v. 88, Feb. 1975, p. 759-78.

Belford, J. A. For the foreign manager in business in the U.S. - relations with labor. *Conference Board record*, v. 12, Feb. 1975, p. 61-4.

Bennett, George. Public interest and public unions. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 545-50.

Blair, Patricia N. Union security agreements in public employment. *Cornell law review*, v. 60, Jan. 1975, p. 183-230.

Dawson, John P. Lawyers and involuntary clients in public interest litigation. *Harvard law review*, v. 88, March 1975, p. 849-930.

Greenebaum, John. Noninflationary labor union. *Business and society review*, Summer 1975, p. 63-7.

Hershfield, David C. Challenge of the multinational union. *Conference Board record*, v. 11, Dec. 1974, p. 11-17.

Hershfield, David C. Multinational union challenges the multinational company. New York, Conference Board, c1975. 40 p. (*Conference Board report*, no. 658.) [*207.6 H]

Hulme, Robert D. Blue-collar worker goes on salary, by Robert D. Hulme and Richard V. Bevan. *Harvard business review*, v. 53, March-April 1975, p. 104-112.

Hunt, Thelma. Critical issues facing personnel administrators today. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 464-72.

Imberman, Woodruff. How expensive is an NLRB election? *MSU business topics*, v. 23, Summer 1975, p. 13-18.

Jennings, Kenneth. Municipal management's split endorsements of labor organizations. *Public personnel management*, v. 4, Jan.-Feb. 1975, p. 55-8.

Johnson, George E. Economic analysis of trade unionism. *American economic review*, v. 65, May 1975, p. 23-8.

Kay, Emanuel. Local 4 - united middle managers of America. *University of Michigan business review*, v. 27, Jan. 1975, p. 24-31.

Kochan, Thomas A. Determinants of intraorganizational conflict in collective bargaining in the public sector, by Thomas A. Kochan, George P. Huber and L. L. Cummings. *Administrative science quarterly*, v. 20, March 1975, p. 10-23.

Kochan, Thomas A. Determinants of the power of boundary units in an interorganizational bargaining relation. *Administrative science quarterly*, v. 20, Sept. 1975, p. 434-52.

Kurnick, Robert D. Withdrawal of an unfair labor practice complaint by the general counsel as part of an informal settlement is a final order of the Board within the meaning of Section 10(F) of the National labor relations act and is thus reviewable by a United States Court of Appeals. (Recent decisions) *George Washington law review*, v. 43, March 1975, p. 936-46.

Livingston, David. Labor unions and full employment. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 122-6.

Lyall, David. Opening the books to the workers. *Accountancy* (Eng.), v. 86, Feb. 1975, p. 42-4.

Naftziger, Fred J. All power to the arbitrator: the aftermath of the Steelworkers Trilogy, Collyer Wire and ENA. *American business law journal*, v. 12, Winter 1975, p. 295-311.

Northrup, Herbert R. ICF-IFPCW conflict, by Herbert R. Northrup and Richard L. Rowan. *Columbia journal of world business*, v. 9, Winter 1974, p. 109-20.

Pace, Thomas. Bekins Moving & Storage Company - denial of certification to unions practicing invidious discrimination. (Notes & comments) *Washington and Lee law review*, v. 32, Spring 1975, p. 387-415.

Witzky, Herbert K. How to live with a union. *Cornell hotel and restaurant administration quarterly*, v. 16, Nov. 1975, p. 66-9.

Word, William R. Factfinders' views on public sector fact-finding, by William R. Word and Russell W. Chaby. *Akron business and economic review*, v. 5, Winter 1974, p. 51-3.

Great Britain

Walsh, W. Disclosure and exposure. *Accountant* (Eng.), v. 172, June 5, 1975, p. 720-1.

Walsh, W. Industrial relations and the law. *Accountant* (Eng.), v. 171, Dec. 12, 1974, p. 785-6.

Ireland

Johnson, Paul. Brotherhood of national misery: trade unions. *Management* (Irish), v. 22, June-July 1975, p. 20-2, 24-5.

Kelly, Aidan. Changes in occupational structure and industrial relations in Ireland. *Management* (Irish), v. 22, June-July 1975, p. 33-7.

TRADING STAMPS

See Premium Merchandising

TRAFFIC COURTS

See Courts

TRAIGLE, JOSEPH N.

Louisiana approach to the simplification of a state's income tax laws. (State & local taxation) *Journal of taxation*, v. 43, Sept. 1975, p. 177-8.

TRAILER PARKS

See Also Mobile Home Parks

TRAILERS

See Mobile Home Parks
Mobile Homes
Tractors And Trailers
Trailer Parks

TRAIN, RUSSELL E.

Planning to take charge of our future. *Conference Board record*, v. 12, May 1975, p. 57-9.

TRAINING costs for professional requalification not deductible.

Taxation for accountants, v. 15, Nov. 1975, p. 307-8.

TRAINING director. *H & S reports*, v. 12, Autumn 1975, p. 15-18.

TRAINOR, D. BRUCE.

What to look for in a tax shelter. *Practical accountant*, v. 8, March-April 1975, p. 56-61.

TRANSACTIONS with affiliates. (Progress of regulation) *Public utilities fortnightly*, v. 96, Aug. 28, 1975, p. 43-5.

TRANSFER AGENTS

See Stock Transfer

TRANSFER PRICING

See Pricing, Transfer

TRANSFERS

See Exchanges And Transfers

TRANSIT SYSTEMS

Goldstein, Gerald S. Transportation controls and the spatial structure of urban areas, by Gerald S. Goldstein and Leon N. Moses. *American economic review*, v. 65, May 1975, p. 289-94.

Peterson, Thomas. Cost-benefit analysis for evaluating transportation proposals: Los Angeles case study. (Reports and comments) *Land economics*, v. 51, Feb. 1975, p. 72-9.

Data processing

Yasaki, Edward K. Bus service: helping hand from computers. (Transportation) *Datamation*, v. 21, Feb. 1975, p. 70-1.

Great Britain

Thompson, David. Free public transport - can it work? *Accountancy* (Eng.), v. 86, Nov. 1975, p. 26-8, 30.

Management

Kangun, Norman. Selling urban transit, by Norman Kangun and William A. Staples. *Business horizons*, v. 18, Feb. 1975, p. 57-66.

Massoud, Marcos F. Planning and control in public mass transportation, by Marcos F. Massoud and J. Donald Weinrauch. *Governmental finance*, v. 4, Nov. 1975, p. 44-6.

TRANSPORTATION

See Also Airlines

Motor Buses
Motor Transportation
Motor Trucks
Railroads
Ships And Shipping
Taxicabs
Transit Systems

Goldstein, Gerald S. Transportation controls and the spatial structure of urban areas, by Gerald S. Goldstein and Leon

- N. Moses. *American economic review*, v. 65, May 1975, p. 289-94.
- Harbeson, Robert W. Some transport policy implications of energy shortages. *Land economics*, v. 50, Nov. 1974, p. 387-96.
- Klingman, D. Solving constrained transportation problems, by D. Klingman and R. Russell. *Operations research*, v. 23, Jan.-Feb. 1975, p. 91-106.

Canada

- Campbell, Keith. Transport policy - myth and reality. *Cost and management (Canada)*, v. 48, Nov.-Dec. 1974, p. 28-32.

Costs

- American Trucking Associations. Dept. of Research and Transport Economics. Trucks, trains and truth: debunking the rail energy efficiency myth. Washington, 1974. 8 p. [*250 Mot 5]
- Goldstein, Gerald S. Transportation controls and the spatial structure of urban areas, by Gerald S. Goldstein and Leon N. Moses. *American economic review*, v. 65, May 1975, p. 289-94.
- Harris, Curtis C. Rail, truck, or small car - which is the energy saver? By Curtis C. Harris and Stanley J. Hille. *Business horizons*, v. 17, Dec. 1974, p. 57-64.
- Merriwether, Jacob D. Distribution efficiency and worldwide productivity, by Jacob D. Merriwether, Gunnar K. Sletmo and Orville K. Goodin. *Columbia journal of world business*, v. 9, Winter 1974, p. 87-93.
- Peterson, Thomas. Cost-benefit analysis for evaluating transportation proposals: Los Angeles case study. (Reports and comments) *Land economics*, v. 51, Feb. 1975, p. 72-9.

Data processing

- Yasaki, Edward K. Bus service: helping hand from computers. (Transportation) *Datamation*, v. 21, Feb. 1975, p. 70-1.

Government regulation

- Harbeson, Robert W. Some transport policy implications of energy shortages. *Land economics*, v. 50, Nov. 1974, p. 387-96.
- Johnson, James C. Potential consequences of deregulation of transportation, by James C. Johnson and Donald V. Harper. *Land economics*, v. 51, Feb. 1975, p. 58-71.
- Lieb, Robert C. Promoting change in transportation regulation. *Business horizons*, v. 18, June 1975, p. 91-4.
- Simonetti, Gilbert. Congressional scorekeeping: review of the 93rd Congress. (Washington report) *Journal of accountancy*, v. 139, Jan. 1975, p. 35-40.
- Stern, George L. Surface transport: middle-of-the-road solution. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 80-9.
- Teagle, Winton. Regulated transportation: does it work? *Motor freight controller*, April 1975, p. 3-5.

Great Britain

- Cooke, Peter N. C. Vehicle replacement cycle analysis: a reassessment. *Public finance & accountancy (Eng.)*, v. 2, Jan. 1975, p. 6-13.
- Thompson, David. Free public transport - can it work? *Accountancy (Eng.)*, v. 86, Nov. 1975, p. 26-8, 30.

Management

- Cooper, Benjamin S. Multi-discipline design teams and the Delphi technique for transportation planning, by Benjamin S. Cooper, Charles A. McCoy and Wayne K. Talley. (Reports and comments) *Land economics*, v. 50, Nov. 1974, p. 419-21.
- Kangun, Norman. Selling urban transit, by Norman Kangun and William A. Staples. *Business horizons*, v. 18, Feb. 1975, p. 57-66.
- Lieb, Robert C. Promoting change in transportation regulation. *Business horizons*, v. 18, June 1975, p. 91-4.

Rates

- Johnson, James C. Potential consequences of deregulation of transportation, by James C. Johnson and Donald V. Harper. *Land economics*, v. 51, Feb. 1975, p. 58-71.

- Stern, George L. Surface transport: middle-of-the-road solution. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 80-9.

TRANSPORTATION facilities need not be entertainment property. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 62-3.

TRANSPORTATION facilities need not be entertainment property. *Taxation for accountants*, v. 14, May 1975, p. 276-7.

TRANSPORTATION INDUSTRY

- Badler, Mitchell M. Who doesn't use microfilm? *Information & records management*, v. 9, March 1975, p. 38, 40, 66, 68-70.
- Harris, Curtis C. Rail, truck, or small car - which is the energy saver? By Curtis C. Harris and Stanley J. Hille. *Business horizons*, v. 17, Dec. 1974, p. 57-64.
- Stern, George L. Surface transport: middle-of-the-road solution. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 80-9.

TRANSVAAL SOCIETY OF CHARTERED ACCOUNTANTS.

- Diederichs, N. Profession in the service of the country. *South African chartered accountant*, v. 10, Dec. 1974, p. 414-16.

TRAPP, JAMES M.

- How to pay estate tax with qualifying U.S. treasury bonds, by James M. Trapp and Karen K. MacKay. *Trusts & estates*, v. 114, Aug. 1975, p. 522-5, 578-80.

TRAUM, RICHARD.

- Reducing headcount through attrition and/or termination: a cost-effective model. *Personnel*, v. 52, Jan.-Feb. 1975, p. 18-24.

TRAUM, SYDNEY S.

- Buy-sell agreement for Subchapter S corporations. *Attorney - CPA*, Dec. 1974, p. 4, 10.

TRAVEL AGENCIES

- How a travel agency operates. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 21-4.
- Wholmuth, Edward D. Working with travel agents. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 25-6.

TRAVEL INSURANCE

See Insurance, Travel

TRAVELING EXPENSES

See Also Taxation, United States-
Traveling And Entertainment Expenses

- Oakley, Richard H. Reducing cash float. *Credit and financial management*, v. 77, Feb. 1975, p. 32-3.

TRAVER, JERRY M.

- Call options after ERISA, their place in overall portfolio strategy. *Trusts & estates*, v. 114, Sept. 1975, p. 618-19, 660.

TRAVERS, NICOLAS.

- Banks' reporting vague, confused and confusing. (Published accounts) *Accountancy (Eng.)*, v. 86, Oct. 1975, p. 64, 66-8.
- Financial reporting in the Japanese company. *Accountancy (Eng.)*, v. 86, Jan. 1975, p. 34-6.

TREADWAY, HAMILTON.

- Electric rates and the energy shortage. *Public utilities fortnightly*, v. 94, Dec. 5, 1974, p. 17-21.

TREADWAY, JAMES C.

SEC enforcement techniques: expanding and exotic forms of ancillary relief. *Washington and Lee law review*, v. 32, Summer 1975, p. 637-79.

TREASURER and the controller. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall. rev. ed. Englewood Cliffs, N.J., 1975. p. 3-41.) [223.5 P]

TREASURERS

Prentice-Hall, Inc. Corporate treasurer's and controller's encyclopedia, revised by Sam R. Goodman. rev. ed. Englewood Cliffs, N.J., 1975. 2 v. (1050 p.) (Previous eds. edited by Lillian Doris.) [223.5 P]

Sadowski, Robert P. Internal treasury security of public funds. *Governmental finance*, v. 4, Nov. 1975, p. 27-8.

TREASURY BILLS

Olsen, Robert A. Effect of interest-rate risk on liquidity premiums: an empirical investigation. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 901-10.

Sloane, Leonard. Treasury bills - variables of taking possession or leaving them in a bank. *Newspaper controller*, v. 28, March 1975, p. 8, 10.

TREASURY DEPARTMENT REGULATIONS

See Taxation, United States-Income Tax Regulations

TREASURY STOCK

See Stock-Treasury

TREASURY wants to impose new imputed interest rates. *Taxation for accountants*, v. 15, Oct. 1975, p. 223.

TREATIES

See Taxation-International Double

TREES

See Also Forests And Forestry Nurseries

TREMBLAY, DORIA.

Le systeme d'information financiere et la firme multinationale. *Cost and management (Canada)*, v. 49, Jan.-Feb. 1975, p. 33-7.

TREMPER, WILLIAM E.

Some reflections about chargeable hours and billing rates. (Accountants' fees) *Practical accountant*, v. 8, May-June 1975, p. 30-1.

What would happen if you doubled your fees? (Accountants' fees) *Practical accountant*, v. 8, March-April 1975, p. 25.

TRETHOWAN, J. CHARLES.

Making of a manager. *Australian accountant*, v. 45, June 1975, p. 284-5.

TREVASKIS, JOHN P.

National land use policy. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 639-41.

TREYNOR, JACK L.

Ball, Ray. Changes in accounting techniques and stock prices. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*, Chicago, 1974, p. 1-44.) [*102 C]

Trueblood report. (Editorial viewpoint) *Financial analysts journal*, v. 31, March/April 1975, p. 16.

Unemployment and inflation. *Financial analysts journal*, v. 31, May-June 1975, p. 21-3, 26-8.

TRIALS

See American Institute Of Certified Public Accountants-Trial Board

Court Decisions

Lawsuits

Mock Trials

Tax Litigation

TRIBE, LAURENCE H.

From environmental foundations to constitutional structures: learning from nature's future. *Yale law journal*, v. 84, Jan. 1975, p. 545-56.

TRIESCHMANN, JAMES S.

Advising clients on matters of insurance, by James S. Trieschmann and E. J. Leverett. (Practitioners forum) *Journal of accountancy*, v. 139, Jan. 1975, p. 93-5.

Comparing the U.S. and Canadian comprehensive general liability policy, by James S. Trieschmann and E. J. Leverett. *Risk management*, v. 22, June 1975, p. 38-40.

Self-insurance: who should use it? By James S. Trieschmann and E. J. Leverett. *Business horizons*, v. 19, Oct. 1975, p. 45-53.

What a CPA needs to know about general liability insurance, by James S. Trieschmann and E. J. Leverett. *CPA (NYSS)*, v. 45, Aug. 1975, p. 34-7.

TRIGWELL, D. A.

Dear accounting officer - what control exists over public money? *Accountant (Eng.)*, v. 172, Feb. 6, 1975, p. 169-70.

Expenditure control: the wheel of fortune. *Accountant (Eng.)*, v. 173, July 10, 1975, p. 38-40.

Gold: fallacies of the precious metal. *Accountant (Eng.)*, v. 172, Jan. 2, 1975, p. 12-13.

Pension funds: some fundamental fallacies examined. *Accountant (Eng.)*, v. 172, June 12, 1975, p. 757-8.

Words - another debased currency? *Accountant (Eng.)*, v. 171, Dec. 19/26, 1974, p. 830.

TRINKL, FRANK H.

Stochastic analysis of programs for the mentally retarded. *Operations research*, v. 22, Nov.-Dec. 1974, p. 1175-91.

TRIPETT, B. L.

Our checkless, cashless future. *Credit and financial management*, v. 77, Sept. 1975, p. 10-11.

TRIPPETT, B. L.

Universal Product Code creates retail data management revolution. *Data management*, v. 13, Aug. 1975, p. 24-9.

TRIPPI, ROBERT R.

Conventional and unconventional methods for evaluating investments. *Financial management*, v. 3, Autumn 1974, p. 31-5.

Solution of the multi-asset finite horizon investment renewal problem, by Robert R. Trippi and Basheer M. Khumawala. *Management science*, v. 21, June 1975, p. 1156-63.

Warehouse location formulation as a special type of inspection problem. *Management science*, v. 21, May 1975, p. 986-8.

TRITES, JERRY D.

Set the watchdog free, by Jerry D. Trites and Barry M. Grant. *CA magazine (Can.)*, v. 106, Jan. 1975, p. 23-6.

TROMBETTA, WILLIAM L.

Foreseeability of misuse and abnormal use of products by the consumer, by William L. Trombetta and Timothy L. Wilson. *Journal of marketing*, v. 39, July 1975, p. 48-55.

TRON, JEAN-MICHEL

Berg, Roger E. France: the tax conjuncturelle, by Roger E. Berg and Jean-Michel Tron. *Bulletin for international fiscal documentation*, v. 29, March 1975, p. 105-16.

Graham, Peter. Tax treatment in France of international transactions between affiliated companies, by Peter Graham and Jean-Michel Tron. *British tax review*, no. 6, Nov.-Dec. 1974, p. 368-77.

TROTTER, L. E.

Magazine, M. J. When the greedy solution solves a class of knapsack problems, by M. J. Magazine, G. L. Nemhauser and L. E. Trotter. *Operations research*, v. 23, March-April 1975, p. 207-17.

TROUBLE with accounting research.

Barden, Horace G. Trouble with accounting research. *Journal of accountancy*, v. 139, Jan. 1975, p. 58-65.

TROUT industry goal: food market expansion. *Commercial fish farmer*, v. 1, Sept.-Oct. 1974, p. 18-19.

TROXEL, JAY C.

Rates: capitalization and interest. *Appraisal journal*, v. 43, Jan. 1975, p. 7-16.

TRUCK LEASING

See Automobile Rental

TRUCK RENTAL

See Automobile Rental

TRUCK taxes by state.

American Trucking Associations. Dept. of Research and Transport Economics. Truck taxes by state. 23rd ed. Washington, 1974. 33 p. [*250 Mot 5]

TRUCK TERMINALS

Wyckoff, D. Daryl. Organizational formality and performance. *Motor freight controller*, Sept. 1975, p. 10-12.

TRUCKING

See Motor Trucks

TRUCKS, trains and truth: debunking the rail energy efficiency myth.

American Trucking Associations. Dept. of Research and Transport Economics. Trucks, trains and truth: debunking the rail energy efficiency myth. Washington, 1974. 8 p. [*250 Mot 5]

TRUE, DOUGLAS K.

Stanek, Edward J. Financing state-level air pollution control: an impending dilemma, by Edward J. Stanek and Douglas K. True. *Governmental finance*, v. 4, Aug. 1975, p. 33-5.

TRUE AND FAIR

Devlin, David. Going concern concept. (Technical) *Accountancy Ireland*, v. 6, Dec. 1974, p. 8-10.

How fair is true and fair? *Accountant* (Eng.), v. 172, May 8, 1975, p. 581-2.

TRUE look of the discount industry.

Discount Merchandiser. True look of the discount industry: 14th annual marketing study on the state of the discount industry, 1973. New York, 1974. 106 p. (*Discount merchandiser*, v. 14, June 1974.) [*262 D]

TRUE look of the discount industry: the \$100 million club.

Discount Merchandiser. True look of the discount industry: the \$100 million club. New York, 1974. 124 p. (*Discount merchandiser*, v. 14, July 1974.) [*262 D]

TRUEMAN, J. W. H.

Oil company accounts: not so comparable? *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 127-32.

TRUEMPER, KLAUS.

Note on finite convergence of exterior penalty functions. (Notes) *Management science*, v. 21, Jan. 1975, p. 600-6.

TRUMP, GUY W.

NEXUS - a people bank. (Education) *Journal of accountancy*, v. 140, Nov. 1975, p. 94.

TRUNKFIELD, CHRIS.

Is merger dead? (National report) *CGA* (Can.), v. 9, Oct. 1975, p. 6.

Whatever happened to the National Association? It's alive and well and growing in Vancouver (National report) *CGA magazine*, (Can.), v. 9, Aug. 1975, p. 5.

TRUSCOTT, WILLIAM G.

Wesolowsky, George O. Multiperiod location-allocation problem with relocation of facilities, by George O. Wesolowsky and William G. Truscott. *Management science*, v. 22, Sept. 1975, p. 57-65.

TRUSSELL, LARRY R.

Direct costs and the objectives of financial statements. *National public accountant*, v. 20, Aug. 1975, p. 30-3.

TRUST COMPANIES AND DEPARTMENTS

Bettinger, Cass. ESOT and the commercial banker. *Journal of commercial bank lending*, v. 57, April 1975, p. 31-7.

Brackman, Theodore P. Bank's practical approach to ERISA. *Trusts & estates*, v. 114, Nov. 1975, p. 782-5, 822.

Bradner, William M. Conflicts of interest in commercial bank trust departments and corporate fund asset management. *Trusts & estates*, v. 114, Nov. 1975, p. 786-8.

Hambleton, Chalkley J. Trust industry looks ahead to 1984. *Trusts & estates*, v. 113, Dec. 1974, p. 816-19.

Hardy, C. Colburn. How one bank improved trust department profits. *Banking*, v. 67, Jan. 1975, p. 102-3.

Hunter, William Jay. Cleveland Trust complaint: justice aims Clayton Seven at institutional investors. *Business lawyer*, v. 30, April 1975, p. 807-31.

Levy, William H. Trust industry goes public - theme of forty-third Midcontinent Trust Conference. *Trusts & estates*, v. 114, Feb. 1975, p. 90-2.

Mid-size trust department in No. 1 funds manager. *Banking*, v. 67, Jan. 1975, p. 101.

Richards, Pierre E. Reflections on incentive compensation in trust marketing. *Trusts & estates*, v. 114, Aug. 1975, p. 534-7.

Schotland, Roy A. Trust industry and social responsibility. *Trusts & estates*, v. 114, April 1975, p. 222-6, 264.

Stevens, William K. Trust departments in transition. (In Prochnow, Herbert V. *Changing world of banking*. New York, c1974. p. 202-21.) [600 P]

Trust departments of commercial banks: conflicts of interest explored in recent study. *Estate planning*, v. 3, Autumn 1975, p. 17-19. (Includes excerpts from Edward S. Herman, *Conflict of interest: commercial bank trust departments*. New York, Twentieth Century Fund, c1975.)

Ziegler, Hans P. Problem of marketing trust and estate services. *Trusts & estates*, v. 114, Aug. 1975, p. 532-3, 564-5.

Cost accounting

Dice, Richard C. Profit management and cost control - a focal point for the trust department. *Trusts & estates*, v. 114, Feb. 1975, p. 94-6.

Levy, William H. Rising trust department expenses countered by larger credits in latest New York federal reserve survey. *Trusts & estates*, v. 114, Feb. 1975, p. 68.

Steinman, Robert C. Trust cost accounting: a new longer-term perspective. *Trusts & estates*, v. 114, Nov. 1975, p. 800-1.

Data processing

Policing policy by computer. (Portfolio strategy) *Institutional investor*, v. 9, Feb. 1975, p. 31.

Sharkey, James R. Automation alternatives for small trust departments. *Trusts & estates*, v. 114, Nov. 1975, p. 798-9, 816.

Financial management

Dice, Richard C. Profit management and cost control - a focal point for the trust department. *Trusts & estates*, v. 114, Feb. 1975, p. 94-6.

Nineteen seventy-three trust income up in New England: country banks profitable. *Trusts and estates*, v. 113, Dec. 1974, p. 809-11.

Fraud And Defalcation

See Banks And Banking-Fraud And Defalcation

Government regulation

Haneberg, Ronald L. Fiduciaries among us. *Trusts & estates*, v. 114, Feb. 1975, p. 102-4.

Haneberg, Ronald L. Prohibited transactions. (Employee benefit trends) *Trusts & estates*, v. 114, March 1975, p. 166-8.

Miller, Dean E. Direction of trust supervision. *Trusts & estates*, v. 114, May 1975, p. 314-17.

Investments

Atnally, Edward V. Investment responsibilities of fiduciaries: implications of the Spitzer decision. *Trusts & estates*, v. 114, May 1975, p. 286-9.

Kingman, Woodward. Trust investment opportunities in real estate. *Trusts & estates*, v. 114, May 1975, p. 318-20.

Komma, Joseph A. What's behind investment performance: the story the figures don't tell. *Trusts & estates*, v. 114, Oct. 1975, p. 718-20, 766.

Ma, James C. Investors' services study: how trust institutions use and evaluate outside research, by James C. Ma and Joseph S. Black. *Trusts & estates*, v. 114, Oct. 1975, p. 722-4, 726, 765.

Myers, Ray F. Enhancing our capital markets. *Trusts & estates*, v. 114, Jan. 1975, p. 34-7, 58-9.

Policing policy by computer. (Portfolio strategy) *Institutional investor*, v. 9, Feb. 1975, p. 31.

Thomas, Landon. Why and how to invest in foreign securities. *Trusts & estates*, v. 114, March 1975, p. 158-60, 169.

Trusts & estates twenty-third trust investment officers survey. *Trusts & estates*, v. 114, Jan. 1975, p. 18-21, 56-7.

Management

Budner, Lawrence H. Uniform performance measurement system for the trust new business specialist. *Trusts & estates*, v. 114, Aug. 1975, p. 544-6, 565.

Dilatash, L. C. Some thoughts on managing a trust department. *Trusts & estates*, v. 114, Jan. 1975, p. 30-1.

Miller, Dean E. Direction of trust supervision. *Trusts & estates*, v. 114, May 1975, p. 314-17.

Schotland, Roy A. Trust industry and social responsibility. *Trusts & estates*, v. 114, April 1975, p. 222-6, 264.

Thorne, Robert S. Role of trust real estate in account administration. *Journal of property management*, v. 39, Nov.-Dec. 1974, p. 251-6.

Trusts & estates twenty-third trust investment officers survey. *Trusts & estates*, v. 114, Jan. 1975, p. 18-21, 56-7.

Wheeler, Richard S. Implications of substituting officers of employee benefit plan sponsor for bank as plan trustee under the pension reform act. *Trusts & estates*, v. 114, March 1975, p. 132-5, 191-3.

Yopp, Edward A. Total marketing effort. (Operating a trust department) *Trusts & estates*, v. 114, Aug. 1975, p. 566-8.

Services

Levi, Donald. Trust new business division: an opportunity for profit. *Trusts & estates*, v. 114, Aug. 1975, p. 540-3, 569-74.

Levy, William H. Trust industry goes public - theme of forty-third Midcontinent Trust Conference. *Trusts & estates*, v. 114, Feb. 1975, p. 90-2.

Ziegler, Hans P. Problem of marketing trust and estate services. *Trusts & estates*, v. 114, Aug. 1975, p. 532-3, 564-5.

Statistics

Levy, William H. Rising trust department expenses countered by larger credits in latest New York federal reserve survey. *Trusts & estates*, v. 114, Feb. 1975, p. 68.

TRUST DEEDS

See Also Debenture Trust Deeds

TRUST DEPARTMENTS

See Trust Companies And Departments

TRUST departments of commercial banks: conflicts of interest explored in recent study. *Estate planning*, v. 3, Autumn 1975, p. 17-19. (Includes excerpts from Edward S. Herman, *Conflict of interest: commercial bank trust departments*. New York, Twentieth Century Fund, c1975.)

TRUST FUNDS

See Funds-Trust

TRUST INDENTURE ACT OF 1939

Fernyhough, C. J. United States Securities and Exchange Commission. *Accountants' journal* (N.Z.), v. 54, July 1975, p. 205-13.

TRUSTEED AFFILIATES

See Also Combinations

Holding Companies And Subsidiaries

TRUSTEE'S control over policy may cause inclusion in estate. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 57-8.

TRUSTEE'S power to pay taxes from trust cuts deduction. (Estates, trusts and gifts) *Journal of taxation*, v. 42, Feb. 1975, p. 75.

TRUSTS

See Also Executors And Trustees

Funds-Trust

Taxation, United States Under Subheadings:

Family Trusts,

Foreign Trusts,

Inter Vivos Trusts,

Short Term Trusts,

Sprinkling Trusts

Trust Companies And Departments

Abbin, Byrle M. Planning the financial affairs of a CPA, part 2. *California CPA quarterly*, v. 42, Dec. 1974, p. 15-18, 20, 22, 24.

Diczok, Paul. Voting trust certificates - more trouble than they're worth. (Recent cases) *Securities regulation law journal*, v. 3, Summer 1975, p. 190-1.

Ellsworth, David G. Mexico opens the door to resort development. *Real estate review*, v. 5, Spring 1975, p. 36-51.

Hambleton, Chalkley J. Trust industry looks ahead to 1984. *Trusts and estates*, v. 113, Dec. 1974, p. 816-19.

Norton, Joseph Jude. Relationship of shareholders to corporate creditors upon dissolution: nature and implications of the trust fund doctrine of corporate assets. *Business lawyer*, v. 30, July 1975, p. 1061-79.

Sollee, William L. Trust agreements and fiduciary responsibilities under ERISA. *Trusts & estates*, v. 114, Nov. 1975, p. 778-80, 823-5.

Systma, Frederick A. How to increase flexibility of testamentary trusts to carry out decedent's objectives. *Estate planning*, v. 2, Summer 1975, p. 194-201.

Thomas, Dana L. Explosive ESOTs: these novel financing vehicles begin to create controversy. *Barron's*, v. 55, July 28, 1975, p. 5, 10. (Reprint file, "B.")

Wicker, William H. Spendthrift trusts are an excellent way to leave money to someone who can't handle it. *Estate planning*, v. 2, Summer 1975, p. 202-5.

Williams, John C. Factors to consider in creating trusts for groups of children or grandchildren. *Trusts & estates*, v. 114, March 1975, p. 140-4.

Accounting

Davis, P. Michael. Practical guide to preparing a fiduciary income tax return, by P. Michael Davis and Frederick W. Whiteside. 4th ed. Tucson, Ariz., Lawyers and Judges Pub. Co., c1974. 112 p. [*751.3 D]

Stinson, C. David. Trusts: requiring mortgage loan escrow holders to account for profits earned on tax and insurance prepayments. (Notes and comments) *Oklahoma law review*, v. 28, Winter 1975, p. 213-22.

Charitable

American Bar Association. Section of Real Property, Probate and Trust Law. Committee on Charitable Trusts and Foundations. Delegation of investment responsibility by trustees of charitable trusts and corporations. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 583-95.

Fisch, Edith L. Choosing the charitable entity. *Trusts & estates*, v. 114, Dec. 1975, p. 874-6, 893-4.

Mortland, Jean A. Trusts containing religious and racial restrictions open to challenge, forcing courts to grapple with First Amendment issues. (New fiduciary decisions) *Estate planning*, v. 3, Autumn 1975, p. 56-7.

Charitable remainder

Petroff, John. How to choose the right charitable remainder trust. *Trusts & estates*, v. 114, Dec. 1975, p. 870-3, 901-5.

Teitell, Conrad. How to work with charitable remainder annuity trusts. *Trusts & estates*, v. 114, Dec. 1975, p. 862-5, 907-11.

Directory

Sollee, William L. Trust agreements and fiduciary responsibilities under ERISA. *Trusts & estates*, v. 114, Nov. 1975, p. 778-80, 823-5.

Employee benefit

Brackman, Theodore P. Bank's practical approach to ERISA. *Trusts & estates*, v. 114, Nov. 1975, p. 782-5, 822.

Cardon, John A. Plan design for fiduciary protection. *Financial executive*, v. 43, July 1975, p. 34-8.

Chadwick, William J. Federal regulation of retirement plans: the quest for parity, by William J. Chadwick and David S. Foster. *Vanderbilt law review*, v. 28, May 1975, p. 641-709.

Sollee, William L. Trust agreements and fiduciary responsibilities under ERISA. *Trusts & estates*, v. 114, Nov. 1975, p. 778-80, 823-5.

Industrial

See Antitrust

Taxation, United States-Antitrust Proceedings

Insurance

Denenberg, Howard M. Implementing an irrevocable life insurance trust: an in-depth analysis. (Estates, trusts & gifts) *Journal of taxation*, v. 42, Jan. 1975, p. 42-6.

Finerman, Ralph. Life insurance trusts: a trap for the unwary, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, July 1975, p. 59-60.

Land

See Also Land Trusts

Law

Browder, Olin L. Trusts and the doctrine of estates. *Michigan law review*, v. 72, Aug. 1974, p. 1509-76.

Haneberg, Ronald L. Fiduciaries among us. *Trusts & estates*, v. 114, Feb. 1975, p. 102-4.

Kaseman, A. Carl. Trustees' responsibilities under the pension reform act. *Pennsylvania CPA spokesman*, v. 45, March 1975, p. 22-6.

Niles, Russell D. Contemporary view of liability for breach of trust. *Trusts & estates*, v. 114, Feb. 1975, p. 82-5, 123.

Niles, Russell D. Contemporary view of liability for breach of trust. *Trusts & estates*, v. 114, Jan. 1975, p. 12-16, 45-8.

Nineteenth annual survey ... law, 1973-1974: wills, trusts and estates. *Virginia law review*, v. 60, Dec. 1974, p. 1632-42.

Sparks, Bertel M. Quarter-century of transition in the New York law of trusts and estates. *Trusts & estates*, v. 114, Nov. 1975, p. 790-3, 833-7.

Wicker, William H. Spendthrift trusts are an excellent way to leave money to someone who can't handle it. *Estate planning*, v. 2, Summer 1975, p. 202-5.

Management

Fleming, Austin. Handling securities in the administration of trusts and estates. *Trusts and estates*, v. 113, Dec. 1974, p. 820-4, 847-9.

Geller, Barry J. Trust termination: planning for a smooth wind-up during periods of economic stress. *Estate planning*, v. 2, Summer 1975, p. 206-11.

Hart, Richard M. Profit function in trust management. *Trusts and estates*, v. 113, Dec. 1974, p. 807.

Kaseman, A. Carl. Trustees' responsibilities under the pension reform act. *Pennsylvania CPA spokesman*, v. 45, March 1975, p. 22-6.

Levin, N. Arnold. Reflections on ERISA. *Pension world*, v. 11, Feb. 1975, p. 57-8, 61.

Pearl, William. Gaining access to a fund's office. (Ask the professor) *Pension world*, v. 11, Feb. 1975, p. 59-60.

Public trustee - is it the answer for modest sized estates, trusts and conservatorships? By Ronald E. Gother and others. *Real property, probate and trust journal*, v. 10, Fall 1975, p. 321-60.

Revocable

Lawrence, Donald L. Using the revocable trust and the irrevocable trust side-by-side. *Trusts & estates*, v. 114, Dec. 1975, p. 858-60.

Short-term

Bierman, Jacquin D. Trust-leaseback upset in independent trustee situation. (Personal tax problems) *Journal of taxation*, v. 43, Oct. 1975, p. 217.

Sprinkling

Seligmann, William A. Distributions to children in the sprinkling trust. *Trusts & estates*, v. 114, Feb. 1975, p. 78-80.

Unitrusts

See Also Taxation, United States - Unitrusts

TRUSTS & estates twenty-third trust investment officers survey.

TRUSTS & estates twenty-third trust investment officers survey.
Trusts & estates, v. 114, Jan. 1975, p. 18-21, 56-7.

TRUTH IN LENDING ACT

See Also Consumer Credit Protection Act

- Durkin, Thomas A. Consumer awareness of credit terms: review and new evidence. *Journal of business* (U. of Chicago), v. 48, April 1975, p. 253-63.
- Jentz, Gaylord A. Enforcing truth-in-lending: *Sosa v. Fite*. (Notes, comments and case digests) *American business law journal*, v. 12, Winter 1975, p. 323-7.
- Krischer, David E. Truth in insurance premium financing. *Business lawyer*, v. 30, April 1975, p. 969-85.
- McCormick, Robert S. Truth in lending act litigation: concurrent recourse to rescission and the civil penalty. (Notes) *George Washington law review*, v. 43, March 1975, p. 840-77.
- Miller, Fred H. Consumer protection: amendments to Truth in lending act. *Oklahoma law review*, v. 28, Summer 1975, p. 567-77.
- Rohner, Ralph J. Holder in due course in consumer transactions: requiem, revival, or reformation? *Cornell law review*, v. 60, April 1975, p. 503-68.

TRYTTEN, JOHN M.

- For a real ad budget, forget those percentages. (Advertising) *Sales management*, v. 113, Dec. 9, 1974, p. 46.
- Haphazard handling of inquiries can be costly. (Advertising) *Sales management*, v. 114, Feb. 3, 1975, p. 44, 49-50.

TSAKLANGANOS, ANGELOS A.

- Social problems and corporate concern: the expanded scope of responsibility. *Akron business and economic review*, v. 5, Winter 1974, p. 10-15.

TSCHIRGI, HARVEY D.

- Huegli, Jon. Entry-level job - a neglected target for our business schools? By Jon Huegli and Harvey D. Tschirgi. *Collegiate news and views*, v. 28, Winter 1974-75, p. 21-3.

TSUJI, ATSUO.

- Shades of the past budgeting in early 1900s. *Managerial planning*, v. 23, March/April 1975, p. 23-9.

TUBB, A. J.

- Why the management accountant must change - and how. *Management accounting* (Eng.), v. 53, Feb. 1975, p. 53-5.

TUCKER, DONALD P.

- Variable-rate graduated-payment mortgage. *Real estate review*, v. 5, Spring 1975, p. 71-80.

TUCKER, KEITH A.

- Earnings and profits and the Life insurance company income tax act of 1959 (part II). *Tax adviser*, v. 6, Oct. 1975, p. 595-600.
- Earnings and profits and the Life insurance company income tax act of 1959 (part I). *Tax adviser*, v. 6, Sept. 1975, p. 526-31.

TUCKER, MARVIN W.

- Disclosing probabilities in financial reporting. *International accountant*, v. 44, July-Sept. 1974, p. 76-80.
- Sensitivity analysis for linear programming. *Management accounting* (Eng.), v. 53, Oct. 1975, p. 324-6.

TUCKER, STEFAN F.

- State immunity from federal taxation: the need for reexamination, by Stefan F. Tucker and Robert A. Rombro. *George Washington law review*, v. 43, Jan. 1975, p. 501-50.
- Tax aspects of real estate in trouble. *Real estate review*, v. 5, Fall 1975, p. 47-55.

ACCOUNTANTS' INDEX 1975

Tax shelters: an analysis of recent IRS moves to limit their recognition and their benefits. (Personal) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 138-45.

TULANE TAX INSTITUTE, 23rd, New Orleans, 1973.

Proceedings, edited by Robert A. Behren and Alex Cohen. New York, Institute for Continuing Professional Development, c1974. 518 p. (Sponsored by the School of Law and the Graduate School of Business Administration, Tulane University, New Orleans.) [750.2 T]

TULANE UNIVERSITY.

— **Graduate School of Business Administration.**

Tulane Tax Institute, 23rd, New Orleans, 1973. Proceedings, edited by Robert A. Behren and Alex Cohen. New York, Institute for Continuing Professional Development, c1974. 518 p. (Sponsored by the School of Law and the Graduate School of Business Administration, Tulane University, New Orleans.) [750.2 T]

— **School of Law.**

Tulane Tax Institute, 23rd, New Orleans, 1973. Proceedings, edited by Robert A. Behren and Alex Cohen. New York, Institute for Continuing Professional Development, c1974. 518 p. (Sponsored by the School of Law and the Graduate School of Business Administration, Tulane University, New Orleans.) [750.2 T]

TULLOCK, GORDON.

Buchanan, James M. Polluters' profits and political response: direct controls versus taxes, by James M. Buchanan and Gordon Tullock. *American economic review*, v. 65, March 1975, p. 139-47.

TUMMINS, MARVIN.

Advantages of regression analysis over ratio analysis, by Marvin Tummins and Hugh J. Watson. *CPA journal*, v. 45, May 1975, p. 35-8.

TUNNEY, JOHN V.

Federal roles in lawyer reform, by John V. Tunney and Jane Lakes Frank. *Stanford law review*, v. 27, Jan. 1975, p. 33-47.

TUNSTALL, KENNETH W.

Systematic unravelling will undo any knotty problem. *CGA*, v. 8, Oct.-Nov. 1974, p. 34-5.

TURBAN, E.

Parker, A. J. Modified managerial economic analysis of industrial research and development projects, by A. J. Parker, E. Turban and R. A. Flinn. *Engineering economist*, v. 20, Spring 1975, p. 173-86.

TURCO, JAMES L.

Accrual accounting offers advantages for the smaller bank. *Magazine of bank administration*, v. 51, Oct. 1975, p. 24-8.

TURNBULL, C. G.

Report of the president on the status of unification of the accounting profession. (RIA news) *Cost and management* (Canada), v. 48, Nov.-Dec. 1974, p. 58.

TURNBULL, RONALD T.

O'Byrne, Allyn K. Pricing system reflects specific costs and provides management data, by Allyn K. O'Byrne and Ronald T. Turnbull. *Hospitals*, v. 49, Nov. 1, 1975, p. 61-2, 64.

TURNER, DONALD F.

Areeda, Phillip. Predatory pricing and related practices under section 2 of the Sherman act, by Phillip Areeda and Donald F. Turner. *Harvard law review*, v. 88, Feb. 1975, p. 697-733.

TURNER, JAMES A.

Davison, Dale L. Tax alternative to community park expenditure capitalization, by Dale L. Davison, James A. Turner and Ted D. Englebrecht. *Journal of real estate taxation*, v. 2, Winter 1975, p. 175-88.

TURNER, MASON.

Establishing COM capability. *Information & records management*, v. 9, Sept. 1975, p. 50-1, 54-5.

TURNER, N. JAMES.

Qualified pension and profit sharing plans: integration with social security. (Comments) *University of Miami law review*, v. 29, Fall 1974, p. 119-38.

TURNER, W. WILSON.

Tri-unit complex effects economy. *Hospitals*, v. 49, Sept. 1, 1975, p. 49-52.

TURNIER, WILLIAM J.

Steps the estate planner can take to minimize taxes when estate will hold out-of-state property. *Estate planning*, v. 2, Winter 1975, p. 66-73.

TURNOVER

Banerjee, Bhabatosh. Management of working capital - derivation from a case study. *Management accountant* (India), v. 9, Aug. 1974, p. 569-74.
Janoff, Allan C. Reducing labor turnover costs. (Management advisory services) *CPA* (NYSS), v. 45, Nov. 1975, p. 75-7.

TURNPIKES

See Roads And Highways

TUTT, GARVIN.

Some important considerations in data communications. *Data management*, v. 13, Sept. 1975, p. 36-9.

TUTT, L. W. G.

Financial statements of pension funds. *Accountant* (Eng.), v. 173, Sept. 4, 1975, p. 256-8.
Valuation of life assurance liabilities. *Accountant* (Eng.), v. 172, March 27, 1975, p. 398-9.

TWARK, RICHARD D.

Kratchman, Stanley H. Comparison of alternative income concepts: a reply, by Stanley H. Kratchman, Robert E. Malcom and Richard D. Twark. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 865-8.
Liao, Shu S. Comparison of alternative income concepts: a comment. (Correspondence) *Accounting review*, v. 50, Oct. 1975, p. 860-4.

TWEDT, DIK.

Authorization, control, and evaluation of marketing research projects. (Research notes and communications) *Journal of marketing research*, v. 12, Feb. 1975, p. 86-92.
Management handbooks for continuing education. *Harvard business review*, v. 53, July-Aug. 1975, p. 36-8, 40, 44, 46, 161.

TWEEDIE, D. P.

Corporate report: evolution or revolution? *Accountant's magazine* (Scot.), v. 79, Oct. 1975, p. 343-6.

TWITLEY, GEORGES.

Matter of form. *British tax review*, no. 6, Nov.-Dec. 1974, p. 335-9.

TWO attempts to force IRS disclosure fail. (Effective tax procedures) *Journal of taxation*, v. 42, Jan. 1975, p. 55.

TWO auditors found guilty in Student Marketing case. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 8, 10.

TWO hundred years of U.S. banking. *Banking*, v. 67, Oct. 1975, p. 31-45, 116-76, *passim*. (Collection of eight articles on the history of banking in the United States since the Revolution.)

TWO-MAN family partnership's records are not privileged. (Effective tax procedures) *Journal of taxation*, v. 42, Jan. 1975, p. 54.

TWO pieces of property do not a business make. (Technical notes and comments) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 237.

TYBOUT, ALICE M.

Day, Robert L. Comment on Ethics in marketing research. (Research notes and communications) *Journal of marketing research*, v. 12, May 1975, p. 232-3.
Reply to comments on Ethics in marketing research: their practical relevance, by Alice M. Tybout and Gerald Zaltman. (Research notes and communications) *Journal of marketing research*, v. 12, May 1975, p. 234-7.

TYING ARRANGEMENTS

See Also Antitrust

TYLER, WAT H.

Fridholm, Roger. Let's make corporate customers profitable again, by Roger T. Fridholm and Wat H. Tyler. *Bankers magazine*, v. 158, Spring 1975, p. 55-62.
Internal transfer price of bank funds, by Wat H. Tyler and Roger Fridholm. *Burroughs clearing house*, v. 59, March 1975, p. 18-19, 56, 58-9.

TYPEWRITTEN BOOKKEEPING

See Bookkeeping-Typewritten

U

UDELL, GERALD G.

Tesar, George. Role of marketing in the introduction of technologically new products: the case of the electric car, by George Tesar, Gerald G. Udell and G.M. Naidu. *Journal of the Academy of Marketing Science*, v. 2, Fall 1974, p. 642-50.

UKIL, GAUTAM.

Golden fibre in India's foreign trade. *Finance and commerce* (India), v. 17, Nov.-Dec. 1974, p. 429-30.

ULIN, ROBERT P.

Oil payments and the economy. *Conference Board record*, v. 12, May 1975, p. 40-2.

ULLAKKO, JAMES E.

Bank trust department fees: alternative allocation techniques. (Tax clinic) *Tax adviser*, v. 6, July 1975, p. 422-3.

ULLMAN, ARTHUR A.

Objective methodology for selecting data processing equipment for small business, by Arthur A. Ullman and H. John Eiermann. *Management controls* (PMM & Co.), v. 22, Oct.-Nov. 1975, p. 166-9.

ULLMAN, LEO S.

Effect of Tax reduction act of 1975 on CFCs: continued erosion of tax haven operations. (International trade) *Journal of taxation*, v. 42, June 1975, p. 368-70.

ULLMAN, SAMUEL C.

Allocation of partnership loss items to specific partners may lead to unexpected tax. *Taxation for lawyers*, v. 3, May-June 1975, p. 376-82.

Raattama, Henry H. Private foundations and public charities - another view, by Henry H. Raattama and Samuel C. Ullman. *Trusts & estates*, v. 114, Sept. 1975, p. 611-13, 677-80.

ULRICH, THOMAS A.

Kratchman, Stanley H. Management's decision to discontinue a product, by Stanley H. Kratchman, Richard T. Hise and Thomas A. Ulrich. *Journal of accountancy*, v. 139, June 1975, p. 50-4.

Smith, Ephraim P. Self-employed retirement plans under the new pension reform act, by Ephraim P. Smith and Thomas A. Ulrich. *National public accountant*, v. 20, June 1975, p. 27-30.

ULTRAMARES CORPORATION.

Cheek, James H. Professional responsibility and self-regulation of the securities lawyer. *Washington and Lee law review*, v. 32, Summer 1975, p. 597-635.

Ruder, David S. Factors determining the degree of culpability necessary for violation of the federal securities laws in information transmission cases. *Washington and Lee law review*, v. 32, Summer 1975, p. 571-96.

UNAUDITED financial statements. (News report) *Journal of accountancy*, v. 139, April 1975, p. 7.

UNAUDITED STATEMENTS

See Statements, Financial-Unaudited

UNAUTHORIZED PRACTICE OF LAW

See Law-Unauthorized Practice

UNCASHED joint Social Security check is not an estate asset. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 64.

UNDER-DEVELOPED COUNTRIES

See Accounting-Developing Countries
Developing Countries
Taxation, Developing Countries

UNDERGROUND STORAGE

Going outside for records storage, the why, what & how of doing it. *Information & records management*, v. 9, March 1975, p. 18, 64.

Things look up for underground storage. *Information & records management*, v. 9, March 1975, p. 20-1.

UNDERSTANDING corporate reports.

Bernstein, Leopold A. Understanding corporate reports: a guide to financial statement analysis. Homewood, Ill., Dow Jones-Irwin, 1974. 598 p. [150 B]

UNDERSTANDING simulation, by Mark R. Bomball and others. *Data management*, v. 13, Feb. 1975, p. 30-2.

UNDERWEAR

See Clothing
Knit Goods

UNDERWOOD, JULIUS G.

Obituary: J.G. Underwood. *Management accounting* (NAA), v. 56, June 1975, p. 11.

UNDERWRITERS

Rubin, Harvey W. Creating additional capacity. (Viewpoint) *Risk management*, v. 22, March 1975, p. 34.

Liability

Hakala, Donald J. Fiduciary standards for life insurance agents. *CLU journal*, v. 29, April 1975, p. 15-19.

UNDERWRITERS, SECURITIES

See Securities Underwriters

UNDISTRIBUTED PROFITS TAX

See Taxation, United States-Undistributed Profits

UNEARNED INCOME

See Deferred Income

UNEMPLOYMENT

See Employment

UNEMPLOYMENT COMPENSATION

UNEMPLOYMENT COMPENSATION

See Insurance, Unemployment
Social Security

UNENDING education for serving clients. *E & E* (Ernst & Ernst), v. 14, Summer 1975, p. 10-17.

UNENFORCEABLE loan obligation destroys sham tax shelter. *Taxation for accountants*, v. 15, Nov. 1975, p. 306.

Uni-COLL - a shared computer concept. *Infosystems*, v. 22, Feb. 1975, p. 40-1.

UNIFORM ACCOUNTING

See Accounting-Uniform Methods
Also Under Various Businesses,
Industries, Trades Or Utilities

UNIFORM advertising binds branches. (Marketing) *Savings & loan news*, v. 95, Nov. 1974, p. 87-9.

UNIFORM CERTIFIED PUBLIC ACCOUNTANT EXAMINATION

See Examinations, C.P.A.-Uniform

UNIFORM chart of accounts for long-term care facilities.

American Nursing Home Association. Uniform chart of accounts for long-term care facilities. Washington, 1974. 55 p. [*250 Nur]

UNIFORM COMMERCIAL CODE

Bailey, Henry J. UCC cases: group no. 20. *Practical lawyer*, v. 21, June 1, 1975, p. 41-50.

Corenswet, Ellen Barrie. I can get it for you wholesale: the lingering problem of automobile deficiency judgments. (Notes) *Stanford law review*, v. 27, April 1975, p. 1081-1107.

Dunn, J. Thomas. Uniform commercial code and the not so uniform rules of 9-401(1) place of filing... (Notes) *American business law journal*, v. 12, Fall 1974, p. 190-3.

Hansen, James M. Guide to buying or selling a business. Englewood Cliffs, N.J., Prentice-Hall, c1975. 269 p. [230 H]

Justice, Jack B. Secured parties and judgment creditors - the courts and section 9-311 of the Uniform commercial code. *Business lawyer*, v. 30, Jan. 1975, p. 433-46.

Murray, Daniel E. Letters of credit in nonsale of goods transactions. *Business lawyer*, v. 30, July 1975, p. 1103-23.

Oder, Kenneth W. Reforming the law of consumer recovery and enterprise liability through the Uniform Commercial Code. (Notes) *Virginia law review*, v. 60, Oct. 1974, p. 1013-40.

Rohner, Ralph J. Holder in due course in consumer transactions: requiem, revival, or reformation? *Cornell law review*, v. 60, April 1975, p. 503-68.

Article 2

Danzig, Richard. Comment on the jurisprudence of the Uniform commercial code. *Stanford law review*, v. 27, Feb. 1975, p. 621-35.

Duesenberg, Richard W. General provisions, sales, bulk transfers and documents of title. *Business lawyer*, v. 30, April 1975, p. 847-67.

Kennedy, Frank R. Interest of a reclaiming seller under Article 2 of the Code. *Business lawyer*, v. 30, April 1975, p. 833-45.

Article 6

Dempster, Theodore R. Bulk transfer: the significance of the distinction between sale of goods and sale of services. (Cases noted) *University of Miami law review*, v. 29, Spring 1975, p. 597-601.

ACCOUNTANTS' INDEX 1975

Article 8

Mann, Bruce Alan. Investment securities. *Business lawyer*, v. 30, April 1975, p. 885-91.

Article 9

American Bar Association. Section of Real Property, Probate and Trust Law. Committee on Real Estate Financing. Fixtures and personal property in mortgage transactions under UCC. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 653-72.

Clark, Robert Charles. Abstract rights versus paper rights under Article 9 of the Uniform commercial code. *Yale law journal*, v. 84, Jan. 1975, p. 445-79.

Jarvis, Peter R. In re Leasing Consultants, Inc.: the double perfection rule for security assignments of true leases. (Notes) *Yale law journal*, v. 84, July 1975, p. 1722-33.

Justice, Jack B. Secured transactions: banks and the revised article 9 of the Uniform commercial code. *Journal of commercial bank lending*, v. 57, May 1975, p. 19-29.

Kripke, Homer. Last event test for perfection of security interests under Article 9 of the Uniform commercial code. *New York University law review*, v. 50, April 1975, p. 47-75.

Wallach, George. Perfecting and reperfecting security interests under the Uniform commercial code. *Business lawyer*, v. 30, Jan. 1975, p. 447-67.

UNIFORM CONSUMER CREDIT CODE

Avio, Kenneth L. On the effects of statutory interest rate ceilings. *Journal of finance*, v. 29, Dec. 1974, p. 1383-95.

Rohner, Ralph J. Holder in due course in consumer transactions: requiem, revival, or reformation? *Cornell law review*, v. 60, April 1975, p. 503-68.

Warren, William D. Consumer credit law: rates, costs, and benefits. *Stanford law review*, v. 27, Feb. 1975, p. 951-68.

UNIFORM CPA examination, questions and unofficial answers, November 1974.

American Institute Of Certified Public Accountants. Board of Examiners. Uniform CPA examination, questions and unofficial answers, November 1974. New York, 1975. 88 p. (A supplement to *The Journal of Accountancy*) [*107.2 A]

UNIFORM GIFTS TO MINORS ACT

Dalton, Robert B. Transfer of capital: an investment in life insurance. *Trusts & estates*, v. 114, July 1975, p. 474-7.

Edwards, Mark B. How to transfer property to minor children: a survey of techniques, listing pros and cons. *Estate planning*, v. 3, Autumn 1975, p. 13-17.

Finerman, Ralph. Transfers under Uniform gifts to minors act, edited by Ralph Finerman. (Estate planning) *CPA* (NYSS), v. 45, Aug. 1975, p. 54.

Mesrop, Alden. Salvaging the tax benefits from a transfer that is found to be an incomplete gift. (Estate planning) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 176-81.

UNIFORM LIMITED PARTNERSHIP ACT

Warnick, Gerald B. Current factors to consider in evaluating a real estate investment from a tax point of view. (Personal) *Taxation for accountants*, v. 14, May 1975, p. 272-6.

UNIFORM PRINCIPAL AND INCOME ACT

Knuthe, Maxwell J. Depreciation and depletion: a fiduciary overview. *Trusts & estates*, v. 114, March 1975, p. 146-50, 152, 178-81.

UNIFORM PROBATE CODE

Price, John R. Transmission of wealth at death in a community property jurisdiction. *Washington law review*, v. 50, Feb. 1975, p. 277-340.

Schuyler, Daniel M. Revocable trusts - spouses, creditors and other predators. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-13.) [750.2 I]

ACCOUNTANTS' INDEX 1975

UNIFORM RELOCATION ASSISTANCE AND REAL PROPERTY ACQUISITION POLICIES ACT OF 1970

Lucke, Thomas W. Nineteen seventy relocation assistance provisions. *Practical lawyer*, v. 21, March 1, 1975, p. 67-72.

UNION EUROPEENNE DES EXPERTS COMPTABLES ECONOMIQUES ET FINANCIERS (UEC).

Draft of a statement by UEC on the object and scope of an annual audit of financial statements. *Journal UEC*, v. 10, July 1975, p. 237-9.

Draft of a statement by UEC on the use of another auditor's work. *Journal UEC*, v. 10, Oct. 1975, p. 347-8.

Kruizenga, Hank. U.E.C. - what is it? (Accountancy abroad) *Chartered accountant in Australia*, v. 46, Oct. 1975, p. 24-5.

Object and scope of an annual audit of financial statements, an exposure draft. *Certified accountant* (Eng.), Sept. 1975, p. 471-2. (Title in publication: UEC Committee on Auditing.)

Pougin, Erwin. UEC's new concept. *Journal UEC*, v. 10, Jan. 1975, p. 10-14.

Professional ethics for accountants in Europe. *Certified accountant* (Eng.), June 1975, p. 336.

Statement on professional ethics. *Journal UEC*, v. 10, April 1975, p. 104-5.

UEC draft statement: object and scope of an annual audit of financial statements. *Accountant's magazine* (Scot.), v. 79, Aug. 1975, p. 281-2.

UEC statements- professional ethics. *Accountant's magazine* (Scot.), v. 79, April 1975, p. 148.

UEC statements - the audit report. *Accountant's magazine* (Scot.), v. 79, April 1975, p. 147-8.

UNION OF SOVIET SOCIALIST REPUBLICS.

Ayre, J. Randolph. Negotiating commercial contracts with the Soviets. *American Bar Association journal*, v. 61, July 1975, p. 35-9.

Bailey, D. T. National chart of accounts of the U.S.S.R. *Australian accountant*, v. 45, June 1975, p. 286-90.

Caverly, Robert J. Closeup look at the potential infinity of East-West trade. *Panorama* (Harris, Kerr, Forster) no. 1, Summer 1975, p. 6-9, 24-5.

Convention between the United States and the Union of Soviet Socialist Republics. (Tax treaties) *Tax management international journal*, April 1975, p. 38-42.

Gorski, Janusz. Council for Mutual Economic Assistance (CMEA): its role in the economic integration of Socialist countries. *International journal of accounting, education and research*, v. 10, Fall 1974, p. 19-32.

Oliver, John B. Is selling technology to the Soviets dangerous? By John B. Oliver and Elliott J. Weiss. (Ideas for action) *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 18, 144-5.

UNION Oil Co. v. Oppen: recovery of a purely economic loss in negligence. (Comments) *Iowa law review*, v. 60, Dec. 1974, p. 315-27.

UNION WELFARE FUNDS

See Funds-Welfare

UNIONS

See Trade Unions

UNIQUE partnership. *World* (PMM & Co.), v. 9, Spring 1975, p. 28-32.

UNIFORM RELOCATION ASSISTANCE AND REAL PROPERTY ACQUISITION POLICIES ACT OF 1970

UNIT COSTS

Setting standard costs. (In *Corporate treasurer's and controller's encyclopedia*, by Prentice Hall, rev. ed. Englewood Cliffs, N.J., 1975, p. 141-83.) [223.5 P]

UNIT TRUSTS

See Investment Companies

UNIT TRUSTS (GREAT BRITAIN)

See Funds - Mutual - Great Britain

UNITED AIRLINES.

Carlson, Edward E. Visible management at United Airlines: an interview with Edward E. Carlson. *Harvard business review*, v. 53, July-Aug. 1975, p. 90-7.

UNITED BRANDS CO.

Are auditors required to report their clients' bribes? (Auditing and reporting) *CPA* (NYSS), v. 45, Sept. 1975, p. 59. (Excerpt from *SEC accounting report*, June 1975.)

UNITED Kingdom: excerpts from green paper on wealth tax. (Developments in international tax law) *Bulletin for international fiscal documentation*, v. 29, May 1975, p. 207-12.

UNITED Kingdom: white paper on capital transfer tax. *Bulletin for international fiscal documentation*, v. 29, Jan. 1975, p. 26-32.

UNITED NATIONS.

Miller, J. Irwin. Multinational corporations: the UN report. *Arthur Andersen chronicle*, v. 35, Oct. 1975, p. 4-12. (Reprinted from *Business Horizons*, Dec. 1974 issue.)

UNITED STATES.

Atomic Energy Commission.

Malone, Frank W. Word processing - at Atomic Energy Commission. *Records management journal*, v. 13, Spring 1975, p. 18-19.

McMurtrie, Edward C. Practitioner's guide to federal agency intervention, by Edward C. McMurtrie and Dennis P. O'Reilly. (Notes) *George Washington law review*, v. 42, Aug. 1974, p. 1030-61.

Rolnick, Peggy. Increasing citizen participation in AEC proceedings by expanding social impact considerations: the Maine Yankee decision. (Notes) *George Washington law review*, v. 42, Aug. 1974, p. 1062-88.

Civil Aeronautics Board.

McMurtrie, Edward C. Practitioner's guide to federal agency intervention, by Edward C. McMurtrie and Dennis P. O'Reilly. (Notes) *George Washington law review*, v. 42, Aug. 1974, p. 1030-61.

Congress.

Andrews, Harry R. What should we expect from Congress's latest attempt at budget reform? *Armed forces comptroller*, v. 20, Winter 1975, p. 24-6, 39.

Klee, Kenneth N. Congress and the Bankruptcy act of 1976. (Lawyer's Washington) *American Bar Association journal*, v. 61, Oct. 1975, p. 1268-70.

Lesparre, Michael. Congress ponders a new role in Federal regulations. *Hospitals*, v. 49, Oct. 16, 1975, p. 49-52.

Levy, Michael E. Congressional budget process again reformed, by Michael E. Levy and Delos R. Smith. *Conference Board record*, v. 12, March 1975, p. 12-17.

Simonetti, Gilbert. Congressional scorekeeping: review of the 93rd Congress. (Washington report) *Journal of accountancy*, v. 139, Jan. 1975, p. 35-40.

—Consumer Product Safety Commission.

Barrett, Frederick E. Commission's approach to consumer product safety. *Risk management*, v. 21, Dec. 1974, p. 31-2.

Chamberlin, Michael M. Jurisdictional overlap between the Federal Trade Commission and the Consumer Product Safety Commission: toward a rational delineation of regulatory duties. (Notes) *George Washington law review*, v. 42, Aug. 1974, p. 1114-40.

Weidenbaum, Murray L. New wave of government regulation of business. *Business and society review*, Fall 1975, p. 81-6.

—Cost of Living Council.

Freedman, Audrey. Cost-of-living clauses in collective bargaining. *University of Michigan business review*, v. 27, Jan. 1975, p. 6-12.

IRS and the economic stabilization program. (Federal taxation) *Nebraska CPA*, v. 9, Spring 1974, p. 7, 23.

Seidler, Lee J. Cost of Living Council product line data. *Accounting issues* (Bear Stearns & Co.), Jan. 17, 1975, p. 1-24. (Reprint file, *A)

—Council on Environmental Quality.

Canfield, Monte. Oil and gas leasing of the outer continental shelf. *GAO review*, v. 10, Spring 1975, p. 33-40.

—Court of Claims.

Brown, Bart A. Tax refund cases in the Court of Claims. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1305-14.) [751 N]

—Defense Contract Audit Agency.

Lynn, Bernard B. Auditing contractor compliance with cost accounting standards. *Journal of accountancy*, v. 139, June 1975, p. 60-70.

—Dept. of Agriculture.

Goff, Norris S. Department of Agriculture terminal network. *Journal of systems management*, v. 26, Aug. 1975, p. 8-10.

—Dept. of Commerce.

Industries keep sharper eye on non-ferrous metal supply. (Industry highlights) *Commerce today*, v. 5, April 28, 1975, p. 18-19.

Linden, Fabian. Business of consumer durables. (Consumer markets) *Conference Board record*, v. 12, Feb. 1975, p. 16-19.

Whitehead, Donald E. Government financing of hospitality investments. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 2-5.

—Dept. of Commerce. Committee on Foreign Investment in the United States.

Foreign investment in United States to be studied for economic impact. *Commerce today*, v. 5, May 26, 1975, p. 9-10.

—Dept. of Commerce. Maritime Administration.

Technology gains seen crucial to growing U.S. maritime role. *Commerce today*, v. 5, May 12, 1975, p. 8-10.

—Dept. of Commerce. Office of International Marketing.

U.S. consumer goods sales outlook strong in Far Eastern countries. *Commerce today*, v. 5, April 28, 1975, p. 8-10.

—Dept. of Commerce. Office of Minority Business Enterprise.

Information service provides assistance to minority businesses. *Commerce today*, v. 5, March 31, 1975, p. 11-12.

Zacchea, Nicholas M. Social responsibility and the professional. *GAO review*, v. 10, Spring 1975, p. 55-60.

—Dept. of Defense.

Borth, Daniel. Dynamic accounting for defense. *Federal accountant*, v. 24, June 1975, p. 21-6.

Cooley, John W. Arrival, evolution and prospects of PPBS at the Pentagon, by John W. Cooley and Calvin R. Nelson. *Armed forces comptroller*, v. 20, April 1975, p. 10-13.

Eckman, Ron L. GAO approval process for DoD accounting systems. *Air force comptroller*, v. 9, July 1975, p. 30-1.

Edmonds, Edmund W. FY 1976 Federal budget. *Air force comptroller*, v. 9, April 1975, p. 1-5.

Savage, V. Howard. Interdependence of the San Antonio economic structure and the defense establishment. *Land economics*, v. 50, Nov. 1974, p. 374-9.

Smith, Richard F. Installation budgets - impacts and reforms. *Armed forces comptroller*, v. 20, April 1975, p. 16-17, 25.

Woodruff, William W. Effect of inflation on military spending. *Armed forces comptroller*, v. 20, Winter 1975, p. 12-14, 37.

—Dept. of Health, Education and Welfare.

Boston Consulting Group, Inc. Financial planning in ambulatory health programs. Washington, U.S. Dept. of Health, Education and Welfare, 1973. 243 p. (National Center for Health Services Research and Development, Contract HSM110-73-53.) [*250 Ins 3]

Bruner, E. C. HEWCAS in a university audit. *Footnote*, Special issue, 1975, p. 32-3.

Carlova, John. Which drugs you prescribe. *Medical economics*, v. 52, Sept. 29, 1975, p. 69-86, *passim*.

Curran, William J. Government intervention on increase, by William J. Curran, Richard J. Steele and Ellen W. Ober. (Regulation) *Hospitals*, v. 49, May 16, 1975, p. 57-61.

Downey, Gregg W. Healthcare planning gets muscles. *Modern healthcare*, v. 3, March 1975, p. 32-7.

Downey, Gregg W. Kindling a controversy: only sprinklers count. *Modern healthcare*, v. 3, April 1975, p. 21-4.

Downey, Gregg W. OMB: the secrets of the secret agency. *Modern healthcare*, v. 4, Sept. 1975, p. 23-7.

Eisenberg, Howard. New ground rules for your hospital. *Medical economics*, v. 52, Sept. 29, 1975, p. 87-104, *passim*.

Feds should single us out for scrutiny. *Medical economics*, v. 52, April 28, 1975, p. 27, 29, 31, 36, 41-2.

Holiner, George P. Getting started using HEWCAS, by George P. Holiner and John D'Angelo. *Footnote*, Special issue, 1975, p. 19-27.

Kirk, John. Retirement country: what's it like out there? *Pension & welfare news*, v. 10, Dec. 1974, p. 38-42.

Kropatkin, Philip. Output-oriented auditing - will it respond to the HEWCAS challenge? *Footnote*, Special issue, 1975, p. 8-10.

Lane, Glenn A. Recognizing HEWCAS opportunities. *Footnote*, Special issue, 1975, p. 11-13.

McMurtree, Edward C. Practitioner's guide to federal agency intervention, by Edward C. McMurtree and Dennis P. O'Reilly. (Notes) *George Washington law review*, v. 42, Aug. 1974, p. 1030-61.

Phillips, Donald F. Criticism of the medicare validation survey, by Donald F. Phillips and Marian S. Kessler. *Hospitals*, v. 49, Sept. 1, 1975, p. 61-2, 64, 66.

Records, computers and the rights of citizens - report of the Secretary's Advisory Committee on Automated Personal Data Systems. *Records management journal*, v. 12, Winter 1974, p. 2-8.

Sheridan, Bart. What happens when doctors say no to P.S.R.O. *Medical economics*, v. 52, Oct. 27, 1975, p. 19, 23, 24-6, 28-9.

Simmons, Larry K. HEWCAS: an application for measuring EDP data volume. *Footnote*, Special issue, 1975, p. 28-9.

Stepnick, Edward W. Independent accountant and HEW. *National public accountant*, v. 20, Feb. 1975, p. 24-9.

Stepnick, Edward W. Other HEWCAS applications. *Footnote*, Special issue, 1975, p. 38-9.

Wilkerson, William F. HEWCAS and dollar-unit sampling. *Footnote*, Special issue, 1975, p. 43-8.

Wilkerson, William F. Training the computer auditor. *Footnote*, Special issue, 1975, p. 14-15.

—Dept. of Housing and Urban Development.

Carmichael, Douglas Roy. Auditors' reports on a mortgagor's or contractor's certificate of actual cost (FHA Form 2330-2330-A), edited by Douglas Roy Carmichael. (Accounting & auditing) *Journal of accountancy*, v. 139, June 1975, p. 47-8.

Kahn, Ernest N. Audits of HUD program participants by public accountants. *Federal accountant*, v. 23, Dec. 1974, p. 57-64.

McMurtrie, Edward C. Practitioner's guide to federal agency intervention, by Edward C. McMurtrie and Dennis P. O'Reilly. (Notes) *George Washington law review*, v. 42, Aug. 1974, p. 1030-61.

Robinson, David. Homeownership and tenant counseling, by David Robinson and Jerome Weinstein. *Journal of property management*, v. 40, May/June 1975, p. 134-9.

Williamson, John C. PMI industry passes scrutiny: is sound and prudent. *Mortgage banker*, v. 36, Oct. 1975, p. 71-4.

—Dept. of Justice.

Wells, Joseph T. Accountant's role in the FBI. *Management accounting* (NAA), v. 56, April 1975, p. 24-6.

—Dept. of Justice. National Institute of Law Enforcement and Criminal Justice.

De Franco, Edward J. Anatomy of a scam: a case study of a planned bankruptcy by organized crime. Washington, U.S. Govt. Print. Off., 1973. 85 p. (Grant no. NI 71-143-PO, awarded by the National Institute of Law Enforcement and Criminal Justice.) [*242 D]

—Dept. of Justice. Tax Division.

Collie, Marvin K. Probing look at Justice Dept's policy of removing taxpayer's counsel-witness. (Tax policy & legislation) *Journal of taxation*, v. 43, Sept. 1975, p. 171-3.

—Dept. of Labor.

Berman, Harvey C. Protection of plan participants under the Employee retirement income security act of 1974. *Pension and profit-sharing tax journal*, v. 1, Winter (Dec.) 1974, p. 46-57.

Cummings, Frank. Overlap of IRS and labor in regulating compensation plans can create problems, by Frank Cummings, Bernard Casey and Jill Cummings. (Compensation) *Journal of taxation*, v. 42, Jan. 1975, p. 7-9.

Fasser, Paul J. Disclosure requirements of the Employee retirement income security act of 1974 (ERISA). *Personnel*, v. 52, Jan.-Feb. 1975, p. 10-17.

Frutkin, Harvey L. New reporting and disclosure rules under the Pension reform act. *Ohio CPA*, v. 34, Autumn 1975, p. 152-68.

Labor Department proposes form to report benefit plans. *Taxation for accountants*, v. 14, March 1975, p. 147.

Who's who in the new pensions establishment. *Institutional investor*, v. 9, April 1975, p. 105-6, 109-10.

—Dept. of Labor. Occupational Safety and Health Administration.

Oi, Walter Y. On the economics of industrial safety. *Law and contemporary problems*, v. 38, Summer-Autumn 1974, p. 669-99.

Page, Joseph A. Occupational health and the federal government: the wages are still bitter, by Joseph A. Page and Peter N. Munsing. *Law and contemporary problems*, v. 38, Summer-Autumn 1974, p. 651-68.

Smith, Robert S. Feasibility of injury tax approach to occupational safety. *Law and contemporary problems*, v. 38, Summer-Autumn 1974, p. 730-44.

Stender, John H. Enforcing the Occupational safety and health act of 1970: the federal government as a catalyst. *Law and contemporary problems*, v. 38, Summer-Autumn 1974, p. 641-50.

Teplow, Leo. Regulator and the regulated. *Conference Board record*, v. 12, April 1975, p. 26-31.

—Dept. of State.

Pruden, John S. Demise of paper records - State Department system reviewed for ARMA. *Records management journal*, v. 13, Autumn 1975, p. 2-5.

—Dept. of the Interior.

Samuelson, A. T. Average rate and repayment studies for federal power systems - a reporting enigma. *GAO review*, v. 10, Fall 1975, p. 40-50.

Strauss, Peter L. Rules, adjudications, and other sources of law in an executive department: reflections on the Interior Department's administration of the mining law. *Columbia law review*, v. 74, Nov. 1974, p. 1231-75.

—Dept. of the Treasury.

Brecht, Warren F. Auditing Treasury's diverse missions. *Federal accountant*, v. 24, Sept. 1975, p. 16-19.

Forster, Joel M. Estate and gift tax reform: a tax policy statement of the Federal Tax Division. (Washington report) *Tax adviser*, v. 6, April 1975, p. 229-35.

Kanter, Burton W. Treasury's right to refuse flower bonds challenged, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 43, Dec. 1975, p. 383.

Lore, Martin M. New Treasury and IRS officials are named, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, March 1975, p. 187.

Who's who in the new pensions establishment. *Institutional investor*, v. 9, April 1975, p. 105-6, 109-10.

—Environmental Protection Agency.

Casbolt, Gerald. EPA proposes new radiation standards for nuclear power. (Washington and the utilities) *Public utilities fortnightly*, v. 95, June 19, 1975, p. 13-14.

McGrew, William C. Social/environmental accounting. *Federal accountant*, v. 23, Dec. 1974, p. 20-3.

Parsons, James L. For the foreign manager in business in the U.S. - environmental requirements. *Conference Board record*, v. 12, Feb. 1975, p. 58-60.

Weaver, Paul H. Behind the great scrubber fracas. *Fortune*, v. 91, Feb. 1975, p. 106-10, 112, 114.

—Equal Employment Opportunity Commission.

Blumenfeld, Warren S. Use of personnel selection techniques in Atlanta, by Warren S. Blumenfeld, Donald K. Thurman and Ralph A. Peterson. *Atlanta economic review*, v. 25, July-Aug. 1975, p. 48-51.

Fincher, Cameron. Changing implications of EEOC guidelines. *Atlanta economic review*, v. 25, July-Aug. 1975, p. 44-7.

Hollander, James. Step-by-step guide to corporate affirmative action. *Business and society review*, Fall 1975, p. 67-73.

Mitzner, Paul L. Impact of EEO rulings on the insurance industry. (Methods and management) *Best's review* (Property/liability ed.), v. 75, March 1975, p. 112, 114-15.

Ornati, Oscar A. High cost of discrimination, by Oscar A. Ornati and Edward Giblin. *Business horizons*, v. 18, Feb. 1975, p. 35-40.

Wrenholt, Thomas. Equal employment opportunity, by Thomas Wrenholt and Duane L. Thelen. *Nebraska CPA*, v. 9, Spring 1974, p. 9-10, 23.

—Federal Aviation Administration.

Westgate, John E. Systems short shorts: managing forms and reports. *Records management journal*, v. 13, Spring 1975, p. 16-17, 25.

—Federal Communications Commission.

Collins, Craig E. Selection of administrative intervenors: a reappraisal of the standing dilemma. (Notes) *George Washington law review*, v. 42, Aug. 1974, p. 991-1029.

Committee For Economic Development. Broadcasting and cable television: policies for diversity and change. New York, 1975. 119 p. [*250 Rad 5]

Larkin, Edward P. Seeds of future shock. *Public utilities fortnightly*, v. 95, April 10, 1975, p. 21-4.

McMurtrie, Edward C. Practitioner's guide to federal agency intervention. by Edward C. McMurtrie and Dennis P. O'Reilly. (Notes) *George Washington law review*, v. 42, Aug. 1974, p. 1030-61.

Wewer, William. Recent federal actions affecting long distance telecommunications: a survey of issues concerning the microwave specialized common carrier industry. (Notes) *George Washington law review*, v. 43, March 1975, p. 878-913.

— **Federal Deposit Insurance Corporation.**

Bank regulatory agencies propose securities rules. (News report) *Journal of accountancy*, v. 139, April 1975, p. 12, 14.
Carson, Ellis H. Insurance company solvency. *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 16, 18, 67-70.

— **Federal Energy Administration.**

Foreign role in U.S. energy picture seen growing, but remaining relatively small. (Domestic business report) *Commerce today*, v. 5, March 3, 1975, p. 12.

— **Federal Housing Administration.**

Carmichael, Douglas Roy. Auditors' reports on a mortgagor's or contractor's certificate of actual cost (FHA Form 2330/2330-A), edited by Douglas Roy Carmichael. (Accounting & auditing) *Journal of accountancy*, v. 139, June 1975, p. 47-8.

Colean, Miles L. Crucial year looms for FHA future. *Mortgage banker*, v. 35, Jan. 1975, p. 21-3.

Downs, James C. Rising role of government in real estate. *Journal of property management*, v. 40, Jan.-Feb. 1975, p. 33-9.

Herron, Paul. Hills sees future for FHA, improvement in many HUD programs. *Mortgage banker*, v. 36, Oct. 1975, p. 15, 18.

Mason, W. Beverley. Independent FHA could help ease housing crisis. *Mortgage banker*, v. 35, Dec. 1974, p. 12, 14, 16-18.

Matthews, Trevvett. Lubar expresses confidence in future role of FHA. *Mortgage banker*, v. 35, Feb. 1975, p. 19-21, 24.
New housing act: building blocks for boosting home financing. *Savings & loan news*, v. 95, Nov. 1974, p. 52-8.

Robinson, David. Homeownership and tenant counseling, by David Robinson and Jerome Weinstein. *Journal of property management*, v. 40, May/June 1975, p. 134-9.

Ronis, Benjamin. Industry, public could benefit from housing umbrella. *Mortgage banker*, v. 35, Nov. 1974, p. 45-7, 54, 56.

Williamson, John C. PMI industry passes scrutiny: is sound and prudent. *Mortgage banker*, v. 36, Oct. 1975, p. 71-4.

— **Federal Maritime Commission.**

Barrett, Thomas. Federal Maritime Commission jurisdiction under Section 15 of Shipping act does not extend to transactions which are in substance mergers. (Recent decisions) *George Washington law review*, v. 43, Jan. 1975, p. 635-47.

Hill, Bill B. Diminishing power of the FMC in the aftermath of Seatrain. *Texas international law journal*, v. 9, Fall 1974, p. 359-76.

— **Federal Power Commission.**

Banner, Mark T. Hospitals cope with the crunch. *Hospitals*, v. 49, Nov. 1, 1975, p. 37-42.

McMurtrie, Edward C. Practitioner's guide to federal agency intervention, by Edward C. McMurtrie and Dennis P. O'Reilly. (Notes) *George Washington law review*, v. 42, Aug. 1974, p. 1030-61.

— **Federal Reserve Board.**

Carter, John J. Growing threat to the Fed's independence. *Bankers monthly*, v. 92, April 15, 1975, p. 4, 6, 29, 34.

Edmonds, John W. Commercial paper, bank deposits and collection, and letters of credit. *Business lawyer*, v. 30, April 1975, p. 869-83.

Hart, Janet. Securities regulation of real estate developments - financing arrangements considered as an extension of credit. *Ohio State law journal*, v. 35, 1974, p. 300-8.

Hellerstein, Jerome R. Current issues in multistate taxation of banks. *Tax law review*, v. 30, Winter 1975, p. 155-72.

Kane, Edward J. All for the best: the Federal Reserve Board's 60th annual report. *American economic review*, v. 64, Dec. 1974, p. 835-50.

Kane, Edward J. Re-politicization of the Fed. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 743-52.

Mann, Maurice. Re-politicization of the Fed. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 757-9.

Novelline, William T. Where bank profits go from here. *Bankers magazine*, v. 158, Winter 1975, p. 64-8.

Patman, Wright. What's wrong with the Federal Reserve and what to do about it. *American Bar Association journal*, v. 61, Feb. 1975, p. 179-84.

Rosen, Gerald R. Is the Fed too powerful? *Dun's review*, v. 106, Nov. 1975, p. 41-3.

— **Federal Reserve System.**

Bank regulatory agencies propose securities rules. (News report) *Journal of accountancy*, v. 139, April 1975, p. 12, 14.

Bucher, Jeffrey M. Firm no to credit allocation. *Journal of commercial bank lending*, v. 57, Jan. 1975, p. 25-30.

Carter, John J. Growing threat to the Fed's independence. *Bankers monthly*, v. 92, April 15, 1975, p. 4, 6, 29, 34.

Fraser, Donald R. Federal Reserve membership and bank performance: the evidence from Texas, by Donald R. Fraser, Peter S. Rose and Gary L. Schugart. *Journal of finance*, v. 30, May 1975, p. 641-58.

Havrilesky, Thomas M. Politicization of monetary policy. (Economist's corner) *Bankers magazine*, v. 158, Spring 1975, p. 101-4.

Kalish, Lionel. Monetary and credit restraint in 1973 and early 1974. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 753-5.

Kane, Edward J. Re-politicization of the Fed. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 743-52.

Longbrake, William A. Financial management of banks and bank holding companies. *Financial management*, v. 3, Winter 1974, p. 10-24.

Mann, Maurice. Re-politicization of the Fed. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 757-9.

Massaro, Vincent G. Controlling money in 1975. *Conference Board record*, v. 12, May 1975, p. 10-13.

McPeters, Lee R. Rule, semirule, and discretion during two decades of monetary policy, by Lee R. McPeters and Milton B. Redman. *Quarterly review of economics & business*, v. 15, Spring 1975, p. 53-64.

Patman, Wright. What's wrong with the Federal Reserve and what to do about it. *American Bar Association journal*, v. 61, Feb. 1975, p. 179-84.

Wallace, William H. Role of the Federal Reserve in the money market. *Cooperative accountant*, v. 27, Winter 1974, p. 2-6, 63.

What's ahead for financial markets? by Richard B. Willis and others. *Bankers monthly*, v. 92, March 15, 1975, p. 10, 12-14, 16-19, 22.

— **Federal Trade Commission.**

Administrative law - judicial review - defendant has right to trial by jury and trial de novo in action seeking civil penalties for violation of Federal Trade Commission order. (Recent cases) *Harvard law review*, v. 88, March 1975, p. 1035-43.

Armstrong, Gary M. Detecting deception in advertising, by Gary M. Armstrong and Frederick A. Russ. *MSU business topics*, v. 23, Spring 1975, p. 21-32.

Belmonte, Christopher R. Jury trial in penalty action for deceptive advertising. (Administrative law) *St. John's law review*, v. 49, Winter 1975, p. 239-48.

Benston, George J. Baffling new numbers game at the FTC. *Fortune*, v. 92, Oct. 1975, p. 174-7, 179.

Bock, Betty. Line-of-business reporting: problems in the formulation of a data program. New York, Conference Board, 1975. 109 p. (*Conference Board report*, no. 654.) [*223.1 B]

- Chamberlin, Michael M. Jurisdictional overlap between the Federal Trade Commission and the Consumer Product Safety Commission: toward a rational delineation of regulatory duties. (Notes) *George Washington law review*, v. 42, Aug. 1974, p. 1114-40.
- Cohen, Dorothy. Remedies for consumer protection: prevention, restitution, or punishment. *Journal of marketing*, v. 39, Oct. 1975, p. 24-31.
- Collins, Craig E. Selection of administrative intervenors: a reappraisal of the standing dilemma. (Notes) *George Washington law review*, v. 42, Aug. 1974, p. 991-1029.
- Federal court rules on LOB reporting. (News report) *Journal of accountancy*, v. 139, April 1975, p. 14.
- FTC halts dubious practices of income tax preparers. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 26-8.
- FTC intends to enforce line-of-business reporting. (News & views) *CPA (NYSS)*, v. 45, June 1975, p. 10-11. (Excerpt from *Week in review* (Haskins & Sells), Feb. 21, 1975.)
- Gardner, David M. Deception in advertising: a conceptual approach. *Journal of marketing*, v. 39, Jan. 1975, p. 40-6.
- Halverson, James T. Agricultural cooperatives: is a reevaluation of the antitrust exemption needed? *Cooperative accountant*, v. 28, Summer 1975, p. 2-16.
- Heckman, Jerome H. New pressure for associations to act in the public interest. *Association management*, v. 27, Feb. 1975, p. 28-31.
- Mason, Joseph Barry. Power and channel conflicts in shopping center development. *Journal of marketing*, v. 39, April 1975, p. 28-35.
- Mautz, Robert K. FTC line of business reporting program, by Robert K. Mautz and W. G. May. *Financial executive*, v. 43, Jan. 1975, p. 14-22, 24.
- McMurtre, Edward C. Practitioner's guide to federal agency intervention, by Edward C. McMurtre and Dennis P. O'Reilly. (Notes) *George Washington law review*, v. 42, Aug. 1974, p. 1030-61.
- Nystrom, Paul C. Input-output processes of the Federal Trade Commission. *Administrative science quarterly*, v. 20, March 1975, p. 104-113.
- Rosch, J. Thomas. Marketing research and the legal requirements of advertising. (Applied marketing) *Journal of marketing*, v. 39, July 1975, p. 69-72.
- Rosen, Gerald R. FTC's tough trustbuster. *Dun's review*, v. 105, Feb. 1975, p. 51-3, 86.
- Snyder, James D. Now comes the deluge, by James D. Snyder and Robert F. Hickox. *Sales management*, v. 115, Nov. 3, 1975, p. 37-40.
- Thompson, Mayo J. Monopoly, competition, and free enterprise: toward an economic point of no return? *George Washington law review*, v. 42, Aug. 1974, p. 901-20.
- Webster, George D. What new consumer product warranty act means to you. (Legal) *Association management*, v. 27, March 1975, p. 24, 26-8.
- White, Peter A. F.T.C.: wrong agency for the job of adjudication. *American Bar Association journal*, v. 61, Oct. 1975, p. 1242-5.
- Food and Drug Administration.
- Carlova, John. Which drugs you prescribe. *Medical economics*, v. 52, Sept. 29, 1975, p. 69-86, *passim*.
- Gardner, David M. Deception in advertising: a conceptual approach. *Journal of marketing*, v. 39, Jan. 1975, p. 40-6.
- Horton, Linda R. Warrantless inspection under the Federal food, drug, and cosmetic act. (Notes) *George Washington law review*, v. 42, Aug. 1974, p. 1089-1113.
- Jacoby, Jacob. FDA approach to defining misleading advertising, by Jacob Jacoby and Constance Small. (Applied marketing) *Journal of marketing*, v. 39, Oct. 1975, p. 65-8.
- Morey, Richard S. FDA publicity against consumer products - time for statutory revitalization? *Business lawyer*, v. 30, Nov. 1974, p. 165-78.
- General Accounting Office.
- Ahart, Gregory J. Value of surveys in audit work. *International journal of government auditing*, v. 2, April 1975, p. 2-4.
- Andrews, Paul J. Audit responsibility in settlement of contract claims. *Public contract law journal*, v. 7, Oct. 1974, p. 147-59.
- Cox, Talmage E. Applying GAO's auditing standards to local government operations, by Talmage E. Cox and William C. Meredith. *GAO review*, v. 10, Spring 1975, p. 22-8.
- Dilley, Steven C. Expanded scope audits - untapped opportunities? *CPA journal*, v. 45, Dec. 1975, p. 30-5.
- Eckman, Ron L. GAO approval process for DoD accounting systems. *Air force comptroller*, v. 9, July 1975, p. 30-1.
- Keleti, Stephen L. Planning a full-scale audit of the small business administration, by Stephen L. Keleti and Joseph A. Maranto. *GAO review*, v. 10, Fall 1975, p. 51-9.
- Lamoreaux, Ralph W. Training in operational auditing. *GAO review*, v. 10, Fall 1975, p. 67-72.
- Lesparre, Michael. Congress ponders a new role in Federal regulations. *Hospitals*, v. 49, Oct. 16, 1975, p. 49-52.
- Morse, Ellsworth H. Accounting and auditing act of 1950 - its current significance to GAO. *GAO review*, v. 10, Summer 1975, p. 23-31.
- Morse, Ellsworth H. Current significance of the Accounting and auditing act of 1950. *Federal accountant*, v. 24, Sept. 1975, p. 2-10.
- Morse, Ellsworth H. Government corporation control legislation of 1945. *GAO review*, v. 10, Fall 1975, p. 11-22.
- Picciano, Joseph P. GAO's suggested state auditing acts. (Washington report) *Journal of accountancy*, v. 139, Feb. 1975, p. 33-4.
- Scantlebury, Donald L. Broadening scope of government auditing in the U.S.A. *International journal of government auditing*, v. 2, July 1975, p. 10-12.
- Scantlebury, Donald L. Implementation of standards for governmental audits. (Washington report) *Journal of accountancy*, v. 139, May 1975, p. 34, 36, 38, 40, 42.
- Searleman, Louis. Development of auditing in the federal government. *Virginia accountant*, v. 27, Dec. 1974, p. 34-8.
- Staats, Elmer B. Evaluating the effectiveness of federal social programs. *Federal accountant*, v. 23, Dec. 1974, p. 30-5.
- Staats, Elmer B. Federal budget, the economy, and inflation. *GAO review*, v. 10, Fall 1975, p. 1-10.
- Staats, Elmer B. GAO reaffirms its position on auditor qualifications. (Washington report) *Journal of accountancy*, v. 140, Aug. 1975, p. 40-3.
- Stokes, Charles J. How the General Accounting Office evaluates urban housing policies. *GAO review*, v. 10, Spring 1975, p. 67-77.
- Government National Mortgage Association.
- Draper, James F. How now, Ginnie Mae? (Fresh look at real estate) *Pension world*, v. 11, April 1975, p. 31-3.
- House of Representatives. Committee on Ways and Means.
- Aronsohn, Alan J. B. Real estate industry's position in the struggle for tax reform. *Journal of real estate taxation*, v. 2, Summer 1975, p. 416-24.
- Burge, Marianne. Current trends in the taxation of multinational enterprises. *Taxes - the tax magazine*, v. 52, Dec. 1974, p. 746-55.
- Chamberlain, Charles E. New look of the Ways and Means Committee. *Association management*, v. 27, March 1975, p. 77-8.
- Hoffer, William. Fight to save foreign conventions. *Association management*, v. 27, June 1975, p. 45-7.
- Jacobowitz, Melvin J. Climate darkening for tax shelter investments as potential for booby traps increase. (Personal) *Taxation for accountants*, v. 14, April 1975, p. 196-203.
- Sexton, John J. House Ways and Means Committee. (Washington tax watch) *Journal of real estate taxation*, v. 2, Spring 1975, p. 375-7.
- Internal Revenue Service.
- Asbill, Mac. Freedom of information and the Internal Revenue Service. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 1037-81.) [750.2 S]

- Authority of the United States Internal Revenue Service to obtain information solely to aid foreign tax authorities: United States-Canada Tax Treaty, decision of the United States District Court for the Southern District of New York, July 31, 1974. (Case note) *Bulletin for international fiscal documentation*, v. 28, Dec. 1974, p. 497-500.
- Bacon, Donald W. Ten tax audit areas that practitioners are asking about. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 279-323.) [750.2 TJ]
- Balter, Harry Graham. Seizure of dentist's records upheld; no Fourth, Fifth amendment violation. (Fraud and negligence) *Journal of taxation*, v. 43, Oct. 1975, p. 210-11.
- Borghese, Phyllis. IRS announces new audit program. (Tax talk) *National public accountant*, v. 20, Oct. 1975, p. 37-8.
- Carles, Thomas S. Special agent's manual gives insight into IRS procedures for tax fraud audits. (Fraud & negligence) *Journal of taxation*, v. 43, Nov. 1975, p. 290-5.
- CPAs appointed to IRS group. (News report) *Journal of accountancy*, v. 139, March 1975, p. 28.
- Cummings, Frank. Overlap of IRS and labor in regulating compensation plans can create problems, by Frank Cummings, Bernard Casey and Jill Cummings. (Compensation) *Journal of taxation*, v. 42, Jan. 1975, p. 7-9.
- Elder, Peter. Courts expand IRS control over accounting methods, edited by Peter Elder and H.L. Beckett. (Accounting) *Journal of taxation*, v. 43, Nov. 1975, p. 284.
- Fite, John McQuagge. Narcotics offenders and the Internal revenue code: sheathing the Section 6851 sword. *Vanderbilt law review*, v. 28, March 1975, p. 363-97.
- Flippen, Edward L. Internal Revenue Service summons: an unreasonable expense burden on banks and an invasion of depositors' privacy? *American business law journal*, v. 12, Winter 1975, p. 249-79.
- Forster, Joel M. Comments on proposed regulations, edited by Joel M. Forster. (Taxation) *Journal of accountancy*, v. 139, May 1975, p. 44, 46-7.
- Forster, Joel M. IRS disclosure policies and practices, edited by Joel M. Forster. (Taxation) *Journal of accountancy*, v. 139, April 1975, p. 81-4. (Excerpted from the *Congressional record*, Feb. 5, 1975.)
- Forster, Joel M. Tax Division comments on proposed regulations. (Washington report) *Tax adviser*, v. 6, May 1975, p. 296-9.
- Forster, Joel M. Taxpayers' bill of rights. (Washington report) *Tax adviser*, v. 6, Dec. 1975, p. 730-2.
- Forster, Joel M. Taxpayers' bill of rights. (Taxation) *Journal of accountancy*, v. 140, Dec. 1975, p. 109-11.
- Fox, H. Lawrence. Industry and Internal Revenue Service differ on what constitutes pollution control for purposes of tax-exempt industrial development bond financing. (Washington tax watch) *Journal of corporate taxation*, v. 1, Summer 1974, p. 173-81.
- IRS and the economic stabilization program. (Federal taxation) *Nebraska CPA*, v. 9, Spring 1974, p. 7, 23.
- IRS commissioner addresses AICPA federal tax meeting. (News report) *Journal of accountancy*, v. 139, March 1975, p. 28.
- IRS fights corporations formed to avoid taxes. *Taxation for accountants*, v. 15, Nov. 1975, p. 282-4.
- IRS life expectancy tables can work for taxpayer. (Technical notes and comments) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 251.
- IRS releases handbook on collection and enforcement. *Taxation for accountants*, v. 14, May 1975, p. 265.
- IRS releases its special agents' handbook. *Taxation for accountants*, v. 14, Feb. 1975, p. 106.
- IRS subpoena power to investigate unknown taxpayers. (Notes) *New York University law review*, v. 50, April 1975, p. 177-201.
- IRS tells all about income tax audit techniques. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 27.
- IRS traveling expense rates increased. *Law office economics and management*, v. 15, Winter 1975, p. 548.
- Jacobowitz, Melvin J. Climate darkening for tax shelter investments as potential for booby traps increase. (Personal) *Taxation for accountants*, v. 14, April 1975, p. 196-203.
- Kanter, Burton W. Intelligence division assumes taking takes a crime, edited by Burton W. Kanter and John S. Pennell. (Shop talk) *Journal of taxation*, v. 43, Dec. 1975, p. 382-3.
- Kruger, Daniel F. Reorganizations: continuity of interest problems. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 213-14.
- Lore, Martin M. Assistant commissioner of EPO: other IRS personnel, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, April 1975, p. 230.
- Lore, Martin M. Commissioner Alexander questions use of IRS personnel for other than tax functions, edited by Martin M. Lore and Laurence Goldfein. (Procedures) *Journal of taxation*, v. 43, Aug. 1975, p. 117-18.
- Lore, Martin M. How Internal Revenue Service's DIF computer program selects returns, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 43, Sept. 1975, p. 180.
- Lore, Martin M. IRS eases access to manuals and documents, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, April 1975, p. 224.
- Lore, Martin M. New Treasury and IRS officials are named, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, March 1975, p. 187.
- Lore, Martin M. Supreme Court Justices vote about 2 to 1 in favor of the IRS in tax cases, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 43, Dec. 1975, p. 376.
- Loury, Everett. IRS and ERISA. (Federal taxation) *Nebraska CPA*, v. 10, Spring 1975, p. 6-7.
- Myers, Marshall. Dealing with the Internal Revenue Service or everything you wanted to know about the IRS, but were afraid to ask. *CLU journal*, v. 29, Oct. 1975, p. 47-51.
- Myers, Marshall. IRS internal procedure when qualified plan is submitted for prior approval. *Taxation for accountants*, v. 15, Nov. 1975, p. 296-9.
- New IRS film on taxpayer rights available for group showings. (News report) *Journal of accountancy*, v. 139, April 1975, p. 14.
- Pensions -- part V. *Broadcast financial journal*, v. 3, Dec.-Jan. 1975, p. 11-15. (Reprinted from the newsletter published by Coopers & Lybrand.)
- Phillips, Lawrence M. Role of a specialist in a tax audit. (Federal taxation) *Wisconsin CPA*, Oct. 1975, p. 10.
- Raby, William L. How - and when - to get a ruling, by William L. Raby, Marvin N. Berlin and Albert B. Ellentuck. *Practical accountant*, v. 8, May-June 1975, p. 16-23.
- Shefsky, Lloyd E. Publicly offered shelters: can the SEC and the IRS be served? *Taxes - the tax magazine*, v. 53, Sept. 1975, p. 516-33.
- Silverman, Barbara Ann. Freedom of information act requires disclosure of IRS letter rulings. (Cases noted) *University of Miami law review*, v. 29, Spring 1975, p. 610-16.
- Tax collections in 1974 were up 13%, Revenue Service says. *Taxation for accountants*, v. 15, Aug. 1975, p. 71.
- Taxpayer bill of rights. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 25-6.
- Two attempts to force IRS disclosure fail. (Effective tax procedures) *Journal of taxation*, v. 42, Jan. 1975, p. 55.
- Verification by IRS of gains and losses depends upon type of property involved. (Practicing before the IRS) *Taxation for accountants*, v. 15, Oct. 1975, p. 254-5.
- Whitaker, Meade. Ruling letters and technical advice: the disclosure crossroads. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 712-18.
- Whitaker, Meade. Taxpayer privacy vs. freedom of information: proposals to amend Sec. 6103. *Tax adviser*, v. 6, April 1975, p. 198-204.
- Who's who in the new pensions establishment. *Institutional investor*, v. 9, April 1975, p. 105-6, 109-10.

Internal Revenue Service. Appellate Division.

Scanlan, T. F. Ways to provide your clients with more effective representation when dealing with the IRS. *Taxation for accountants*, v. 15, July 1975, p. 15-18.

Internal Revenue Service. Audit division.

Gibson, Charles H. IRS audit techniques - accumulated earnings tax. *CPA journal*, v. 45, April 1975, p. 23-5.

Lore, Martin M. More and more of IRS manuals becoming public, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, March 1975, p. 187.

Loury, Everett. Cooperation between tax practitioners and IRS examiners key to prompt and accurate taxpayer audits. (Federal taxation) *Nebraska CPA*, v. 10, Fall 1975, p. 6, 24.

Internal Revenue Service. Intelligence Division.

Walters, Johnnie M. IRS Intelligence Division operating procedures: from 1040 through criminal trial. (In *Institute On Federal Taxation*, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1195-1208.) [751 N]

Internal Revenue Service. Office of Employee Plans and Exempt Organizations.

Grubbs, Donald S. Regulation: now, the first ground rules. *Pension & welfare news*, v. 11, Jan. 1975, p. 47-9, 51, 53.

Interstate Commerce Commission.

Due, John F. Private versus social decision-making for railway abandonment, by John F. Due and Nancy D. Sidhu. *Quarterly review of economics and business*, v. 14, Winter 1974, p. 23-42.

McMurtree, Edward C. Practitioner's guide to federal agency intervention, by Edward C. McMurtree and Dennis P. O'Reilly. (Notes) *George Washington law review*, v. 42, Aug. 1974, p. 1030-61.

Simpson, Joseph C. Comments on the railroad reorganization provisions of the Bankruptcy act of 1973. *Business lawyer*, v. 30, July 1975, p. 1207-49.

Stern, George L. Surface transport: middle-of-the-road solution. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 80-9.

Joint Financial Management Improvement Program.

JFMP annual report cites government's use of CPAs. (News report) *Journal of accountancy*, v. 140, July 1975, p. 14.

National Aeronautics and Space Administration.

Bylinsky, Gene. ERTS puts the whole earth under a microscope. *Fortune*, v. 91, Feb. 1975, p. 116-22, 126, 128, 130.

Stevenson, William J. Predicting changes in NASA satellite contracts, by William J. Stevenson and P. Bruce Berra. *Management science*, v. 21, Feb. 1975, p. 626-37.

Office of Employee Benefits Security.

Fasser, Paul J. Disclosure requirements of the Employee retirement income security act of 1974 (ERISA). *Personnel*, v. 52, Jan.-Feb. 1975, p. 10-17.

Office of Federal Contract Compliance.

Wrenholt, Thomas. Equal employment opportunity, by Thomas Wrenholt and Duane L. Thelen. *Nebraska CPA*, v. 9, Spring 1974, p. 9-10, 23.

Office of Management and Budget.

Andrews, Paul J. Audit responsibility in settlement of contract claims. *Public contract law journal*, v. 7, Oct. 1974, p. 147-59.

Brussat, William K. A-95 review system can be asset to mortgage banker, not obstacle. *Mortgage banker*, v. 35, Nov. 1974, p. 30, 34-6.

Downey, Gregg W. OMB: the secrets of the secret agency. *Modern healthcare*, v. 4, Sept. 1975, p. 23-7.

Pelissier, Raymond F. MBO comes to Federal agencies. *Armed forces comptroller*, v. 20, Winter 1975, p. 10-11, 36.

Stubbing, Richard A. Office of Management & Budget. *Air force comptroller*, v. 9, July 1975, p. 2-4.

President's Council Of Economic Advisers.

Rosenthal, Howard. Endless maze. (Viewpoint) *Journal of property management*, v. 39, Nov.-Dec. 1974, p. 284.

Securities and Exchange Commission.

Adelberg, Arthur H. Auditing on the march: ancient times to the twentieth century. *Internal auditor*, v. 32, Nov./Dec. 1975, p. 35-47.

American Bar Association. Section of Corporation, Banking and Business Law. Committee on Federal Regulation of Securities. Program of the Committee on Federal Regulation of Securities. *Business lawyer*, v. 30, July 1975, p. 1303-40.

Arey, Patrick K. Development of a flexible duty standard of liability under SEC rule 10b-5. (Note Comments) *Washington and Lee law review*, v. 32, Winter 1975, p. 99-131.

Benjamin, James J. Corporate presidents' reaction to the New York Stock Exchange white paper, by James J. Benjamin and Vincent C. Brenner. *Journal of business* (Seton Hall), v. 13, May 1975, p. 3-15.

Benston, George J. Accounting standards in the United States and the United Kingdom: their nature, causes and consequences. *Vanderbilt law review*, v. 28, Jan. 1975, p. 235-68. (Symposium on accounting and the Federal securities laws.)

Beresford, Dennis R. SEC proposes alternative plan for quarterly financials - public hearings set, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) *Financial executive*, v. 43, June 1975, p. 8, 10.

Beresford, Dennis R. SEC proposes rules for forecasts, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) *Financial executive*, v. 43, June 1975, p. 8.

Beresford, Dennis R. SEC to take a hard look at going private, by Dennis R. Beresford and Ray J. Groves. (Financial reporting briefs) *Financial executive*, v. 43, April 1975, p. 10.

Berman, Alan M. Federal securities law and the sale of condominiums, homes, and homesites, by Alan M. Berman and Andrew D. Stone. *Business lawyer*, v. 30, Jan. 1975, p. 411-31.

Biagioli, Louis F. Roles and rules for accountants. *Business horizons*, v. 18, Feb. 1975, p. 67-75.

Bialkin, Kenneth J. Summary of the meeting between members of the Securities and Exchange Commission and representatives of the Federal Regulation of Securities Committee, Washington, D.C. - January 2, 1975, by Kenneth J. Bialkin and Warren F. Grienengberger. *Business lawyer*, v. 30, July 1975, p. 1341-8.

Brodsky, Edward. Guide to securities litigation. New York, Law Journal Press, c1974. 401 p. (Includes table of cases) [720 B]

Burton, John C. Interview with John C. Burton. *Management accounting* (NAA), v. 56, May 1975, p. 19-23.

Burton, John C. SEC enforcement and professional accountants: philosophy, objectives and approach. *Vanderbilt law review*, v. 28, Jan. 1975, p. 19-29. (Symposium on accounting and the Federal securities laws.)

Cates, David C. SEC regulatory style and the banks. (Bank capital management) *Bankers magazine*, v. 158, Spring 1975, p. 106-8.

Cerf, Alan Robert. Accounting for retail land sales. *Accounting review*, v. 50, July 1975, p. 451-65.

Chamberlain, Douglas C. Capitalization of lease obligations. *Management accounting* (NAA), v. 57, Dec. 1975, p. 37-8, 42.

Cheek, James H. Professional responsibility and self-regulation of the securities lawyer. *Washington and Lee law review*, v. 32, Summer 1975, p. 597-635.

Corsini, Louis S. Auditor involvement with interim financial data. (Auditing theory & practice) *Massachusetts CPA review*, v. 49, Nov.-Dec. 1975, p. 27, 35.

- Fernyhough, C. J. United States Securities and Exchange Commission. *Accountants' journal* (N.Z.), v. 54, July 1975, p. 205-13.
- FOCUS report would streamline brokers' reports to commission. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 13-14.
- Freedman, Monroe H. Civil libertarian looks at securities regulation. *Ohio State law journal*, v. 35, 1974, p. 280-9.
- Gardiner, Donald B. Intrastate offering exemption: rule 147 - progress or stalemate? *Ohio State law journal*, v. 35, 1974, p. 340-92.
- Garrett, Ray. Disclosure rules and annual reports: present impact. *Financial executive*, v. 43, Apr. 1975, p. 16-21.
- Gillis, John G. Securities acts amendments of 1975. (Securities law and regulation) *Financial analysts journal*, v. 31, Sept.-Oct. 1975, p. 12-15.
- Goldman, Martin E. Something there is that doesn't love a wall: the need for a conceptual approach to professional responsibility. *George Washington law review*, v. 43, March 1975, p. 713-28.
- Hanna, John R. New muscle behind current value accounting, by John R. Hanna and S. Basu. (Publisher's forum) *Cost and management* (Can.), v. 49, Sept.-Oct. 1975, p. 4-5.
- Harnek, Ronald F. Round-up of recent SEC pronouncements. (SEC commentary) *CPA* (NYSS), v. 45, Nov. 1975, p. 72-4.
- Hawthorne, Bruce N. Municipal bonds and the federal securities laws: the results of forty years of indirect regulation. (Notes) *Vanderbilt law review*, v. 28, April 1975, p. 561-619.
- Hurley, William. Merger of brokerage houses - an overview. *Business lawyer*, v. 30, Jan. 1975, p. 469-99.
- Institute questions SEC's auditor-client amendments. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 11-12, 14.
- Kinderman, Robert H. Private offering exemption: an examination of its availability under and outside rule 146. *Business lawyer*, v. 30, April 1975, p. 921-50.
- Kramer, Dan G. Who is making the rules? (Auditing and reporting) *CPA* (NYSS), v. 45, Nov. 1975, p. 69-70.
- L.A. lawyer named to SEC chairmanship. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 12.
- Lewis, Edwin A. Evolution (and revolution) of the accounting profession. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 5-13.) [110 H]
- Lieberman, George. Projections and forecasts. (SEC commentary) *CPA journal*, v. 45, Dec. 1975, p. 55-8.
- Lipman, Frederick D. SEC's reluctant police force: a new role for lawyers. *New York University law review*, v. 49, Oct. 1974, p. 437-77.
- Lockett, Peter P. Capitalization of interest in the light of recent SEC developments. *CPA journal*, v. 45, Jan. 1975, p. 31-5.
- McMurtrie, Edward C. Practitioner's guide to federal agency intervention, by Edward C. McMurtrie and Dennis P. O'Reilly. (Notes) *George Washington law review*, v. 42, Aug. 1974, p. 1030-61.
- Modigliani, Franco. Alternative investment performance fee arrangements and implications for SEC regulatory policy, by Franco Modigliani and Gerald A. Pogue. *Bell journal of economics*, v. 6, Spring 1975, p. 127-60.
- Mundheim, Robert H. Selected trends in disclosure requirements for public corporations. *Securities regulation law journal*, v. 3, Spring 1975, p. 3-32.
- Myers, Fredric T. Filing pro forma financial statements. *Management accounting* (NAA), v. 57, Dec. 1975, p. 25-6, 30.
- O'Leary, Joan C. Report on interim statements and SEC release 33-5549. *Massachusetts CPA review*, v. 49, Nov.-Dec. 1975, p. 14, 16, 19-20, 23-4.
- Outside director liability. (News & views) *CPA* (NYSS), v. 45, Nov. 1975, p. 14. (Excerpt from *News summary* (Main Lafrentz & Co.), Aug. 1975.)
- Pozen, Robert. Competition and regulation in the stock markets. *Michigan law review*, v. 73, Dec. 1974, p. 317-96.
- Proposed disclosure guidelines issued by SEC, bank regulators. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 12, 14.
- Robinson, Haldon G. Impact of the SEC on accounting principles and auditing standards. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 65-76.) [110 H]
- SEC accounting fellow program. (News & views) *CPA journal*, v. 45, Dec. 1975, p. 9-10.
- SEC aims to conform R&D regs. with FASB statement. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 22, 24.
- SEC conference to stress current disclosure rules. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 14.
- SEC disclosure rules would require environmental data. (News report) *Journal of accountancy*, v. 140, Dec. 1975, p. 13.
- SEC issues ASR nos. 163 and 164. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 21-2.
- SEC issues ASR Nos. 168 and 169. (News report) *Journal of accountancy*, v. 139, March 1975, p. 10, 12.
- SEC proposes firms report profit forecast information. (News report) *Journal of accountancy*, v. 139, June 1975, p. 12.
- SEC suggests ADAPSO take its EDP complaint to FTC, Justice. (News report) *Journal of accountancy*, v. 139, March 1975, p. 22, 24.
- SEC urged to practice what it preaches to accountants. (News report) *Journal of accountancy*, v. 139, Jan. 1975, p. 24, 26.
- SEC will interpret new disclosure laws liberally at first: Garrett. (News report) *Journal of accountancy*, v. 139, March 1975, p. 12, 14, 16, 18.
- Shelsky, Lloyd E. Publicly offered shelters: can the SEC and the IRS be served? *Taxes - the tax magazine*, v. 53, Sept. 1975, p. 516-33.
- Sommer, A. A. Commission and the bar: forty good years. *Business lawyer*, v. 30, Nov. 1974, p. 5-14.
- Special report: SEC conference. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 9-10, 12, 14, 16.
- Stillman, Stanley. Wall Street vs. the SEC: the battle goes on. *Financial executive*, v. 43, April 1975, p. 28-30.
- Strother, James F. Establishment of generally accepted accounting principles and generally accepted auditing standards. *Vanderbilt law review*, v. 28, Jan. 1975, p. 201-33. (Symposium on accounting and the Federal securities laws.)
- Treadway, James C. SEC enforcement techniques: expanding and exotic forms of ancillary relief. *Washington and Lee law review*, v. 32, Summer 1975, p. 637-79.

— **Securities and Exchange Commission. Real Estate Advisory Committee.**

- Freidberg, Sidney. Limited partnerships: a non-tax analysis. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1363-1445.) [751 N]

— **Small Business Administration.**

- Gray, Alfred A. Responsiveness versus responsibility: policy and practice in government contracts. *Public contract law journal*, v. 7, Oct. 1974, p. 46-80.
- Higgins, Thomas E. SBA's role in the present tight money market. *Practical accountant*, v. 8, March-April 1975, p. 33-5.
- Keleti, Stephen L. Planning a full-scale audit of the small business administration, by Stephen L. Keleti and Joseph A. Maranto. *GAO review*, v. 10, Fall 1975, p. 51-9.
- McMurtrie, Edward C. Practitioner's guide to federal agency intervention, by Edward C. McMurtrie and Dennis P. O'Reilly. (Notes) *George Washington law review*, v. 42, Aug. 1974, p. 1030-61.
- Weinmann, Eric. Venture capital for small business. *University of Baltimore law review*, v. 3, Spring 1974, p. 183-206.
- Whitehead, Donald E. Government financing of hospitality investments. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 2-5.
- Wilkinson, William R. Small Business Administration and energy shortages. *Business lawyer*, v. 30, April 1975, p. 725-61.

— **Supreme Court.**

- Eggers, Paul W. Recent developments in federal taxation. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 1-48.) [750.2 T]

ACCOUNTANTS' INDEX 1975

- Johnston, John D. Sex discrimination and the Supreme Court - 1971-1974. *New York University law review*, v. 49, Nov. 1974, p. 617-92.
- Lore, Martin M. Supreme Court Justices vote about 2 to 1 in favor of the IRS in tax cases, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 43, Dec. 1975, p. 376.
- Wissbrun, Kenneth M. Bosch and its aftermath - the effect of state court decisions on federal tax questions. *Trusts & estates*, v. 114, Jan. 1975, p. 8-11, 54.

UNITED STATES NATIONAL BANK OF SAN DIEGO.

- Scheibla, Shirley. Unsettled settlement of USNB. *Bankers magazine*, v. 158, Winter 1975, p. 96-101.

UNITED STATES STEEL CORP.

- Sanderson, Richard L. U.S. Steel precious stone mailer backs ballast line. *Industrial marketing*, v. 60, Feb. 1975, p. 53.

UNITED STATES TAX COURT.

- Abbin, Byrle M. Significant recent developments concerning estate planning (part II). (Estate planning) *Tax adviser*, v. 6, April 1975, p. 220-8.
- Annis, Michael D. New Tax Court rules. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1341-62.) [751 N]
- Echter, Martin S. Equitable treatment for the artist's estate - the Tax Court takes a first step. *Trusts & estates*, v. 114, June 1975, p. 394-7.
- Eggers, Paul W. Recent developments in federal taxation. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 1-48.) [750.2 T]
- Epstein, Mark. Tax benefit rule in corporate liquidations. *Tax adviser*, v. 6, Aug. 1975, p. 454-61.
- Epstein, Stephen. Tax treatment of payment for reacquisition of franchise rights. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 211.
- Finerman, Ralph. Tax Court overrules IRS on state death taxes, edited by Ralph Finerman. (Estate planning) *CPA (NYSS)*, v. 45, Oct. 1975, p. 82.
- Hamburger, Max J. Choice of forum for litigation: the United States Tax Court. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1315-39.) [751 N]
- Ingenious Subch. S tax-saving plan killed by Tax Court. *Taxation for accountants*, v. 15, July 1975, p. 32.
- Lore, Martin M. Petition filed more than 90 days late okayed in tax court, edited by Martin M. Lore and Laurence Goldfein. (Effective tax procedures) *Journal of taxation*, v. 42, March 1975, p. 186.
- Murray, Robert J. Code Section 482, creation of income - death knell for the Tax Court's tracing concept. *Nebraska CPA*, v. 10, Fall 1975, p. 9-10, 24.
- Murray, Robert J. Tax Court discovery: the need for restraint. *Taxes - the tax magazine*, v. 53, June 1975, p. 327-39.
- Obliteration of postmark may block petition to Tax Court. *Taxation for lawyers*, v. 3, May-June 1975, p. 361.
- Plumb, William T. Tax recommendations of the Commission on the bankruptcy laws - tax procedures. *Harvard law review*, v. 88, May 1975, p. 1360-1481.
- Potential income recognition in 337 liquidation increases. *Taxation for accountants*, v. 15, July 1975, p. 56-7.
- Prepaid-interest scheme blocked by the Tax Court. (Personal) *Taxation for accountants*, v. 14, April 1975, p. 225.
- Salter, Lester H. Tax treatment of payment to lessor in lieu of restoration: what Sirbo Holdings, Inc. will decide, by Lester H. Salter and James R. McGowan. *Journal of real estate taxation*, v. 2, Winter 1975, p. 145-62.
- Schlenger, Jacques T. Tax Court determination of amount of sales commission, by Jacques T. Schlenger and David J. Garrett. (Current tax developments) *Estate planning*, v. 2, Spring 1975, p. 15-7.
- Steinfeld, Gerhard. Tax Court's new role. (IRS qualification) *Pension world*, v. 11, Sept. 1975, p. 71-2, 74.
- TC rules insurance proceeds are not corporate dividends. *Taxation for accountants*, v. 15, Nov. 1975, p. 299.

UNITED STATES-Supreme Court-(Continued)

- Waldman, Paul H. United States Tax Court as a forum, by Paul H. Waldman and John J. Weiler. *Louisiana CPA*, v. 34, Winter 1974-75, p. 37-41.
- Wissbrun, Kenneth M. Bosch and its aftermath - the effect of state court decisions on federal tax questions. *Trusts & estates*, v. 114, Jan. 1975, p. 8-11, 54.

UNITED STATES TREASURY BILLS

See Treasury Bills

UNITIZED TRANSPORT

See Containers (Freight)

UNITRUSTS

See Taxation, United States - Unitrusts
Trusts - Unitrusts

UNIVERSAL PRODUCT CODE

- Coming battle at the supermarket counter. *Fortune*, v. 92, Sept. 1975, p. 105, 182.
- Trippett, B. L. Universal Product Code creates retail data management revolution. *Data management*, v. 13, Aug. 1975, p. 24-9.
- Wariner, Roy G. Price-less grocery items. *Air force comptroller*, v. 9, Jan. 1975, p. 38-9, 45.
- Yasaki, Edward K. Bar codes for data entry. *Datamation*, v. 21, May 1975, p. 63-6, 68.

UNIVERSITIES

See Schools And Colleges

- UNREALISTIC approach to the use of paralegals. *Law office economics and management*, v. 16, Spring 1975, p. 19-22.

UNREASONABLE ACCUMULATION OF SURPLUS

See Taxation, United States-Undistributed Profits

- UNSIGNED return is no return at all. *Taxation for accountants*, v. 15, Nov. 1975, p. 266-7.

UNUSUAL CHARGES OR CREDITS

See Statements, Financial-Income-Extraordinary Items

- UP the ladder, finally. *Business week*, Nov. 24, 1975, p. 58-68.

UPCHURCH, BEN L.

- Answers that work, by Ben L. Upchurch and Jean McKamy Thomas. *Journal of college placement*, v. 35, Winter 1975. p. 67-69.

- UPDATE on ERISA - where are we now, nine months after the fateful act? *Pension world*, v. 11, July 1975, p. 12-14, 16, 19, 22, 25. (Excerpted from Pension world's 9th employee benefits conference, May 19-June 6, 1975.)

- UPGRADING your employees. *Hospitality (Food and lodging)*, v. 13, Oct. 1974, p. L115-L119.

UPSON, ROGER B.

- Portfolio diversification strategies, by Roger B. Upson, Paul F. Jessup and Keishiro Matsumoto. *Financial analysts journal*, v. 31, May-June 1975, p. 86-8.

UPTON, CLARK C.

UPTON, CLARK C.

Cook, Gregory A. Computer accounting methods, featuring BASIC programming on a time-sharing computer, by Gregory A. Cook, Barbara J. Wade and Clark C. Upton. New York, Mason & Lipscomb, c1975. 184 p. [*250 C]

UPTON, HOWARD.

How to avoid atrophy in your association. *Association management*, v. 27, Feb. 1975, p. 33-6.

UPTON, JOE.

Insurance accounting. (Letters) *Journal of accountancy*, v. 139, April 1975, p. 34.
Mains, John D. Insurance accounting, by John D. Mains and Donald P. Bedel. (Letters) *Journal of accountancy*, v. 139, April 1975, p. 34, 38.

UPWARD, DONALD W.

Maximizing investment credit on used-property purchases. *Newspaper controller*, v. 28, July/Aug. 1975, p. 11.

UPWARD spiral of data processing budget reversed. (Users' report) *Infosystems*, v. 22, Sept. 1975, p. 63-4.

URANIUM

See Mining And Metallurgy, Uranium

URBAN, GLEN L.

Perceptor: a model for product positioning. *Management science*, v. 21, April 1975, p. 858-71.

URBAN RENEWAL

See Also Slums

Conference Board. Urban trends and the energy situation: proceedings of the Committee on Investment Consequences of urban growth trends, June 18, 1974. New York, c1974. 34 p. (Conference Board report, no. 642.) [*250 Hou 2]
Crim, Sarah K. National conference of urban pioneers' shows strength of city revival. *Mortgage banker*, v. 35, Nov. 1974, p. 15-16, 18-20, 22.
Downs, James C. Rising role of government in real estate. *Journal of property management*, v. 40, Jan.-Feb. 1975, p. 33-9.
Grimes, Orville, F. Urban land taxes and land planning. *Finance and development*, v. 12, March 1975, p. 16-20.
Priest, Donald E. Time may have arrived for central cities' resurgence, by Donald E. Priest & J. Thomas Black. *Mortgage banker*, v. 35, Nov. 1974, p. 24, 26-8.
Rothchild, Kennon V. Rothchild presents MBA views on HUD management. *Mortgage banker*, v. 35, April 1975, p. 36-7.
Stokes, Charles J. How the General Accounting Office evaluates urban housing policies. *GAO review*, v. 10, Spring 1975, p. 67-77.

URBAN trends and the energy situation.

Conference Board. Urban trends and the energy situation: proceedings of the Committee on Investment Consequences of urban growth trends, June 18, 1974. New York, c1974. 34 p. (Conference Board report, no. 642.) [*250 Hou 2]

URBANSKI, JAMES F.

Outlook for advertising revenue: light at the end of the tunnel. *Newspaper controller*, v. 28, Sept. 1975, p. 8-9.

URDANG, A. ALBERT.

Price of heating oil and its effect on real estate. (Viewpoint) *Journal of property management*, v. 40, Jan.-Feb. 1975, p. 44.

ACCOUNTANTS' INDEX 1975

URISKO, JAMES A.

Hotel/motel productivity, 1958-73. *Cornell hotel and restaurant administration quarterly*, v. 16, Nov. 1975, p. 48-51, 41.
Productivity in hotels and motels, 1958-73. *Monthly labor review*, v. 98, May 1975, p. 24-8.

U.S. business support for international public service activities.

Basche, James R. U.S. business support for international public service activities. Part II: support from foreign affiliates - Colombia. New York, Conference Board, c1974. 24 p. (Conference Board report, no. 643.) [*938 B]

U.S. business support for international public service activities.

Basche, James R. U.S. business support for international public service activities. Part II: support from foreign affiliates - the Philippines. New York, Conference Board, c1975. 24 p. (Conference Board report, no. 657.) [*938 B]

U.S. commercial banking system. *Conference Board record*, v. 12, Oct. 1975, p. 6-7.

U.S. consumer goods sales outlook strong in Far Eastern countries. *Commerce today*, v. 5, April 28, 1975, p. 8-10.

1975 U.S. master tax guide for returns of 1974 income.

Commerce Clearing House. 1975 U.S. master tax guide for returns of 1974 income. Chicago, c1974. 543 p. (Standard federal tax reports.) [*751 C]

U.S. trade moves into surplus; recession curbs quarter's imports. *Commerce today*, v. 5, May 12, 1975, p. 11-12.

U.S. trade share strengthens in world markets despite adverse effect of oil imports. (International commerce report) *Commerce today*, v. 5, April 28, 1975, p. 22-3.

USE OF CLIENT'S STAFF

See Accountants' Office-Clients

USE of profitability in managing field sales operations,

Deutsch, Leonard L. Use of profitability in managing field sales operations, by Leonard L. Deutsch and Paul J. Miranti. New York, Sales Executive Club of New York, c1974. 83 p. (Prepared under the direction of the Research Committee of the Sales Executive Club of N.Y.) [*206.5 D]

USE TAX

See Taxation, United States - Sales And Use Taxes

USED CAR DEALERS

See Also Automobile Dealers

USED MATERIAL AND EQUIPMENT

See Also Junk Dealers

Salvage
Scrap, Waste, Spoilage

USING life insurance company services effectively.

Canadian Institute Of Chartered Accountants. Using life insurance company services effectively. Toronto, c1974. 59 p. (Comprised of articles from CA magazine.) [*430 C]

ACCOUNTANTS' INDEX 1975

USING underground vaults and commercial records centers.
Law office economics and management, v. 15, Fall 1974, p. 388-92.

USKUP, ERGIN.

Branch-and-bound algorithm for two-stage production-sequencing problems, by Ergin Uskup and Spencer B. Smith.
Operations research, v. 23, Jan.-Feb. 1975, p. 118-36.

USRY, MILTON F.

Educational interface. (Letters) *Journal of accountancy*, v. 139, Feb. 1975, p. 41.

Environmental protection by the petroleum industry, by Milton F. Usry, John W. Shelton and James N. Young.
Singapore accountant, v. 9, 1974, p. 17-20.

Measuring social responsibility: a challenge to the accounting profession. (Publisher's forum) *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 4-5.

USSR

See Accounting - Union Of Soviet Socialist Republics
Taxation, Union Of Soviet Socialist Republics
Union Of Soviet Socialist Republics

USING underground vaults and commercial records centers.

UTILITY THEORY

Arzac, Enrique R. Utility analysis of chance-constrained portfolio selection. *Journal of financial and quantitative analysis*, v. 9, Dec. 1974, p. 993-1007.

Bowman, Robert G. Role of utility in the state-preference framework. *Journal of financial and quantitative analysis*, v. 10, June 1975, p. 341-52.

Christensen, Laurits R. Transcendental logarithmic utility functions, by Laurits R. Christensen, Dale W. Jorgenson and Lawrence J. Lau. *American economic review*, v. 65, June 1975, p. 367-83.

UTLEY, JOHN F.

Mazur, Edward J. CPAs take part in White House conference. (News feature) *Journal of accountancy*, v. 140, Aug. 1975, p. 30, 32-4, 36, 38-9.

Will the real net income please stand up? (In Haskins & Sells. *Selected papers 1973*. New York, c1974, p. 36-40.) [110 H]

UTTERBACK, JAMES M.

Successful industrial innovations: a multivariate analysis. *Decision sciences*, v. 6, Jan. 1975, p. 65-77.

V

VACATION pay reserves approved by new law. *Taxation for accountants*, v. 14, April 1975, p. 237-8.

VACATIONS

See Also Accountants' Office-Vacations
Wages, Fees, Salaries-Vacation Pay

Amoroso, Frank L. New ideas in the vacation home market. *St. John's law review*, v. 48, May 1974, p. 1203-22.

Davis, Thomas J. Time-sharing ownership - legal and practical problems. *St. John's law review*, v. 48, May 1974, p. 1183-95.

Dillenschneider, J. J. From the thoughtful tax man. *Taxes - the tax magazine*, v. 53, April 1975, p. 245-7.

Gray, Paul G. Pioneering the concept of time-sharing ownership. *St. John's law review*, v. 48, May 1974, p. 1196-1202.

VADEN, ALLENE G.

Lynn, Naomi B. Challenge of men in a woman's world: part 2 - attitudes of male and female administrators, by Naomi B. Lynn, Allene G. Vaden and Richard E. Vaden. *Public personnel management*, v. 4, Jan.-Feb. 1975, p. 12-17.

Lynn, Naomi B. Challenges of men in a woman's world: part 1 - attitudes of male and female nurses, by Naomi B. Lynn, Allene G. Vaden and Richard E. Vaden. *Public personnel management*, v. 4, Jan.-Feb. 1975, p. 4-12.

VADEN, RICHARD E.

Lynn, Naomi B. Challenge of men in a woman's world: part 2 - attitudes of male and female administrators, by Naomi B. Lynn, Allene G. Vaden and Richard E. Vaden. *Public personnel management*, v. 4, Jan.-Feb. 1975, p. 12-17.

Lynn, Naomi B. Challenges of men in a woman's world: part 1 - attitudes of male and female nurses, by Naomi B. Lynn, Allene G. Vaden and Richard E. Vaden. *Public personnel management*, v. 4, Jan.-Feb. 1975, p. 4-12.

VALID sale is the key to many tax shelters. *Taxation for accountants*, v. 14, March 1975, p. 138-9.

VALIDATION of simulation models, by Stephen F. Hallam and others. *Data management*, v. 13, Oct. 1975, p. 10-15.

VALUATION

See Also Accountants' Office - Valuation And Goodwill
Depreciation, Depletion And Obsolescence
Fair Value
Inventories-Valuation
Also Subheading, Valuation, Under Specific Subjects

Abelmann, William W. Appraiser's challenge. *Appraisal journal*, v. 43, April 1975, p. 293-7.

Alexander, Michael O. Feasible method of current value accounting, by Michael O. Alexander and J. Douglas Barrington. *CA magazine* (Can.), v. 107, Sept. 1975, p. 33-9.

American Society Of Appraisers. Opinion of the College on definitions, concepts and principles of appraisal practice. *Valuation*, v. 22, June 1975, p. 85-7.

American Society Of Appraisers. Opinion of the College on the applicable method for valuation of undeveloped land for which there is no current market. *Valuation*, v. 22, June 1975, p. 88-92.

Arnold, Max P. Problems in appraising land for highest and best use. *Valuation*, v. 22, June 1975, p. 68-73.

Babcock, Frederick M. Basic valuation principles revisited. *Valuation*, v. 22, June 1975, p. 8-22.

Bogert, David C. Need for professional appraisers in the field of property insurance. *Valuation*, v. 22, June 1975, p. 34-8.

Braceland, Joseph J. Appraiser and the money market. *Appraisal journal*, v. 43, Jan. 1975, p. 46-50.

Brown, Gordon T. Predicting future land values via regression. *Valuation*, v. 21, Oct. 1974, p. 32-45.

Campbell, Ian R. Business valuation: some current thoughts, by Ian R. Campbell and Gary D. Kain. *Canadian tax journal*, v. 23, July-Aug. 1975, p. 373-9.

Cohn, Alexander. Role of the valuer in certain FIG member countries in repurchasing land. *Appraisal journal*, v. 43, April 1975, p. 230-44.

Cutler, David S. SDRs: valuation and interest rate, by David S. Cutler and Dhruva Gupta. *Finance and development*, v. 11, Dec. 1974, p. 18-21.

Davis, Marten W. Cost approach - a clouded crystal ball. *Valuation*, v. 22, June 1975, p. 30-3.

Davis, Murray L. Case against GPL statements. *CA magazine* (Can.), v. 107, Sept. 1975, p. 40-4.

Elton, Edwin J. Valuation, optimum investment and financing for the firm subject to regulation, by Edwin J. Elton, Martin J. Gruber and Zvi Lieber. *Journal of finance*, v. 30, May 1975, p. 401-25.

Featherston, J. B. Historic influences on development of the theory of value. *Appraisal journal*, v. 43, April 1975, p. 165-82.

Friedman, Jack P. Valuation of encumbered acreage. *Appraisal journal*, v. 43, July 1975, p. 410-20.

Gibbons, James E. Using total project analysis to compete for investment capital, by James E. Gibbons and Stephen Rushmore. *Appraisal journal*, v. 43, Oct. 1975, p. 491-516.

Granger, Clive W. J. Some consequences of the valuation model when expectations are taken to be optimum forecasts. *Journal of finance*, v. 30, March 1975, p. 135-45.

Green, G. Hayden. Criteria used by corporate real estate managers to select independent appraisers. *Appraisal journal*, v. 43, April 1975, p. 183-92.

Greener, Michael. Too many cooks ... ? - what Sandilands left unsaid. *Accountant* (Eng.), v. 173, Nov. 20, 1975, p. 577-8.

Greipel, Rudolph C. Accounting for nonmonetary transactions - a review of APB opinion no. 29. (In Haskins & Sells. *Selected papers* 1973. New York, c1974, p. 97-108.) [110 H]

Hall, Cary H. Engineer/appraiser: the draw inspector. *Valuation*, v. 21, Oct. 1974, p. 10-19.

Hartman, Donald J. Industrial real estate: what market, fair value? *Appraisal journal*, v. 43, Jan. 1975, p. 37-43.

Herendeen, James B. Alternative models of the corporate enterprise: growth maximization and value maximization. *Quarterly review of economics and business*, v. 14, Winter 1974, p. 59-75.

Hildesley, C. Hugh. Appraisals in the fine arts. *Trusts & estates*, v. 114, April 1975, p. 254-5, 280.

Hollander, Alan M. Professional appraiser's liability. *Valuation*, v. 21, Oct. 1974, p. 86-9.

Jacobson, Gertrude Tatnall. Appraising American furniture. *Valuation*, v. 21, Oct. 1974, p. 76-85.

King, Alfred M. Fair value reporting. *Management accounting* (NAA), v. 56, March 1975, p. 25-30.

- Koring, Louis F. Marketability appraisal in the future. *Valuation*, v. 21, Oct. 1974, p. 56-60.
- Lawinger, Ernest J. Current techniques for reliably valuing close corporation stock for estate and ESOT purposes. *Estate planning*, v. 3, Autumn 1975, p. 32-7.
- Leavitt, Loren D. Appraisal process comes of age. *Valuation*, v. 21, Oct. 1974, p. 46-54.
- Lewellen, Wilbur G. Conceptual reappraisal of cost of capital. *Financial management*, v. 3, Winter 1974, p. 63-70.
- Lusht, Kenneth M. Viewpoint on appraiser roles and responsibilities in income property valuation. *Appraisal journal*, v. 43, Jan. 1975, p. 29-36.
- Lutton, William R. Style of Louis XV: assimilated exoticism and graceful sensuality. *Valuation*, v. 21, Oct. 1974, p. 96-114.
- McCormack, William J. Justice for all? *Appraisal journal*, v. 43, Jan. 1975, p. 72-9.
- McGough, Thomas P. Evaluation of a company as a going concern, by Thomas P. McGough and Edward I. Altman. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 107-20.) [110 H]
- Mendel, John C. Mathematical evaluation helps gauge servicing value. *Mortgage banker*, v. 35, May 1975, p. 5-6, 10-11.
- Miller, Russell R. Determining the fair market value of a privately owned agency. *Best's review* (Property/liability ed.), v. 76, Oct. 1975, p. 14, 16.
- National Conference Of Commissioners On Uniform State Laws. Uniform eminent domain code. *Valuation*, v. 22, June 1975, p. 93-147.
- Parker, James E. Testing comparability and objectivity of exit value accounting. *Accounting review*, v. 50, July 1975, p. 512-24.
- Paschall, Robert H. Appraisal of mineral-producing properties. *Valuation*, v. 21, Oct. 1974, p. 2-9.
- Pazner, Elisha A. On expected value vs. expected future value, by Elisha A. Pazner and Assaf Razin. (Notes) *Journal of finance*, v. 30, June 1975, p. 875-7.
- Popoff, Boris. Informational value of replacement cost accounting for external company reports. *Accounting and business research* (Eng.), v. 4, Winter 1974, p. 61-70.
- Rams, Edwin M. Judicial valuation of dissenting shareholder interests. *Appraisal journal*, v. 43, Jan. 1975, p. 105-18.
- Ratcliff, Richard U. Appraisal is market analysis. *Appraisal journal*, v. 43, Oct. 1975, p. 485-90.
- Rikon, Michael. When can an appraisal be used as an admission in establishing value? (Notes and comments) *Appraisal journal*, v. 43, April 1975, p. 299-305.
- Rockley, Lawrence E. Choose your own criteria. *International accountant* (Eng.), v. 45, no. 3, 1975, p. 12-13.
- Royal Institution Of Chartered Surveyors. Valuation of company property assets. *Accountant's magazine* (Scot.), v. 79, Feb. 1975, p. 72-3.
- Spitz, Stephen J. Investment property, fluctuating value and the cover rule. *New York University law review*, v. 49, Nov. 1974, p. 907-20.
- Steele, Robert A. Application of equity yield analyses in appraisal reports. *Appraisal journal*, v. 43, April 1975, p. 194-201.
- Thompson, Don R. ABC's of small arms appraising. *Valuation*, v. 21, Oct. 1974, p. 20-31.
- Troxel, Jay C. Rates: capitalization and interest. *Appraisal journal*, v. 43, Jan. 1975, p. 7-16.
- Wanless, P. T. Reflections on asset valuation and value to the firm. *Abacus*, v. 10, Dec. 1974, p. 160-4.
- Waters, Edwin D. Materiality - a valuation decision. *Georgia CPA*, v. 16, Summer 1975-76, p. 18-22, 30.
- Elvik, Kenneth O. Acquisition cost versus revaluation: a historical perspective. *International journal of accounting, education and research*, v. 9, Spring 1974, p. 155-65.
- Data processing**
- Fermoye, Robert T. Appraisers pinpoint accuracy, streamline operations, through computerization. *Mortgage banker*, v. 35, June 1975, p. 22, 30.
- Southeast Asia**
- Chanin, Arthur J. Appraising machinery and equipment in Southeast Asia. *Valuation*, v. 21, Oct. 1974, p. 90-5.
- VALUATION of closely held corporate stock,**
- Furst, John S. Valuation of closely held corporate stock, by John S. Furst and Cordell B. Moore. New York, Coopers & Lybrand, c1975. 24 p. (*C & L reports to management* .) [*724 F]
- VALUATION of household effects on estate tax return. (Practicing before the IRS)** *Taxation for accountants*, v. 15, July 1975, p. 64.
- VALUATION of reproduction cost new is key to telephone rate hike. (Review of current cases)** *Public utilities fortnightly*, v. 96, Oct. 23, 1975, p. 51-3.
- VALUATION of stocks and work in progress. (Students' section)** *Certified accountant* (Eng.), Feb. 1975, p. 111-12.
- VALUE ADDED**
- See Also Taxation, Value-Added Tax, Under Name Of Country
- Accounting for government grants and value added tax. (Students' section) *Certified accountant* (Eng.), Jan. 1975, p. 51-2.
- Are profits out of date? *Management* (Irish), v. 22, Jan. 1975, p. 35-7.
- McRae, Thomas Watson. Designing an EDP application. (Management services) *CPA journal*, v. 45, Feb. 1975, p. 54-6. (Reprinted from *Accountancy age*, May 24, 1974.)
- Williams, D. Edmund. Applying added value II. *Management* (Irish), v. 21, Dec. 1974, p. 28-30.
- VALUE ANALYSIS**
- See Value Engineering
- VALUE ENGINEERING**
- Edwards, Morris O. Creativity solves management problems. *Journal of systems management*, v. 26, June 1975, p. 14-20.
- Kulkarni, P. V. Value-analysis: a cost-saving device. *Management accountant* (India), v. 10, May 2, 1975, p. 301-5.
- VALUE training way to cost reduction, by Calvin Williams and others.** *Advanced management journal*, v. 40, Spring 1975, p. 4-15.
- VALUING inventories requires adherence to the rules.** *Taxation for accountants*, v. 15, Oct. 1975, p. 210-12.
- VAN BROCKLIN, P. G.**
- Automatic assembly - don't stumble on the first critical steps
- By P. G. Van Brocklin and G. W. Aumann. *Automation*, v. 22, Feb. 1975, p. 66-9.
- Asset Revaluation**
- See Also Appreciation
- Depreciation, Depletion And Obsolescence Inventories - Valuation
- Alexander, Michael O. Feasible method of current value accounting, by Michael O. Alexander and J. Douglas Barrington. *CA magazine* (Can.), v. 107, Sept. 1975, p. 33-9.

VAN CAMP, BRIAN.

Securities regulation of real estate investments: the California model. *Ohio State law journal*, v. 35, 1974, p. 309-22.

VANCIL, RICHARD F.

Get ready for price-level-adjusted accounting, by Richard F. Vancil and James N. Kelly. *Harvard business review*, v. 53, March-April 1975, p. 6-8.

Strategic planning in diversified companies, by Richard F. Vancil and Peter Lorange. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 81-90.

Strategic planning in diversified companies. *Accountant* (Eng.), v. 172, June 5, 1975, p. 723-4.

van DAM, ANDRE.

Future of industry's growthmanship. *Managerial planning*, v. 24, Sept./Oct. 1975, p. 11-17.

Hearing aid. *Columbia journal of world business*, v. 9, Winter 1974, p. 105-8.

van den HEUVEL, BERT.

Netherlands scene. (Student roundabout) *Accountant* (Eng.), v. 172, Jan. 30, 1975, p. 55.

VAN DER WALL, ROBERT J.

Goldstein, Bruce S. Proposed rule 3a12-5 - a high price for an exemption from regulation T for condominium securities, by Bruce S. Goldstein and Robert J. Van Der Wall. (Comments) *University of Miami law review*, v. 29, Fall 1974, p. 89-118.

VANDERWICKEN, PETER.

Lubrizol ignores the management manuals. *Fortune*, v. 91, Feb. 1975, p. 132-7, 140.

What's really wrong at Chrysler. *Fortune*, v. 91, May 1975, p. 176-9, 274, 276.

VAN DUYN, J.

Distributed computing at Crocker Bank. (Users report) *Infosystems*, v. 21, Dec. 1974, p. 41-3.

van ECK, E. A.

Halbich, H. W. W. Effect of inflation on the earnings of listed South African companies, by H.W.W. Halbich and E.A. van Eck. *South African chartered accountant*, v. 11, Jan. 1975, p. 14-18.

van EYK, R.

Halpin, J. G. Financing Canadian exports, by J. G. Halpin and R. van Eyk. *Canadian business review*, v. 2, Spring 1975, p. 46-8.

VAN FLEET, DAVID D.

Span of control: a review and restatement. *Akron business and economic review*, v. 5, Winter 1974, p. 34-42.

VANGERMEERSCH, RICHARD.

Accountants must shatter the illusions that many hold about accounting. *National public accountant*, v. 20, Feb. 1975, p. 8-15.

VAN HANDEL, ROBERT J.

Budin, Morris. Rule-of-thumb theory of cash holdings by firms, by Morris Budin and Robert J. Van Handel. *Journal of financial and quantitative analysis*, v. 10, March 1975, p. 85-108.

VANLOMMEL, E.

Organization of electronic data processing (EDP) activities and computer use, by E. Vanlommel and B. De Brabander. *Journal of business* (U. of Chicago), v. 48, July 1975, p. 391-410.

VAN LOPIK, WILLIAM C.

Capital punishment: unfair sentence for hospitals. (Fellows' forum) *Hospital financial management*, v. 29, Aug. 1975, p. 12-15, 18.

van MAANEN, R.

Towards a profession of management. *Management* (Irish), v. 22, Jan. 1975, p. 42-5.

van NIEKERK, J. W.

Fiscus looks at LIFO. *South African chartered accountant*, v. 11, Sept. 1975, p. 317-19, 322.

Memorandum on the LIFO method of stock valuation for taxation purposes. *South African chartered accountant*, v. 11, Aug. 1975, p. 275-9.

van PELT, JOHN V.

Materiality. *Management accounting* (NAA), v. 56, June 1975, p. 13-15, 24.

van RENSBURG, M. F.

Second Jerusalem conference on accountancy. *South African chartered accountant*, v. 10, Dec. 1974, p. 429-30.

VAN SEVENTER, A.

Unsettled problem in the theory of replacing durable assets: the Wemelsfelder-Traas controversy. *International journal of accounting, education and research*, v. 9, Spring 1974, p. 45-81.

VAN SPLINTER, MICHAEL D.

Is protection only a costly frill? *Hospitals*, v. 49, Sept. 1, 1975, p. 99-101.

VAN'T SPIJKER, WILLEM.

Ryans, John K. Marketing theory: a current status report, by John K. Ryans, Willem Van't Spijker and J. Lawrence Bergin. *Journal of the Academy of Marketing Science*, v. 2, Fall 1974, p. 620-8.

VARGA, JOSEPH.

Safeguarding your computer resources. *Cornell hotel and restaurant administration quarterly*, v. 16, Nov. 1975, p. 56-60.

VARIABLE ANNUITIES

See Annuities, Variable

VARIABLE BUDGETS

See Budgets, Business-Flexible

VARIABLE COSTS

See Also Direct Costs

Fixed
Increment And Decrement
Marginal Costs
Original Costs
Standard Costs

Areeda, Phillip. Predatory pricing and related practices under section 2 of the Sherman act, by Phillip Areeda and Donald F. Turner. *Harvard law review*, v. 88, Feb. 1975, p. 697-733.

Korn, S. Winton. Managerial accounting: a short course for non-financial managers, by S. Winton Korn and Thomas Boyd. New York, John Wiley & Sons, c1975. 295 p. [110 K]

Lyon, George C. Fixed characteristics of variable costs. (Management services) *CPA journal*, v. 45, May 1975, p. 70-4. (Reprinted from *Management accounting* (NAA), Oct. 1973.)

Mullis, Elbert N. Variable budgeting for financial planning and control. *Management accounting* (NAA), v. 56, Feb. 1975, p. 43-5.

Zlatkovich, Charles. Accounting under inflation and its implications for management. *Cost & management* (Can.), v. 49, March-April 1975, p. 7-16.

VARIANCES

See Also Standard Costs

Anthony, Robert N. Fundamentals of management accounting, by Robert N. Anthony and Glenn A. Welsch. Homewood, Ill., Richard D. Irwin, c1974. 558 p. [110 A]

Benninger, L. J. Method for integrating materials price changes with the operation of a standard cost system. *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 16-19.

Carter, Grace. Virtual measures: a variance reduction technique for simulation, by Grace Carter and Edward J. Ignall. *Management science*, v. 21, Feb. 1975, p. 607-16.

Copeland, Ronald M. Managerial accounting: an introduction to planning, information processing, and control, by Ronald M. Copeland and Paul E. Dascher. Santa Barbara, Calif., Hamilton Pub. Co., c1974. 533 p. [110 C]

Corcoran, A. Wayne. Isolating accounting variances via partitioned matrices, by A. Wayne Corcoran and Wayne E. Leininger. (Education research) *Accounting review*, v. 50, Jan. 1975, p. 184-8.

Draper, P. R. Industry influences on share price variability. *Journal of business finance & accounting* (Eng.), v. 2, Summer 1975, p. 169-85.

Evans, John L. Examination of the principle of diversification. *Journal of business finance & accounting* (Eng.), v. 2, Summer 1975, p. 243-55.

Gleeson, June. Mix and quantity variances in contribution margin analysis. *Australian accountant*, v. 45, June 1975, p. 296-9.

Grinnell, D. Jacque. Activity levels and the disposition of volume variances. *Management accounting* (NAA), v. 57, Aug. 1975, p. 29-32, 36.

Hall, Thomas W. Post-completion audit procedure. *Management accounting* (NAA), v. 57, Sept. 1975, p. 33-7.

Hallbauer, Rosalie C. Statistics and management science - their impact on standard costs. *Cost and management* (Can.), v. 49, May-June 1975, p. 18-27.

Horrell, James F. Note on a multivariate generalization of the Kruskal-Wallis test, by James F. Horrell and V. Parker Lessig. *Decision sciences*, v. 6, Jan. 1975, p. 135-41.

King, Alastair. Monitoring cash flow by variance analysis. *Accountant* (Eng.), v. 173, July 24, 1975, p. 93-5.

Philippatos, George C. Conditions of equivalence among E-V, SSD, and E-H portfolio selection criteria: the case for uniform, normal and lognormal distributions, by George C. Philippatos and Nicolas Gressis. *Management science*, v. 21, Feb. 1975, p. 617-25.

Pillsbury, Wilbur F. Computer augmented accounting: CompuGuide two. Cincinnati, South-Western Pub. Co., c1971. 184 p. [*203.9 P]

Schrage, Linus. Minimizing the time-in-system variance for a finite jobset. *Management science*, v. 21, Jan. 1975, p. 540-3.

Schwendiman, Carl J. Analysis of alternative measures of investment risk, by Carl J. Schwendiman and George S. Pinches. *Journal of finance*, v. 30, March 1975, p. 193-200.

VARIETY STORES

See Also Chain Stores, Variety Chains
Department Stores
Retail Trade

Dewar, Robert E. Kresge Company and the retail revolution. *University of Michigan business review*, v. 27, July 1975, p. 1-7.

VARLEY, RONALD L.

Considerations in designing corporate pension and profit-sharing plans - update, 1975. *Management controls* (PMM & Co.), v. 22, Jan.-Feb. 1975, p. 15-22.

VARMA, C. R. THIAGARAJA.

Concept of advance rulings. *Chartered accountant* (India), v. 24, Oct. 1975, p. 237-41.

Death duty reform: reflections on recent developments. *Chartered accountant* (India), v. 24, July 1975, p. 19-23.

VARNISH

See Paint And Varnish

VARON, BENSION.

Enough of everything for everyone, forever? *Finance & development*, v. 12, Sept. 1975, p. 17-20.

VARS, R. CHARLES.

Equity trade-offs in sales taxation. (Notes and comments) *National tax journal*, v. 27, Dec. 1974, p. 657-8.

VASAK, STEPHEN.

How the IRS computes income of a taxpayer suspected of filing a fraudulent return. *Taxation for accountants*, v. 15, Sept. 1975, p. 156-9.

VASOFF, JAMES D.

Comparing and contrasting the U.S. and Canadian budgets. (Economic outlook) *CA magazine* (Can.), v. 106, March 1975, p. 49-50.

Rationale and logic of the budget. (Economic outlook) *CA magazine* (Can.), v. 106, Jan. 1975, p. 53-5.

VASU DEVAN, M. R.

Kennedy, O. George. Don't let lost charges erode your ancillary revenue, by O. George Kennedy and M. R. Vasu Devan. *Hospital financial management*, v. 5, March 1975, p. 42-4, 46, 48.

VAUGHAN, ANDERSON H.

Plan for project success. *Journal of systems management*, v. 25, Dec. 1974, p. 12-15.

VAUGHAN, DAVID B.

Gibbins, Michael E. S. Counter-inflation: prices and profits under Stage III, by Michael E.S. Gibbins and David B. Vaughan. *Accountants digest* (Eng.), no. 5, Winter 1973/4, 30 p.

VAUGHAN, JACK M.

Community property divorce: a comprehensive tax planning approach. *Community property journal*, v. 2, Summer 1975, p. 148-54.

Community property divorce: preparing the tax returns, part 2. *Community property journal*, v. 2, Fall 1975, p. 213-24.

Environmental regulation and the federal income tax - incentives and disincentives. (In Haskins & Sells. *Selected papers 1974*. New York, c1975, p. 183-94.) [110 H]

Formation, operation and expansion of bank holding companies. (In Haskins & Sells. *Selected papers 1973*. New York, c1974, p. 161-80.) [110 H]

Guide to the often-overlooked tax benefits that are available to the military reservist. *Taxation for accountants*, v. 14, Feb. 1975, p. 98-103.

VAZSONYI, ANDREW.

Data base management systems. *Interfaces*, v. 5, May 1975, p. 47-52.

Information systems in management science. *Interfaces*, v. 5, Nov. 1974, p. 20-4.

- Quest for a theory of management information systems. (Information systems in management science) *Interfaces*, v. 5, Aug. 1975, p. 54-7.
 Syntax of operands: data base structures. *Interfaces*, v. 5, part 1, Feb. 1975, p. 57-63.

VEENHUIS, EUGENE H.

- Kopple, Robert C. Analysis of lump-sum distributions after the pension reform legislation, by Robert C. Kopple and Eugene H. Veenhuis. (Compensation) *Journal of taxation*, v. 42, Jan. 1975, p. 2-7.
 Kopple, Robert C. Treasury issues new rules and procedures for reporting lump-sum distributions, by Robert C. Kopple and Eugene H. Veenhuis. (Taxation of compensation) *Journal of taxation*, v. 42, March 1975, p. 142-3.

VEGETABLE OIL AND OILSEED MILLS

See Also Cottonseed Oil Mills And Soybean Oil Mills
 In Previous Indexes

VEGETABLES

See Fruit And Vegetables

VEGLAHN, PETER A.

- Hayford, Stephen L. Questionable public sector bargaining strategy - anxiety arousal, by Stephen L. Hayford and Peter A. Veglahn. *Public personnel management*, v. 4, July-Aug. 1975, p. 238-43.

VELASCO, EMMANUEL T.

- Application of information theory on the analysis of financial statements: an ongoing research project, by Emmanuel T. Velasco and Alfonso S. Tioleco. *Accountants' journal* (P.I.), no. 1, 1975, p. 20-5.

VELDMAN, EVERETT A.

- Credibility index can measure budget's reliability. *Hospital financial management*, v. 29, Jan. 1975, p. 32-5.

VEMUGANTI, R. R.

- Barchi, R. H. Production, inventory and capacity expansion scheduling with integer variables, by R. H. Barchi, F. T. Sparrow and R. R. Vemuganti. *Management science*, v. 21, March 1975, p. 783-93.

VENEER

See Woodworking

VENEMAN, JOHN G.

- Social problems are political problems. *Conference Board record*, v. 12, May 1975, p. 63-4.

VENKATARAMAN, S.

- Payroll accounting with computers. *Management accountant* (India), v. 10, Jan. 2, 1975, p. 21-2.

VENSKUS, CHARLES A.

- Dimian, Fawzi G. Behavioral implications of human resource accounting, by Fawzi G. Dimian and Charles A. Venskusi. *Cost & management* (Can.), v. 49, March-April 1975, p. 29-33.

VENTURE ANALYSIS

- Bundred, D. G. New ventures management is proven success not just new jargon. *Management accounting* (Eng.), v. 53, Jan. 1975, p. 17-19.
 Cheek, Logan M. Corporate expansion: predicting profitability. *Financial executive*, v. 43, March 1975, p. 38-42.
 Silvern, David H. Venture: a basis for accounting theory. *Management accounting* (NAA), v. 56, Feb. 1975, p. 27-31.

VENTURE CAPITAL

- Beevor, John. Financing of growth. *Accountancy* (Eng.), v. 86, March 1975, p. 56, 58.
 Boland, Thomas E. Asset and risk management. *Journal of commercial bank lending*, v. 57, June 1975, p. 49-55.
 Fells, A. George. Venture capital - can a Canadian entrepreneur find it here? *Cost and management* (Canada), v. 49, Jan.-Feb. 1975, p. 29-32.
 Park, Chris. Need for venture capital. *Management* (Irish), v. 21, Oct. 1974, p. 18-19.
 Weinmann, Eric. Venture capital for small business. *University of Baltimore law review*, v. 3, Spring 1974, p. 183-206.

VENU, S.

- Measuring the social rate of return to capital from company accounts - suggested methodologies. *Management accountant* (India), v. 9, Aug. 1974, p. 575-7.
 Public enterprise profits in socialist economies - a survey of concepts and their application. *Chartered accountant* (India), v. 23, May 1975, p. 523-27.

VERCHERE, BRUCE.

- Canada: budget provision to change the withholding tax on interest. *Tax management international journal*, July 1975, p. 26-7.
 Canada: current developments in the taxation of international shipping operations. *Tax management international journal*, April 1975, p. 3-22.
 Canada 1974 Budget - No. 2. (Special item) *Tax management international journal*, Nov. 1974, p. 16-17.
 Structuring mineral resource property ventures, by Bruce Verchere and Dennis Donaghey. *Canadian tax journal*, v. 23, Jan.-Feb. 1975, p. 1-25.

VERGLOMERATES

See Diversified Companies

VERHULST, MICHAEL.

- Planning for industrial development in newly independent countries - an operational approach. *Long range planning*, v. 8, June 1975, p. 79-85.

VERIFICATION by IRS of gains and losses depends upon type of property involved. (Practicing before the IRS) *Taxation for accountants*, v. 15, Oct. 1975, p. 254-5.

VERKUIL, PAUL R.

- State action, due process and antitrust: reflections on Parker v Brown. *Columbia law review*, v. 75, March 1975, p. 328-58.

VERNAVA, ANTHONY M.

- Corporate reorganizations: planning for the carryover of corporate net operating losses. (Corporations) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 182-7.

VERNEZ, GEORGES.

- Residential movements of low-income families: the case of Bogota, Colombia. (Reports and comments) *Land economics*, v. 50, Nov. 1974, p. 421-8.

VERNON, IVAN R.

- Study of DISC, by Ivan R. Vernon and John K. Ryans. *Tax executive*, v. 27, April 1975, p. 295-305.

VERNON, RAYMOND.

- Slome, Benjamin. Standardization and Vernon's product cycle. *Engineering economist*, v. 20, Summer 1975, p. 269-79.

VERNON, ROBERT B.

Pier, William J. Empirical comparison of government and private production efficiency, by William J. Pier, Robert B. Vernon and John H. Wicks. (Notes and comments) *National tax journal*, v. 27, Dec. 1974, p. 653-6.

VETERANS

See Also Pensions - Veterans

Ashman, Allan. Pension plans ... veteran's rights. (What's new in the law) *American Bar Association journal*, v. 61, March 1975, p. 359.

Slavin, Peter. Cruellest discrimination: vets with bad paper discharges. *Business and society review*, Summer 1975, p. 25-33.

VETERINARIANS

Griffiths, A. O. Taking inventory of our facilities. *Veterinary economics*, v. 16, June 1975, p. 32-7.

Why veterinary medical centers will be needed in the 1980's, by W. D. Blohm and others. *Veterinary economics*, v. 16, May 1975, p. 23-6.

Young, W. A. Economics of acquiring an education. *Veterinary economics*, Sept. 1975, p. 23-4, 28, 30.

Costs

Veterinarians look at the economy. *Veterinary economics*, v. 15, Oct. 1974, p. 21-5.

Layout

Architects get profit-producing ideas too. *Veterinary economics*, v. 16, Jan. 1975, p. 44-5, 48, 50.

Gagne, Wilfred E. Right for today...and tomorrow. *Veterinary economics*, v. 16, March 1975, p. 48-9, 52, 54-6.

Mann, Warren C. Does your hospital need renovating? *Veterinary economics*, v. 16, April 1975, p. 62, 64, 67.

Montalto, James J. Getting the most out of your architect. *Veterinary economics*, v. 16, April 1975, p. 52, 54, 56, 58, 60-1.

Moore, J. Alford. Clinic with a basement upstairs. *Veterinary economics*, v. 15, Oct. 1974, p. 39-43.

Nineteen seventy-four hospital-of-the-year. *Veterinary economics*, v. 16, April 1975, p. 22-6, 28-32, 36, 40, 42, 44-6, 48, 50.

Ten-year dream becomes reality. *Veterinary economics*, v. 16, May 1975, p. 42-4, 48, 50-2.

Why veterinary medical centers will be needed in the 1980's, by W. D. Blohm and others. *Veterinary economics*, v. 16, May 1975, p. 23-6.

Partnerships

Feld, Lipman G. Should your corporation be a partnership? *Veterinary economics*, v. 16, Sept. 1975, p. 32-3, 36, 38.

VETERINARIANS look at the economy. *Veterinary economics*, v. 15, Oct. 1974, p. 21-5.

VICKERS, D.

Problems and policy options in the Australian economy. *Chartered accountant in Australia*, v. 45, Nov. 1974, p. 5-10.

VICKERS, DOUGLAS.

Disequilibrium structures and financing decisions in the firm. *Journal of business finance & accounting* (Eng.), v. 1, Autumn 1974, p. 375-87.

VICKREY, DON.

Comment on the Larson-Schattke and Chambers debate over the additivity of CCE. (Correspondence) *Accounting review*, v. 50, Jan. 1975, p. 140-6.

Larson, Kermit D. Note on Vickrey's comment, by Kermit D. Larson and R. W. Schattke. (Correspondence) *Accounting review*, v. 50, Jan. 1975, p. 147.

VICKSON, R. G.

Stochastic dominance tests for decreasing absolute risk aversion: I. discrete random variables. *Management science*, v. 21, Aug. 1975, p. 1438-46.

VIDEO-CASSETTE course on SSAP 7 launched. *Accountant* (Eng.), v. 172, Jan. 30, 1975, p. 126.

VIELER, DOUGLAS.

South African chartered accountants' national congress. *Accountant* (Eng.), v. 173, July 10, 1975, p. 36-7.

VIENNA, ANTHONY M.

Effect of a multi-corporate F reorganization on loss carryovers and carrybacks. (Corporations, stockholders) *Journal of taxation*, v. 42, March 1975, p. 130-4.

VICTORISZ, THOMAS.

Full employment at living wages, by Thomas Victorisz, Robert Mier and Bennett Harrison. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 94-107.

Subemployment: exclusion and inadequacy indexes, by T. Victorisz, R. Mier and J. Giblin. *Monthly labor review*, v. 98, May 1975, p. 3-12.

VIEWS of the prudent man. *Pension world*, v. 11, May 1975, p. 31-2.

VILLARREAL, JOHN J.

Expanding the innovative process. *Managerial planning*, v. 24, July-Aug. 1975, p. 35-8.

VILLEGAS, BERNARDO M.

Directions for accounting research as a service to business, industry and the academic community. *Accountants' journal* (P.I.), v. 24, no. 1, 1974, p. 13-15, 29.

VINCI, VINCENT.

How to be a better speaker. *Nation's business*, v. 63, Nov. 1975, p. 70-2.

VIRGIL, ROBERT L.

Spiller, Earl A. Effectiveness of APB opinion no. 19 in improving funds reporting, by Earl A. Spiller and Robert L. Virgil. *Journal of accounting research*, v. 12, Spring 1974, p. 112-42.

VIRGINIA STATE BAR.

Minimum fee schedules - the battle and the war: Goldfarb at the Fourth Circuit. *Virginia law review*, v. 60, Dec. 1974, p. 1415-42.

VISITING NURSE ASSOCIATIONS

See Also Nursing Service

VISUAL AIDS

See Also Audio-Visual Aids

Petrie, Robert C. How to develop training films. *Cornell hotel and restaurant administration quarterly*, v. 16, Nov. 1975, p. 61-5, 69.

VISWANATHAN, S.

Some thoughts on penalty provisions of Income-tax act. *Chartered accountant* (India), v. 24, July 1975, p. 11-14.

VITT, LOIS A.

Convertible mortgage seen as new approach to realty financing. *Mortgage banker*, v. 35, Aug. 1975, p. 5-7, 11.

VIVIAN, JACK.

Merchandise & inventory management in today's economy. *Retail control*, v. 43, June-July 1975, p. 23-32.

VOBORIL, JOSEPH S.

Weiss, Robert L. Fiduciary standards and investment responsibility under the new pension reform law, by Robert L. Weiss and Joseph S. Voboril. *Trusts and estates*, v. 113, Dec. 1974, p. 800-3, 858-60.

VOCATIONAL TESTS

See Accounting Testing Program

VOGEL, JOACHIM.

Taxation and public opinion in Sweden: an interpretation of recent survey data. *National tax journal*, v. 27, Dec. 1974, p. 499-513.

VOGHT, F. BROOK.

Bixler, John M. Is the answer to the Chartier principle dilemma contained in Subchapter L? Edited by John M. Bixler and F. Brook Voght. (Corporations, stockholders) *Journal of taxation*, v. 43, Dec. 1975, p. 344-6.

VOICE recognition/response from perception technology.

Modern data, v. 7, Nov. 1974, p. 52-3, 55.

VOLTEN, HENK.

Accountancy and inflation: responses to changing prices. *Journal UEC*, v. 10, July 1975, p. 184-94.

Get ready for substantialistic profit correction. *Accountant's magazine* (Scot.), v. 79, May 1975, p. 173-4.

Inflation accounting: a Dutch view. *Accountancy Ireland*, v. 7, April 1975, p. 9-10.

VOLUME

Grinnell, D. Jacque. Activity levels and the disposition of volume variances. *Management accounting* (NAA), v. 57, Aug. 1975, p. 29-32, 36.

VOLUNTARISM, tax reform, and higher education.

Council For Financial Aid To Education. Voluntarism, tax reform, and higher education. New York, 1973. 32 p. [*754.7 C]

VOM BAUR, F. TROWBRIDGE.

How to develop and use a pamphlet file. *Practical lawyer*, v. 20, Dec. 1974, p. 85-9.

VONDEROHE, R. H.

Ashenhurst, R. L. Hierarchical network, by R. L. Ashenhurst and R. H. Vonderohe. *Datamation*, v. 21, Feb. 1975, p. 40-4.

VON EBERS, PAUL.

Comparison: annual and panel surveys. (Hospital indicators) *Hospitals*, v. 49, Aug. 16, 1975, p. 19-21.

Hospital indicators, by Paul Von Ebers and Alan Appel. *Hospitals*, v. 49, Oct. 16, 1975, p. 25-7.

Introduction to the quarterly report on hospital financial status, by Paul von Ebers and Felix Liddel. (Hospital indicators) *Hospitals*, v. 49, June 16, 1975, p. 23-6, 26a-26c.

VON EHREN, WARREN R.

Ewell, Charles M. Administrators identify the problems, by Charles M. Ewell, Alton C. Johnson, and Warren R. Von Ehren. *Hospitals*, v. 24, Dec. 16, 1974, p. 52-5.

VON FURSTENBERG, GEORGE M.

Home mortgage delinquencies: a cohort analysis, by George M. von Furstenberg and R. Jeffery Green. *Journal of finance*, v. 29, Dec. 1974, p. 1545-8.

Individual income taxation and inflation. *National tax journal*, v. 28, March 1975, p. 117-25.

VON KOSCHEMBAHR, JOHN C.

EDP inputs: P & L benefits. *Pension world*, v. 11, March 1975, p. 25-6, 28, 30, 60.

Put the blame on professional managers? *Pension world*, v. 11, Oct. 1975, p. 19-20, 22.

VOORHEES, F. D.

Research as a planning/marketing tool. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 76-82.

VOORHEES, THEODORE.

Advice to a lawyer commencing practice. *Practical lawyer*, v. 21, Sept. 1, 1975, p. 73-6.

Law partnership: firm development. *Practical lawyer*, v. 21, June 1, 1975, p. 79-84.

Stimulating intellectual growth in a law firm. *Practical lawyer*, v. 21, Jan. 15, 1975, p. 69-76.

VORA, JAY A.

Heuristics and optimizing techniques applied to long range facility planning for hospital ancillary departments. *Management science*, v. 21, Dec. 1974, p. 409-17.

VORIS, J. WALKER.

How the computer can be used to commit fraud. (Computer and you) *Practical accountant*, v. 8, March-April 1975, p. 63-4.

VOTING STOCK

See Stock-Voting

VOYAGE ACCOUNTING

See Ships And Shipping-Accounting

VROOM, VICTOR H.

Decision making and the leadership process. *Journal of contemporary business*, v. 3, Autumn 1974, p. 47-64.

W

WAAS, ROBERT E.

Grey, James W. Mini human resources inventory system, by James W. Grey and Robert E. Waas. *Personnel*, v. 51, Nov.-Dec. 1974, p. 59-64.

WADE, BARBARA J.

Cook, Gregory A. Computer accounting methods, featuring BASIC programming on a time-sharing computer, by Gregory A. Cook, Barbara J. Wade and Clark C. Upton. New York, Mason & Lipscomb, c1975. 184 p. [*250 C]

WADE, HARRY.

COM in the Social Security Administration. *Information and records management*, v. 8, Dec. 1974, p. 69-70, 74-5.

WADE, JOSEPH F.

Using time sharing to evaluate investment plan performance. (Accounting and EDP) *Journal of accountancy*, v. 139, May 1975, p. 84-7.

WADE, T. DONALD.

Professional corporations pay for the privilege of paying income taxes on a cash basis, by T. Donald Wade and Ernest Getz. (State/local tax clinic) *Michigan CPA*, v. 26, March-April 1975, p. 7-10.

WADEMAN, VICTOR.

Ten questions to ask your advertising agency. *Public relations quarterly*, v. 20, Summer 1975, p. 26-9.

WADMAN, LAURENCE E.

SWIFT: building an international communications network. *Magazine of bank administration*, v. 51, Sept. 1975, p. 34-9.

WAGE AND SALARY STABILIZATION

See Wages, Fees, Salaries-Government Regulation

WAGE CONTINUATION PLANS

See Wages, Fees, Salaries-Salary Continuation Plans

WAGERING

See Taxation, United States - Gambling

WAGES, FEES, SALARIES

See Also Income

Job Analysis, Evaluation And Classification
Taxation, United States, Under Subheadings
Compensation For Services;
Professional Fees;
Income-Individual

Adie, Douglas K. Measurement of the degree and the lag of expectations effects on the Phillips relationship. *Quarterly review of economics & business*, v. 15, Autumn 1975, p. 49-66.

Baily, Martin Neil. Dynamic monopsony and structural change. *American economic review*, v. 65, June 1975, p. 338-49.

Bronstein, Richard J. Cost of living and salary administration. *Personnel*, v. 52, March-April 1975, p. 11-18.

Feld, Lipman G. Minimum wage salary tests. *Modern health-care*, v. 3, June 1975, p. 98.

Figler, Homer R. Face up to Phase V. *Financial executive*, v. 43, May 1975, p. 26-30.

Fischer, John A. Compensation in 1975. (Methods and management) *Best's review* (Property/liability ed.), v. 76, July 1975, p. 89-92.

Going rates for key jobs. *Factory*, v. 8, January 1975, p. 51.

Going rates for key jobs. (BLS survey) *Factory*, v. 8, Feb. 1975, p. 65.

Hulme, Robert D. Blue-collar worker goes on salary, by Robert D. Hulme and Richard V. Bevan. *Harvard business review*, v. 53, March-April 1975, p. 104-112.

Ilk, Stephen G. Salary administration: a management tool for organizational insights. (Management services) *CPA* (NYSS), v. 45, June 1975, p. 62-3. (Reprint from *CA magazine* (Can.), Dec. 1974, p. 41-2.)

Ilk, Stephen G. Salary administration: a management tool for organizational insights. (Management services) *CA magazine* (Can.), v. 105, Dec. 1974, p. 41-2.

Irion, Ron. Broadcasters and the wage-hour law. *Broadcast financial journal*, v. 3, Nov. 1974, p. 4-5.

Mahoney, Thomas A. Justice and equity: a recurring theme in compensation. *Personnel*, v. 52, Sept./Oct. 1975, p. 60-6.

Maloy, Thomas M. Is continuing inflation inevitable? *Atlanta economic review*, v. 25, May-June 1975, p. 52-4.

O'Byrne, Allyn K. Pricing system reflects specific costs and provides management data, by Allyn K. O'Byrne and Ronald T. Turnbull. *Hospitals*, v. 49, Nov. 1, 1975, p. 61-2, 64.

Salkever, David S. Hospital wage inflation: supply-push or demand-pull? *Quarterly review of economics & business*, v. 15, Autumn 1975, p. 33-48.

Vietorisz, Thomas. Full employment at living wages, by Thomas Vietorisz, Robert Mier and Bennett Harrison. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 94-107.

Winstanley, Nathan B. Use of performance appraisal in compensation administration. *Conference Board record*, v. 12, March 1975, p. 43-7.

Accountants' fees

Antitrust: attorney's liability for price-fixing. (Recent developments) *Oklahoma law review*, v. 28, Summer 1975, p. 685-8.

Baker, Richard T. Competition within the profession - an unprofessional situation. *Georgia CPA*, v. 16, Winter 1974-75, p. 22, 32.

Bedenbaugh, John A. Your fees need adjusting. *National public accountant*, v. 20, Feb. 1975, p. 16-17.

Contrary view on the AICPA contingent fee proposal. (News & views) *CPA* (NYSS), v. 45, Aug. 1975, p. 12. (Excerpt from J.K. Lasser & Co. news release.)

Dickerson, Robert W. V. When is an accountant negligent? (Legal cases) *CA magazine* (Can.), v. 106, Feb. 1975, p. 62-3.

Eder, Bernard B. Setting up billing rates when starting a practice. (Accountants' fees) *Practical accountant*, v. 8, July/Aug. 1975, p. 38-9.

Fee, Thomas. Controlling the audit fee. *Management accounting* (NAA), v. 56, Feb. 1975, p. 49-51.

Graese, Clifford E. Ethics division rulings on past due billings and bank directorships. (Official releases) *Journal of accountancy*, v. 139, Feb. 1975, p. 81-4.

Krzysztofik, Anthony T. Setting fees in the inflationary economy. (Editor's corner) *Massachusetts CPA review*, v. 48, Nov.-Dec. 1974, p. 34-5.

Porter, W. Thomas. Growth of the CPA profession - services, fees, and productivity. *California CPA quarterly*, v. 42, Dec. 1974, p. 28-32, 34-5.

Subjective elements in a fee. (Practitioners forum) *Journal of accountancy*, v. 139, March 1975, p. 91-3. (Reprinted from *Accountants' journal* (N.Z.), v. 52, April 1974.)

Tremper, William E. Some reflections about chargeable hours and billing rates. (Accountants' fees) *Practical accountant*, v. 8, May-June 1975, p. 30-1.

Tremper, William E. What would happen if you doubled your fees? (Accountants' fees) *Practical accountant*, v. 8, March-April 1975, p. 25.

Colorado

Lehman, Charles C. Profile of the Colorado CPA firm - 1974. *Colorado CPA report*, v. 39, Winter 1975, p. 5-13.

New Zealand

Ombler, A. S. Policies on fees. (Practitioners forum) *Accountants' journal* (N.Z.), v. 54, March 1975, p. 76-7.

Accountants' salaries

College Placement Council. Salary survey: a study of 1974-75 beginning offers, report no. 1, Jan. 1975. Bethlehem, Pa., c1975. 6 p. [*208 C]

College Placement Council. Salary survey: a study of 1974-75 beginning offers, report no. 2, March 1975. Bethlehem, Pa., c1975. 6 p. [*208 C]

Demand for accountants remains strong despite recession. *Practical accountant*, v. 8, Sept.-Oct. 1975, p. 51.

Demand for accounting graduates rises despite economic slump. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 30.

Rachlin, Norman S. Evaluating and rewarding partners. (Practitioners forum) *Journal of accountancy*, v. 139, Feb. 1975, p. 99-102.

Colorado

Lehman, Charles C. Profile of the Colorado CPA firm - 1974. *Colorado CPA report*, v. 39, Winter 1975, p. 5-13.

Accounting

See Also Payrolls-Accounting

Architects

Sweet, Justin. Your first construction contract. *Practical lawyer*, v. 21, March 1, 1975, p. 27-49.

Bankers

Asher, Joe. Head hunter on your trail? *Banking*, v. 67, July 1975, p. 44, 92.

Goddu, George A. Executive compensation plans - trends in banking. *Management controls* (PMM & Co.), v. 22, Dec. 1975, p. 196-200.

Goddu, George A. Look at incentive compensation plans in banking. *Magazine of bank administration*, v. 51, Sept. 1975, p. 28-32.

Bankruptcy Fees

See Bankruptcy-Fees

Baseball players

Goldstein, Mark L. Arbitration of grievance and salary disputes in professional baseball: evolution of a system of private law. (Notes) *Cornell law review*, v. 60, Aug. 1975, p. 1049-74.

Scully, Gerald W. Pay and performance in major league baseball. *American economic review*, v. 64, Dec. 1974, p. 915-30.

Bonus

See Bonus

Business consultants

Association Of Consulting Management Engineers. ACME survey on professional consulting fee arrangements 1973. New York, 1973. 18 p. [*200.81 A]

Canada

Chart story: price developments. *Canadian business review*, v. 1, Autumn 1974, p. 4-8.

Smith, Arthur J. R. Key compensation issues: some economic perspectives. *Canadian business review*, v. 2, Summer 1975, p. 38-42.

College graduates

College Placement Council. Salary survey: a study of 1974-75 beginning offers, report no. 1, Jan. 1975. Bethlehem, Pa., c1975. 6 p. [*208 C]

College Placement Council. Salary survey: a study of 1974-75 beginning offers, report no. 2, March 1975. Bethlehem, Pa., c1975. 6 p. [*208 C]

Link, Charles R. Graduate education, school quality, experience, student ability, and earnings. *Journal of business* (U. of Chicago), v. 48, Oct. 1975, p. 477-91.

Wise, David A. Academic achievement and job performance. *American economic review*, v. 65, June 1975, p. 350-66.

Commissions

Schutzer, A. I. What commission will your broker charge you now? *Medical economics*, v. 52, June 23, 1975, p. 147-8, 151.

Weinberg, Charles B. Optimal commission plan for salesmen's control over price. *Management science*, v. 21, April 1975, p. 937-43.

Compensation for services

Babson, Stanley M. Fringe benefits - the depreciation, obsolescence, and transience of man. New York, John Wiley & Sons, Inc., c1974. 178 p. (Wiley series on systems and controls for financial management) [208.9 B]

Executive compensation: the ups and downs are sharper. (Management) *Business week*, May 12, 1975, p. 90-5, 97-9, 101.

Fischer, John A. Compensation in 1975. (Methods and management) *Best's review* (Property/liability ed.), v. 76, July 1975, p. 89-92.

Fox, Harland. Top executive compensation. New York, Conference Board, c1974. 64 p. (Conference Board report, no. 640.) [*223.7 F]

Fox, Harland. Top executive compensation under pay controls. *Conference Board record*, v. 12, June 1975, p. 23-5.

Freedman, Audrey. Cost-of-living clauses in collective bargaining. *University of Michigan business review*, v. 27, Jan. 1975, p. 6-12.

Goddu, George A. Executive compensation plans - trends in banking. *Management controls* (PMM & Co.), v. 22, Dec. 1975, p. 196-200.

Goddu, George A. Look at incentive compensation plans in banking. *Magazine of bank administration*, v. 51, Sept. 1975, p. 28-32.

Goddu, George A. Trends in executive compensation plans. *Magazine of bank administration*, v. 51, Aug. 1975, p. 12-17.

Goode, Robert V. Complications at the cafeteria checkout line. *Personnel*, v. 51, Nov.-Dec. 1974, p. 45-9.

Hyer, Douglas K. Employee benefits: no longer on the fringe. *Pension world*, v. 11, Sept. 1975, p. 46-8, 51, 62.

IRS has wide discretion on payment of informer's fees. *Taxation for accountants*, v. 14, May 1975, p. 269-70.

Jones, Edwin M. Step-by-step procedure for testing existing qualified plans against requirements of new law. *Taxation for accountants*, v. 14, Feb. 1975, p. 108-15, 118.

Meyer, Herbert H. Pays-for-performance dilemma. *Organizational dynamics*, v. 3, Winter 1975, p. 39-50.

Mruk, Edwin S. Compensating financial management, by Edwin S. Mruk and James A. Giardina. *Financial executive*, v. 43, Sept. 1975, p. 24-8.

Murthy, K. R. Srinivasa. Should CEO pay be linked to results? By K. R. Srinivasa Murthy and Malcolm S. Salter. *Harvard business review*, v. 53, May-June 1975, p. 66-73.

ACCOUNTANTS' INDEX 1975

- Myette, Victor J. How the competition is luring away your executives while keeping their own. *Lavenhol & Horwath perspective*, v. 1, Spring 1975, p. 12-15.
- Ormsby, George W. Need to review compensation programs. *Internal auditor*, v. 32, Sept.-Oct. 1975, p. 31-9.
- Pace, Leonard. Executive compensation. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 298-304.) [110 H]
- Patton, Arch. Pay surveys: inflation's forcing edge. *Law office economics and management*, v. 16, Spring 1975, p. 111-13.
- Perham, John C. Great compensation sweepstakes. *Dun's review*, v. 106, Sept. 1975, p. 39-43, 91.
- Perham, John C. New life for underwater options. *Dun's review*, v. 105, Feb. 1975, p. 37-41.
- Plachy, Roger J. Evaluate job to set compensation. *Modern healthcare*, v. 4, Dec. 1975, p. 52.
- Rachlin, Norman S. Evaluating and rewarding partners. (Practitioners forum) *Journal of accountancy*, v. 139, Feb. 1975, p. 99-102.
- Thompson, Paul. Secrecy or disclosure in management compensation? by Paul Thompson and John Pronsky. *Business horizons*, v. 18, June 1975, p. 67-74.

Canada

- Smith, Arthur J. R. Key compensation issues: some economic perspectives. *Canadian business review*, v. 2, Summer 1975, p. 38-42.

Data processing

- Greene, Robert J. Is your salary equitable? *Data management*, v. 13, Feb. 1975, p. 20-3.
- Nineteen seventy-five salary survey, recession holds EDP wages to an overall average gain of 4.9%. *Infosystems*, v. 22, June 1975, p. 34-43.
- Ringler, William S. Frequent reviews improve employee relations. *Journal of systems management*, v. 26, Aug. 1975, p. 36-7.

Deferred Compensation

See Also Taxation, United States-Compensation For Services

- Crystal, Graef S. Compensation - less from more. *Financial executive*, v. 43, Feb. 1975, p. 74, 76.
- Perham, John C. Uproar in executive pensions. *Dun's review*, v. 105, June 1975, p. 52-5, 100, 102, 104.
- Phillips, Donald F. AHA compensation deferral plan. *Hospitality*, v. 49, June 16, 1975, p. 57-9.
- Stoeber, Edward A. Pension reform act of 1974. *CLU journal*, v. 29, Jan. 1975, p. 19-30.
- Webster, George D. How pension act affects deferred compensation plans. (Legal) *Association management*, v. 27, Oct. 1975, p. 24, 26.
- Winkelman, Stephen A. Participation, coverage and vesting under the Pension reform act, by Stephen A. Winkelman and T. Grant Gallery. *Trusts & estates*, v. 114, Jan. 1975, p. 4-7, 40-1.

Engineers

- Demand for accounting graduates rises despite economic slump. (News report) *Journal of accountancy*, v. 139, Feb. 1975, p. 30.
- Going rates for key jobs. *Factory*, v. 8, January 1975, p. 51.
- Tomasch, Mark R. Can you expect a raise in 1975? *Automation*, v. 22, March 1975, p. 70-4.

Executives

- Brindisi, Louis J. Executive compensation program for savings and loan associations. *Management controls* (PMM & Co.), v. 22, March 1975, p. 44-7.
- Crystal, Graef S. Compensation - less from more. *Financial executive*, v. 43, Feb. 1975, p. 74, 76.
- De Beer, Dion. Remuneration and executive incentives. *South African chartered accountant*, v. 10, Sept. 1974, p. 308.
- Ellig, Bruce R. Laying the groundwork for executive compensation programs. *Financial executive*, v. 43, Oct. 1975, p. 30-2, 37-40, 42, 44.

WAGES, FEES, SALARIES—Compensation for services— (Continued)

- Executive compensation: the ups and downs are sharper. (Management) *Business week*, May 12, 1975, p. 90-5, 97-9, 101.
- Ferguson, Charles R. Measuring corporate strategy. Homewood, Ill., Dow Jones-Irwin, c1974. 120 p. [201 F]
- Figler, Homer R. Face up to Phase V. *Financial executive*, v. 43, May 1975, p. 26-30.
- Forbes chief executive roster: who gets the most pay. *Forbes*, v. 115, May 1975, p. 234-68, *passim*.
- Fox, Harland. Top executive compensation. New York, Conference Board, c1974. 64 p. (Conference Board report, no. 640.) [*223.7 F]
- Fox, Harland. Top executive compensation under pay controls. *Conference Board record*, v. 12, June 1975, p. 23-5.
- Fox, Harland. Top executive pensions. *Conference Board record*, v. 12, Feb. 1975, p. 36-9.
- Gaffney, Francis M. Compensating the executive in today's economic climate, by Francis M. Gaffney and Robert F. Wright. *CPA* (NYSS), v. 45, Sept. 1975, p. 27-9.
- Goddu, George A. Trends in executive compensation plans. *Magazine of bank administration*, v. 51, Aug. 1975, p. 12-17.
- Hariton, Leon. Executive compensation for the closely held corporation, by Leon Hariton and Isadore Cassuto. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 941-56.) [751 N]
- Jeffrey-Cook, John. Family director's pay. (Taxation) *Accountancy* (Eng.), v. 86, Feb. 1975, p. 89-90, 92-4.
- Kraus, David. International executive compensation - unmanaged or unmanageable? By David Kraus and Stewart Patrick. *Business horizons*, v. 17, Dec. 1974, p. 45-55.
- Lewellen, Wilbur G. Recent evidence on senior executive pay. *National tax journal*, v. 28, June 1975, p. 159-72.
- Mruk, Edwin S. Compensating financial management, by Edwin S. Mruk and James A. Giardina. *Financial executive*, v. 43, Sept. 1975, p. 24-8.
- Murthy, K. R. Srinivasa. Should CEO pay be linked to results? By K. R. Srinivasa Murthy and Malcolm S. Salter. *Harvard business review*, v. 53, May-June 1975, p. 66-73.
- Myette, Victor J. How the competition is luring away your executives while keeping their own. *Lavenhol & Horwath perspective*, v. 1, Spring 1975, p. 12-15.
- Officers' salaries in real estate firms to get close look. *Taxation for lawyers*, v. 3, March/April 1975, p. 295-6.
- Pace, Leonard. Executive compensation. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 298-304.) [110 H]
- Perham, John C. Appreciation rights - a sure thing? *Dun's review*, v. 105, March 1975, p. 44-6.
- Perham, John C. Compensation - what's ahead for 1975. *Dun's review*, v. 105, Jan. 1975, p. 32-5.
- Perham, John C. Great compensation sweepstakes. *Dun's review*, v. 106, Sept. 1975, p. 39-43, 91.
- Perham, John C. New substitute for options. *Dun's review*, v. 104, Dec. 1974, p. 61-3, 97, 100.
- Perham, John C. Uproar in executive pensions. *Dun's review*, v. 105, June 1975, p. 52-5, 100, 102, 104.
- Roche, Gerard R. Compensation and the mobile executive. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 53-62.
- Schwartzman, Herman. Executive fringes: a look at some new and/or exotic benefits. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 925-40.) [751 N]
- Survey of executive compensation released. *Taxation for accountants*, v. 15, Dec. 1975, p. 365-6.
- Teague, Burton W. Rescuing the drowning executive stock option. *Conference Board record*, v. 12, Feb. 1975, p. 40-4.
- Top sales and marketing executives get more, but do salesmen get enough? *Sales management*, v. 115, Oct. 6, 1975, p. 50-6.

Executors And Trustees

See Executors And Trustees-Fees And Commissions

Financial Executives

See Wages, Fees, Salaries-Executives

Foreign-based personnel

- Sonnabend, Henry I. Tax planning for overseas employees. *Practical accountant*, v. 8, July/Aug. 1975, p. 62-9.
- Teague, Burton W. Compensating prodigal sons. *Conference Board record*, v. 12, July 1975, p. 25-8.
- Teague, Burton W. Extra pay for executive culture shock. *Conference Board record*, v. 12, Jan. 1975, p. 18-21.

Foreign personnel

- Sethi, S. Prakash. Japanese management practices: part I. *Columbia journal of world business*, v. 9, Winter 1974, p. 94-104.

Garnishment

- Simmons, Keith B. Georgia prejudgment garnishment statute violates due process clause of the Fourteenth Amendment by failing to provide necessary procedural safeguards in the absence of prior notice and hearing. (Recent cases) *Vanderbilt law review*, v. 28, May 1975, p. 908-20.

Government employees

- Annable, James E. Theory of wage determination in public employment. *Quarterly review of economics and business*, v. 14, Winter 1974, p. 43-58.
- Lewin, David. Prevailing-wage principle and public wage decisions. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 473-85.
- Schuster, Jay R. Management-compensation policy and the public interest. *Public personnel management*, v. 3, Nov.-Dec. 1974, p. 510-23.
- Word, William R. Factfinders' views on public sector fact-finding, by William R. Word and Russell W. Chaby. *Akron business and economic review*, v. 5, Winter 1974, p. 51-3.

Government regulation

- Antitrust-price fixing. (Recent decisions) *Brooklyn law review*, v. 41, Fall 1975, p. 349-68.
- Braun, Anne Romanis. What is incomes policy and what can it achieve? *Finance and development*, v. 12, March 1975, p. 34-7.
- Brems, Hans. Inflation and indexation. *University of Michigan business review*, v. 27, Jan. 1975, p. 19-23.
- Changes in wage-hour rules that may affect you. *Association management*, v. 27, July 1975, p. 63-4.
- Feld, Lipman G. Present and future wage-and-hour liability for motels. *Motel/ motor inn journal*, v. 38, Jan. 1975, p. 32-4.
- Feld, Lipman G. Unsupervised employees under wage & hour laws. *Motel/ motor inn journal*, v. 38, March 1975, p. 34-8.
- Freedman, Audrey. Cost-of-living clauses in collective bargaining. *University of Michigan business review*, v. 27, Jan. 1975, p. 6-12.
- Guzzardi, Walter. What we should have learned about controls. *Fortune*, v. 91, March 1975, p. 102-5, 176-8.
- Hendricks, James D. How much you can charge. *Medical economics*, v. 52, Sept. 29, 1975, p. 10-18.
- IRS and the economic stabilization program. (Federal taxation) *Nebraska CPA*, v. 9, Spring 1974, p. 7, 23.
- Mills, D. Quinn. Recent experience with wage and price controls. *Sloan management review*, v. 16, Fall 1974, p. 17-20.
- Mills, D. Quinn. Some lessons of price controls in 1971-1973. *Bell journal of economics*, v. 6, Spring 1975, p. 3-49.
- Ress, Samuel S. Equal pay act penalty. (Payroll taxes & controls) *CPA journal*, v. 45, May 1975, p. 68.
- Ress, Samuel S. Federal hourly minimum wage rate increased. (Payroll taxes & controls) *CPA journal*, v. 45, Feb. 1975, p. 47.
- Ress, Samuel S. Wage-hour law exemption. (Payroll taxes & controls) *CPA journal*, v. 45, May 1975, p. 67-8.
- Shalit, Sol S. Expected impact of the wage-price freeze on relative shares, by Sol S. Shalit and Uri Ben-Zion. *American economic review*, v. 64, Dec. 1974, p. 904-14.
- Walinsky, Louis J. Businessman's primer on inflation and social justice. *Business and society review*, Spring 1975, p. 17-24.

- Webster, George D. Supreme Court knocks down professional fee schedules. (Legal) *Association management*, v. 27, Aug. 1975, p. 26, 28-9.
- Wilson, F. Perry. Why wage-price controls can't work. *Financial executive*, v. 43, March 1975, p. 44-8, 50, 52-4.

Brazil

- Guenther, Jack D. Indexing versus discretionary action - Brazil's fight against inflation. *Finance & development*, v. 12, Sept. 1975, p. 24-9.

Canada

- West, E. G. Canadian minimum wages and the new American debate. *Canadian business review*, v. 2, Winter 1975, p. 19-21.

Great Britain

- Oetking, Robert. Inflation fighting labor style. *Bankers monthly*, v. 92, Aug. 15, 1975, p. 26, 28-9.

Hospitals

- Hand, Herbert H. Tailoring MBO to hospitals, by Herbert H. Hand and A. Thomas Hollingsworth. *Business horizons*, v. 18, Feb. 1975, p. 45-52.

Incentives

See Accountants' Office-Incentives
Incentives

Lawyers

- Allen, Richard B. Do fee schedules violate antitrust law? *American Bar Association journal*, v. 61, May 1975, p. 565-8.
- Altman, Mary Ann. Rewards for associate lawyers - non-salary motivators, by Mary Ann Altman and Robert I. Weil. *Practical lawyer*, v. 21, April 15, 1975, p. 69-76.
- Attorneys' salaries. *Law office economics and management*, v. 16, Spring 1975, p. 106-10.
- California Certified Public Accountants Foundation For Education And Research. Accounting for law firms. Palo Alto, Calif. c1974. 1 v. (various paging) [*250 Law 3]
- California's prepaid legal service plan - an antitrust review. *Law office economics and management*, v. 15, Winter 1975, p. 541-9.
- Dawson, John P. Lawyers and involuntary clients in public interest litigation. *Harvard law review*, v. 88, March 1975, p. 849-930.
- Ethics opinions - purchase of interest in law partnership. *Law office economics and management*, v. 16, Summer 1975, p. 280-4.
- Ferber, Stanly. Indiana malpractice relief: three-fourths of a loaf. *Medical economics*, v. 52, June 9, 1975, p. 29, 31-2, 35, 37-8, 43, 47.
- Goosen, Levi H. Simple integrated time-billing system. *Practical lawyer*, v. 21, March 1, 1975, p. 51-66.
- Iezzi, John G. Are you really making money from associates? *Law office economics and management*, v. 15, Winter 1975, p. 485-91.
- Justice department continues its contentions that the Houston amendments raise serious antitrust problems. *American Bar Association journal*, v. 60, Nov. 1974, p. 1410-14.
- Lewis, Steven E. Attorneys' minimum fee schedules do not violate antitrust laws. (Fourth Circuit review) *Washington and Lee law review*, v. 32, Spring 1975, p. 419-23.
- Minimum fee schedules - the battle and the war: Goldfarb at the Fourth Circuit. *Virginia law review*, v. 60, Dec. 1974, p. 1415-42.
- Price, John R. Transmission of wealth at death in a community property jurisdiction. *Washington law review*, v. 50, Feb. 1975, p. 277-340.
- Susman, Deborah J. Eleventh amendment does not bar an award of attorney's fees based on the private attorney general theory. (Notes & comments) *Washington and Lee law review*, v. 32, Winter 1975, p. 133-62.
- Tunney, John V. Federal roles in lawyer reform, by John V. Tunney and Jane Lakes Frank. *Stanford law review*, v. 27, Jan. 1975, p. 333-47.

Managers

- Administrative Management Society. AMS guide to management compensation 1974: salary and benefit information for middle management personnel for United States and Canada. Willow Grove, Pa., c1974. 40 p. [*208 A]
- Lancioni, Richard A. Reorganization for physical distribution. *Long range planning*, v. 8, Aug. 1975, p. 46-52.
- Mruk, Edwin S. Compensating financial management, by Edwin S. Mruk and James A. Giardina. *Financial executive*, v. 43, Sept. 1975, p. 24-8.

Military service

- Young, D. Michael. Community property - deferred compensation: disposition of military retired pay upon dissolution of marriage. *Washington law review*, v. 50, Feb. 1975, p. 505-39.
- Young, D. Michael. Disposition of military retirement pay upon dissolution of a marriage. *Community property journal*, v. 2, Fall 1975, p. 239-56, 269-70.

Overseas Personnel

See Wages, Fees, Salaries -- Foreign-Based Personnel

Overtime

- Irion, Ron. Broadcasters and the wage-hour law. *Broadcast financial journal*, v. 3, Nov. 1974, p. 4-5.
- Wershing, Susan M. Can your assistants sock you for overtime? *Medical economics*, v. 52, Oct. 27, 1975, p. 105, 108, 111, 115.

Physicians

- Alper, Philip R. We charge each other for coverage - not our patients. *Medical economics*, v. 52, Oct. 13, 1975, p. 145, 149, 152.
- Beck, Leif C. Should a group doctor keep his side earnings? *Medical economics*, v. 52, June 23, 1975, p. 81.
- Cassidy, Patrick Sean. Liability of psychiatrists for malpractice. (Comments) *University of Pittsburgh law review*, v. 36, Fall 1974, p. 108-37.
- Curry, Milton R. So what's wrong with assembly-line medicine? *Medical economics*, v. 52, Oct. 13, 1975, p. 157, 159-60, 162, 167.
- Dickinson, Peter A. Let patients pay by credit card? The latest word. *Medical economics*, v. 52, March 3, 1975, p. 112-13, 117, 119, 123.
- Eisenberg, Howard. Is the doctor business recession-proof? *Medical economics*, v. 52, May 1975, p. 132-3, 137, 141-4, 146.
- Feds should single us out for scrutiny. *Medical economics*, v. 52, April 28, 1975, p. 27, 29, 31, 36, 41-2.
- Marcus, Sanford A. Time has come to bargain for higher incomes. *Medical economics*, v. 52, March 17, 1975, p. 204-5, 207, 209, 211-12, 214.
- Moya, Frank. Fundamentals of management for the physician. Springfield, Ill., Charles C. Thomas, c1974. 190 p. (Edited version of the proceedings of a management seminar, organized by the author and sponsored by Management International, Inc.) [250 Phy]
- Owens, Arthur. At last: hard figures on how fast fees have been climbing. *Medical economics*, v. 52, Oct. 13, 1975, p. 98-126, *passim*.
- Owens, Arthur. Five types of primary-care physicians compared. *Medical economics*, v. 52, March 3, 1975, p. 82-7.
- Owens, Arthur. How five surgical specialties compare financially. *Medical economics*, v. 52, April 28, 1975, p. 76-82.
- Rosenberg, Charlotte L. Pay policies: which will get the most from your staff? *Medical economics*, v. 52, April 14, 1975, p. 174-9.
- Tharp, Ralph. Set your office fees by a time clock? We do. *Medical economics*, v. 52, Sept. 1, 1975, p. 74-6.

Professional people

- Freeman, R. B. Supply and salary adjustments to the changing science manpower market: physics, 1948-1973. *American economic review*, v. 65, March 1975, p. 27-39.

- Webster, George D. Supreme Court knocks down professional fee schedules. (Legal) *Association management*, v. 27, Aug. 1975, p. 26, 28-9.

Profit Sharing

See Profit Sharing

Real estate management

- Officers' salaries in real estate firms to get close look. *Taxation for lawyers*, v. 3, March/April 1975, p. 295-6.

Salary Continuation Plans

See Also Wages, Fees, Salaries - Wage Continuation Plans

Salesmen

- Deutsch, Leonard L. Use of profitability in managing field sales operations, by Leonard L. Deutsch and Paul J. Miranti. New York, Sales Executive Club of New York, c1974. 83 p. (Prepared under the direction of the Research Committee of the Sales Executive Club of N.Y.) [*206.5 D]
- Everett, Martin. Rewards of hanging in there. *Sales management*, v. 113, Nov. 25, 1974, p. 19-24.
- Hall, William P. Improving sales force productivity. *Business horizons*, v. 18, Aug. 1975, p. 32-42.
- Korn, Don. Paying off for profits. *Sales management*, v. 114, May 19, 1975, p. 5-8.
- Sales Management (Magazine). Survey of selling costs, 1975. *Sales management*, v. 114, Jan. 6, 1975, entire issue. (Contents: 1. Introduction. 2. Metro sales costs. 3. Compensation. 4. Salesmeetings and sales training. 5. Sales-support activities. 6. International. 7. Transportation.)
- Top sales and marketing executives get more, but do salesmen get enough? *Sales management*, v. 115, Oct. 6, 1975, p. 50-6.
- Weinberg, Charles B. Optimal commission plan for salesmen's control over price. *Management science*, v. 21, April 1975, p. 937-43.

Sick pay

- Barr, Greg. FICA: excluding sick pay from taxable wages. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 741.

Statistics

- Administrative Management Society. AMS guide to management compensation 1974: salary and benefit information for middle management personnel for United States and Canada. Willow Grove, Pa., c1974. 40 p. [*208 A]
- Executive compensation: the ups and downs are sharper. (Management) *Business week*, May 12, 1975, p. 90-5, 97-9, 101.
- Forbes chief executive roster: who gets the most pay. *Forbes*, v. 115, May 15, 1975, p. 234-68, *passim*.
- Going rates for key jobs. *Factory*, v. 8, June 1975, p. 65.
- Talbot, Deborah B. Improved area wage survey indexes. *Monthly labor review*, v. 98, May 1975, p. 30-4.

Stock Purchase

See Stock Purchase

Tax practice

- Maynard, Hildegard M. Is your tax adviser really earning his fee? *Medical economics*, v. 52, Feb. 3, 1975, p. 70-4.

Teachers

- Schramm, Carl J. Thompson's assessment of organizations: universities and the AAUP salary grades. *Administrative science quarterly*, v. 20, March 1975, p. 87-103.

Vacation pay

- Vacation pay reserves approved by new law. *Taxation for accountants*, v. 14, April 1975, p. 237-8.

Veterinarians

- What is the entrepreneur veterinarian's true hourly income?
Veterinary economics, v. 16, March 1975, p. 25-8, 32.

Wage Continuation Plans

See Also Wages, Fees, Salaries - Salary Continuation Plans

Women

- Bernstein, Merton C. Title VII and the problem of sex classifications in pension programs, by Merton C. Bernstein and Lois G. Williams. *Columbia law review*, v. 74, Nov. 1974, p. 1203-30.
- Diamond, Irma. Liberation of women in a full employment society. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 138-46.
- Helps, Ian G. Discrimination against women in employment, by Ian G. Helps and Patricia M. Skitmore. *Long range planning*, v. 8, Feb. 1975, p. 2-13.
- Jobs, salary, credit, legal status all in focus of women's year. *Commerce today*, v. 5, March 3, 1975, p. 9-10.
- Johnson, George E. Earnings and promotion of women faculty, by George E. Johnson and Frank P. Stafford. *American economic review*, v. 64, Dec. 1974, p. 888-903.

WAGNER, EDWARD M.

- How CGAs make their personal investments. *CGA magazine* (Can.), v. 9, Aug. 1975, p. 11-14.
- Real estate leasing check list. *CGA* (Can.), v. 9, Oct. 1975, p. 34-6.

WAGNER, ELEANOR.

- Avoiding illegal employment practices. *Hospitals*, v. 49, June 16, 1975, p. 45-9.

WAGNER, GERALD E.

- Career education via data processing. *Balance sheet*, v. 56, Feb. 1975, p. 196-7, 199, 236.

WAGNER, HARVEY M.

- Yuan, John S. C. Optimal multi-product production scheduling and employment smoothing with deterministic demands, by John S. C. Yuan, Jeffrey H. Horen and Harvey M. Wagner. *Management science*, v. 21, July 1975, p. 1250-62.

WAGNER, JAMES D.

- Dental coverage: growing fringe. *Newspaper controller*, v. 28, Feb. 1975, p. 6-7.

WAGNER, JAMES R.

- New breed of real estate consultants. *Real estate review*, v. 5, Spring 1975, p. 68-70.

WAGNER, SAMUEL.

- Mansfield, Edwin. Organizational and strategic factors associated with probabilities of success in industrial R & D, by Edwin Mansfield and Samuel Wagner. *Journal of business* (U. of Chicago), v. 48, April 1975, p. 179-98.

WAGNER, WAYNE H.

- Cuneo, Larry J. Reducing the cost of stock trading, by Larry J. Cuneo and Wayne H. Wagner. *Financial analysts journal*, v. 31, Nov.-Dec. 1975, p. 35-44.

WAI, U TUN.

- Some economic concepts and policy issues in developing countries. *Finance and development*, v. 12, June 1975, p. 27-30.

WAIDE, PATRICK J.

- CPA and the internal auditor. (In Haskins & Sells. *Selected papers 1973*. New York, c1974, p. 147-52.) [110 H]
- How the SEC's regulation S-X affects banks. (In Haskins & Sells. *Selected papers 1974*. New York, c1975, p. 77-84.) [110 H]
- Operational auditing function and its place in the bank structure. (In Haskins & Sells. *Selected papers 1973*. New York, c1974, p. 153-8.) [110 H]

WAINMAN, D. P.

- Deferring North Sea oil taxation. *Accountant* (Eng.), v. 173, Aug. 7, 1975, p. 150-4.

WAITING for Godot. Accountant (Eng.), v. 172, April 17, 1975, p. 485-7.

WAKEFORD, HERBERT W.

- Discharge of indebtedness: disappearing gain where loan invested in liquidated subsidiary. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 733-4.
- Tax considerations in evaluating financial statements. (In Haskins & Sells. *Selected papers 1973*. New York, c1974, p. 181-9.) [110 H]

WALDECK, TOM.

- Accounting for inflation - how the U.K. does it. *South African chartered accountant*, v. 11, Jan. 1975, p. 22-5.

WALDMAN, PAUL H.

- United States Tax Court as a forum, by Paul H. Waldman and John J. Weiler. *Louisiana CPA*, v. 34, Winter 1974-75, p. 37-41.
- Weiler, John J. Avoiding ordinary income when disposing of preferred stock received as a dividend, by John J. Weiler and Paul H. Waldman. *Taxation for accountants*, v. 15, Dec. 1975, p. 338-41.
- Weiler, John J. Avoiding ordinary income when disposing of preferred stock received as a dividend, by John J. Weiler and Paul H. Waldman. (Corporation-shareholder) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 166-9.

WALDO, CHARLES N.

- Marketing executives want more help from the computer, by Charles N. Waldo and Ik-Whan Kwon. *Data management*, v. 13, April 1975, p. 18-20.
- New faces supervise office services. *Information & records management*, v. 9, April 1975, p. 24.

WALDRON, ROBIN.

- Accounting and the international scene. *Accountant* (Eng.), v. 173, Sept. 11, 1975, p. 287-8.
- Approaching institutions for financial aid. *Certified accountant* (Eng.), March 1975, p. 131-2, 137.

WALINSKY, LOUIS J.

- Businessman's primer on inflation and social justice. *Business and society review*, Spring 1975, p. 17-24.

WALKER, ANTONIO GARRIGUES.

- Spain: the new foreign investment law. *Tax management international journal*, Nov. 1974, p. 6-11.

WALKER, EDWIN.

- Management accounting in the Civil Service. *Public finance & accountancy* (Eng.), v. 2, March 1975, p. 76-80.

WALKER, GLENN M.

- Equitability and taxation. *Panorama* (Harris Kerr Forster), Third quarter, 1975, p. 14-15, 26.

WALKER, GOODYEAR K.

Kurtz, Ronald. Test and pay technicians - upward mobility in personnel, by Ronald Kurtz and Goodyear K. Walker. *Public personnel management*, v. 4, July-Aug. 1975, p. 259-62.

WALKER, JAMES.

Flexible working hours in two British government offices, by James Walker, Clive Fletcher and Donald McLeod. *Public personnel management*, v. 4, July-Aug. 1975, p. 216-22.

WALKER, JAMES W.

New appeal of early retirement. *Business horizons*, v. 18, June 1975, p. 43-8.

Self-regulation and due process at the American Stock Exchange, Inc. *Ohio State law journal*, v. 35, 1974, p. 290-4.

WALKER, JOHN H.

How we used the phone to gain support for our endowment fund. *Association management*, v. 27, Feb. 1975, p. 68-9.

WALKER, ORVILLE C.

Organizational determinants of the industrial salesman's role conflict and ambiguity, by Orville C. Walker, Gilbert A. Churchill and Neil M. Ford. *Journal of marketing*, v. 39, Jan. 1975, p. 32-9.

WALKER, ROBERT.

Commonerites and capital transfer tax. *British tax review*, no. 2, 1975, p. 79-86.

WALKER, W. ROBERT.

Batch scheduling techniques. *Journal of systems management*, v. 26, Feb. 1975, p. 42-4.

WALL, JAMES A.

Managing negotiators. *Business horizons*, v. 18, Feb. 1975, p. 41-4.

WALLACE, GERALD O.

Controlling expansion costs: a practical guide. *Management accounting* (NAA), v. 56, April 1975, p. 43-6.

WALLACE, J. B.

Stickney, C. P. Guide to increasing the maximum available depreciation deductions under the ADR system, by C. P. Stickney and J. B. Wallace. *Taxation for accountants*, v. 15, July 1975, p. 42-8.

WALLACE, JOHN B.

When to bill for computer services. *Data management*, v. 13, July 1975, p. 12-17.

WALLACE, JUSTIN.

Manpower for offshore exploration. *Management* (Irish), v. 22, June-July 1975, p. 45-7.

WALLACE, MARC J.

How to minimize labor costs during peak demand periods, by Marc J. Wallace and M. Lynn Spruill. *Personnel*, v. 52, July-Aug. 1975, p. 61-7.

WALLACE, PETER W.

What the Retail Credit Co. offers to motels, part two: personnel selection. *Motel/motor inn journal*, v. 38, Dec. 1974, p. 20.

WALLACE, PHYLLIS A.

Anderson, Bernard E. Public policy and black economic progress: a review of the evidence, by Bernard E. Anderson and Phyllis A. Wallace. *American economic review*, v. 65, May 1975, p. 47-52.

WALLACE, WILLIAM H.

Role of the Federal Reserve in the money market. *Cooperative accountant*, v. 27, Winter 1974, p. 2-6, 63.

WALLACH, GEORGE.

Perfecting and reperfecting security interests under the Uniform commercial code. *Business lawyer*, v. 30, Jan. 1975, p. 447-67.

WALLENIUS, JYRKI.

Comparative evaluation of some interactive approaches to multicriterion optimization. *Management science*, v. 21, Aug. 1975, p. 1387-96.

WALLENS, WILLIAM M.

Antitrust - bank mergers. (Recent decisions) *Brooklyn law review*, v. 41, Winter 1975, p. 711-27.

WALLER, R. A.

Assessing the impact of technology on the environment. *Long range planning*, v. 8, Feb. 1975, p. 43-51.

WALLER, RICHARD R.

Computer fraud. *Accountant* (Eng.), v. 173, Oct. 2, 1975, p. 392-3.

WALLICH, HENRY C.

As Wallich views capital adequacy. *Bankers monthly*, v. 92, March 15, 1975, p. 28-9, 40.

WALLIS, W. ALLEN.

Public affairs: what can we do about it? (Opinion) *Financial executive*, v. 43, Dec. 1975, p. 36-8.

WALSH, BRENDAN M.

Labour force: prospects for growth. *Accountancy Ireland*, v. 7, April 1975, p. 19-21.

WALSH, C. A.

Growth equilibrium, balancing stability and profit. *Management accounting* (Eng.), v. 53, March 1975, p. 91-5.

WALSH, FRED B.

Metrication. *Accountancy Ireland*, v. 6, Oct. 1974, p. 17-21.

WALSH, G. V.

Exempt orgs.: unrelated trade or business income from partnership interests. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 612.

WALSH, GERALD S.

Accumulated earnings tax: new case poses greater danger that tax will be imposed. (Corporation-stockholders) *Taxation for lawyers*, v. 4, Sept./Oct. 1975, p. 120-3.

WALSH, JOHN P.

Computers, privacy, and the law. *Australian accountant*, v. 45, Oct. 1975, p. 537-40, 543-4.

WALSH, KATE MONICA.

Charitable tax exemptions as state action. (Constitutional law) *St. John's law review*, v. 49, Winter 1975, p. 283-99.

WALSH, W.

- Disclosure and exposure *Accountant* (Eng.), v. 172, June 5, 1975, p. 720-1.
- Industrial relations and the law. *Accountant* (Eng.), v. 171, Dec. 12, 1974, p. 785-6.
- New rights for employees: the Employment protection bill. *Accountant* (Eng.), v. 172, June 26, 1975, p. 815-16.
- Waste not? Scope for economies. *Accountant* (Eng.), v. 172, March 13, 1975, p. 335-6.

WALSHAM, GEOFF.

- Effect of taxation on DCF investment appraisal, by Geoff Walsham and Daniel McDonald. *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 20-3.

WALTER, C. K.

- Stockout cost models: empirical tests in a retail situation, by C. K. Walter and John R. Grabner. (Marketing notes and communications) *Journal of marketing*, v. 39, July 1975, p. 56-60.

WALTER, HENRY G.

- Marketing in developing countries. *Columbia journal of world business*, v. 9, Winter 1974, p. 29-30.

WALTERS, CLIFFORD LOGAN.

- Extraterritorial application of Section 16(b) of the Securities exchange act of 1934 - *Wagman v. Astle*, 380 F. supp. 497. (Notes & comments) *Washington and Lee law review*, v. 32, Summer 1975, p. 699-718.

WALTERS, J. HART.

- Marketing in Poland in the 1970s: significant progress. *Journal of marketing*, v. 39, Oct. 1975, p. 47-51.

WALTERS, JOHNNIE M.

- IRS Intelligence Division operating procedures: from 1040 through criminal trial. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 1195-1208.) [751 N]

WALTERS, KENNETH D.

- Your employees' right to blow the whistle. *Harvard business review*, v. 53, July-Aug. 1975, p. 26-8, 30, 32, 34, 161-2.

WALTERS, ROY W.

- Job enrichment: challenge of the seventies. *Atlanta economic review*, v. 25, July-Aug. 1975, p. 31-4.
- Keeping workers happy and productive in a down economy. *Automation*, v. 23, Jan. 1975, p. 70-2.

WALTHER, DEBORAH.

- Bar computer helps reduce costs by 15%. *Club management*, v. 54, Aug. 1975, p. 22-3.
- How to right your resume. *Club management*, v. 54, April 1975, p. 33, 75.
- Top job: a view of club management education. *Club management*, v. 54, March 1975, p. 26-8.
- Women's membership in private clubs feminism comes to clubdom - again - and some aren't fighting it. *Club management*, v. 54, Feb. 1975, p. 22-4, 48.

WALTON, RICHARD E.

- Diffusion of new work structures: explaining why success didn't take. *Organizational dynamics*, v. 3, Winter 1975, p. 3-22.

WALZER, NORMAN.

- Measuring inflation and municipal expenditures. *Governmental finance*, v. 4, Aug. 1975, p. 14-17.

WANDER, HERBERT S.

- Rule 144 adopted. (In Cohen, Manuel F. *Letter stock: implications of new Rule 144*. 2nd ed. New York, 1972. p. 71-9.) [724 C]

WANE, MALCOLM T.

- Drechsler, Herbert D. Mining industry and scarcity of minerals, by Herbert D. Drechsler and Malcolm T. Wane. *Columbia journal of world business*, v. 9, Fall 1974, p. 65-70.

WANEMAKER, FRANK.

- Impact of ASR 162 on certain limited partnerships. *Massachusetts CPA review*, v. 49, July-Aug. 1975, p. 28-30.

WANGARD, ROBERT E.

- Selecting a qualified plan after ERISA: the alternatives, problems and costs. (Taxation of compensation) *Journal of taxation*, v. 43, Sept. 1975, p. 145-50.

WANLESS, P. T.

- Reflections on asset valuation and value to the firm. *Abacus*, v. 10, Dec. 1974, p. 160-4.

WANOUS, JOHN P.

- Job preview makes recruiting more effective. (Ideas for action) *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 16, 166, 168.
- Tell it like it is at realistic job previews. *Personnel*, v. 52, July-Aug. 1975, p. 50-60.

- WANT to invest in coins? Prepare for a rip-off *Medical economics*, v. 52, April 14, 1975, p. 202-4, 209, 215, 218, 220.

WAR CONTRACTS

See Contracts, Government

WAR ON POVERTY

See Poverty Programs
Taxation, United States-Income-Negative

WARD, BART H.

- Assessing prior distributions for applying Bayesian statistics in auditing: a comment. (Correspondence) *Accounting review*, v. 50, Jan. 1975, p. 155-7.

WARD, CHRISTOPHER D.

- Managing the small business. (Management services) *CA magazine* (Can.), v. 106, June 1975, p. 53-6.

WARD, DAVID.

- Ray, Edward E. Finance bill 1974, by Edward E. Ray and David Ward. *Accountants digest* (Eng.), no. 9, Spring 1974, 49 p.
- Ray, Edward E. Guide to the Finance act 1974, by Edward E. Ray and David Ward. *Accountants digest* (Eng.), no. 11, Summer 1974, 57 p.

WARD, GEOFFREY H.

- Get the most from your partnership team. *CA magazine* (Can.), v. 106, June 1975, p. 31-4.
- Get the most from your partnership team. *Accountants' journal* (N.Z.), v. 54, Aug. 1975, p. 254-8.

WARD, I. H.

- Structure planning. *Public finance and accountancy* (Eng.), v. 2, May 1975, p. 162-3.

WARD, JAMES A.

Power and accountability on the Pennsylvania Railroad, 1846-1878. *Business history review*, v. 49, Spring 1975, p. 37-59.

WARD, MICHAEL

Glassberg, Carl L. Advertising expense and retail expansion, by Carl L. Glassberg and Michael Ward. (Tax talk) *Retail control*, v. 43, March 1975, p. 40-3.

Glassberg, Carl L. Attack on the home office deduction, by Carl L. Glassberg and Michael Ward. (Tax talk) *Retail control*, v. 43, April-May 1975, p. 36-8.

Glassberg, Carl L. Benefits of the ADR system and accelerated depreciation, by Carl L. Glassberg and Michael Ward. (Tax talk) *Retail control*, v. 43, Jan. 1975, p. 35-41.

Glassberg, Carl L. Close corporations and stockholder insurance, by Carl L. Glassberg and Michael Ward. (Tax talk) *Retail control*, v. 44, Nov. 1975, p. 26-9.

Glassberg, Carl L. Employee benefit plans and the ESOP, by Carl L. Glassberg and Michael Ward. (Tax talk) *Retail control*, v. 44, Sept. 1975, p. 28-31.

Glassberg, Carl L. Tax reduction act and the investment credit, by Carl L. Glassberg and Michael Ward. (Tax talk) *Retail control*, v. 43, June-July 1975, p. 36-9.

Glassberg, Carl L. Taxation of location incentives, by Carl L. Glassberg and Michael Ward. (Tax talk) *Retail control*, v. 44, Oct. 1975, p. 34-8.

WARD, RICHARD A.

Licensure of health care professions and health care delivery. *Hospital administration*, v. 20, Spring 1975, p. 47-59.

WARD, T. B.

Controlling change - the role of management services. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 134-50.) [223.8 M]

WARDEN, KATHARINE D.

Cut your corporate costs by renting your office staff? *Medical economics*, v. 52, July 7, 1975, p. 133.

Take advantage of the new warranty law *Medical economics*, v. 52, June 23, 1975, p. 104.

WARDEN, NORMAN.

Management by objectives: the key to organizational effectiveness, by Norman Warden and Fred Burrell. *Armed forces comptroller*, v. 20, Winter 1975, p. 3-5, 33-5.

WARE, ROBERT B.

Budgeting for training and how to keep it from being shaved. (Training info) *Infosystems*, v. 22, Sept. 1975, p. 78.

WARE, WARREN W.

World energy: demand and supply, by Warren W. Ware and Andrew C. Gross. *Columbia journal of world business*, v. 9, Fall 1974, p. 7-17.

WARE, WILLIS H.

Meet DPMA's computer sciences men-of-the-year, interviews with Willis H. Ware and Donald L. Bitzer. *Data management*, v. 13, June 1975, p. 19-26.

WAREHOUSES

Friedman, Walter F. Physical distribution: the concept of shared services. *Harvard business review*, v. 53, March-April 1975, p. 24-6, 30, 32, 36, 148.

Rose, Harvey N. How to control rising warehouse labor costs. *Production and inventory management*, v. 16, First quarter 1975, p. 46-52.

Trippi, Robert R. Warehouse location formulation as a special type of inspection problem. *Management science*, v. 21, May 1975, p. 986-8.

Inventories

Clark, Robert Charles. Abstract rights versus paper rights under Article 9 of the Uniform commercial code. *Yale law journal*, v. 84, Jan. 1975, p. 445-79.

Flow-through racks speeds order-picking. *Factory*, v. 8, Feb. 1975, p. 51-2.

Graziano, Vincent J. Integrated logistics planning and control. *Production and inventory management*, v. 16, First quarter 1975, p. 74-84.

WARFEL, GEORGE H.

Review of personal identification systems. *Magazine of bank administration*, v. 50, Dec. 1974, p. 16-20.

WARINER, ROY G.

Price-less grocery items. *Air force comptroller*, v. 9, Jan. 1975, p. 38-9, 45.

WARNE-SMITH, A. D.

Communications problems in a chartered accountant's office. (Practitioners' forum) *Accountants' journal* (N.Z.), v. 54, May 1975, p. 155-7. (Reprinted from *Chartered accountant in Australia*, December 1974.)

Office procedures. (Practitioners forum) *Chartered accountant in Australia*, v. 45, Dec. 1974, p. 28-31.

WARNER, DAVID C.

Fiscal barriers to full employment, *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 156-64.

WARNER, HAROLD G.

Changing patterns of corporate finance. *Journal of commercial bank lending*, v. 58, Oct. 1975, p. 2-9.

WARNER, PAUL D.

Audits of service-center-produced records. *CPA journal*, v. 45, Jan. 1975, p. 25-8.

WARNER, RANNE P.

Bauer, Raymond A. Auditing the management process for social performance, by Raymond A. Bauer, L. Terry Caut-horn and Ranne P. Warner. *Business and society review*, Fall 1975, p. 39-45.

WARNER, RICHARD G.

New system for paid absences benefits hospital, staff. *Hospitals*, v. 49, Jan. 16, 1975, p. 81-3.

WARNICK, GERALD B.

Current factors to consider in evaluating a real estate investment from a tax point of view. (Personal) *Taxation for accountants*, v. 14, May 1975, p. 272-6.

Real estate industry - a look at current tax developments. *Arthur Andersen chronicle*, v. 35, Jan. 1975, p. 22-30.

WARNING for industrial marketers - watch those figures. *Sales management*, v. 113, Nov. 25, 1974, p. 6.

WARRANTS

See Also Bond Warrant
Stock Warrants

Rush, David F. Empirical examination of factors which influence warrant prices, by David F. Rush and Ronald W. Melicher. *Journal of finance*, v. 29, Dec. 1974, p. 1449-66.

WARRANTY

Duesenberg, Richard W. General provisions, sales, bulk transfers and documents of title. *Business lawyer*, v. 30, April 1975, p. 847-67.

- Kendall, C. L. Warranty and complaint policies: an opportunity for marketing management, by C. L. Kendall and Frederick A. Russ. *Journal of marketing*, v. 39, April 1975, p. 36-43.
- Moss, John E. Buyers still get the short end of warranties. *Business and society review*, Spring 1975, p. 80-2.
- Snyder, James D. Now comes the deluge, by James D. Snyder and Robert F. Hickox. *Sales management*, v. 115, Nov. 3, 1975, p. 37-40.
- Snyder, James D. Washington's new watchwords: repair, replace, or refund. *Sales management*, v. 114, Feb. 17, 1975, p. 31-3.
- Warden, Katharine D. Take advantage of the new warranty law. *Medical economics*, v. 52, June 23, 1975, p. 104.
- Webster, George D. What new consumer product warranty act means to you. (Legal) *Association management*, v. 27, March 1975, p. 24, 26-8.
- WARREN, ALVIN C.**
Andrews, William D. Fairness and the personal income tax: a reply to Professor Warren. (Comments) *Harvard law review*, v. 88, March 1975, p. 947-58.
Fairness and a consumption-type or cash flow personal income tax. (Comments) *Harvard law review*, v. 88, March 1975, p. 931-46.
- WARREN, CARL S.**
Comparative survey of audit reliability and independence. *Georgia CPA*, v. 16, Summer 1975-76, p. 10-13.
Comparative survey of audit reliability and independence. *Ohio CPA*, v. 33, Autumn 1974, p. 136-9.
Confirmation informativeness. *Journal of accounting research*, v. 12, Spring 1974, p. 158-77.
Confirmation reliability - the evidence. (Accounting and auditing) *Journal of accountancy*, v. 139, Feb. 1975, p. 85-9.
Edwards, James Don. Current developments in financial reporting, by James Don Edwards and Carl S. Warren. *National public accountant*, v. 20, June 1975, p. 12-17.
Edwards, James Don. Financial statements in the U.S. - the impact of current developments, by J.D. Edwards and C.S. Warren. *Australian accountant*, v. 45, April 1975, p. 156-60.
Edwards, James Don. Objectives of financial statements - some managerial questions, by James Don Edwards and Carl S. Warren. (Accounting principles and practice) *Cost and management (Canada)*, v. 49, Jan.-Feb. 1975, p. 46-9.
Edwards, James Don. Price-level adjustments: U.S. viewpoints, by James Don Edwards and Carl S. Warren. *Accountant's magazine (Scott.)*, v. 79, May 1975, p. 174-7.
Forget the silent minority - audit where audit is due. *CA magazine (Can.)*, v. 106, Feb. 1975, p. 26-30.
Interpreting and evaluating attribute sampling. *Internal auditor*, v. 32, July-Aug. 1975, p. 45, 48-56.
Kiger, Jack E. Visiting professorships, by Jack E. Kiger and Carl S. Warren. (Education research) *Accounting review*, v. 50, April 1975, p. 387-91.
- WARREN, DAVID.**
Risk manager. *Best's review (Property/liability ed.)*, v. 75, Jan. 1975, p. 14-72.
- WARREN, E. KIRBY.**
Case of the plateaued performer, by E. Kirby Warren, Thomas P. Ference and James A. F. Stoner. (Problems in review) *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 30-2, 34, 36, 38, 146-8.
- WARREN, PAUL D.**
Samson, Thomas F. Comment on Audits of service-center-produced records. (Letters to the editor) *CPA journal*, v. 45, April 1975, p. 5-6.
- WARREN, ROBERT L.**
Cash information: toward a more useful statement of changes in financial position, by Robert L. Warren and Jackson A. White. *National public accountant*, v. 20, Feb. 1975, p. 30-4.
- WARREN, RONALD A.**
Hasler, William A. For S&L's - management by objectives, by William A. Hasler and Ronald A. Warren. *Management controls (PMM & Co.)*, v. 22, March 1975, p. 34-9.
- WARREN, WESLEY B.**
Taxable income of qualified trusts. (Tax notes) *American Bar Association journal*, v. 61, Aug. 1975, p. 981-4.
- WARREN, WILLIAM D.**
Consumer credit law: rates, costs, and benefits. *Stanford law review*, v. 27, Feb. 1975, p. 951-68.
- WARTOW, RONALD.**
Stephens, Robert F. Using audit assistance in bid protests, by Robert F. Stephens and Ronald Wartow. *GAO review*, Winter 1975, p. 43-9.
- WASEM, GEORGE.**
Cases in conscience. *Bankers monthly*, v. 92, June 15, 1975, p. 22-5.
Corporate social audit. *Bankers monthly*, v. 92, May 15, 1975, p. 14, 16-17, 35.
Marketer and his city. (Bank marketing) *Bankers monthly*, v. 92, Jan. 15, 1975, p. 18-19, 22-3.
Marketing for profits and nonprofits. *Bankers monthly*, v. 92, March 15, 1975, p. 23-4, 26-7.
Marketing look ahead. *Bankers monthly*, v. 91, Dec. 15, 1974, p. 19-21, 31-2.
Stockholder relations: researching the owners. *Bankers monthly*, v. 92, April 1975, p. 14-19.
Stockholder relations: the marketing approach. *Bankers monthly*, v. 91, Nov. 15, 1974, p. 20, 22-3.
- WASHINGTON REPRESENTATIVES**
See Also Lobbying
- WASSERMAN, MAURICE W.**
Practical ways of controlling noise in condominiums. (Construction) *Condominium world*, v. 1, Winter 1975, p. 12-14.
- WASSNER, NEIL A.**
Employee stock ownership plans: an idea whose time has arrived? *Viewpoint (Main LaFrentz & Co.)*, 1st ed., 1975, p. 22-5.
- WASTE**
See Scrap, Waste, Spoilage
- WASYLENKO, MICHAEL.**
Estimating the elasticity of state personal income taxes. *National tax journal*, v. 28, March 1975, p. 139-42.
- WATCH** out for restrictions on use of the mileage allowances. (Technical notes and comments) *Taxation for accountants*, v. 14, Jan. 1975, p. 49.
- WATER POLLUTION**
See Pollution, Water
- WATER RESOURCES**
Erickson, D. L. Water rights, conservation and recreation planning, by D. L. Erickson, D. L. Groves and H. Kahalas. *Long range planning*, 8, Feb. 1975, p. 75-9.

Newbury, D. R. Water authorities' budgets. *Public finance & accountancy*, v. 1, Oct. 1974, p. 330-3.

WATERS, B. QUINN.

New interest rates for deficiencies, refunds tied to prime lending rate: howit works. *Taxation for accountants*, v. 15, Oct. 1975, p. 214-18.

WATERS, DAVID F.

Remedies to insolvent situations. *South African chartered accountant*, v. 11, July 1975, p. 245-6.

WATERS, EDWIN D.

Materiality - a valuation decision. *Georgia CPA*, v. 16, Summer 1975-76, p. 18-22, 30.

WATERS, LAWRENCE A.

There's profit in those small accounts. *Burroughs clearing-house*, v. 59, Dec. 1974, p. 24-5, 50-1.

WATERS, WILLIAM R.

Quirin, G. David. Market efficiency and the cost of capital: the strange case of fire and casualty insurance companies, by G. David Quirin and William R. Waters. *Journal of finance*, v. 30, May 1975, p. 427-45.

WATERSTON, ALBERT.

Viable model for rural development. *Finance and development*, v. 11, Dec. 1974, p. 22-5.

WATERWORKS

Costs

Anderson, R. W. Water industry. *Public finance and accountancy* (Eng.), v. 2, Oct. 1975, p. 320-3.

Rates

Anderson, R. W. Water industry. *Public finance and accountancy* (Eng.), v. 2, Oct. 1975, p. 320-3.

WATKINS, EDWARD.

Overbooking: a bad name for the lodging industry. *Hospitality* (Food and lodging), v. 13, Dec. 1974, p. L45-L47.
Pension law is confusing, but manageable. (Lodging today) *Hospitality* (Food and lodging), v. 14, June 1975, p. L8.
To catch a (TV) thief. *Hospitality* (Food and lodging), v. 14, Feb. 1975, p. L62-L64.

WATKINS, JOHN F.

Real revenue management in local government. *Governmental finance*, v. 4, Aug. 1975, p. 18-21.

WATLING, TOM.

Commodity futures markets - high risks and high gains. (Mainly for students) *Accountancy* (Eng.), v. 86, Nov. 1975, p. 98, 100, 102.

WATS

See Wide Area Telephone Service

WATSON, CHARLES E.

What your company should know about tuition aid plans, by Charles E. Watson and Alexis L. Grzybowski. *Business horizons*, v. 19, Oct. 1975, p. 75-80.

WATSON, CHARLES H.

Outline of the principles of management. *International accountant* (Eng.), v. 45, no. 2, 1975, p. 5-10.

WATSON, DAVID J. H.

Structure of project teams facing differentiated environments: an exploratory study in public accounting firms. *Accounting review*, v. 50, April 1975, p. 259-73.

Transfer pricing: a behavioral context, by David J.H. Watson and John V. Baumler. *Accounting review*, v. 50, July 1975, p. 466-73.

WATSON, FRANK ALFRED.

Holland, F. A. Introduction to process economics, by F.A. Holland, Frank Alfred Watson and John Keith Wilkinson. New York, John Wiley & Sons, c1974. 290 p. (Appendices (p. 247-81): 1. Money tables. 2. Statistical data.) [205.2 H]
Holland, F. A. No salvation in North Sea oil, by F. A. Holland, J. K. Wilkinson and F. A. Watson. *Accountancy* (Eng.), v. 86, April 1975, p. 40-2.

WATSON, GORDON M.

Fortran - fact vs. fantasy. *Infosystems*, v. 22, Sept. 1975, p. 54-6.

WATSON, HUGH J.

Sprague, Ralph H. MIS concepts, Part I, by Ralph H. Sprague and Hugh J. Watson. *Journal of systems management*, v. 26, Jan. 1975, p. 34-7.

Sprague, Ralph H. MIS concepts - part 2, by Ralph H. Sprague and Hugh J. Watson. *Journal of systems management*, v. 26, Feb. 1975, p. 35-40.

Tummins, Marvin. Advantages of regression analysis over ratio analysis, by Marvin Tummins and Hugh J. Watson. *CPA journal*, v. 45, May 1975, p. 35-8.

WATSON, PETER L.

Westin, Richard B. Reported and revealed preferences as determinants of mode choice behavior, by Richard B. Westin and Peter L. Watson. *Journal of marketing research*, v. 12, Aug. 1975, p. 282-9.

WATSON, R. A.

Holland, F. A. How changes in financial ratios affect profit, by F. A. Holland, R. A. Watson and J. R. Wilkinson. *Management accounting* (Eng.), v. 53, June 1975, p. 205-6.

WATSON, ROBERT A.

Cope, Kenneth W. Budgeting in a large retail chain, by Kenneth W. Cope and Robert A. Watson. *Retail control*, v. 44, Sept. 1975, p. 50-7.

WATSON, SPENCER C.

Vote for R&D profit centers. *Management accounting* (NAA), v. 56, April 1975, p. 50-2.

WATT, GEORGE C.

Setting standards for reporting lease transactions. (News and views) *CPA* (NYSS), v. 45, June 1975, p. 8-10. (Excerpt from *Price Waterhouse review*, 1975, no. 1.)

Setting standards for reporting lease transactions. *Price Waterhouse review*, v. 20, no. 1, 1975, p. 29-31.

WATT, GRAHAM W.

Goals and objectives of general revenue sharing. *Annals of the American Academy of Political and Social Science*, v. 419, May 1975, p. 12-22.

WATT, IAN G.

Problems of liquidity, part 1. (Student roundabout) *Accountant* (Eng.), v. 173, Nov. 20, 1975, p. 592-3.

WATT, JOHN R.

Aft, Lawrence S. Scheduling 7-day weeks poses equity problems, by Lawrence S. Aft, John R. Watt and Charles Y. Thomason. *Hospitals*, v. 49, Sept. 1, 1975, p. 93-6.

WATTS, R. K.

Role of the universities in training professional accountants in developing countries - the Nigerian case. *Nigerian accountant*, v. 7, April/June 1974, p. 18-19.

WAUGH, RICHARD B.

Challenge to rev. proc. 74-21. *Taxes - the tax magazine*, v. 53, April 1975, p. 212-16.

Putting the conformity requirement of Section 472(c) and (e) into focus. *Taxes - the tax magazine*, v. 53, May 1975, p. 260-5.

WAXMAN, HENRY.

Malpractice relief from Congress: how much, how soon? *Medical economics*, v. 52, May 12, 1975, p. 99-100, 104, 106, 108.

WAY, GRIFFITH.

Features of Japanese taxation of concern to foreign enterprises. *Tax management international journal*, Aug. 1975, p. 9-11.

WAY out of the save-or-destroy dilemma. *Retail control*, v. 43, June-July 1975, p. 40-4. (Reprinted from *Modern office procedures*, May 1975.)

WEAPON SYSTEMS

Martyn, A. S. Some problems in managing complex development projects. *Long range planning*, v. 8, April 1975, p. 13-26.

Strategic weapons exchange models, by R. L. Arms and others. *Operations research*, v. 23, March-April 1975, p. 343-57.

WEAR, JAMES O.

Elements of an instrumentation repair shop, by James O. Wear, Jerry M. Wilkinson and Raymond W. Raible. (Engineering) *Hospitals*, v. 49, May 1, 1975, p. 55-7.

WEAVER, G. CARROLL.

Restructuring for profit, how restaurateurs can meet challenges posed by present economic climate. *Transcript* (Harris, Kerr, Forster & Co.), v. 31, Dec. 1974, p. 3-5.

WEAVER, MICHAEL R.

In-house insurance claims. (Update: insurance) *Newspaper controller*, v. 28, July/Aug. 1975, p. 9.

WEAVER, PARK.

Real estate service firms must sell themselves. *Real estate review*, v. 4, Winter 1975, p. 45-50.

WEAVER, PAUL H.

Behind the great scrubber fracas. *Fortune*, v. 91, Feb. 1975, p. 106-10, 112, 114.

Hazards of trying to make consumer products safer. *Fortune*, v. 92, July 1975, p. 133-6, 138, 140.

WEAVING

See Textiles

WEBB, EDWARD (BUZZ).

Placement office retreats, by Edward Webb and Judith Gumbiner. *Journal of college placement*, v. 35, Winter 1975, p. 46-8, 50.

WEBER, JOHN A.

Worldwide strategies for market segmentation. *Columbia journal of world business*, v. 9, Winter 1974, p. 31-7.

WEBER, LARRY J.

Employ less than 500? Consider EDP. *Wisconsin CPA*, March 1975, p. 14-15.

WEBER, R. JACK.

Computer-assisted decision making: some necessary conditions for the acceptance of time-sharing. *Magazine of bank administration*, v. 51, June 1975, p. 16-21.

Computer-assisted decision making: some necessary conditions for the acceptance of time-sharing. *Magazine of bank administration*, v. 51, July 1975, p. 39-41, 44-5.

WEBER, RON.

Audit perspective of operating system security. (Accounting and EDP) *Journal of accountancy*, v. 140, Sept. 1975, p. 97-100.

Auditing computer systems using integrated test facility. *Australian accountant*, v. 45, May 1975, p. 232-5.

WEBSTER, GEORGE D.

Amendments to Information act broaden access to government data. (Legal) *Association management*, v. 27, May 1975, p. 26, 28.

Antitrust implications of joint industry research projects. *Association management*, v. 27, April 1975, p. 20, 22.

Guidelines for association statistical programs. (Legal) *Association management*, v. 27, Jan. 1975, p. 20.

How pension act affects deferred compensation plans. (Legal) *Association management*, v. 27, Oct. 1975, p. 24, 26.

Supreme Court knocks down professional fee schedules. (Legal) *Association management*, v. 27, Aug. 1975, p. 26, 28-9.

What new consumer product warranty act means to you. (Legal) *Association management*, v. 27, March 1975, p. 24, 26-8.

What new election campaign act amendment means to you. (Legal) *Association management*, v. 27, Feb. 1975, p. 14, 16.

What new election campaign act amendment means to you. (Legal) *Association management*, v. 27, Feb. 1975, p. 14, 16.

WEBSTER, WILLIAM H.

Lawyers' responses to accountants in connection with audits, by William H. Webster and others. *Business lawyer*, v. 30, March 1975, p. 207-22.

WEED, J. R.

Wohl, L. B. Disposition of business capital asset may yield ordinary income or loss, by L. B. Wohl and J. R. Weed. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 33-5.

Wohl, L. B. Disposition of business capital asset may yield ordinary income or loss, by L. B. Wohl and J. R. Weed. *Taxation for accountants*, v. 15, Aug. 1975, p. 118-20.

WEED, LAWRENCE L.

Rosenberg, Charlotte L. Problem-oriented record: the word from Dr. Weed. *Medical economics*, v. 52, Jan. 6, 1975, p. 78-81.

WEGMILLER, DONALD C.

Looking backward, planning forward, by Donald C. Wegmiller and Carl N. Platou. *Hospitals*, v. 49, March 1, 1975, p. 57-9.

WEHRMANN, BERNARD.

Carlson, Raymond M. IBM and the maintenance of monopoly power: or an economic analysis of the market for general purpose electronic digital computer systems, by Raymond M. Carlson and Bernard Wehrmann. *Computers and people*, v. 24, Feb. 1975, p. 7-27.

WEIDENAAR, DENNIS J.

Horton, Robert V. Boosting payoffs from economics education, by Robert V. Horton and Dennis J. Weidenaar. *Conference Board record*, v. 12, April 1975, p. 43-7.

WEIDENBAUM, MURRAY L.

Case against government guarantees of electric utility bonds. *Financial management*, v. 3, Autumn 1974, p. 24-30.

Future capital requirements of the electric utility industry, 1974-80. *Public utilities fortnightly*, v. 95, Jan. 1975, p. 15-20.

High cost of government regulation. *Business horizons*, v. 18, Aug. 1975, p. 43-51.

New wave of government regulation of business. *Business and society review*, Fall 1975, p. 81-6.

WEIGEL, JOHN.

Measuring data center performance. *Infosystems*, v. 21, Dec. 1974, p. 36-7.

WEIGHING the options, by William H. Levy and others. *Trusts & estates*, v. 114, Nov. 1975, p. 806-13, 838-9.

WEIRICH, HEINZ.

Werther, William B. Refining MBO through negotiations, by William B. Werther and Heinz Weirich. *MSU business topics*, v. 23, Summer 1975, p. 53-9.

WEIL, ROBERT I.

Altman, Mary Ann. Rewards for associate lawyers - non-salary motivators, by Mary Ann Altman and Robert I. Weil. *Practical lawyer*, v. 21, April 15, 1975, p. 69-76.

WEIL, ROMAN L.

Davidson, Sidney. Case example of effects of proposed general price-level adjustment accounting procedure, by Sidney Davidson, James N. Kelly and Roman L. Weil. *Banking*, v. 67, July 1975, p. 32-3, 90, 94.

Davidson, Sidney. Comments on Are you ready for inflation accounting? By Sidney Davidson and Roman L. Weil. (Education) *Journal of accountancy*, v. 140, Sept. 1975, p. 109-10.

Davidson, Sidney. Fundamentals of accounting, by Sidney Davidson, James S. Schindler, and Roman L. Weil. 5th ed. Hinsdale, Ill., Dryden Press, c1975. 947 p. [110 D]

Davidson, Sidney. Impact of inflation accounting on 1974 earnings, by Sidney Davidson and Roman L. Weil. *Financial analysts journal*, v. 31, Sept.-Oct. 1974, p. 42-54.

Davidson, Sidney. Inflation accounting: public utilities, by Sidney Davidson and Roman L. Weil. *Financial analysts journal*, v. 31, May-June 1975, p. 30-4, 62.

Davidson, Sidney. Inflation accounting: what will general price level adjusted income statements show? By Sidney Davidson and Roman L. Weil. *Financial analysts journal*, v. 31, Jan.-Feb. 1975, p. 27-31, 70-84.

Davidson, Sidney. Lease capitalization and inflation accounting, by Sidney Davidson and Roman L. Weil. *Financial analysts journal*, v. 31, Nov.-Dec. 1975, p. 22-9, 57.

Davidson, Sidney. Shortcut in computing earnings per share, by Sidney Davidson and Roman L. Weil. (Accounting & auditing) *Journal of accountancy*, v. 140, Dec. 1975, p. 45-7.

Nurnberg, Hugo. Combining stockholders' equity accounts under pooling of interests method, by Hugo Nurnberg, Clyde P. Stickney and Roman L. Weil. (Education research) *Accounting review*, v. 50, Jan. 1975, p. 179-83.

WEILER, JOHN J.

Avoiding ordinary income when disposing of preferred stock received as a dividend, by John J. Weiler and Paul H. Waldman. (Corporation-shareholder) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 166-9.

Avoiding ordinary income when disposing of preferred stock received as a dividend, by John J. Weiler and Paul H. Waldman. *Taxation for accountants*, v. 15, Dec. 1975, p. 338-41.

Waldman, Paul H. United States Tax Court as a forum, by Paul H. Waldman and John J. Weiler. *Louisiana CPA*, v. 34, Winter 1974-75, p. 37-41.

WEILL, JAY R.

Depreciation of player contracts - the government is ahead at the half. *Taxes - the tax magazine*, v. 53, Oct. 1975, p. 581-91.

WEINBERG, CHARLES B.

Aaker, David A. Interactive marketing models, by David A. Aaker and Charles B. Weinberg. *Journal of marketing*, v. 39, Oct. 1975, p. 16-23.

Advertising decision rules for market share models. *Decision sciences*, v. 6, Jan. 1975, p. 25-36.

Lucas, Henry C. Sales response as a function of territorial potential and sales representative workload, by Henry C. Lucas, Charles B. Weinberg and Kenneth W. Clowes. *Journal of marketing research*, v. 12, Aug. 1975, p. 298-305.

Optimal commission plan for salesmen's control over price. *Management science*, v. 21, April 1975, p. 937-43.

WEINBERG, GERALD M.

Kraft, Philip. Professionalization of programming, by Philip Kraft and Gerald M. Weinberg. (The forum) *Datamation*, v. 21, Oct. 1975, p. 169-72.

WEINER, DAVID P.

Accountants for the public interest: a brief history, by David P. Weiner and Marc Lumer. *CPA journal*, v. 45, March 1975, p. 18-20.

WEINMANN, ERIC.

Venture capital for small business. *University of Baltimore law review*, v. 3, Spring 1974, p. 183-206.

WEINRAUCH, J. DONALD.

Massoud, Marcos F. Planning and control in public mass transportation, by Marcos F. Massoud and J. Donald Weinrauch. *Governmental finance*, v. 4, Nov. 1975, p. 44-6.

WEINSTEIN, DAVID.

Market segmentation and parameter inequalities in a buyer behavior model, by David Weinstein and John U. Farley. *Journal of business* (U. of Chicago), v. 48, Oct. 1975, p. 526-40.

WEINSTEIN, ELLIOTT W.

Basi, Bart A. Internal revenue code and its impact on divorce settlements, by Bart A. Basi and Elliott W. Weinstein. *Taxes - the tax magazine*, v. 53, March 1975, p. 132-53.

WEINSTEIN, GEORGE.

Accountant's possessions - it doesn't pay to have them. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 267-73.) [110 H]

In service date important in selection of averaging convention, edited by George Weinstein. (Tax roundtable) *Connecticut CPA*, v. 39, Sept. 1975, p. 27-8.

Tax aspects of professional corporations. (In Haskins & Sells. *Selected papers 1973*. New York, c1974. p. 246-59.) [110 H]

WEINSTEIN, JEROME.

Robinson, David. Homeownership and tenant counseling, by David Robinson and Jerome Weinstein. *Journal of property management*, v. 40, May/June 1975, p. 134-9.

WEINSTEIN, STANLEY.

Becroft, Kenner. Going international, by Kenner Becroft, Dieter Schmidt and Stanley Weinstein. *CA magazine* (Can.), v. 106, April 1975, p. 46-50.

Becroft, Kenner. International association for the smaller accounting firm, by Kenner Becroft, Stanley Weinstein and Dieter Schmidt. *South African chartered accountant*, v. 11, March 1975, p. 82-5.

International associations for medium-sized American accounting firms. (Administration of accountants practice) *CPA* (NYSS), v. 45, June 1975, p. 71-2.

WEINTRAUB, BENJAMIN.

New bankruptcy bill offers an alternative, by Benjamin Weintraub and Harris Levin. *Credit and financial management*, v. 77, Feb. 1975, p. 28-9.

WEIR, TAMARA.

Burke, Ronald J. How to make better management decisions, by Ronald J. Burke and Tamara Weir. *CA magazine* (Can.), v. 107, July 1975, p. 47-53.

WEISBROD, HADASSAH.

Audit of the state budget, by Hadassah Weisbrod and Bruce Gibson. (Accountability auditing in the community) *Internal auditor*, v. 32, Nov./Dec. 1975, p. 71-3.

WEISER, MICHAEL.

Should pension funds buy raw land? (Real estate) *Institutional investor*, v. 8, Dec. 1974, p. 13.

Where are the finders for pension funds? (Real estate) *Institutional investor*, v. 9, April 1975, p. 15.

WEISER, NORMAN.

Universal vendor marking costs & benefits. *Retail control*, v. 43, Feb. 1975, p. 54-64.

WEISS, DOYLE L.

Houston, Franklin S. Cumulative advertising effects: the role of serial correlation, by Franklin S. Houston and Doyle L. Weiss. *Decision sciences*, v. 6, July 1975, p. 471-81.

WEISS, ELLIOTT J.

Oliver, John B. Is selling technology to the Soviets dangerous? By John B. Oliver and Elliott J. Weiss. (Ideas for action) *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 18, 144-5.

WEISS, HAROLD.

Audit review of program code-II. *Edpacs*, v. 3, Aug. 1975, p. 6-7.

Evaluating performance in computer auditing. *Edpacs*, v. 2, Feb. 1975, p. 1-7.

Latest from Equity Funding. *Edpacs*, v. 2, Dec. 1974, p. 1-9.

Rebuttal to Equity Funding implications. *Edpacs*, v. 2, Oct. 1974, p. 8-11.

WEISS, JEROLD M.

Ominous intervention or premature anxiety. *National public accountant*, v. 20, Sept. 1975, p. 32-5.

WEISS, JEROME P.

So you think you're exempt from the federal securities laws. *Cooperative accountant*, v. 28, Spring 1975, p. 3-14, 88.

WEISS, MARVIN.

Accounting for training & development. *Accounting forum*, v. 45, Dec. 1975, p. 17-23.

Human capital: asset or liability? *Financial executive*, v. 43, Sept. 1975, p. 30-2, 37-9.

Human resource accounting and its tax implications. (Letters to the editor) *CPA* (NYSS), v. 45, July 1975, p. 7-8.

WEISS, ROBERT L.

Fiduciary standards and investment responsibility under the new pension reform law, by Robert L. Weiss and Joseph S. Voboril. *Trusts and estates*, v. 113, Dec. 1974, p. 800-3, 858-60.

WEISS, STANLEY H.

Disclosures surrounding a change in auditors: Accounting series release 165. *CPA journal*, v. 45, March 1975, p. 11-15.

WEISS, STEPHAN F.

Orkins, Matthew J. Backing into an information system, by Matthew J. Orkins and Stephan F. Weiss. *Datamation*, v. 21, Oct. 1975, p. 79, 83, 87.

WEISS, THOMAS.

Bateman, Fred. Market structure before the age of big business: concentration and profit inequity Southern manufacturing, by Fred Bateman and Thomas Weiss. *Business history review*, v. 49, Autumn 1975, p. 312-36.

WEISS, YORAM.

Levhari, David. Effect of risk on the investment in human capital, by David Levhari and Yoram Weiss. *American economic review*, v. 64, Dec. 1974, p. 950-63.

WEISSE, PETER D.

What a chief - or group - executive cannot delegate. *Management review*, v. 64, May 1975, p. 4-8.

WEISSMAN, RUDOLPH L.

Big steel - an invitation to money managers. (Investment perspectives) *Pension & welfare news*, v. 10, Dec. 1974, p. 48-50.

What makes stock prices? *Pension & welfare news*, v. 11, Jan. 1975, p. 63-4, 70.

WEIST, HERMAN D.

Professional development. (President's page) *Nebraska CPA*, v. 9, Spring 1974, p. 5, 22.

WEITZEL, FRANK H.

Comptrollership trends in the federal government. *Federal accountant*, v. 24, June 1975, p. 9-20.

WELAM, ULF PETER.

Multi-item production smoothing models with almost closed form solutions. *Management science*, v. 21, May 1975, p. 1021-8.

WELCH, FINIS.

Human capital theory: education, discrimination, and life cycles. *American economic review*, v. 65, May 1975, p. 63-73.

WELCH, JAMES R.

Sales, service and rentals tax, by James R. Welch and Richard Reimer. (State taxation) *Connecticut CPA*, v. 39, Sept. 1975, p. 22-4.

Year end tax planning in light of recent Connecticut tax legislation and developments, by James R. Welch and Robert F. Lee. *Connecticut CPA*, v. 39, Dec. 1975, p. 10-11.

WELCH, JONATHAN B.

Workable alternatives to regulation. *Public utilities fortnightly*, v. 96, Oct. 23, 1975, p. 36-9.

WELCH, MIKE.

Ways to shorten your things-to-do list. (Management tips) *Association management*, v. 27, Jan. 1975, p. 30-3.

WELFARE

Fasser, Paul J. Disclosure requirements of the Employee retirement income security act of 1974 (ERISA). *Personnel*, v. 52, Jan.-Feb. 1975, p. 10-17.

Finance

Cowing, Thomas G. Distributional impact of local public service consolidation: a case study, by Thomas G. Cowing and A. G. Holtmann. *Land economics*, v. 50, Nov. 1974, p. 348-63.

WELFARE AGENCIES

See Non-Profit Organizations, Welfare Agencies

WELFARE FUNDS

See Funds-Welfare
Social Security
Trade Unions

WELKER, ROBERT B.

Discriminant analysis as an aid to employee selection: a reply. (Correspondence) *Accounting review*, v. 50, July 1975, p. 593-4.

Jensen, Daniel L. Discriminant analysis as an aid to employee selection: a comment, by Daniel L. Jensen and Andrew D. Bailey. (Correspondence) *Accounting review*, v. 50, July 1975, p. 588-92.

WELMEYER, MARILYN.

President Ford's hard choices on energy. *Fortune*, v. 91, Jan. 1975, p. 74-7, 152-3, 156.

WELLES, CHRIS.

Are the lawyers taking over the business? *Institutional investor*, v. 9, March 1975, p. 77-81, 112-14.

How profitable is managing money? *Institutional investor*, v. 9, Sept. 1975, p. 39-43, 128.

WELLS, JOSEPH T.

Accountant's role in the FBI. *Management accounting (NAA)*, v. 56, April 1975, p. 24-6.

WELLS, LISALEE ANNE.

Subdivision land dedication: objectives and objections, by Lisalee Anne Wells and Tom Lallas. *Stanford law review*, v. 27, Jan. 1975, p. 419-47.

WELLS, LOUIS T.

Social cost/benefit analysis for MNCs. *Harvard business review*, v. 53, March-April 1975, p. 40-2, 46, 48, 150, 152.

WELLS, M. C.

Establishing cost accounting standards. *Australian accountant*, v. 44, Dec. 1974, p. 664-7.

Gray, S. J. Further comment on asset values and income measurement, by S.J. Gray and M.C. Wells. *Accounting and business research (Eng.)*, v. 5, Spring 1975, p. 91-5.

WELLS, WILLIAM D.

Psychographics: a critical review. *Journal of marketing research*, v. 12, May 1975, p. 196-213.

WELLS Fargo bank saves 61 percent with in-house computer. (Users report) *Infosystems*, v. 21, Dec. 1974, p. 43.

WELSCH, DONALD.

Econometrics and auditing. *World (PMM & Co.)*, v. 9, Summer 1975, p. 44-7.

WELSCH, GLENN A.

Anthony, Robert N. Fundamentals of management accounting, by Robert N. Anthony and Glenn A. Welsch. Homewood, Ill., Richard D. Irwin, c1974. 558 p. [110 A]

WELSHANS, MERLE T.

Dauten, Carl A. Principles of finance, by Carl A. Dauten and Merle T. Welshans. 4th ed. Cincinnati, Southwestern Pub. Co., c1975. 689 p. [205 D]

WELTON, T. A.

Elvik, Kenneth O. Acquisition cost versus revaluation: a historical perspective. *International journal of accounting, education and research*, v. 9, Spring 1974, p. 155-65.

WELTY, JOANNE.

Enforceability of bankruptcy forfeiture clauses in commercial leases. (Bankruptcy law) *St. John's law review*, v. 49, Winter 1975, p. 271-82.

WENDELL, RICHARD E.

Hurter, Arthur P. Solutions of constrained location problems, by Arthur P. Hurter, Margaret K. Schaefer and Richard E. Wendell. *Management science*, v. 22, Sept. 1975, p. 51-6.

WENIG, MARY MOERS.

Sex, property and probate. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 642-52.

WERBEL, RICHARD A.

Newman, Joseph W. Automobile brand loyalty, by Joseph W. Newman and Richard A. Werbel. *Journal of the Academy of Marketing Science*, v. 2, Fall 1974, p. 593-601.

WERNER, RAY O.

Legal developments in marketing, edited by Ray O. Werner. *Journal of marketing*, v. 39, Oct. 1975, p. 74-90.

WERNETTE, J. PHILIP.

Perspective on environmental problems. *University of Michigan business review*, v. 27, July 1975, p. 24-8.

WERSHING, SUSAN M.

Can your assistants sock you for overtime? *Medical economics*, v. 52, Oct. 27, 1975, p. 105, 108, 111, 115.

WERT, JAMES E.

Murphy, John S. Are loan-loss reserves adequate? By John S. Murphy and James E. Wert. *Bankers magazine*, v. 158, Autumn 1975, p. 44-9.

WERTHER, WILLIAM B.

Manpower implications of direct Japanese investment. *Akron business and economic review*, v. 5, Winter 1974, p. 5-9.

Part-timers: overlooked and undervalued. *Business horizons*, v. 18, Feb. 1975, p. 13-20.

Refining MBO through negotiations, by William B. Werther and Heinz Weihrich. *MSU business topics*, v. 23, Summer 1975, p. 53-9.

WESOLOWSKY, GEORGE O.

Multiperiod location-allocation problem with relocation of facilities, by George O. Wesolowsky and William G. Truscott. *Management science*, v. 22, Sept. 1975, p. 57-65.

WESSEL, MILTON R.

Real meaning of Telex. *Datamation*, v. 21, July 1975, p. 52-54-6.

WEST, DAVID A.

Automatic cost of capital model, by David A. West and Arthur A. Eubank. *Public utilities fortnightly*, v. 95, May 22, 1975, p. 27-32.

WEST, E. G.

Canadian minimum wages and the new American debate. *Canadian business review*, v. 2, Winter 1975, p. 19-21.

WEST, GLENN M.

MIS in small companies. *Journal of systems management*, v. 26, April 1975, p. 10-13.

WEST, MARILYN.

Reilly, Frank K. Predictive ability of alternative parts of interim financial statements, by Frank K. Reilly, David L. Morgenson and Marilyn West. (In Conference on Empirical Research in Accounting, 7th, University of Chicago, 1972. *Empirical research in accounting*. 1974. p. 105-31.) [*102 C]

WEST, RICHARD.

British multinational in hot water. *Business and society review*, Spring 1975, p. 76-9.

WEST, RICHARD R.

Corporate finance and the changing stock market, by Richard R. West and Seha M. Tinic. *Financial management*, v. 3, Autumn 1974, p. 14-23.

On the difference between internal and external market efficiency. *Financial analysts journal*, v. 31, Nov.-Dec. 1975, p. 30-4.

Teaching of investments - is witchcraft still appropriate? *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 789-93.

WESTBROOK, L. CURTIS.

Financing real estate investment trusts. *Management accounting (NAA)*, v. 56, May 1975, p. 56-8.

WESTERFIELD, RANDOLPH.

Friend, Irwin. Required disclosure and the stock market: comment, by Irwin Friend and Randolph Westerfield. *American economic review*, v. 65, June 1975, p. 467-72.

WESTERN ELECTRIC CO.

Hill, Harrell B. At Western Electric the accent is on professional. *Management accounting (NAA)*, v. 57, Sept. 1975, p. 15-17.

WESTERN HEMISPHERE TRADE CORPORATIONS

See Also Taxation, United States-Western Hemisphere Trade Corporations

Feinschreiber, Robert. DISC versus WHTC - a quantitative comparison. *International tax journal*, v. 2, Fall (Nov.) 1975, p. 80-8.

WESTFALL, DONALD G.

Computer as an audit tool: a case study. *Footnote*, Special issue, 1975, p. 34-5.

WESTFALL, STEVEN.

How to get out of the banking business. *Financial executive*, v. 43, April 1975, p. 32, 37-8.

WESTGATE, JOHN E.

Evaluating word processing (W/P) needs. (Systems short shorts) *Records management journal*, v. 12, Autumn 1974, p. 12-17.

Systems short shorts: managing forms and reports. *Records management journal*, v. 13, Spring 1975, p. 16-17, 25.

Systems short shorts - managing the mail. *Records management journal*, v. 12, Winter 1974, p. 20-1.

Vital records protection. *Records management journal*, v. 13, Autumn 1975, p. 11-14.

WESTIN, RICHARD B.

Empirical implications of infrequent purchase behavior in a stock adjustment model. *American economic review*, v. 65, June 1975, p. 384-96.

Reported and revealed preferences as determinants of mode choice behavior, by Richard B. Westin and Peter L. Watson. *Journal of marketing research*, v. 12, Aug. 1975, p. 282-9.

WESTON, C. R.

Adjustment to future dividend rates in the prediction of ex-rights prices. *Journal of business finance & accounting (Eng.)*, v. 1, Autumn 1974, p. 335-41.

WESTON, FRANK T.

Accounting for inflation. *CPA (NYSS)*, v. 45, Sept. 1975, p. 21-5.

Adjust your accounting for inflation. (Focus on accounting & auditing) *Michigan CPA*, v. 26, March-April 1975, p. 39-43.

Adjust your accounting for inflation. (Thinking ahead) *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 22-4, 28-9, 146.

Prepare for the financial accounting revolution. (Quoted) *CA magazine (Can.)*, v. 106, Jan. 1975, p. 55-7.

WESTWICK, C. A.

How companies account for inflation: 1 - SSAP 7 inflation-adjusted statements, by C. A. Westwick and N. J. Ballanger. *Accountant (Eng.)*, v. 172, April 10, 1975, p. 455-61.

How companies account for inflation: 2 - other forms of accounting for the impact of inflation, by C. A. Westwick and N. J. Ballanger. *Accountant (Eng.)*, v. 172, April 17, 1975, p. 496-500.

Institute's field test results, by C. A. Westwick and N. J. Ballanger. *Accountancy (Eng.)*, v. 86, Aug. 1975, p. 32-3, 36.

WEWER, WILLIAM.

Recent federal actions affecting long distance telecommunications: a survey of issues concerning the microwave specialized common carrier industry. (Notes) *George Washington law review*, v. 43, March 1975, p. 878-913.

WEYGANDT, JERRY J.

Deaton, William C. Disclosures related to pension plans, by William C. Deaton and Jerry J. Weygandt. *Journal of accountancy*, v. 139, Jan. 1975, p. 44-51.

WHAM pow SSAP (Below the line) *Accountancy (Eng.)*, v. 85, Dec. 1974, p. 72.

WHARTON, DON.

Dilemma of the unasserted claim. (Focus on accounting & auditing) *Michigan CPA*, v. 27, July-Aug. 1975, p. 35-43.

Dilemma of the unasserted claim. *Arthur Young journal*, Spring 1975, p. 6-17.

ACCOUNTANTS' INDEX 1975

- WHAT** constitutes a disposition of an installment obligation, thus precipitating tax liability? (Technical notes and comments) *Taxation for lawyers*, v. 3, Jan.-Feb. 1975, p. 218-19.
- WHAT** do I get out of it? (Practitioners forum) *Journal of accountancy*, v. 140, Dec. 1975, p. 101-2. (Reprinted from California Society of CPAs Newsletter)
- WHAT** expenses may be deductible as child-care costs? *Taxation for accountants*, v. 15, July 1975, p. 23-4.
- WHAT** if we had a war - against inflation - and nobody came? (Editorial) *Hospitals*, v. 49, Jan. 1, 1975, p. 35.
- WHAT** is the entrepreneur veterinarian's true hourly income? *Veterinary economics*, v. 16, March 1975, p. 25-8, 32.
- WHAT** others think. *Public utilities fortnightly*, v. 95, Feb. 27, 1975, p. 43-4.
- WHAT** successful associations are doing to increase membership. *Association management*, v. 27, Aug. 1975, p. 52-5.
- WHAT** the future holds for employee benefits. *Association management*, v. 27, Jan. 1975, p. 50-3.
- WHAT** to do when an estate contains fine art. *Banking*, v. 67, Jan. 1975, p. 103.
- WHAT** to do when refund checks are stolen or lost. (Practicing before the IRS) *Taxation for accountants*, v. 15, Sept. 1975, p. 191.
- WHAT** would happen if a major money center bank cut its dividend, by David C. Cates and others. *Bankers magazine*, v. 158, Winter 1975, p. 12-17.
- WHAT'S** ahead for financial markets? by Richard B. Willis and others. *Bankers monthly*, v. 92, March 15, 1975, p. 10, 12-14, 16-19, 22.
- WHAT'S** the best investment? *Dun's review*, v. 105, May 1975, p. 41-5, 92.
- WHEATCROFT, G. S. A.**
First thoughts on the capital transfer tax. *British tax review*, no. 5, 1974, p. 265-81.
- WHEELER, DAVID R.**
Brand loyalties: qualitative, quantitative or both? *Journal of the Academy of Marketing Science*, v. 2, Fall 1974, p. 651-8.
- WHEELER, DENNIE L.**
Shirley, Robert E. Measuring the social costs of traffic congestion, by Robert E. Shirley and Dennie L. Wheeler. *Federal accountant*, v. 23, Dec. 1974, p. 24-9.
- WHAT** constitutes a disposition of an installment obligation, thus precipitating tax liability?
- WHEELER, RICHARD S.**
Implications of substituting officers of employee benefit plan sponsor for bank as plan trustee under the pension reform act. *Trusts & estates*, v. 114, March 1975, p. 132-5, 191-3.
- WHEELER, ROMNEY.**
From day one to 2001 - a public relations challenge. *Public utilities fortnightly*, v. 95, Feb. 13, 1975, p. 34-7.
- WHEELWRIGHT, STEVEN C.**
Management by model during inflation. *Business horizons*, v. 18, June 1975, p. 33-42.
- WHELAN, PHILIP G.**
Time sharing for small clients - the CPA's role. (MAS speak out) *Michigan CPA*, v. 27, Nov.-Dec. 1975, p. 23-4.
- WHELAN, W. JAMES.**
Appraisal of EDP cost effectiveness. *Massachusetts CPA review*, v. 49, March-April 1975, p. 22-5.
- WHEN** a loss is deductible, and how much can be deducted, depends on the nature of the loss. *Taxation for lawyers*, v. 3, March/April 1975, p. 319-22.
- WHEN** a loss is deductible, and how much can be deducted, depends on the nature of the loss. *Taxation for accountants*, v. 14, Feb. 1975, p. 119-22.
- WHEN** accountants hire private detectives. (Administration of accountants practice) *CPA (NYSS)*, v. 45, Oct. 1975, p. 83-5. (Reprinted from *Business week*, June 30, 1975.)
- WHEN** accountants hire private detectives. (Management) *Business week*, June 30, 1975, p. 104.
- WHEN** are decedent's marital obligations deductible? *Taxation for lawyers*, v. 3, May-June 1975, p. 355.
- WHEN** can gain on sale of two homes be deferred? *Taxation for accountants*, v. 15, Dec. 1975, p. 366.
- WHEN** charts can help. (Management advisory services) *CPA (NYSS)*, v. 45, Oct. 1975, p. 89-90. (Reprint from *Accountant (Eng.)*, July 31, 1975.)
- WHEN** goodwill is bad news. (Numbers game) *Forbes*, v. 116, Nov. 1, 1975, p. 72.
- WHEN** is damage to rental property deductible? (How would you rule?) *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 192.
- WHEN** it all began - October 3, 1913: income taxes in the good old days. *Georgia CPA*, v. 16, Winter 1974-75, p. 18-19.
- WHEN** OSHA calls. *Hospitality (Food and lodging)*, v. 14, March 1975, p. L28-9.

WHEN pension liabilities dampen profits.

WHEN pension liabilities dampen profits. (Finance) *Business week*, June 16, 1975, p. 80-1.

WHEN tax-exempt funds must pay taxes, based on interviews with Peter Fass and Robert Howard. (Real estate) *Institutional investor*, v. 9, Jan. 1975, p. 37.

WHEN the balance sheet distorts spending decisions. (Accounting) *Business week*, Sept. 22, 1975, p. 106, 109.

WHERE are we going with future technology? By William S. Anderson and others. *Data management*, v. 13, Jan. 1975, p. 20-9.

WHERE 1975 industry sales will be brightest. (SM sales graph) *Sales management*, v. 113, Dec. 9, 1974, p. 10.

WHINSTON, ANDREW B.

Blin, J. M. Discriminant functions and majority voting, by J. M. Blin and Andrew B. Whinston. *Management science*, v. 21, Jan. 1975, p. 557-66.

Data base for nonprogrammers, by Andrew B. Whinston and William D. Haseman. *Datamation*, v. 21, May 1975, p. 101-3, 107.

Leiberman, Arthur Z. Structuring of an events-accounting information system, by Arthur Z. Leiberman and Andrew B. Whinston. *Accounting review*, v. 50, April 1975, p. 246-58.

WHITAKER, DAVID A.

Scott, John E. Economics of nursing home development, by John E. Scott and David A. Whitaker. *Appraisal journal*, v. 43, July 1975, p. 390-9.

WHITAKER, MEADE.

Ruling letters and technical advice: the disclosure crossroads. *Taxes - the tax magazine*, v. 53, Dec. 1975, p. 712-18.

Taxpayer privacy vs. freedom of information: proposals to amend Sec. 6103. *Tax adviser*, v. 6, April 1975, p. 198-204.

WHITBECK, WILLIAM F.

Berger, Irwin. Financing a hospital in a distant state, by Irwin Berger, Daniel J. Klavans and William F. Whitbeck. (MAS) *Journal of accountancy*, v. 140, Aug. 1975, p. 104-6.

WHITE, CHARLES R.

Today's factor: a financial supermarket. *Credit and financial management*, v. 76, Dec. 1974, p. 16-17.

WHITE, GEORGE C.

Future funds value dating: an EFTS necessity. *Magazine of bank administration*, v. 51, April 1975, p. 40-2.

Innovations in cash management tomorrow: part 3. *Magazine of bank administration*, v. 51, March 1975, p. 54-5, 58.

WHITE, JACKSON A.

Warren, Robert L. Cash information: toward a more useful statement of changes in financial position, by Robert L. Warren and Jackson A. White. *National public accountant*, v. 20, Feb. 1975, p. 30-4.

WHITE, JAMES P.

Is that burgeoning law school enrollment ending? *American Bar Association journal*, v. 61, Feb. 1975, p. 202-4.

ACCOUNTANTS' INDEX 1975

WHITE, JOHN.

Ontario taxation of land and mining. *Tax executive*, v. 27, Jan. 1975, p. 145-50.

WHITE, JOHN R.

How real estate decisions are made. *Real estate review*, v. 5, Fall 1975, p. 42-6.

WHITE, PETER A.

F.T.C.: wrong agency for the job of adjudication. *American Bar Association journal*, v. 61, Oct. 1975, p. 1242-5.

WHITE, REBA.

Protecting star analysts from their clients. *Institutional investor*, v. 9, Feb. 1975, p. 44-5.

WHITE, RICHARD S.

Four key steps to manufacturing improvements. *Automation*, v. 21, Dec. 19, 1974, p. 40-1.

WHITE, ROBERT H.

Governmental accounting past, present and future. (Statements in quotes) *Journal of accountancy*, v. 139, March 1975, p. 73-9.

WHITE, ROGER.

Current developments in property taxation. *Accountant (Eng.)*, v. 172, Jan. 2, 1975, p. 7-10.

WHITE, SHELBY.

Where the bond bargains are. (Portfolio strategy) *Institutional investor*, v. 9, Jan. 1975, p. 39.

WHITEAKER, STANLEY C.

Structural changes in regulation - its causes and a cure. *Public utilities fortnightly*, v. 95, March 13, 1975, p. 24-31.

WHITEHEAD, DONALD E.

Government financing of hospitality investments. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 2-5.

WHITESIDE, FREDERICK W.

Davis, P. Michael. Practical guide to preparing a fiduciary income tax return, by P. Michael Davis and Frederick W. Whiteside. 4th ed. Tucson, Ariz., Lawyers and Judges Pub. Co. c1974. 112 p. [*751.3 D]

WHITING, P. L.

Waste paper - a case for government action. *Long range planning*, v. 8, Oct. 1975, p. 23-8.

WHITLOCK, EMMET.

Petroleum product futures and the public utility industry, by Emmet Whitlock and Allen E. Abrahams. *Public utilities fortnightly*, v. 95, March 27, 1975, p. 27-30.

WHITMAN, GEORGE E.

State industry at the crossroads. *Certified accountant (Eng.)*, Nov. 1974, p. 515-6, 521-2.

State industry at the crossroads - II. *Certified accountant (Eng.)*, Jan. 1975, p. 3-4, 9-10.

State industry at the crossroads - III. *Certified accountant (Eng.)*, Feb. 1975, p. 67-8, 74-6.

WHITMAN, MARINA V. N.

Payments adjustment process and the exchange rate regime: what have we learned? *American economic review*, v. 65, May 1975, p. 133-46.

WHITMAN, ROBERT O.

Accounting primer: a lease is a lease is a lease. *Financial executive*, v. 43, Dec. 1975, p. 20-5, 28.

WHITMER, ARTHUR.

Prepaid interest on policy loans - a key issue for life companies. (Tax clinic) *Tax adviser*, v. 6, Aug. 1975, p. 481-2.

WHITMORE, G. A.

Findlay, M. Chapman. Beyond shareholder wealth maximization, by M. Chapman Findlay and G.A. Whitmore. *Financial management*, v. 3, Winter 1974, p. 25-35.

WHITNEY, JOHN C.

Sophisticated and unsophisticated users of financial statements. *National public accountant*, v. 20, Sept. 1975, p. 18-22.

WHITNEY, WHELOCK.

Collins, Eliza G. C. Don't call it early retirement, by Eliza G.C. Collins and Wanda A. Lankenner. *Harvard business review*, v. 53, Sept.-Oct. 1975, p. 103-18. (Interviews with Wheelock Whitney and William G. Damroth.)

WHITSETT, DAVID A.

Making sense of management theories. *Personnel*, v. 52, May-June 1975, p. 44-52.

Where are your unenriched jobs? *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 74-80.

WHITTAKER, RONALD J.

Rice, Curtis. Communications tally aids office layout, by Curtis Rice and Ronald J. Whittaker. *Journal of systems management*, v. 26, Feb. 1975, p. 26-34.

WHITTEN, ROBERT H.

Renting as an actively conducted business under Secs. 346 and 355: an economic concept. *Tax adviser*, v. 6, July 1975, p. 404-14.

WHITTENBURG, GERALD E.

Pratt, James W. Understanding and avoiding the personal holding company tax: a tax planning model, by James W. Pratt and Gerald E. Whittenburg. *Taxes - the tax magazine*, v. 53, June 1975, p. 359-69.

WHITTICKS, A. L.

Controlled financing in refuse collection. *Public finance & accountancy* (Eng.), v. 2, June 1975, p. 186-9.

WHITTINGTON, GEOFFREY.

Accounting in Edinburgh University: a personal view. *Accountant's magazine* (Scot.), v. 79, Sept. 1975, p. 312-14, 315.

Gray, S. J. Further comment on asset values and income measurement, by S.J. Gray and M.C. Wells. *Accounting and business research* (Eng.), v. 5, Spring 1975, p. 91-5.

WHO makes purchasing decisions? *Hospitals*, v. 24, Dec. 16, 1974, p. 78-9.

WHO pays for social security? *Accountant* (Eng.), v. 171, Dec. 5, 1974, p. 737-8.

WHO should protect the bankers? (Washington views) *Bankers magazine*, v. 158, Spring 1975, p. 16.

WHOLMUTH, EDWARD D.

Working with travel agents. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 25-6.

WHO'S who in region III. *Banking*, v. 66, Dec. 1974, p. 60, 62, 64-5.

WHO'S who in the new pensions establishment. *Institutional investor*, v. 9, April 1975, p. 105-6, 109-10.

WHY a bank uses closed-circuit TV as its watchdog. (Focus on operations) *Banking*, v. 67, March 1975, p. 22.

WHY do employees steal? *Practical accountant*, v. 8, March-April 1975, p. 70.

WHY Dreyfus-Marine Midland came apart. (Pension management) *Institutional investor*, v. 8, Dec. 1974, p. 21.

WHY ITT dropped in-house management. (Pension management) *Institutional investor*, v. 9, Feb. 1975, p. 21.

WHY local firms should not be displaced for SEC filings. (Administration of accountants practice) *CPA* (NYSS), v. 45, Oct. 1975, p. 85-6. (Reprint from *SEC accounting report*, Aug. 1975.)

WHY not base stock? *Accountants' journal* (N.Z.), v. 54, April 1975, p. 81-2.

WHY they changed the guard at Spencer Trask. (Research) *Institutional investor*, v. 8, Dec. 1974, p. 39, 41.

WHY veterinary medical centers will be needed in the 1980's, by W. D. Blohm and others. *Veterinary economics*, v. 16, May 1975, p. 23-6.

WHYBARK, D. CLAY.

Berry, W. L. Research perspectives for material requirements planning systems, by W. L. Berry and D. Clay Whybark. *Production and inventory management*, v. 16, second quarter 1975, p. 19-26.

WHYTE, JACK.

Painless job description manuals. (MAS) *Journal of accountancy*, v. 140, July 1975, p. 70-4.

WHYTE, WILLIAM F.

Interview with William F. Whyte. (Conversation) *Organizational dynamics*, v. 3, Spring 1975, p. 51-66.

WICKENDEN, ELIZABETH.

Guaranteed income: supplement to full employment guarantees. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 108-121.

WICKER, WILLIAM H.

Spendthrift trusts are an excellent way to leave money to someone who can't handle it. *Estate planning*, v. 2, Summer 1975, p. 202-5.

WICKS, JOHN H.

Pier, William J. Empirical comparison of government and private production efficiency, by William J. Pier, Robert B. Vernon and John H. Wicks. (Notes and comments) *National tax journal*, v. 27, Dec. 1974, p. 653-6.

WICKWIRE, JON M.

Use of critical path method techniques in contract claims, by Jon M. Wickwire and Richard F. Smith. *Public contract law journal*, v. 7, Oct. 1974, p. 1-45.

WIDE interest in fiscal policies. *Accountant* (Eng.), v. 171, Dec. 5, 1974, p. 742-4.

WIDMER, E. C.

View from Switzerland: the unnecessary broker? *Risk management*, v. 22, April 1975, p. 40-1, 44.

WIECHMANN, ULRICH.

Integrating multinational marketing activities. *Columbia journal of world business*, v. 9, Winter 1974, p. 7-16.

Sorenson, Ralph Z. How multinationals view marketing standardization, by Ralph Z. Sorenson and Ulrich E. Wiechmann. (Probing opinions) *Harvard business review*, v. 53, May-June 1975, p. 38-40, 42-4, 48, 50, 54, 166-7.

WIECK, GARY D.

Feasibility of the small business computer. *Nebraska CPA*, v. 10, Spring 1975, p. 27-9.

WIEWIORA, WALTER S.

Flexible budgeting for office buildings. *Real estate review*, v. 5, Spring 1975, p. 56-60.

WIGGIN, CHARLES E.

Doing business in the secondary mortgage market. *Real estate review*, v. 5, Summer 1975, p. 84-95.

WIGGS, ROBERT C.

How big is the high-rise office building market? *Skyscraper management*, v. 60, May-June 1975, p. 21-3.

Why for energy management and the energy cost ratio. *Skyscraper management*, v. 60, March/April 1975, p. 6-7, 8, 10.

WILBRATTE, BARRY J.

Some essential differences in the demand for money by households and by firms. *Journal of finance*, v. 30, Sept. 1975, p. 1091-9.

WILBUR, ROBERT H.

How to use publicity to get effective government action. *Association management*, v. 27, June 1975, p. 83-6.

WILCOCK, STEPHEN.

Personnel strategy and organisation development. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 85-95.) [223.8 M]

WILDAVSKY, AARON.

Friedland, Edward. Oil and the decline of western power, by Edward Friedland, Paul Seabury and Aaron Wildavsky. *Political science quarterly*, v. 90, Fall 1975, p. 437-50.

WILE, JULIUS.

Wine and bar service. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 34-45.

ACCOUNTANTS' INDEX 1975

WILEY, THOMAS W.

Community property in a common law state. *Practical lawyer*, v. 21, Jan. 15, 1975, p. 81-93.

Valuing large holdings of publicly traded stock: the blockage problem. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-8.) [750.2 I]

WILFAND, MAX.

Leibold, Arthur W. Conversion process: mutual to stock savings and loan associations, by Arthur W. Leibold and Max Wilfand. *Business lawyer*, v. 30, Nov. 1974, p. 129-49.

WILKENS, PAUL L.

Case for ethical absolutes in business. *Business and society review*, Spring 1975, p. 61-3.

Caswell, Jerry W. Emerging role of the risk manager, by Jerry W. Caswell and Paul L. Wilkens. *Business horizons*, v. 18, Dec. 1975, p. 41-8.

WILKERSON, W. E.

Concept one. (Management input) *Journal of systems management*, v. 25, Dec. 1974, p. 24-5.

WILKERSON, WILLIAM F.

HEWCAS and dollar-unit sampling. *Footnote*, Special issue, 1975, p. 43-8.

Training the computer auditor. *Footnote*, Special issue, 1975, p. 14-15.

WILKERSON, WILLIAM R.

Small Business Administration and energy shortages. *Business lawyer*, v. 30, April 1975, p. 725-61.

WILKES, F. M.

Classical pricing rules, cost-plus pricing and the capacity constrained firm, by F. M. Wilkes and R. Harrison. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 19-37.

WILKES, ROBERT E.

Husband-wife influence in purchase decisions - a confirmation and extension. (Research notes and communications) *Journal of marketing research*, v. 12, May 1975, p. 224-7.

WILKIE, WILLIAM L.

Comparison advertising: problems and potential, by William L. Wilkie and Paul W. Farris. *Journal of marketing*, v. 39, Oct. 1975, p. 7-15.

WILKINS, D. C.

Accelerated depreciation. (Taxation) *Australian accountant*, v. 45, Aug. 1975, p. 424-5.

Bonus shares. (Taxation) *Australian accountant*, v. 45, Jan.-Feb. 1975, p. 47-9.

1974 budget. (Taxation) *Australian accountant*, v. 44, Nov. 1974, p. 608-10.

Capital gains tax. (Taxation) *Australian accountant*, v. 44, Nov. 1974, p. 610, 613-14.

Income tax amendments. (Taxation) *Australian accountant*, v. 45, Jan.-Feb. 1975, p. 49-50.

Investment company. (Taxation) *Australian accountant*, v. 44, Dec. 1974, p. 681-2.

Public or private company. (Taxation) *Australian accountant*, v. 45, Aug. 1975, p. 425-6.

WILKINS, ROBERT P.

Using checklists in drafting the non-marital trust. *Trusts & estates*, v. 114, May 1975, p. 294-7.

WILKINSON, HARVEY.

New system for Master Charge. *Infosystems*, v. 22, April 1975, p. 48-9.

WILKINSON, J. R.

Holland, F. A. How changes in financial ratios affect profit, by F. A. Holland, R. A. Watson and J. R. Wilkinson. *Management accounting* (Eng.), v. 53, June 1975, p. 205-6.

WILKINSON, JERRY M.

Wear, James O. Elements of an instrumentation repair shop, by James O. Wear, Jerry M. Wilkinson and Raymond W. Raible. (Engineering) *Hospitals*, v. 49, May 1, 1975, p. 55-7.

WILKINSON, JOHN KEITH.

Holland, F. A. Introduction to process economics, by F. A. Holland, Frank Alfred Watson and John Keith Wilkinson. New York, John Wiley & Sons, c1974. 290 p. (Appendices (p. 247-81): 1. Money tables. 2. Statistical data.) [205.2 H] Holland, F. A. No salvation in North Sea oil, by F. A. Holland, J. K. Wilkinson and F. A. Watson. *Accountancy* (Eng.), v. 86, April 1975, p. 40-2.

WILKINSON, JOSEPH W.

Guidelines for designing systems. *Journal of systems management*, v. 25, Dec. 1974, p. 36-40.
Meanings of measurements. *Management accounting* (NAA), v. 57, July 1975, p. 49-52.

WILKINSON, ARTHUR O.

Lucas, William L. Agribusiness: operating as a corporation, by William L. Lucas and Arthur O. Wilkinson. *Tax adviser*, v. 6, Nov. 1975, p. 678-84.

WILL the insurance turnaround continue? *Institutional investor*, v. 9, Feb. 1975, p. 66-7.

WILLARD, HAROLD N.

Improving hospital-nursing home relationships, by Harold N. Willard, M. Novajosky and S. Amdur. *Hospitals*, v. 49, July 16, 1975, p. 57-9, 62.

WILLE, R. FRANK.

Financial planning in a changing economy. *Magazine of bank administration*, v. 51, May 1975, p. 20-4.

WILLETT, THOMAS D.

Logue, Dennis E. Optimal leasing policy for the development of outer continental shelf hydrocarbon resources, by Dennis E. Logue, Richard James Sweeney and Thomas D. Willett. *Land economics*, v. 51, Aug. 1975, p. 191-207.

WILLIAMS, CALVIN.

Value training way to cost reduction, by Calvin Williams and others. *Advanced management journal*, v. 40, Spring 1975, p. 4-15.

WILLIAMS, CHARLES W.

Productivity: issues and emerging strategies. *Federal accountant*, v. 24, March 1975, p. 28-34.
Rabun, Ted M. Social accounting: the accountant's role, by Ted M. Rabun and Charles W. Williams. *Federal accountant*, v. 23, Dec. 1974, p. 3-8.

WILLIAMS, CLAY.

Quality control upgrades performance. *Hospitals*, v. 49, Oct. 1, 1975, p. 75-6, 78.

WILLIAMS, CORTEZ H.

Employing the black administrator. *Public personnel management*, v. 4, March-April 1975, p. 76-83.

WILLIAMS, D. EDMUND.

Applying added value II. *Management* (Irish), v. 21, Dec. 1974, p. 28-30.

WILLIAMS, DAVID N.

Notes on estate tax - minimization for physicians. *Delaware CPA*, v. 1, Nov. 1974, p. 13, 44.

WILLIAMS, DOYLE Z.

Changes in accounting education: 1967-72. (Education) *Journal of accountancy*, v. 139, March 1975, p. 94-102.

WILLIAMS, E. GORDON.

Easing the VAT burden. *Accountant* (Eng.), v. 172, March 6, 1975, p. 313-14.
Practical points on social security. *Accountant* (Eng.), v. 172, Jan. 30, 1975, p. 136.

WILLIAMS, EDWARD E.

Discounting deferred tax liabilities: some clarifying comments, by Edward E. Williams and M. Chapman Findlay. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 121-33.
Findlay, M. Chapman. Toward more adequate debt service coverage ratios, by M. Chapman Findlay and Edward E. Williams. *Financial analysts journal*, v. 31, Nov.-Dec. 1975, p. 58-61.

WILLIAMS, FRANK E.

Country banker copes with inflation. *Bankers magazine*, v. 158, Autumn 1975, p. 85-91.

WILLIAMS, HAROLD M.

Case against schools of professional accounting. *California CPA quarterly*, v. 43, June 1975, p. 7-10, 12.

WILLIAMS, HOWARD R.

Some ingredients of a national oil and gas policy. *Stanford law review*, v. 27, Feb. 1975, p. 969-84.

WILLIAMS, JAMES R.

And now, a word from the health insurers. *Medical economics*, v. 52, Sept. 1, 1975, p. 143.

WILLIAMS, JAN R.

Clay, Raymond J. Preparation guide for price-level-adjusted financial statements, by Raymond J. Clay and Jan R. Williams. *CPA* (NYSS), v. 45, Oct. 1975, p. 37-43.

WILLIAMS, JAN ROBERT.

Implications of the audit report for financial statement users, by Jan Robert Williams and James R. Davis. *Journal of commercial bank lending*, v. 57, Feb. 1975, p. 9-18.

WILLIAMS, JOHN C.

Factors to consider in creating trusts for groups of children or grandchildren. *Trusts & estates*, v. 114, March 1975, p. 140-4.

WILLIAMS, JOHN W. O.

Data banks: a cause for concern. *Data management*, v. 13, July 1975, p. 24-8.

WILLIAMS, L. FREDERICK.

Miller, Ralph Gano. Stock bonus plans have enhanced utility in light of the pension reform laws, by Ralph Gano Miller and L. Frederick Williams. (Compensation) *Journal of taxation*, v. 42, Feb. 1975, p. 87-90.

Stock bonus plans - an undiscovered possibility in the Internal Revenue Code for closely held corporations. *Journal of corporate taxation*, v. 1, Winter 1975, p. 409-18.

WILLIAMS, LEONARD W.

Living together poses a variety of vexing tax questions for unmarried couples. *Taxation for accountants*, v. 15, Dec. 1975, p. 368-71.

WILLIAMS, LOIS G.

Bernstein, Merton C. Title VII and the problem of sex classifications in pension programs, by Merton C. Bernstein and Lois G. Williams. *Columbia law review*, v. 74, Nov. 1974, p. 1203-30.

WILLIAMS, RICHARD A.

Using a recapitalization to reallocate equity interests and perpetuate closely held status. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974, p. 715-30.) [751 N]

WILLIAMS, THOMAS H.

May, Robert G. Brief introduction to managerial and social uses of accounting, by Robert G. May, Gerhard G. Mueller and Thomas H. Williams. Englewood Cliffs, N.J., Prentice-Hall, c1975. 128 p. [*110 M]

WILLIAMS, WADE.

Unlocking the federal information system. (Washington report) *Journal of accountancy*, v. 139, April 1975, p. 71-6.

WILLIAMS, WILLIAM E.

Trends in federal tax administration. *National public accountant*, v. 20, Jan. 1975, p. 8-12.

WILLIAMS (J.B.) CO.

Administrative law - judicial review - defendant has right to trial by jury and trial de novo in action seeking civil penalties for violation of Federal Trade Commission order. (Recent cases) *Harvard law review*, v. 88, March 1975, p. 1035-43.

WILLIAMSON, JACK O.

Accounting for your time during the tax filing season. (Practical accountant) *National public accountant*, v. 20, Jan. 1975, p. 5.

WILLIAMSON, JOHN C.

PMI industry passes scrutiny: is sound and prudent. *Mortgage banker*, v. 36, Oct. 1975, p. 71-4.

WILLIAMSON, ROBERT W.

Measuring divisional profitability. *Management accounting* (NAA), v. 56, Jan. 1975, p. 29-30, 42.

WILLIAMSON, RONALD.

Valuation of shares in unquoted companies today. *Accountant's magazine* (Scot.), v. 79, June 1975, p. 210-11.

WILLIE, CHARLES J.

Woodworth, Bruce M. Heuristic algorithm for resource leveling in multi-project, multi-resource scheduling, by Bruce M. Woodworth and Charles J. Willie. *Decision sciences*, v. 6, July 1975, p. 525-40.

WILLIFORD, FREDERICK L.

Voluntarism: OSHA's missing link. *Association management*, v. 27, March 1975, p. 53-7.

ACCOUNTANTS' INDEX 1975

WILLIGAN, WALTER L.

Managing data input. *Retail control*, v. 42, Aug. 1974, p. 11-21.

WILLINGHAM, CLARK S.

Prepaid feed deduction: how to cope with IRS' restrictive new ruling, by Clark S. Willingham and Cyril D. Kasmir. (Taxation of farmers) *Journal of taxation*, v. 43, Oct. 1975, p. 230-4.

WILLINGHAM, JOHN J.

Catlett, George R. Relationship of auditing standards to detection of fraud. *CPA journal*, v. 45, April 1975, p. 13-21. Discussant's response to relationship of auditing standards to detection of fraud. *Cooperative accountant*, v. 28, Summer 1975, p. 69-76.

WILLIS, BEVERLY A.

Today's planning dilemma. (Site selection and planning) *Condominium world*, v. 1, Winter 1975, p. 17.

WILLIS, EUGENE.

Malloy, John M. Careful debt planning can save Subchapter S net operating loss passthrough, by John M. Malloy and Eugene Willis. *Taxes - the tax magazine*, v. 53, June 1975, p. 373-8.

Malloy, John M. Interim financial reporting: a survey of attitudes of chartered financial analysts, by John M. Malloy, J. Timothy Sale and Eugene Willis. *Ohio CPA*, v. 34, Spring 1975, p. 61-9.

WILLIS, J. R. M.

Sandford, C. T. Relationship of wealth tax to other taxes, by C.T. Sandford, J.R.M. Willis and D.J. Ironside. *British tax review*, no. 6, Nov.-Dec. 1974, p. 355-67.

WILLIS, RICHARD B.

What's ahead for financial markets? by Richard B. Willis and others. *Bankers monthly*, v. 92, March 15, 1975, p. 10, 12-14, 16-19, 22.

WILLISON, ROBERT B.

Inching into metrics. *Viewpoint* (Main Lafrentz & Co.), 1st ed., 1974, p. 16-21.

WILLMAN, M. W.

Toronto-Dominion centre: updating the latest for early warning fire detection. *Skyscraper management*, v. 60, July-Aug. 1975, p. 21-3.

WILLMOTT, G. M. R.

Security and privacy of data. (Student roundabout) *Accountant* (Eng.), v. 172, Jan. 16, 1975, p. 88.

WILLOUGHBY, THEODORE C.

Origins of systems projects. *Journal of systems management*, v. 26, Oct. 1975, p. 19-26.

WILLRICH, MASON.

Electric utility and the energy crisis: part 2. *Public utilities fortnightly*, v. 95, Jan. 16, 1975, p. 25-34.

WILLS

Beckman, Gail McKnight. Woman's perspective. (Estate planning) *Trusts & estates*, v. 114, March 1975, p. 136-8.

Cracas, Dorothea Garber. Have these events twisted your will out of shape? *Medical economics*, v. 52, Feb. 3, 1975, p. 123, 125, 129-30.

Dick, Robert C. Living abroad? Is your will valid? *Tax executive*, v. 27, Jan. 1975, p. 193-205.

Douglass, W. Birch. Intestacy in Virginia. *Virginia accountant*, v. 27, March 1975, p. 49-53.

- Engel, Ralph M. Computerizing a will inventory - without a computer. *Law office economics and management*, v. 15, Winter 1975, p. 525-8.
 - Fisch, Edith L. Legislation revoking testamentary provisions for former spouse. *Trusts & estates*, v. 114, Oct. 1975, p. 710-11, 754.
 - Johnson, J. Rodney. Single-trust marital deduction will. *Practical lawyer*, v. 21, June 1, 1975, p. 71-8.
 - Langbein, John H. Substantial compliance with the Wills act. *Harvard law review*, v. 88, Jan. 1975, p. 489-531.
 - Nineteenth annual survey ... law, 1973-1974: wills, trusts and estates. *Virginia law review*, v. 60, Dec. 1974, p. 1632-42.
 - Pressly, James G. More on Florida probate without legal counsel: probating estates without legal counsel - Florida courts issue guidelines. *Unauthorized practice news*, v. 39, Spring-Summer 1975, p. 128-32. (Reprinted from *Palm Beach County Bar Association Bulletin*, November, 1974.)
 - Price, John R. Transmission of wealth at death in a community property jurisdiction. *Washington law review*, v. 50, Feb. 1975, p. 277-340.
 - Rosen, Howard D. How to select the proper formula clause to fit testator's desires and minimize taxes. *Estate planning*, v. 3, Autumn 1975, p. 20-8.
 - Schlesinger, Edward S. Checklist of decisions and actions to be considered when client's death is imminent. *Estate planning*, v. 2, Autumn 1974, p. 24-31.
 - Williams, John C. Factors to consider in creating trusts for groups of children or grandchildren. *Trusts & estates*, v. 114, March 1975, p. 140-4.
- WILLS, ANTHONY P.**
Impact of inflation on project analysis. *Management accounting* (Eng.), v. 53, Oct. 1975, p. 327.
- WILSON, A. E.**
Rent control in Quebec. *Journal of property management*, v. 40, May/June 1975, p. 113-15.
- WILSON, DUANE E.**
Highlights of the first internal auditor examination. *Internal auditor*, v. 32, March-April 1975, p. 15-24.
- WILSON, E. LEE.**
Data processing output devices. *Management accounting* (NAA), v. 57, Nov. 1975, p. 45, 48.
- WILSON, F. PERRY.**
Why wage-price controls can't work. *Financial executive*, v. 43, March 1975, p. 44-8, 50, 52-4.
- WILSON, GEOFFREY H.**
Financial control of innovation. *Management accounting* (Eng.), v. 53, Sept. 1975, p. 276-8.
- WILSON, HILDA.**
Capital transfer tax - a panoramic view. *British tax review*, no. 2, 1975, p. 73-8.
- WILSON, J. P.**
Inflation accounting - what kind of compromise? *Management accounting* (Eng.), v. 53, Nov. 1975, p. 356-8.
Taking a wider view of accounting for inflation. *Management accountant* (Eng.), v. 53, April 1975, p. 130-1.
- WILSON, JAMES A.**
Morality and the contemporary business system. *Journal of contemporary business*, v. 4, Summer 1975, p. 31-58.
- WILSON, PETER.**
Recruiting practices. (Administration of accountants practice) *CPA journal*, v. 45, May 1975, p. 79-80. (Excerpt from Jobs for accountants, by Peter Wilson, *Accountant* (Eng.), Oct. 10, 1974, p. 491-2.)
- WILSON, ROBERT M.**
Morrill, Edgar M. Transactional modeling - a new tool for financial planners, by Edgar M. Morrill and Robert M. Wilson. (In Haskins & Sells. *Selected papers 1974*. New York, c1975. p. 339-49.) [110 H]
- WILSON, RONALD H.**
Management and operation efficiency. *Nursing homes*, v. 24, March 1975, p. 25-7.
- WILSON, T. A.**
Economic effects of provincial fiscal policies, 1975-76, by T. A. Wilson and G. V. Jump. *Canadian tax journal*, v. 23, May-June 1975, p. 257-62.
Jump, G. V. Macro-economic effects of federal fiscal policies: 1974-1975, by G.V. Jump and T.A. Wilson. *Canadian tax journal*, v. 23, Jan-Feb. 1975, p. 55-62.
- WILSON, TIMOTHY L.**
Trombetta, William L. Foreseeability of misuse and abnormal use of products by the consumer, by William L. Trombetta and Timothy L. Wilson. *Journal of marketing*, v. 39, July 1975, p. 48-55.
- WILSTED, WILLIAM D.**
Beebe, Richard F. Managing the income number, by Richard F. Beebe, Lawrence L. Steinmetz and William D. Wilsted. *Management accounting* (NAA), v. 56, Feb. 1975, p. 40-2.
- WILT, WILLIAM L.**
Card-carrying accountants. (Debits & credits) *National public accountant*, v. 19, Dec. 1974, p. 4-5.
- WIND, YORAM.**
Green, Paul E. Brand-features congruence mapping, by Paul E. Green, Yoram Wind and Henry J. Claycamp. *Journal of marketing research*, v. 12, Aug. 1975, p. 306-13.
Green, Paul E. New way to measure consumers' judgments, by Paul E. Green and Yoram Wind. *Harvard business review*, v. 53, July-Aug. 1975, p. 107-17.
- WINER, LEON.**
Putting the computer to work in marketing management. *Business horizons*, v. 17, Dec. 1974, p. 71-9.
- WINERIES**
Wile, Julius. Wine and bar service. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 34-45.
- WING, GEORGE A.**
Bartholomew, Wayne. Arab petroleum = American food, by Wayne Bartholomew and George A. Wing. (Profiles of the future) *Business horizons*, v. 17, Dec. 1974, p. 5-14.
- WINGFIELD, MERVYN W.**
Coffman, Edward N. Selected profile of the student transferring from accounting major, by Edward N. Coffman, Glenn H. Gilbreath and Mervyn W. Wingfield. *Georgia CPA*, v. 16, Winter 1974-75, p. 12-14, 29.
- WINGFIELD, WALTER H.**
Equity type compensation arrangements: a comparative analysis. (In Institute On Federal Taxation, 32nd, New York University, 1973. *Proceedings*. New York, c1974. p. 983-1030.) [751 N]

WINKELMAN, STEPHEN A.

Participation, coverage and vesting under the Pension reform act, by Stephen A. Winkelman and T. Grant Callery. *Trusts & estates*, v. 114, Jan. 1975, p. 4-7, 40-1.

WINKLER, LARRY.

Scheduling a data processing center. *Data management*, v. 13, Sept. 1975, p. 14-18.

WINKLER, ROBERT L.

Bayesian model for portfolio selection and revision, by Robert L. Winkler and Christopher B. Barry. *Journal of finance*, v. 30, March 1975, p. 179-92.

WINN, EDWARD L.

Investment decision framework of life insurance companies. *CLU journal*, v. 29, Oct. 1975, p. 52-60.

WINSKI, DONALD T.

Minicomputers A maturing information resource. *Infosystems*, v. 22, Oct. 1975, p. 44-6.

WINSTANLEY, NATHAN B.

Use of performance appraisal in compensation administration. *Conference Board record*, v. 12, March 1975, p. 43-7.

WINSTON, PATRICK H.

Horn, Berthold K. P. Personal computers, by Berthold K. P. Horn and Patrick H. Winston. *Datamation*, v. 21, May 1975, p. 111, 114-15.

WINTER, ELMER.

Temporary help. (Administration of accountants practice) *CPA journal*, v. 45, Feb. 1975, p. 51.

WINTER, ELMER L.

Proposal for a human resources reserve fund. *Business and society review*, Spring 1975, p. 86.

WINTERS, ALAN J.

Banker perceptions of unaudited financial statements. *CPA (NYSS)*, v. 45, Aug. 1975, p. 29-33.

WINTHROP, RALPH.

Analysis of the advantages and disadvantages of the use of life insurance pension plans. *Pension and profit-sharing tax journal*, v. 1, Winter (Dec.) 1974, p. 63-73.

WINTOKI, M. B.

Techniques of evaluation of investment projects, part 1. *Nigerian accountant*, v. 8, Jan./March 1975, p. 20, 22-3.

WINTON, DAVID.

Broker. *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 15, 73.

WIRTH, EVE R.

Kid's eye view of the CPA. (Back talk) *Journal of accountancy*, v. 139, May 1975, p. 104.

WIRTHLIN, RICHARD B.

Public perceptions of the American business system: 1966-1975. *Journal of contemporary business*, v. 4, Summer 1975, p. 1-14.

WIRTZ, WILLARD.

Measurement and analysis of work training, by Willard Wirtz and Harold Goldstein. *Monthly labor review*, v. 98, Sept. 1975, p. 19-26.

WISCH, HERBERT H.

Increasing the effectiveness of employees. *Magazine of bank administration*, v. 50, Dec. 1974, p. 28-31.

WISCONSIN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS.

Fromm, Roger G. Joint enforcement plan. (President's page) *Wisconsin CPA*, March 1975, p. 3.

Goelzer, Gerald H. Founding father Schneider. (History corner) *Wisconsin CPA*, March 1975, p. 20.

— Milwaukee Chapter. Construction Contractors Accounting Study Group.

Auditing construction contracts. *Wisconsin CPA*, Oct. 1975, p. 19-20.

Increased cash flow for contractors. *Wisconsin CPA*, June 1975, p. 10-11, 16.

Method of accounting for contractors, by the Construction Contractors Accounting Study Group of the Milwaukee Chapter of the Wisconsin Institute of CPAs. *Wisconsin CPA*, March 1975, p. 16-18.

WISE, DAVID A.

Academic achievement and job performance. *American economic review*, v. 65, June 1975, p. 350-66.

WISHMAN, HARVEY B.

Living with LIFO: tax planning ideas. *Arthur Young journal*, Summer-Autumn 1975, p. 21-8.

WISNER, ROSCOE W.

Kirkland case - its implications for personnel selection. *Public personnel management*, v. 4, July-Aug. 1975, p. 263-7.

WISSBRUN, KENNETH M.

Bosch and its aftermath - the effect of state court decisions on federal tax questions. *Trusts & estates*, v. 114, Jan. 1975, p. 8-11, 54.

WITNESSES

See Evidence

Taxation, United States-Expert Witnesses

WITTENBACH, JAMES L.

Milani, Ken. Charitable contribution deduction flowchart for corporations, by Ken Milani and James L. Wittenbach. *Taxes - the tax magazine*, v. 53, Aug. 1975, p. 485-8.

WITTERICK, R. G.

Section 86: a slumbering giant. *Canadian tax journal*, v. 23, March-April 1975, p. 89-109.

WITTEVEEN, H. JOHANNES.

Inflation and exchange rate flexibility. (Views & comments) *Finance and development*, v. 12, March 1975, p. 49-51.

Inflation and the international monetary situation. *American economic review*, v. 65, May 1975, p. 108-14.

WITTNEBERT, FRED R.

Big equals less profitable (still). *Harvard business review*, v. 53, March-April 1975, p. 18, 20.

WITTNER, DEREK A.

Green, Robert S. Private placements of securities under Rule 146, by Robert S. Green and Derek A. Wittner. *Practical lawyer*, v. 21, Jan. 15, 1975, p. 9-52.

Reincorporation in a new state. *Practical lawyer*, v. 21, Oct. 1975, p. 63-80.

WITTRUP, RICHARD D.

Economic behavior of social institutions. *Hospital administration*, v. 20, Winter 1975, p. 8-16.

WITZKY, HERBERT K.

How to live with a union. *Cornell hotel and restaurant administration quarterly*, v. 16, Nov. 1975, p. 66-9.

WIXLEY, T. A.

Extraordinary items and prior year adjustments. *South African chartered accountant*, v. 11, Sept. 1975, p. 295-8, 316.

WIXLEY, TOM.

Can goodwill be set off against share premium? *South African chartered accountant*, v. 10, Sept. 1974, p. 300-3.

WIXOM, TED.

Plant scheduling with the computer. *Production and inventory management*, v. 16, second quarter 1975, p. 66-80.

WOFFORD, LARRY E.

Analyzing the residential mortgage loan portfolio - a suggested approach, by Larry E. Wofford and David P. Higgins. *REIT review*, v. 3, Fall 1975, p. 15-27.

WOFSEY, MARVIN M.

Effective management of computer operations. *Data management*, v. 13, Sept. 1975, p. 22-4.

WOHL, L. B.

Disposition of business capital asset may yield ordinary income or loss, by L. B. Wohl and J. R. Weed. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 33-5.

Disposition of business capital asset may yield ordinary income or loss, by L. B. Wohl and J. R. Weed. *Taxation for accountants*, v. 15, Aug. 1975, p. 118-20.

WOJNIOLEW, ALBERT M.

Inquiry into fixed-interest markets and some related paradoxes. *Conference Board record*, v. 12, June 1975, p. 13-17.

WOLEK, FRANCIS W.

Implementation and the process of adopting managerial technology. *Interfaces*, v. 5, May 1975, p. 38-46.

WOLF, ARTHUR E.

Lusk, Edward J. Planning dimension of a data base information system, by Edward J. Lusk and Arthur E. Wolf. *Managerial planning*, v. 23, Jan.-Feb. 1975, p. 36-40.

WOLF, HENRY C.

Nonstatutory stock option taxation. *Tax executive*, v. 26, July 1974, p. 307-27.

Original issue discount: before and after National Alfalfa. *Tax lawyer*, v. 28, Winter 1975, p. 325-40.

WOLFE, JOSEPH.

Case approach versus gaming in the teaching of business policy: an experimental evaluation, by Joseph Wolfe and Gary R. Guth. *Journal of business* (U. of Chicago), v. 48, July 1975, p. 349-64.

Effective performance behaviors in a simulated policy and decision making environment. *Management science*, v. 21, April 1975, p. 872-82.

WOLFF, MICHAEL S.

Is there an ESOP in your future? *Retail control*, v. 43, June-July 1975, p. 2-12.

WOLFORD, DENNIS A.

Hospital-based EMS program serves rural county. *Hospitals*, v. 49, Nov. 1, 1975, p. 51-2, 54, 56.

WOLINSKY, DANIEL.

Reporting for the rehabilitation and sheltered workshop, by Daniel Wolinsky and Arthur L. Breakstone. *Journal of accountancy*, v. 140, July 1975, p. 56-62.

WOLKIN, PAUL A.

Better way to keep lawyers competent. *American Bar Association journal*, v. 61, May 1975, p. 574-8.

More on a better way to keep lawyers competent. *American Bar Association journal*, v. 61, Sept. 1975, p. 1064-8.

WOLLAN, GARY.

Ingersoll, Ronald L. Small banks can enjoy larger banks' computer benefits, by Ronald L. Ingersoll and Gary Wollan. (Small bank scene) *Magazine of bank administration*, v. 50, Dec. 1974, p. 12-13.

WOLMAN, BASIL.

Auditor's report - society's expectation v realities. *South African chartered accountant*, v. 10, Dec. 1974, p. 421-4.

Marrying the academic and practical approaches. *South African chartered accountant*, v. 10, Oct. 1974, p. 349-51.

Potential extensions of the attest function. *South African chartered accountant*, v. 11, March 1975, p. 93-7.

WOLMAN, WILLIAM.

Klein, Roger. How to stop worrying and learn to love inflation, by Roger Klein and William Wolman. *Money*, v. 4, April 1975, p. 32-6.

WOMACK, ROBERT D.

Sec. 334(b)(2) - planning and pitfalls for subsidiary's debt to parent. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 213.

Sec. 453: sale and redemption of family corp. stock integrated. (Tax clinic) *Tax adviser*, v. 6, April 1975, p. 211.

WOMEN and the economy. (Economic review) *Accountants' journal* (N.Z.), v. 54, Aug. 1975, p. 279-80.

WOMEN IN ACCOUNTANCY

Barcelona, Constance T. Ms. CPA: part 2., by Constance T. Barcelona, Clara C. Lelievre and Thomas W. Lelievre. *Journal of college placement*, v. 35, Spring 1975, p. 34-40.

Barcelona, Constance T. Profession's underutilized resource: the woman CPA, by Constance T. Barcelona, Clara C. Lelievre and Thomas W. Lelievre. *Journal of accountancy*, v. 140, Nov. 1975, p. 58-64.

Barcelona, Constance T. Women in accounting: eddies and midstream currents, by Constance T. Barcelona, Thomas W. Lelievre and Clara C. Lelievre. *Woman CPA*, v. 37, Jan. 1975, p. 3-6, 30.

Cooper, Dorothy A. More than a passing yawn. (Editorial) *CA magazine* (Can.), v. 106, May 1975, p. 21.

Darrah, Florence J. Intangible feminine assets. *Management accounting* (NAA), v. 57, Sept. 1975, p. 25-8.

Dunlop, Anna B. G. Women accountants. *Women CPA*, v. 37, Jan. 1975, p. 7-8, 31.

Linden, Jack. Mary A. Finan, national firm partner. (Profile) *Journal of accountancy*, v. 140, July 1975, p. 34-6.

Luscombe, Nelson. That's why the lady is a president. *CA magazine* (Can.), v. 106, Feb. 1975, p. 15-17.

Rayburn, L. Gayle. Employment of women CPAs. (Administration of accountants practice) *CPA journal*, v. 45, Dec. 1975, p. 72-3.

WOMEN IN BANKING

- Stewart, Jules. En espana: un banco para las mujeres. *Burroughs clearing house*, v. 59, Feb. 1975, p. 20-1, 56-8.
- Women in business: policies of three Canadian corporations. *Canadian business review*, v. 2, Summer 1975, p. 8-11.

WOMEN IN BUSINESS

- Amsden, Alice H. Job search and affirmative action, by Alice H. Amsden and Collette Moser. *American economic review*, v. 65, May 1975, p. 83-91.
- Appelbaum, Alan L. Women in health care administration. *Hospitals*, v. 49, Aug. 16, 1975, p. 52-9.
- Asprey, Winifred. Women speak out on DP careers, by Winifred Asprey and Anne Wheeler Laffan. *Datamation*, v. 21, Aug. 1975, p. 41-3.
- Athanassiades, John C. Myths of women in management: what every businessman ought to know but may be afraid to ask. *Atlanta economic review*, v. 25, May-June 1975, p. 4-9.
- Barnes, William F. Women's increasing unemployment: a cyclical interpretation, by William F. Barnes and Ethel B. Jones. *Quarterly review of economics and business*, v. 15, Summer 1975, p. 61-9.
- Bell, Cecil A. Businessman's view of women in business. *Management (Irish)*, v. 22, April 1975, p. 38-40.
- Bernstein, Merton C. Title VII and the problem of sex classifications in pension programs, by Merton C. Bernstein and Lois G. Williams. *Columbia law review*, v. 74, Nov. 1974, p. 1203-30.
- Brookshire, Michael L. Women, jobs and mobility, by Michael L. Brookshire and Howard H. Lumsden. *Journal of college placement*, v. 35, Spring 1975, p. 75-9.
- Buzenberg, Mildred E. Training and development of women executives: a model. *Collegiate news and views*, v. 29, Fall 1975, p. 19-22.
- Chapman, J. Brad. Female leadership dilemma, by J. Brad Chapman and Fred Luthans. *Public personnel management*, v. 4, May-June 1975, p. 173-79.
- Clark, Margaret Elizabeth. Preferential economic treatment for women: some constitutional and practical implications of Kahn v. Shevin. (Notes) *Vanderbilt law review*, v. 28, May 1975, p. 843-78.
- Credit women, where are you? *Credit and financial management*, v. 76, Nov. 1974, p. 30-5.
- Darrah, Florence J. Intangible feminine assets. *Management accounting (NAA)*, v. 57, Sept. 1975, p. 25-8.
- Diamond, Irma. Liberation of women in a full employment society. *Annals of the American Academy of Political and Social Science*, v. 418, March 1975, p. 138-46.
- Downey, Gregg W. Turmoil at AHCA: high employee turnover attributed to bias. *Modern healthcare*, v. 4, Aug. 1975, p. 53-5.
- Greacen, Lavinia. Women in business. *Management (Irish)* v. 22, March 1975, p. 23-5.
- Green, Edith. Fears and fallacies: equal opportunities in the 1970's. *University of Michigan business review*, v. 27, Jan. 1975, p. 1-5.
- Greenberg, Herbert M. Predicting sales success - selecting top producers, by Herbert M. Greenberg and Jeanne Greenberg. (Marketing facts and ideas) *Best's review (Life/health ed.)*, v. 75, Jan. 1975, p. 32, 34, 72-6.
- Helps, Ian G. Discrimination against women in employment, by Ian G. Helps and Patricia M. Skitmore. *Long range planning*, v. 8, Feb. 1975, p. 2-13.
- Hennessee, Judith. What progress women at CBS? *Personnel*, v. 52, July-Aug. 1975, p. 33-44.
- Hogan, Patricia. Woman is not a girl and other lessons in corporate speech. *Business and society review*, Summer 1975, p. 34-8.
- Jobs, salary, credit, legal status all in focus of women's year. *Commerce today*, v. 5, March 3, 1975, p. 9-10.
- Kay, M. Jane. What do those women want? *University of Michigan business review*, v. 27, May 1975, p. 9-12.
- Krieger, Jean E. Career assessment and marketing guidelines. (Personal management) *Woman CPA*, v. 37, April 1975, p. 21-2, 31.
- Lear, Frances. EEO compliance: behind the corporate mask. *Harvard business review*, v. 53, July-Aug. 1975, p. 138-46.
- Lewis, Anne. Things that college never taught me. *Journal of college placement*, v. 35, Winter 1975, p. 52-5.
- Lynn, Naomi B. Challenge of men in a woman's world: part 2 - attitudes of male and female administrators, by Naomi B. Lynn, Allene G. Vaden and Richard E. Vaden. *Public personnel management*, v. 4, Jan.-Feb. 1975, p. 12-17.
- Lynn, Naomi B. Challenges of men in a woman's world: part 1 - attitudes of male and female nurses, by Naomi B. Lynn, Allene G. Vaden and Richard E. Vaden. *Public personnel management*, v. 4, Jan.-Feb. 1975, p. 4-12.
- McGuinness, Catherine. Women - living down the stereotypes. *Management (Irish)*, v. 22, March 1975, p. 20-2.
- Myer, Pearl. Women executives are different. *Dun's review*, v. 105, Jan. 1975, p. 46-8.
- Pfeiffer, Sophie Douglass. Women lawyers in Rhode Island. *American Bar Association journal*, v. 61, June 1975, p. 740-3.
- Reagan, Barbara B. Two supply curves for economists? Implications of mobility and career attachment of women. *American economic review*, v. 65, May 1975, p. 100-7.
- Stead, Bette Ann. Educating women for administration. *Business horizons*, v. 18, April 1975, p. 51-6.
- Up the ladder, finally. *Business week*, Nov. 24, 1975, p. 58-68.
- Women and the economy. (Economic review) *Accountants' journal (N.Z.)*, v. 54, Aug. 1975, p. 279-80.
- Women in business: policies of three Canadian corporations. *Canadian business review*, v. 2, Summer 1975, p. 8-11.
- Zimmerman, Diane L. Geduldig v. Aiello: pregnancy classifications and the definition of sex discrimination. (Comment) *Columbia law review*, v. 75, March 1975, p. 441-82.
- WOMEN in business: policies of three Canadian corporations. *Canadian business review*, v. 2, Summer 1975, p. 8-11.
- WOMEN'S CLOTHING
See Clothing
Specialty Stores
- WONG, ROBERT E.
Profit maximization and alternative theories: a dynamic reconciliation. *American economic review*, v. 65, Sept. 1975, p. 689-94.
- WOOD, CRAIG E.
CPAs in industry, finance, government and education. *Wisconsin CPA*, June 1975, cover, p. 2, 9.
- WOOD, ERIC.
Role of CIPFA: accounting for the public sector. *Accountant (Eng.)*, v. 173, Oct. 16, 1975, p. 437-8.
- WOOD, ERNEST O.
Nineteen seventy-four pension act potpourri. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 28-30.
- WOOD, JAMES.
Sanchez, R. Michael. Pension reform act of 1974: fiduciary responsibility and prohibited transactions, by R. Michael Sanchez, Douglas M. Cain and James Wood. *Tax adviser*, v. 6, Feb. 1975, p. 86-98; March 1975, p. 148-60.
- Sanchez, R. Michael. Pension reform act of 1974: participation requirements (part II), by R. Michael Sanchez, Douglas M. Cain and James F. Wood. *Tax adviser*, v. 6, Aug. 1975, p. 462-8.
- Sanchez, R. Michael. Pension reform act of 1974: participation requirements (part I), by R. Michael Sanchez, Douglas M. Cain and James Wood. *Tax adviser*, v. 6, July 1975, p. 397-403.
- WOOD, MICHAEL D.
Defining requirements for EDP systems. *CA magazine (Can.)*, v. 107, July 1975, p. 42-6.

ACCOUNTANTS' INDEX 1975

WOOD, RODNEY A.

Harmeyer, W. J. Audit interview techniques: a behavioral approach, by W. J. Harmeyer and Rodney A. Wood. *Internal auditor*, v. 32, Jan.-Feb. 1975, p. 13-22.

WOOD, VICTOR.

Pilch, Michael. Company pension schemes, by Michael Pilch and Victor Wood. 2nd ed. London, Gower Press, 1971. 244 p. [208.9 P]

WOOD, W. EDWARD.

Buying a company with state bonds: little Rhode Island does a big deal. *Mergers and acquisitions*, v. 10, Sept. 1975, p. 4-9.

WOOD, WARREN L.

Craik, D. R. Steele. Task force approach to government auditing, by D.R. Steele Craik and Warren L. Wood. (Accountability auditing in the community) *Internal auditor*, v. 32, Nov./Dec. 1975, p. 75-6.

WOOD, WILLIAM A.

IRA forms for banks, customers are issued by Internal Revenue. *Banking*, v. 67, Oct. 1975, p. 46-8, 232.

WOODFIN, PAUL B.

Corporate tax computer modeling - an illustration. *Tax executive*, v. 27, April 1975, p. 241-8, 250-6, 258-62.

Modeling corporate taxes using computer time sharing. *Ohio CPA*, v. 34, Sept. 1975, p. 133-46.

Modeling corporate taxes using computer time sharing. *Tax executive*, v. 27, Jan. 1975, p. 127-43.

Modeling corporate taxes using computer time sharing. *Ohio CPA*, v. 34, Autumn 1975, p. 169-81.

WOODLIEF, H. GRAHAM.

Computerized general ledger saves money and time. *Newspaper controller*, v. 29, Oct. 1975, p. 3-4.

Newspaper users laud credit cards: large cost savings on subscriptions noted. *Newspaper controller*, v. 28, May 1975, p. 2-3.

WOODRUFF, CHARLES E.

Time for building capital. *Burroughs clearing house*, v. 59, July 1975, p. 19-20.

WOODRUFF, WILLIAM W.

Effect of inflation on military spending. *Armed forces controller*, v. 20, Winter 1975, p. 12-14, 37.

WOODS, GARY V.

Role of the cooperative controller. *Cooperative accountant*, v. 28, Spring 1975, p. 15-24.

WOODS, HENRY.

Comparative negligence in Oklahoma - a new experience. *Oklahoma law review*, v. 28, Winter 1975, p. 1-32.

WOODS, WILLIAM S.

All about consultants. *Financial executive*, v. 43, July 1975, p. 32-3.

WOODSON, DORSEY.

Britain's new management system. *Modern healthcare*, v. 4, Sept. 1975, p. 33-7.

WOODWARD, ROBERT G.

Employee stock ownership trusts: tax advantages for estate planning in close corporations. (Notes) *Yale law journal*, v. 84, June 1975, p. 1519-39.

WOOD, RODNEY A.

WOODWORTH, BRUCE M.

Heuristic algorithm for resource leveling in multi-project, multi-resource scheduling, by Bruce M. Woodworth and Charles J. Willie. *Decision sciences*, v. 6, July 1975, p. 525-40.

WOOLF, EMILE.

Holmes, Geoffrey. Barclay baits his hook, by Geoffrey Holmes, Jane Robinson and Emile Woolf. *Accountancy* (Eng.), v. 86, March 1975, p. 68, 70, 72.

More on standards. (From our London correspondent) *Chartered accountant in Australia*, v. 45, May 1975, p. 23-4.

Standards or double-standards? *Accountancy* (Eng.), v. 86, Nov. 1975, p. 62, 64.

Understanding stock profits. (Mainly for students) *Accountancy* (Eng.), v. 86, Jan. 1975, p. 98, 100-1, 104.

Where accountants fail. *International accountant* (Eng.), v. 44, Oct.-Dec. 1974, p. 123-6.

Wider duties for auditors? (Mainly for students) *Accountancy* (Eng.), v. 85, Dec. 1974, p. 114-16, 118.

Your computer know-how. (Mainly for students) *Accountancy* (Eng.), v. 86, Aug. 1975, p. 81-2, 84-5.

WOOLLER, JEFF.

Grinyer, Peter H. Computer models for corporate planning, by Peter H. Grinyer and Jeff Wooller. *Long range planning*, v. 8, Feb. 1975, p. 14-25.

World breakthrough for ICL? (New products) *Accountancy* (Eng.), v. 85, Dec. 1974, p. 102.

WOOLLEY, P. K.

Coates, J. H. Corporate gearing in the EEC, by J. H. Coates and P. K. Woolley. *Journal of business finance & accounting*, v. 2, Spring 1975, p. 1-18.

WOOLSEY, GENE.

Rules for consulting survival - a biased view. (Fifth column) *Interfaces*, v. 5, Aug. 1975, p. 66-9.

WOOLSEY, SAM M.

Materiality in financial reports. *Management accounting* (NAA), v. 56, Feb. 1975, p. 23-6.

Simplified accounting for price-level adjustment for fixed assets. *National public accountant*, v. 20, Aug. 1975, p. 23-8.

WORD, WILLIAM R.

Factfinders' views on public sector factfinding, by William R. Word and Russell W. Chaby. *Akron business and economic review*, v. 5, Winter 1974, p. 51-3.

WORD PROCESSING SYSTEMS

See Data Processing - Word Processing Systems

WORD processing wins its case in probation. *Infosystems*, v. 22, June 1975, p. 52-3.

WORK and purpose of the IASC. *South African chartered accountant*, v. 11, Feb. 1975, p. 48-52.

WORK and purpose of the International Accounting Standards Committee. *Australian accountant*, v. 45, Jan.-Feb. 1975, p. 24, 27-9.

WORK-IN-PROCESS

See Also Inventories-Work-In-Process

Accounting Standards Steering Committee. Stocks and work in progress. *Accountant* (Eng.), v. 172, June 12, 1975, p. 751-5.

Accounting Standards Steering Committee. Stocks and work in progress. *Accountancy* (Eng.), v. 86, July 1975, p. 84-8.

WORK MANAGEMENT

Oliver, Florence F. Word processing - practical feasibility study guides. *Records management journal*, v. 12, Winter 1974, p. 11-13.

WORK MEASUREMENT

See Also Industrial Engineering
Time And Motion Study

Balk, Walter L. Technological trends in productivity measurement. *Public personnel management*, v. 4, March-April 1975, p. 128-33.

Davies, Ken. Work measurement for clerical and non-manual productivity. *Management* (Irish), v. 22, Feb. 1975, p. 62-3.

French, Peter H. Return of the standard. (Management services) *CA magazine* (Can.), v. 106, April 1975, p. 57-9.

Freshwater, John F. Improving food service productivity, by John F. Freshwater and Errol R. Bragg. *Cornell hotel and restaurant administration quarterly*, v. 15, Feb. 1975, p. 12-18.

Gardiner, Richard C. Work measurement with Bayesian backup. *Journal of systems management*, v. 26, Oct. 1975, p. 40-3.

Laufer, Arthur C. Operations management. Cincinnati, South-Western Pub. Co., c1975. 548 p. [201.8 L.]

Schatz, Harvey E. Work sampling for profit improvement. (MAS speak out) *Michigan CPA*, v. 26, May-June 1975, p. 27-8.

Sprigg, W. T. Controlling direct labor costs through performance reporting. *Cost & Management* (Can.), v. 49, March-April 1975, p. 34-9.

Wilkinson, Joseph W. Meanings of measurements. *Management accounting* (NAA), v. 57, July 1975, p. 49-52.

WORK ROOMS

See Workrooms

WORK SAMPLING

See Also Testing And Sampling

Rose, Harvey N. How to control rising warehouse labor costs. *Production and inventory management*, v. 16, First quarter 1975, p. 46-52.

WORK STANDARDS

See Work Measurement

WORKERS' compensation: update 1975. *Journal of American insurance*, v. 50, Winter 1974-75, p. 23-7.

WORKING CAPITAL

See Capital-Working

WORKING FUNDS

See Funds - Working Capital

WORKING its way out of accounting suits. (News in perspective) *Datamation*, v. 21, May 1975, p. 153, 157.

WORKING PAPERS

Balter, Harry Graham. Accountants' papers held by taxpayer not barred by 5th. (Fraud & negligence) *Journal of taxation*, v. 43, Dec. 1975, p. 361-2.

Confidentiality of taxpayer data. (News & views) *CPA* (NYSS), v. 45, Nov. 1975, p. 13-14. (News release, National Society of Public Accountants, Sept. 5, 1975.)

Diss, William T. IRS access to accountants' workpapers. (Tax clinic) *Tax adviser*, v. 6, Jan. 1975, p. 22-3.

ACCOUNTANTS' INDEX 1975

Ford, Presley S. Reviewing audit workpapers. (In Haskins & Sells. *Selected papers* 1974. New York, c1975. p. 141-51.) [110 H]

Hoffman, Arthur S. Are accountant's work papers given to an attorney privileged? Edited by Arthur S. Hoffman. (Federal taxation) *CPA journal*, v. 45, May 1975, p. 54-5.

Holmes, Arthur W. Auditing standards and procedures, by Arthur W. Holmes and Wayne S. Overmyer. 8th ed. Homewood, Ill., Richard D. Irwin, c1975. 985 p. [170 H]

Horn, Jack. Portfolio of public accountant's forms, reports and procedures. Englewood Cliffs, N.J., Prentice-Hall, c1975. 503 p. [250 Acc]

Interpretation of rules 501 and 502 of the code of professional ethics. (Official releases) *Journal of accountancy*, v. 139, April 1975, p. 66-8.

Osborne, Orson D. How to avoid the trouble spots in an inventory audit. *Practical accountant*, v. 8, May-June 1975, p. 32-8.

Retention of client's records - professional ethics. (Administration of accountants practice) *CPA* (NYSS), v. 45, July 1975, p. 53-4. (Excerpt from *Journal of accountancy*, April 1975, p. 66-7.)

Shuttleworth, Hilton. Working papers for consolidations, by Hilton Shuttleworth and Alex Simons. *South African chartered accountant*, v. 10, Sept. 1974, p. 310-15.

Strange case of the missing papers. *Forbes*, v. 116, Dec. 15, 1975, p. 20-1.

Weinstein, George. Accountant's possessions - it doesn't pay to have them. (In Haskins & Sells. *Selected papers* 1974. New York, c1975. p. 267-73.) [110 H]

WORKING party on financial statements. *Accountancy* (Eng.), v. 86, Jan. 1975, p. 12.

WORKING with the Revenue code - 1975,

American Institute of Certified Public Accountants. Working with the Revenue code - 1975, edited by Dominic A. Tarantino. New York, c1975. 353 p. [*751 A]

WORKMEN'S COMPENSATION

Brown, John P. Pros and cons of self-insured workmen's compensation plans. *Newspaper controller*, v. 28, Jan. 1975, p. 4-5, 10.

Linett, E. S. Self-insurer's liability for uncontested workmen's comp. claims fixed at time of injury, edited by E. S. Linett. (Tax trends) *Tax adviser*, v. 6, Sept. 1975, p. 564-5.

Nineteenth annual survey ... law, 1973-1974: workmen's compensation. *Virginia law review*, v. 60, Dec. 1974, p. 1643-51.

Oi, Walter Y. On the economics of industrial safety. *Law and contemporary problems*, v. 38, Summer-Autumn 1974, p. 669-99.

Schroll, Edward. Workmen's compensation. *University of Miami law review*, v. 28, Winter 1974, p. 377-94.

Workers' compensation: update 1975. *Journal of American insurance*, v. 50, Winter 1974-75, p. 23-7.

WORLD CALENDAR

See Calendar

WORLD insurance reports. (World insurance forum) *Best's review* (Property/liability ed.), v. 75, Jan. 1975, p. 49-52.

WORLD of banking. *Bankers monthly*, v. 92, Sept. 15, 1975, p. 32.

WORLD'S most audited auditor. (Businessmen in the news) *Fortune*, v. 92, Aug. 1975, p. 38.

ACCOUNTANTS' INDEX 1975

WORLDWIDE operating statistics of the hotel industry: fourth annual report on international hotel operations.

Horwath & Horwath International. Worldwide operating statistics of the hotel industry: fourth annual report on international hotel operations. New York, Horwath & Horwath International and Lavenhol Krekstein Horwath & Horwath, cl974. 43 p. [*250 Hot]

WORLDWIDE standards set for valuing inventories. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 22, 25.

WORLDWIDE support expected for international accounting standard. (News report) *Journal of accountancy*, v. 139, March 1975, p. 18.

WORMSER, RENE A.

Panel discussion: professional ethics, moderated by Rene A. Wormser. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-7.) [750.2 I]

Pity the poor guardian. (In Institute On Estate Planning, 8th, University of Miami Law Center, 1974. *Proceedings*. Indianapolis, 1974. Chapter 74-16.) [750.2 I]

WORTHING, PARKER M.

Improving product deletion decision making. *MSU business topics*, v. 23, Summer 1975, p. 29-38.

WORTHLESS warrants may not result in any tax benefit. *Taxation for lawyers*, v. 3, March/April 1975, p. 286-7.

WOTRUBA, THOMAS R.

Are consumers really satisfied? By Thomas R. Wotruba and Patricia L. Duncan. *Business horizons*, v. 18, Feb. 1975, p. 85-90.

WOULD pension officers rather do it themselves? (Pensionforum) *Institutional investor*, v. 9, Feb. 1975, p. 23-4.

WOYKE, JOHN F.

Liabilities of advisors to small corporations. *Pension and profit-sharing tax journal*, v. 1, Spring (March) 1975, p. 85-96.

WREN, HAROLD G.

Planning to avoid problems created by moves across borders of community property states. *Estate planning*, v. 2, Summer 1975, p. 216-21.

WREN, R.

Pitfalls and benefits of computer auditing. *Management accounting* (Eng.), v. 53, May 1975, p. 164-6.

WRENHOLT, THOMAS.

Equal employment opportunity, by Thomas Wrenholt and Duane L. Thelen. *Nebraska CPA*, v. 9, Spring 1974, p. 9-10, 23.

WRIGHT, ARTHUR W.

Cox, James C. Tariff policy for independence from oil embargoes, by James C. Cox and Arthur W. Wright. *National tax journal*, v. 28, March 1975, p. 29-42.

WORLDWIDE operating statistics of the hotel industry: fourth annual report on international hotel operations.

WRIGHT, DAVID T.

Janson, Ernest C. Financial reporting and tax practices in nonferrous mining, by Ernest C. Janson, John A. MacLean and David T. Wright. 3rd ed. New York, Coopers & Lybrand, cl974. 127 p. [280 J]

WRIGHT, E. KENNETH.

Institute's role in society. *Accountant* (Eng.), v. 172, June 19, 1975, p. 788-91.

WRIGHT, EDWARD L.

Conflicts of interest - the commercial banker. *Journal of commercial bank lending*, v. 58, Oct. 1975, p. 43-9.

WRIGHT, F. K.

Choosing an income measure. *Singapore accountant*, v. 9, 1974, p. 47-9.

Current value accounting and the depreciation gap. *Australian accountant*, v. 45, Aug. 1975, p. 380-4.

Which tax depreciation method? *Australian accountant*, v. 44, Nov. 1974, p. 594-6, 599-601.

WRIGHT, J. WILLIAM.

How to organize a successful overseas exhibit: plan early, know the rules, by J. William Wright and Raymond G. Hanobik. *Industrial marketing*, v. 60, Oct. 1975, p. 98, 102, 104.

WRIGHT, KENNETH M.

Corporate long-term financing. *Conference Board record*, v. 12, April 1975, p. 62-4.

WRIGHT, LYLE H.

How to organize a first-line supervisors effectively: *Air force comptroller*, v. 9, July 1975, p. 34-5.

WRIGHT, M. A.

Assault on private enterprise. *Journal of business* (Seton Hall university), v. 13, Dec. 1974, p. 4-11.

WRIGHT, ROBERT F.

Gaffney, Francis M. Compensating the executive in today's economic climate, by Francis M. Gaffney and Robert F. Wright. *CPA* (NYSS), v. 45, Sept. 1975, p. 27-9.

Liquidity. *Arthur Andersen chronicle*, v. 35, Oct. 1975, p. 24-30.

WRISTON, WALTER.

Cross, Theodore. Citicorp and the public interest: a closer look at Wriston's miracle. *Bankers magazine*, v. 158, Winter 1975, p. 116-19.

WRITE-IT-ONCE

See Bookkeeping-Write-It-Once

WRITE-UPS

Block, Max. Write-up services and the auditor's independence. *CPA journal*, v. 45, March 1975, p. 25-30.

Iverson, Gertrude F. Write-up service: an asset or a liability to a CPA firm? *Woman CPA*, v. 37, Oct. 1975, p. 3-4, 31.

WRITERS

See Authors

WRITING

See Also Reports - Writing And Preparation
Reports, Accountants'-Writing And Preparation

Hogan, Patricia. Woman is not a girl and other lessons in corporate speech. *Business and society review*, Summer 1975, p. 34-8.

- Mirsberger, Gerald E. Does your reader read what you write? Improving writing skills. *Wisconsin CPA*, March 1975, p. 13, 25.
- Pawlanta, George E. Tips on giving a better speech. (Managing your practice) *Practical accountant*, v. 8, July/Aug. 1975, p. 56-7.
- Poppleton, John. Dictation made easy. *South African chartered accountant*, v. 10, Nov. 1974, p. 398-9.
- Silverman, Robert Stephen. First step toward paperwork control. *Records management journal*, v. 13, Spring 1975, p. 24-5.

WRITTEN REPRESENTATIONS

See Clients' Written Representations

WROCKLAGE, FRANCES E.

State usury law ceilings: Do they do more harm than good? *Banking*, v. 67, April 1975, p. 60, 62.

WRONG type of income can destroy Subchapter S status. *Taxation for accountants*, v. 15, Aug. 1975, p. 106-7.

WRONG type of income can destroy Subchapter S status. *Taxation for lawyers*, v. 4, Nov./Dec. 1975, p. 145.

WRONGFUL death damages are exempt from income tax. *Taxation for accountants*, v. 15, July 1975, p. 52.

WU, FREDERICK H.

Expanding the profit contribution approach. *Management accounting* (NAA), v. 56, June 1975, p. 39-42.

WUCINICH, WILLIAM J.

Financial management for small contractors. *Management accounting* (NAA), v. 57, July 1975, p. 23-6.

WUENSCH, MARC.

Flowchart adjustments. (Letters) *Journal of accountancy*, v. 139, March 1975, p. 37-8.

WULF, WILLIAM.

Local network, by William Wulf and Roy Levin. *Datamation*, v. 21, Feb. 1975, p. 47-50.

WURR, A. M.

Developing personnel strategy, by A.M. Wurr and T.G.P. Rogers. (In Margerison, Charles J. *Planning for human resources*. London, c1974. p. 1-13.) [223.8 M]

WYATT, JOSEPH L.

Increasing liabilities of fiduciaries. *Trusts & estates*, v. 114, Oct. 1975, p. 704-7, 755-6.

WYCKOFF, D. DARYL.

Organizational formality and performance. *Motor freight controller*, Sept. 1975, p. 10-12.

WYCOFF, DAVID W.

Profitability measurement in margin dollars per hour. *Management accounting* (NAA), v. 56, June 1975, p. 37-8.

WYMAN, HAROLD E.

Classifying the receivable in a lease transaction: a dilemma, by Harold E. Wyman and Wesley T. Andrews. (Education research) *Accounting review*, v. 50, Oct. 1975, p. 908-9.

WYMAN, PETER.

Taxation implications of corporate reorganization. *Accountant* (Eng.), v. 172, Feb. 6, 1975, p. 167-9.

WYOMING updates CPA act. (News report) *Journal of accountancy*, v. 139, May 1975, p. 25.

Y

YABYABIN, ARCADIO.

Salient features of financial statements as prescribed by the SEC. *Accountants' journal* (P.I.), v. 24, no. 1, 1974, p. 5-6.

YACHT CLUBS

See Boat Clubs

YACHT deduction founders on shoals of Section 274. (Personal) *Taxation for accountants*, v. 14, April 1975, p. 203-4.

YACHT deduction founders on shoals of Section 274. *Taxation for lawyers*, v. 3, May-June 1975, p. 339-40.

YAGER, RONALD.

Decision making with fuzzy sets, by Ronald Yager and David Basson. *Decision sciences*, v. 6, July 1975, p. 590-600.

VALE EXPRESS SYSTEM, INC.

Cheatham, Carole Bartlett. Auditing standards: action or reaction? *National public accountant*, v. 20, May 1975, p. 8-11.

YAMANAKA, YOSHINORI.

Special characteristics of agricultural cooperative insurance in Japan. (World insurance forum) *Best's review* (Property/liability ed.), v. 76, June 1975, p. 53-5.

YAMEY, BASIL S.

Common costs and business decisions: an historical note. *Accounting historian*, v. 2, Winter 1975, p. 1.

YANKELOVICH, DANIEL.

Katzell, Raymond A. Improving productivity and job satisfaction, by Raymond A. Katzell and Daniel Yankelovich. (Research) *Organizational dynamics*, v. 4, Summer 1975, p. 69-80.

YANNI, JAMES E.

Auditing pension plans. (Auditing & reporting) *CPA journal*, v. 45, April 1975, p. 89. (Excerpt from When is an audit not an audit? by James E. Yanni, *Financial executive*, Jan. 1975.)

Parable of the wolf at the convent door. *Pension & welfare news*, v. 11, Jan. 1975, p. 24-6.

When is an audit not an audit? *Financial executive*, v. 43, Jan. 1975, p. 54, 56.

YARIAN, NEIL R.

Segmentation for reporting purposes. *Management accounting* (NAA), v. 56, April 1975, p. 16-20, 23.

YASAKI, EDWARD K.

Bar codes for data entry. *Datamation*, v. 21, May 1975, p. 63-68.

Bus service: helping hand from computers. (Transportation) *Datamation*, v. 21, Feb. 1975, p. 70-1.

Toward the automated office. *Datamation*, v. 21, Feb. 1975, p. 59-62.

YAWITZ, JESS B.

Use of average maturity as a risk proxy in investment portfolios, by Jess B. Yawitz, George H. Hempel and William J. Marshall. *Journal of finance*, v. 30, May 1975, p. 325-33.

YEAGER, SAMUEL.

Gibson, Frank K. Trends in the federal employment of blacks, by Frank K. Gibson and Samuel Yeager. *Public personnel management*, v. 4, May-June 1975, p. 189-95.

YEAR-END tax planning.

Commerce Clearing House. Year-end tax planning for returns to be filed in 1975. Chicago, c1974. 64 p. (*Standard federal tax reports*, v. 61, no. 52, Nov. 13, 1974. Part 2.) [*753 C]

1974 year-end tax planning techniques for individuals.

Alexander Grant & Co. 1974 year-end tax planning techniques for individuals. Chicago, c1974. 21 p. [*753 A]

YEARGAN, PERCY B.

Lifo inventory and disclosure. *National public accountant*, v. 20, May 1975, p. 24-6.

YEATS, A. J.

Rhoades, S. A. Growth, consolidation and mergers in banking, by S. A. Rhoades and A. J. Yeats. *Journal of finance*, v. 29, Dec. 1974, p. 1397-1405.

YEATS, ALEXANDER J.

Analysis of new bank growth, by Alexander J. Yeats, Edward D. Irons and Stephen A. Rhoades. *Journal of business* (U. of Chicago), v. 48, April 1975, p. 199-203.

YELLON, DONALD J.

Problem loans in the '70's: some legal pitfalls in drafting and collection. *Journal of commercial bank lending*, v. 57, April 1975, p. 6-13.

YENAWINE, GARDNER.

Educator. *Journal of college placement*, v. 35, Winter 1975, p. 34-8.

YEO, L. J.

Re-assessing corporate philosophies and objectives: a chartered accountant's view. (Practitioners forum) *Chartered accountant in Australia*, v. 45, Oct. 1974, p. 37-8.

YEOMANS, DONALD R.

Canadian federal PPBS system and its development. *Cost and management* (Can.), v. 49, Sept.-Oct. 1975, p. 23-8.

YODER, NORMA.

Rausch, Barbara I. Stretching the accounting dollar. (Small business) *Woman CPA*, v. 37, July 1975, p. 22-3.

YOLTON, GUY L.

YOLTON, GUY L.

Little editing of your association letters can go a long way.
Association management, v. 27, Feb. 1975, p. 60-1.

YOPP, EDWARD A.

Total marketing effort. (Operating a trust department) *Trusts & estates*, v. 114, Aug. 1975, p. 566-8.

YORKE, DAVID A.

Dunn, S. Watson. European executives look at advertising, by S. Watson Dunn and David A. Yorke. *Columbia journal of world business*, v. 9, Winter 1974, p. 54-60.

YORKS, LYLE.

Determining job enrichment feasibility. *Personnel*, v. 51, Nov.-Dec. 1974, p. 18-25.

I speak your language: developing and maintaining effective communication. *Data management*, v. 13, Sept. 1975, p. 34-5.

Job enrichment boosts performance. *Journal of systems management*, v. 26, Jan. 1975, p. 16-19.

YOST, LARRY D.

User on: real time M.R.P. *Production and inventory management*, v. 16, First quarter 1975, p. 85-91.

YOUMANS, GEORGE E.

Look at LIFO. *Management accounting* (NAA), v. 56, Jan. 1975, p. 11-12, 42.

YOUNG, ALLAN.

Horwitz, Bertrand. Case for asset disclosure of treasury stock, by Bertrand Horwitz and Allan Young. *CPA journal*, v. 45, March 1975, p. 31-3.

Horwitz, Bertrand. Extraordinary gains and losses and security prices, by Bertrand Horwitz and Allan Young. *Quarterly review of economics and business*, v. 14, Winter 1974, p. 101-10.

YOUNG, D. MICHAEL.

Community property - deferred compensation: disposition of military retired pay upon dissolution of marriage. *Washington law review*, v. 50, Feb. 1975, p. 505-39.

Disposition of military retirement pay upon dissolution of a marriage. *Community property journal*, v. 2, Fall 1975, p. 239-56, 269-70.

YOUNG, DONOVAN.

Expected present worths of cash flows under uncertain timing. *Engineering economist*, v. 20, Summer 1975, p. 257-68.

YOUNG, FRED J.

Forecasting investment opportunities and pitfalls to 1984. *Trusts & estates*, v. 114, Jan. 1975, p. 26-9.

YOUNG, GRAHAM.

Financing exports. (Focus on finance for small companies) *Accountancy* (Eng.), v. 86, June 1975, p. 50, 52.

YOUNG, IRENE.

Devore, Donald C. EDP: unfunded pension costs, by Donald C. Devore and Irene Young. *Pension world*, v. 11, March 1975, p. 26-7.

ACCOUNTANTS' INDEX 1975

YOUNG, JAMES N.

Usry, Milton F. Environmental protection by the petroleum industry, by Milton F. Usry, John W. Shelton and James N. Young. *Singapore accountant*, v. 9, 1974, p. 17-20.

YOUNG, JOHN H.

Acquisition of United States businesses by foreign investors. *Business lawyer*, v. 30, Nov. 1974, p. 111-28.

YOUNG, LEWIS H.

Scenario for survival. *Conference Board record*, v. 12, March 1975, p. 61-4.

YOUNG, SHIRLEY.

Using the benefit chain for improved strategy formulation, by Shirley Young and Barbara Feigin. (Applied marketing) *Journal of marketing*, v. 39, July 1975, p. 72-4.

YOUNG, THOMAS C.

How to get the most out of each working day. *Association management*, v. 27, May 1975, p. 78-9.

YOUNG, W. A.

Economics of acquiring an education. *Veterinary economics*, Sept. 1975, p. 23-4, 28, 30.

YOUNG viewers' troubling response to TV ads. by T.G. Bever and others. *Harvard business review*, v. 53, Nov.-Dec. 1975, p. 109-20.

YOUNGQUIST, A. M.

What banker panel sees ahead. *Bankers monthly*, v. 92, Jan. 15, 1975, p. 7-10, 12-13, 31.

YOUR best tactics to counter long-term inflation. *Medical economics*, v. 52, March 31, 1975, p. 8-13.

YOUR 1975 tax calendar: fourteen deadlines to meet. *Medical economics*, v. 52, Jan. 6, 1975, p. 98-9, 101, 103, 105.

YOURDON, EDWARD.

Making the move to structured programming. *Datamation*, v. 21, June 1975, p. 52-4, 56.

Programmers are paid to program: enter program librarian, by Edward Yourdon and Robert Abbott. *Infosystems*, v. 21, Dec. 1974, p. 28-32.

YU, S. C.

Several modes of normative accounting thought: a critical examination. *International journal of accounting, education and research*, v. 9, Spring 1974, p. 83-104.

YU, SEONGJAE.

Stochastic model of the internal control system, by Seongjae Yu and John Neter. *Journal of accounting research*, v. 2, Autumn 1973, p. 273-95.

YUAN, JOHN S. C.

Optimal multi-product production scheduling and employment smoothing with deterministic demands, by John S. C. Yuan, Jeffrey H. Horen and Harvey M. Wagner. *Management science*, v. 21, July 1975, p. 1250-62.

Z

ZACCHEA, NICHOLAS M.

Social responsibility and the professional. *GAO review*, v. 10, Spring 1975, p. 55-60.

ZAGORIA, SAM.

Improving job satisfaction in local governments. *Atlanta economic review*, v. 25, July-Aug. 1975, p. 35-8.

ZAKUPOWSKY, ALEX.

Partnerships: reporting interest expense. (Tax clinic) *Tax adviser*, v. 6, Dec. 1975, p. 738.

ZALDIVAR, MIGUEL.

Rapid convergence techniques for Markov decision processes, by Miguel Zaldivar and Thom J. Hodgson. *Decision sciences*, v. 6, Jan. 1975, p. 14-24.

ZALTMAN, GERALD.

Day, Robert L. Comment on Ethics in marketing research. (Research notes and communications) *Journal of marketing research*, v. 12, May 1975, p. 232-3.

Tybout, Alice M. Reply to comments on Ethics in marketing research: their practical relevance, by Alice M. Tybout and Gerald Zaltman. (Research notes and communications) *Journal of marketing research*, v. 12, May 1975, p. 234-7.

ZALUTSKY, MORTON H.

Analysis of the post-ERISA advantages of incorporation for the professional. (Taxation of compensation) *Journal of taxation*, v. 42, April 1975, p. 240-7.

ZAMBRANO, A. L.

Zambrano, M. T. Minibank revolution, by M.T. and A.L. Zambrano. *Bankers magazine*, v. 158, Autumn 1975, p. 51-7.

ZAMBRANO, M. T.

Minibank revolution, by M.T. and A.L. Zambrano. *Bankers magazine*, v. 158, Autumn 1975, p. 51-7.

ZAMZOW, DONALD D.

Paperless inventory control. *Factory*, v. 7, Dec. 1974, p. 44-5.

ZARB, FRANK G.

We can still reach energy self-sufficiency. *Public utilities fortnightly*, v. 96, Sept. 25, 1975, p. 19-23.

ZARECOR, WILLIAM D.

High-technology product planning. *Harvard business review*, v. 53, Jan.-Feb. 1975, p. 108-15.

ZARKY, HILBERT P.

Stock redemptions as an estate planning tool, by Hilbert P. Zarky and Stanley E. Maron. (In Southern California Tax Institute, 26th, University of Southern California Law Center, 1974. *Major tax planning for 1974*. New York, c1974. p. 181-214.) [750.2 S]

ZARROW, STANTON H.

Tax Court's Burck decision: where does it leave us on the issue of prepaid interest? By Stanton H. Zarrow and David E. Gordon. (Accounting) *Journal of taxation*, v. 42, June 1975, p. 326-30.

ZASLOW, STANLEY.

Education of a prudent man. *Pension world*, v. 11, Feb. 1975, p. 22-4, 63-4. (Includes list of institutes and associations involved with the pension industry)
Too many variables? *Pension & welfare news*, v. 11, Jan. 1975, p. 21-2, 62.

ZAVERAL, FRANK M.

Quality control in a CPA firm. *Colorado CPA report*, v. 39, Fall 1974, p. 8-12.

ZECHER, RICHARD.

Monetary equilibrium and international reserve flows in Australia. *Journal of finance*, v. 29, Dec. 1974, p. 1523-30.

ZEFF, STEPHEN A.

Inflation accounting and the development of accounting principles in Chile, by Stephen A. Zeff and Hugo Ovando Z. *Accountant's magazine* (Scot.), v. 79, June 1975, p. 212, 213-14.

Profile of F.R.M. de Paula. *Accounting historian*, v. 1, Oct. 1974, p. 6.

ZEFFERT, MARTIN L.

Actuary's view of ERISA. *Pennsylvania CPA spokesman*, v. 45, March 1975, p. 20-1.

ZEHR, CARL J.

Japan needs accountants. *CGA* (Can.), v. 9, Jan.-Feb. 1975, p. 22-4.

ZEIKEL, ARTHUR.

Coping with the challenge of change. *Pension world*, v. 11, May 1975, p. 15-17, 62, 64.

ZEIRA, YORAM.

Planned organizational change in multinational corporations, by Yoram Zeira and Ehud Harari. *Advanced management journal*, v. 40, Summer 1975, p. 31-9.

ZELENY, MILAN.

Managers without management science? *Interfaces*, v. 5, Aug. 1975, p. 35-42.

ZELL, SAMUEL.

Pension fund perils in real estate. *Real estate review*, v. 5, Spring 1975, p. 61-7.

ZEMPSKY, BURTON L.

Changing informational needs. (Letters) *Journal of accountancy*, v. 139, Feb. 1975, p. 40.

Lorensen, Leonard. Changing informational needs: reply to Burton L. Zempsky. (Letters) *Journal of accountancy*, v. 139, Feb. 1975, p. 40.

ZERO-BASE BUDGETS

See Budgets, Business - Zero-Base
Budgets, National - United States - Zero-Base

ZETTERGREN, LARS.

Financial issues in strategic planning. *Long range planning*, v. 8, June 1975, p. 23-32.

ZEVENBERGEN, A. P.

Inter-firm comparative service for accountants in public practice. *South African chartered accountant*, v. 11, Aug. 1975, p. 265-7, 269-72.

ZEYHER, LEWIS R.

Plan for better materials control. *Advanced management journal*, v. 40, Winter 1975, p. 50-3.

ZICHY, SHOYA.

How small funds are coping with the new pension law. *Institutional investor*, v. 9, Sept. 1975, p. 61-2, 64, 66, 68.
Kuwait's head start. *Institutional investor*, v. 8, Dec. 1974, p. 27.

ZICK, JOHN W.

Institute elects officers. (News report) *Journal of accountancy*, v. 140, Nov. 1975, p. 21-2.

ZIEGENHAGEN, M.

Corporate advertising programs getting a marketing backbone. *Industrial marketing*, v. 60, Aug. 1975, p. 42, 44, 47.

ZIEGENHAGEN, MILO E.

Now is good time to turn ad function into communications. *Industrial marketing*, v. 60, Feb. 1975, p. 63-5.

ZIEGLER, HANS P.

Problem of marketing trust and estate services. *Trusts & estates*, v. 114, Aug. 1975, p. 532-3, 564-5.

ZIEGLER, LOREN.

How to be a hero and squeeze more production from your machine tools: penny-wise, pound-foolish thinking wastes N/C benefits. *Automation*, v. 22, Sept. 1975, p. 84-5.

ZIEGLER, RICHARD E.

Bedford, Norton M. Contributions of A.C. Littleton to accounting thought and practice, by Norton M. Bedford and Richard E. Ziegler. *Accounting review*, v. 50, July 1975, p. 435-43.

ZIINO, JOSEPH J.

LIFO method of valuing inventories can save taxes, but a change is not always desirable. *Taxation for lawyers*, v. 4, July-Aug. 1975, p. 44-7.

ZIMMER, LINDA FENNER.

Cash dispensing equipment and automatic tellers. *Magazine of bank administration*, v. 51, May 1975, p. 25-36.

ZIMMER, ROBERT K.

Ricketts, Donald E. Dynamic optimization model for planning in a multi-product environment, by Donald E. Ricketts and Robert K. Zimmer. *Decision sciences*, v. 6, April 1975, p. 274-83.

ZIMMERMAN, CHARLES S.

Approach to writing loan agreement covenants. *Journal of commercial bank lending*, v. 58, Nov. 1975, p. 2-17.

ZIMMERMAN, DIANE L.

Geduldig v. Aiello: pregnancy classifications and the definition of sex discrimination. (Comment) *Columbia law review*, v. 75, March 1975, p. 441-82.

ZIMMERMAN, GARY W.

ABC's of Vilfredo Pareto. *Production and inventory management*, v. 16, Third quarter 1975, p. 1-9.

ZIMMERMAN, JAMES P.

Service areas and their needs must be reassessed. *Hospitals*, v. 49, Sept. 1, 1975, p. 46-8.

ZIMMERMAN, JEROLD.

Price-level restatements: a technical note. (Capsules and comments) *Journal of accounting research*, v. 12, Autumn 1974, p. 372-82.

ZIMMERMAN, PHILIP.

How to help a retailer adopt LIFO. *Practical accountant*, v. 8, July/Aug. 1975, p. 30-4.

ZIMMERMANN, H. J.

Probability distribution function of the optimum of a 0-1 linear program with randomly distributed coefficients of the objective function and the right-hand side, by H. J. Zimmermann and M. A. Pollatschek. *Operations research*, v. 23, Jan.-Feb. 1975, p. 137-49.

ZINBARG, EDWARD D.

Private placement loan agreement. *Financial analysts journal*, v. 31, July-Aug. 1975, p. 33-5, 52.

ZINK, D. W.

Business management in a period of high inflation. *Australian accountant*, v. 45, April 1975, p. 141-3.

ZINMAN, JAMES C.

Educational expense: deduction, capital expenditure or credit. *Tax executive*, v. 27, Oct. 1974, p. 17-29.

ZINMAN, ROBERT M.

Gose, John A. Real estate financing techniques: what now? By John A. Gose, Brian J. Strum and Robert M. Zinman. *Real property, probate and trust journal*, v. 9, Winter 1974, p. 617-38.
Condominium investments and the institutional lender - a review. *St. John's law review*, v. 48, May 1974, p. 749-98.

ZINSZER, PAUL H.

La Londe, Bernard J. Managing in uncertain economic times: the case for planning, by Bernard J. La Londe and Paul H. Zinszer. *Long range planning*, v. 8, Oct. 1975, p. 18-22.

ZIONTS, STANLEY.

Southwick, Lawrence. Optimal-control-theory approach to the education-investment decision, by Lawrence Southwick and Stanley Zions. *Operations research*, v. 22, Nov.-Dec. 1974, p. 1156-74.

ZIRCHER, JAMES R.

EDP technician, the accountant, and internal control. *Management accounting (NAA)*, v. 57, Sept. 1975, p. 38-40.

ZISCHKE, JAMES B.

Employee retirement income security act of 1974 or an introduction to ERISA. *California CPA quarterly*, v. 42, March 1975, p. 7-10, 12-14.

ZITZMANN, ALBERT H.

Local firm quality review program: a chance to check your firm's performance. *Practical accountant*, v. 8, May-June 1975, p. 70-3.

ZIVLEV, WALTER P.

Case study in family tax planning. (In Tulane Tax Institute, 23rd, New Orleans, 1973. *Proceedings*. New York, c1974. p. 324-66.) [750.2 T]

ZLATKOVICH, CHARLES.

Accounting under inflation and its implications for management. *Cost & management* (Can.), v. 49, March-April 1975, p. 7-16.

Accounting under inflation and its implications for management. *Industrial accountant* (Pakistan), v. 14, July-Sept. 1975, p. 113-25.

Nelson, M. Reflections on a distinguished lecture topic. (Accounting principles and practice) *Cost and management* (Can.), v. 49, July-Aug. 1975, p. 46-7.

ZOFFER, H. J.

Impact of changing values and lifestyles on the selection of managers. *Personnel*, v. 52, Jan.-Feb. 1975, p. 25-33.

ZOGRAPHOS, N. J.

Facts about auditing institutions in Greece. *Journal UEC*, v. 10, Oct. 1975, p. 305-9. (Reply to an article entitled the Profession in Greece by Theodor Starkos published in *Journal UEC*, no. 3, July 1974.)

ZOLBER, KATHLEEN.

Producing meals without meat. *Hospitals*, v. 49, June 16, 1975, p. 81-2, 84-6.

ZORFASS, PAUL.

Gevirtzman, Robert. Minicomputers, by Robert Gevirtzman and Paul Zorfass. *Management controls* (PMM & Co.), v. 22, July-Aug. 1975, p. 119-23.

ZUCKERMAN, IRA L.

Leveraged leases run substantial risk of being treated as sales by IRS. *Taxation for accountants*, v. 15, July 1975, p. 38-40.

ZUFRYDEN, FRED S.

Examining the pattern of response behavior in a media model. *Management science*, v. 22, Sept. 1975, p. 116-24.

Lodish, Leonard M. Note on modeling the relationship of diminishing returns to media overlap for the media planning problem. (Notes) *Management science*, v. 22, Sept. 1975, p. 111-15.

On the dual optimization of media reach and frequency. *Journal of business* (U. of Chicago), v. 48, Oct. 1975, p. 558-70.

ZULICK, HOWELL S.

Using PHC to exceed 50% limitation on contributions. (Tax clinic) *Tax adviser*, v. 6, Oct. 1975, p. 601-2.

ZURAWICKI, LEON.

Cooperation of the socialist state with the MNCs. *Columbia journal of world business*, v. 10, Spring 1975, p. 109-15.

ZWEIBEL, JOEL B.

Herzog, Asa S. Herzog's bankruptcy forms and practice, by Asa S. Herzog, Sheldon Lowe and Joel B. Zweibel. 5th ed. New York, Clark Boardman, c1974. 2 v. (looseleaf) [242.81 U]

ZWICK, BURTON.

Effect of interest-rate risk on liquidity premiums: an empirical investigation. *Journal of financial and quantitative analysis*, v. 9, Nov. 1974, p. 911-13.

Interest-induced wealth effect and the behavior of real and nominal interest rates. *Journal of finance*, v. 29, Dec. 1974, p. 1425-35.

ZWICK, JACK.

Edwards, Franklin R. Activities and regulatory issues: foreign banks in the United States, by Franklin R. Edwards and Jack Zwick. *Columbia journal of world business*, v. 10, Spring 1975, p. 58-73.

ZWICK, JUDE P.

Industrial development bonds - accounting and tax treatment, by Jude P. Zwick and N. Richard Lange. *Arthur Andersen chronicle*, v. 3N, Jan. 1975, p. 36-46.